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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 I.C.D.S. Rohini II Project,WWH, PSP Area, Sector-22, Rohini, Delhi-110086for the period 01.04.2020 to 31.03.2023.

**INTRODUCTION:-**

The accounts of I.C.D.S. Rohini II Project,WWH, PSP Area, Sector-22, Rohini,Delhi-110086for the period 01.04.2020 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 18.09.2023 to 28.09.2023 (07 Working days)

**AIMS AND OBJECTIVES** – I.C.D.S. Rohini II Project,WWH, PSP Area, Sector-22, Rohini, Delhi-110086 is functioning under the Administrative Control of Deptt. Of Women & Child Development, GNCT of Delhi. Total 115 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, morbidly, 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	30.10.2020	04.02.2023
3.	Shri Abhishak Kumar Singh	CDPO	05.02.2023	22.02.2023
4.	Mrs.Urmila	CDPO	23.02.2023	31.03.2023

**Cashier**

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S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Madhu Malti (Outsource)	LDC	01.04.2020	14.06.2021
2.	Kapil	Jr. Asstt	15.06.2021	09.03.2023
3.	Subhash	Jr. Asstt.	10.03.2023	08/2022

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

(Fig. in Rupees)

YEAR	BUDGET ALLOTTED (N.PLAN)	EXPENDITURE (N.PLAN)	BALANCE
2020-2021	22659990	21843942	816048
2021-2022	23851000	22604733	1246267
2022-2023	27155000	25489581	1665419

**Statutory Audit:-**

Statutory audit of I.C.D.S. Rohini II Project, WWH, PSP Area, Sector-22, Rohini, Delhi-110086 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	1	1	0	0
C	6	4	1	1
Total	7	5	1	1

**Maintenance of Records:-**

The maintenance of records of ICDS I.C.D.S. Rohini II Project, WWH, PSP Area, Sector-22, Rohini, Delhi-110086 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 09 audit paras involving recoveries of Rs13816/- outstanding as per the details give below:-

(A)

S.No	Year	Total Paras	Para Settled	Para no. of Settled Para	Outstanding Para's with para No.
1	2014-2018	01	Settled( taken as fresh)	1	nil
2.	2018-2020	08	1 settled and 1 taken as fresh	5 & 8	1,2, 3, 4,6, 7
	Total	09	3		6

(B) **Details of Old Recovery- :Rs. 13816/-**

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (in Rs.)	
			Para No.	Amount	Para no.	Amount
1	2018-2020	13816	5	13816	nil	nil
Grand Total				13816		

**CURRENT AUDIT REPORT FOR THE FINANCIAL 04/2020 – 03/2023**

During the course of current audit, 17 audit memos were issued. Out of 17 memos 03 with recovery of Rs. 7452/- were settled on spot and remaining 14 audit memos highlighting various irregularities and recovery amounting Rs. 1064974/- were converted into 07 paras and 07 TANs.

**DETAILS OF CURRENT RECOVERY**

Memo no.	Date	Amount of recovery	Amount of recover made/verified	Outstanding recovery
2	19.09.2023	7452	7452	0
4	19.09.2023	1860	0	1860
9	25.09.2023	168	0	168
10	25.09.2023	569	0	569
17	27.09.2023	1062377	0	1062377
		1072426	7452	1064974

The Internal audit report has been prepared on the basis of information/records furnished and made available by HOO, I.C.D.S. Rohini II Project,WWH, PSP Area, Sector-22, Rohini, Delhi-110086 for the year 2020-2021 to 2022-2023. Further the audit disclaims any responsibility for any misinformation and/ or non-information on the part of Auditee.

ASSTT. ACCOUNTS OFFICER

SR. AO/Inspecting Audit Officer  
Audit Party No. 16



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**PART III**

**TEST AUDIT NOTES**

**TAN 01**

**(Ref. Audit Memo No. 5 dated: 28/10/2014)**

**Sub : Irregularities in maintaining Pay Bill Register under the audit period 2011-14.**

During the test check of pay bill register the following shortcomings have been noticed which may be rectified and compliance shown to Audit:

1. Upper columns i.e. Scale of pay, Date of joining, GPF A/C no. etc. have not been filled.
2. Abstract of Pay Bills (GAR-18) in the PBR of the audit period have not been filled and signed by the DDO.
3. Totalling for income tax purposes not carried out in PBR.
4. Past information from the LPCs of the employees who have been trfd. to this Project were not noted in the PBR.
5. The mandatory page counting certificate not recorded in the PBR under the audit period.

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

**TAN 02.**

**(Ref. Audit Memo No.: 7 dated: 28/10/2014)**

**Subject: Bill Register (GAR-9)**

During test check of bill register for the audit period 2011-12 to 2013-14, the following irregularities were noticed:

- The mandatory page counting certificate not recorded in the bill register under the audit period.
- Monthly summary of bills presented passed and pending not recorded.
- Cuttings in column No. 3 at page No. 5,11,14,17,30,31, and 38 not attested by the DDO of the Project.
- Column 5,6,7,8 and 9 were left blank. Details of the bill admitted /passed by the PAO, were not recorded in most of the cases which is irregular.

**Necessary corrections maybe made and compliance shown to the audit.**

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TAN 03.

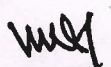
(Ref. Audit Memo No. 10 dated 31/10/2014)

Sub.: Shortcomings in cash book.

During the course of audit & scrutiny of cash book for the period 2011-12 to 2013-14, the following shortcomings have been noticed: -

- As per Receipt & Payment Rule-13, During the scrutiny of cash book, it has been observed that the cash book is not being maintained in the prescribed manner.
- Each and every entry on receipt and payment side not initialed by the writer or DDO of the unit for the cash book w.e.f. 01.04.11 to 31.03.14.

The Head of Office may ensure that such types of lapses are not repeated in future.

  
(MOHINDER KUMAR)  
Inspecting Audit Officer

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PARA NO 1

21/10  
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**PART- II  
CURRENT AUDIT REPORT  
(01.04.2014 to 31.03.2018)**

**PARA NO. 01**

**Sub:- Non-Production of Record (NPR)**

( Ref. MEMO. NO.1 )

The following records/registers were not furnished by the Unit to the Audit for scrutiny:

- 1 List of unserviceable items / Un consumable items / Condemnation files at Project Division as well as Aganwadies.
- 2 Stock Register of Aganwadies. X
- 3 Expenditure Control Register / Contingency Expenditure control Register.
- 4 Spouse information. X

shown to  
treasury  
Project Dept  
Subsequently

The above said records/register may be shown to next audit.

Dated: 28.02.2019

Signature [Signature]  
Name: (Ajay Kr. Chandna)  
Designation: I.A.O., Audit Party No. -VI

Part 1 & 3 still pending

Takeras fresh

[Signature]



Para No-1

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**PART II**  
**CURRENT AUDIT REPORT**  
**( 2018-19-20 )**

**Audit Para No.1:- Improper maintenance of record and lack of Monitoring and Supervision visits of AWCs/SHG etc. ( Reference Memo No.01 dated 14.09.2020).**

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 during audit period, it was found that the CDPOs/Supervisors etc. 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.

The HOO may arrange proper record of monitoring and supervisory visits to ICDS Blocks by Supervisors/CDPO in compliance of the guidelines of the department to ensure effective implementation of the programmes.

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Para No-2

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**Audit Para No.02 :- Improper mechanism of verification of bills.  
(Reference Audit Memo No.2 dated 15.09.2020).**

On scrutiny of the record maintained in the office of ICDS Project for the audit period 2018-19 and 2019-20, it has been observed that Supplementary food stock register has been maintained for keeping watch on date wise stock of each commodity supplied and received for use. The food quantity should be indented by estimating the number of beneficiaries likely to come on the particular date by taking an average of the attendance of the previous three days as per ICDS Manual. However, the department is in practice of issue of monthly indents by taking the average of previous month's attendance of beneficiaries to vendors for procuring Meals, which is irregular.

Further, it has been observed that the Stock entries of SNP in ICDS office have been made on the basis of Invoice itself and accordingly the same are being verified for payment which is irregular and serious lapse on the part of officer. The stock entries should be done on the basis of duly acknowledged challan for the commodities received in the AWCs on day to day basis by the AWWs/ Supervisors which will supplement as documents for entry in SNP Stock Register and verification of Invoices for payment. No record of indent/challans provided by the Office for inspection and scrutiny.

The HOO may arrange to get the verification of bills done on the basis of original invoice/challan of indented material and after entry of said items in relevant stock registers on the basis of invoice/challan duly acknowledged by the recipient supervisor etc .and payment may be released as per provisions envisaged in ICDS Manual.

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Para no. 3

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**Audit Para No.03 :- Shortcomings in maintenance of Stock registers.**  
( Reference Audit Memo No.04 dated 14.09.2020)

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

**Stock Register (Consumable ) :-** Total three stock Register found maintained one for 03/2015 onwards one for 2018-19 and other for 02/19 onwards ( All for consumable items) with separate items and without proper classification of items and without interlinking the balance carried/brought forward etc.

1. 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.
2. 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.
3. 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.
4. 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 ( Nov.2015 onwards )**

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. Month wise entries of stock found recorded instead of item wise which does not serve the purpose of maintaining stock register as name of item not shown in the stock register
4. Quantity received and total quantity not found shown in Col No.6 and 8 respectively whereas full quantity found shown issued at once without showing date of issue and balance quantity..
5. No indent/Challan file provided to audit for scrutiny.
6. 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.
7. Page No.53 to 55 found pasted together which is irregular and invites objections.
8. Sign of HOO/CDPO not found from 09/2018 to 05/2019.
9. SNP Stock Register found maintained up to Page 74 for date of receipt 02.03.2020 whereas date of issue shown as 01.02.20 to 29.02.20 which is irregular and shows that the stock entries are being done on the basis of invoice not on the basis of duly acknowledged challans.

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

1. The mandatory page count certificate on first page of the Property register not found recorded.
2. No indexing of items has been found done in the Property Register.
3. Non consumable items found entered in the Property Register and found issued as Non Consumable item stock Register not found maintained in the office.

Further, the SNP Register and other consumable item register/Non consumable item register as well as property register of all the supervisors were also scrutinized 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.

**Receipt of materials without obtaining Challan.**

As per provisions of General financial Rules, the indented material should be received from the vender on the basis of challan or original invoice if supplied at one point and in full quantity in one lump sum under proper acknowledgement which will evident for stock entry and verification of invoice etc. for release of payment.

**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 registers/Property Register and other related records with removal of shortcomings pointed out by the audit on the basis of facts and figure under intimation to audit.

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Para No-4

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**Audit Para No. 04 :- Irregularities in process of making Govt. procurements.  
( Reference Audit Memo No.05 dated 15.09.2020).**

During the test check and scrutiny of Contingent vouchers of office of ICDS Project- Rohini-II, 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-36	10.12.18	M/s DCCWS Ltd.	24640	Plastic beads
2	CB-38	-do-	-do-	21060	Misc. items
3	CB-39	-do-	-do-	24022	Basket
4	CB-52	13.03.19	-do-	48174	Misc.items
5	CB-54	22.03.19	-do-	69357	Stationery items
6.	CB-72	18.12.19	M/s DCCWS Ltd.	49996	Puzzles
7.	CB-75	20.12.19	-do-	70604	-do-
8.	CB-123	18.03.20	-do-	66318	Misc.items
9	CB-127	19.03.20	-do-	40069	Stationery items

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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 Project continued to purchase the material like Stationery and other Misc. Items etc, without going through or fulfilling the codal formalities and also procured the material by split up the demand 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 lapse of more than three years, the office has not been got registered in Gem portal which is irregular and in contravention of Govt. guidelines on procurement.

The HOO may get the above purchases regularized from the Competent Authority on the basis of facts and figures under intimation to audit.

Yb

**Audit Para No.05 :- Overpayment of bonus for the year 2017-18 and 2018-19.**  
( Reference Audit Memo No.06 dated 07.09.2020 ).

During the scrutiny of office copies of paid bills/records maintained in the office of CDPO, ICDS, Project Rohini-II, Delhi, it has been observed that the Bonus for the year 2017-18 and 2018-19 found paid in contravention to the terms and conditions for eligibility of Bonus wherein only those employees who were in service as on 31.03.2018 and 31.03.2019 and have rendered at least six months of continuous service during the year 2017-18 and 2018-19 respectively 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
Bonus for 2017-18					
1	Ms. Ashu , Supervisor	09.11.2017	6908	NIL	6908
Bonus for 2018-19					
1	Ms.Mona, Supervisor	26.11.2018	6908	NIL	6908
Total Recoverable Amount ( in Rs.)					13816

The HOO may arrange to recover the overpaid amount of bonus from the officials concerned and get it deposit in Govt. Account under intimation to audit.

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Para No. 5

**Audit Para No.06 :- Non observing of departmental guidelines for shifting/fixation of Rent of AWCs in ICDS.**  
( Reference Audit Memo No.7 dated 17.09.2020).

The rent of Anganwadi Centres under ICDS scheme was revised according to the norms specified vide office order no. 76(13)/(revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.2015 issued by Department of Women & Child Development, Govt. of NCT of Delhi. Rent of AWC under the ICDS schemes are as under:-

Area	Facility	Rental Norms
18-25 sq. yards	Without toilet, drinking water and electricity facility	Rs. 1000/-
18-25 sq. yards	with toilet, drinking water and electricity facility	Rs. 1500/-
26-35 sq. yards	Without toilet, drinking water and electricity facility	Rs. 2000/-
26-35 sq. yards	with toilet, drinking water and electricity facility	Rs. 2000/-
36-45 sq. yards	Without toilet, drinking water and electricity facility	Rs. 3000/-
36-45 sq. yards	With toilet, drinking water and electricity facility	Rs. 3000/-
46-55 sq. yards	Without toilet, drinking water and electricity facility	Rs. 4000/-
46-55 sq. yards	With toilet, drinking water and electricity facility	Rs. 4000/-
56-66 sq. yards	Without toilet, drinking water and electricity facility	Rs. 5000/-
56-66 sq. yards	With toilet, drinking water and electricity facility	Rs. 5000/-

The Department of Women and Child Development, GNCT, Delhi has approved the guidelines for fixation of rent on establishment/shifting of AWCs with fixation of rent vide office order dated 07.06.2015 and 24.12.2019 and Committee to visit the site proposed for AWCs for approval of rent after assessment etc.

On scrutiny of the record pertaining to shifting and fixation of rent during the audit period 2018-19 and 2019-20, the following shortcomings have been observed :-

1. Signature of Nodal officer not found on the certificates for fulfillment of criterion and fixation of rent.
2. Area of the location not found recorded on the certificate whereas the fixation of rent depends of the covered area.
3. In some of the cases, the area has been mentioned in Sq ft instead of Sq yards which requires clarification or revisit of site.
4. No request of supervisor and owner of house found on record for establishment/shifting of AWCs.
5. No documentary proof for ownership of house/room found on record.

It has also been noticed that the AWCs have been shifted frequently and no proper process for selecting of place and fixing of rent found initiated on record which is irregular and serious lapse on the part of HOO.

The HOO may review the position and remove the above shortcomings with recovery of overpaid rent if any on the basis of facts and figures under intimation to audit.

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Paramo-6

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**Audit Para No.07 :- Non-deduction of TAX at source from payment made to contractors. (Reference Audit Memo No.08 dated 17.09.2020 ).**

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.

During test check of the record of CDPO, ICDS Project- Rohini-II, Delhi, it has been observed that the office is in practice of deducting TDS @0.1% instead of prescribed rate of @2% from the payment made to NPO ( M/s R.N.U.S ) for supply of supplementary nutrition material to the anganwadis under the scheme.

Further, it has also been observed that the NPO had submitted copy of certificate under section 197 dt.19.06.18 for period 15.06.18 to 31.3.19 and certificate dt.09.05.19 for the period 08.5.19 to 31.03.2020 with deduction @0.1% up to Rs.90000000- and Rs.85000000-(turnover) respectively but no administrative decision found taken on record by the HOO/DDO and accordingly TDS deducted without ascertaining the turnover prescribed for exemption from TDS which requires clarification regarding date of submission of said certificates in the Office as well as decision taken on the issue.

Further, the record pertaining to issue of expenditure sanction of the competent authority have been scrutinized for the audit period 2018-19 and found that due to poor/improper maintenance of record, the audit could not assess the issue of compliance of clauses of agreement regarding recovery/action for Lab Test failure, Short supply/Non supply/failure to supply of items, Delay in submission of bills and non maintenance/poor maintenance of record at the level of SHG/MNPO being after getting of the approval of competent authority the relevant pages as shown in check list found removed from all the original files with re-paging of the file which is irregular and invites serious objections during future complaints/enquiry etc.

The HOO may review the matter with reference to turnover mentioned in the certificate issued by the Income Tax department before further deduction of TDS at lower rate if any recovery for the audit period arise, the same may be effected with proper maintenance of record to satisfy the other observations of audit under intimation to audit.

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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**

**PART II-**

***CURRENT REPORT OF ICDS ROHINI II PROJECTt, WWH, PSP Area, sector 22 ROHINI  
DELHI 110086 FOR THE PERIOD 2020-21 TO 2022-23***

**Para 01:- Less deduction of UTGEIS subscription from the Salary amounting to  
Rs.1860/- (Memo No. 04 dated 19.09.2023)**

As per (Department of Expenditure)'s O.M. No. F. 7(5)-E V/89 dated 15th May, 1989 and its further clarifications issued from time to time, the rate of subscription of UTGEIS in respect of various groups is as under :-

Group	Rate of subscription
A	120
B	60
C	30

The group to which an employee belongs will be determined with reference to the post held by him on regular basis on the 1 st January.

During Test check of Salary bills and PBR as provided, it is revealed that the Department has made less deduction of UTGEIS subscription in respect of following employee as per details given :-

S.No	Name, Designation	Period/No. of Months	Subscription Amount due	Subscription amount deducted	Amount to be recovered (Rs. 30 p.m. for 62 months)
1.	Ms. Sheela Brijwal, CDPO	01.01.2018 to 2/23  (62 months)	60	30	1860
					1860

The amount of Rs.1860 may be recovered from the concerned officer after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed under intimation to audit.



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**Para 02 :- Irregularities while making purchases in the Office - ICDS Rohini II. (Memo.No.07 dated 21.09.2023)**

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.
5. The cutting/ overwriting from 10 to 20 Ltr is clearly showing on the body of the Cash memo which is not attested by the competent authority.

Sl. No. & Date	Paid vide bill no & date	Month	Amount
0/31.01.2021	66/ 24.03.2021	January,2021	560
0/26.02.2021	-do-	February, 2021	480
0/20.03.2021	-do-	March. 2021	520
0/31.10.2020	65/ 24.03.2021	October, 2020	520
0/30.11.,2020	-do-	November, 2020	480
0/31.12.2022	-do-	December, 2020	440
835/ 31.10.2021	54/ 08.03.2022	October, 2021	450
0/30.11.2021	-do-	November, 2021	450
0/31.12.2021	-do-	December, 2020	450
0/31.01.2022	-do-	January 2022	450
		<b>TOTAL Rs.</b>	<b>4800</b>
<b>Office Expenses</b>		<b>Items</b>	<b>Amount</b>
0/17.11.2020	65/ 24.03.2021	Cartridge Refill	350
0/30.12.2020		Cartridge Refill	350

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0/29.01.2021	66/ 24.03.2021	Multi Extn Board	449
0/29.01.2021		Cartridge Refill	350
0/26.02.2021		Cartridge Refill	350
5343/12.10.2021	54/ 08.03.2022	Cartridge Refill & Service	480
5334/08.12.2021		Cartridge Refill	350
105/27.02.2021		Cartridge Refill/ Drum Change	490
106/22.01.2022		Cartridge Refill/ Drum Change	490
		<b>TOTAL Rs.</b>	<b>3659</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/vendor of all the cash memos are same i.e DK Computer Solution (for office expenses/water jar).

Over in all, the amount paid in favour of Madhu Malti, who was working as Jr. Assistant in the Unit vide different Bill No. as mentioned above.

HOO may take necessary steps to correct above mentioned irregularities under intimation to Audit.

**Para 03:-Non compliance of Hon'ble Supreme Court Directions. ( Memo No.08 dated 21.09.2023)**

To ensure uninterrupted supply of the supplementary nutrition 115 anganwaris under jurisdiction of I.C.D.S., Rohini II Project WWH, PSP Area, Sector-22, Rohini, Delhi-110086 for the period for the year April 2020 to March 2023, a Tripartite agreement was made between (A) Director, DWCD and (B) 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 2022-2023 as per details given below:

12/C

year	No. of days SNP supplied by MNPO/SHG
2022-23	265

Supply of SNP less than 300 days is violation of the Hon'ble Supreme Court Order direction and non-compliance of supply order condition. Department should take steps to ensure uninterrupted supply of meal for 300 days in a year

**Para 04: - Non-deduction of TDS amounting to Rs 168/- (Memo No.09 dated 25.09.2023)**

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 I .C.D.S., Rohini II Project WWH, PSP Area, Sector-22, Rohini, Delhi-110086, it has been observed that TDS @ 2% is not deducted from the Bill of N.S, Business service as per details given below:-

S.N.	Vide Vr. No And Date	bill No. & Date	Amount paid during the Audit period (Rs.)	TDS to be deducted (Rs.)
1	326/01.11.2021	73/15.03.2022	2088	42 ✓
2	421/02.02.2022		2088	42 ✓
3.	103/ 07.06.2021	41/27.10.2021	2088	42 ✓
4.	247/ 04.08.2021		2088	42 ✓
<b>TOTAL Rs.</b>			<b>168</b>	<b>✓</b>

HOO should take necessary steps to recover the amount of Rs.168/- 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 05:- Excess payment of Travelling Allowance Claim amounting to Rs.569/--(Memo No.10 dated 25.09.2023)**

As per OM No. 19030/1/2017-E.IV dated 13.07.2017 issued by the Department of Expenditure Ministry of Finance Govt. of India, if the officers/officials fall in Pay level 5 to 13 in the Pay Matrix going on local tour by own car, Scooter etc then Mileage allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.



As per SR71, TA 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.

During the test check of records of I .C.D.S., Rohini II Project WWH, PSP Area, Sector-22, Rohini, Delhi-110086, It has been observed that the Office authority had not reimbursed TA Bills of their employees according to TA Rules, resulting excess payment made to the following employees.

S. No.	Name of Officers & Designation	Bill No. Date	Total Days/ Date of Journey	Total KM Calculate by Office	Total KM Calculate d by audit	Amou nt Paid by office	Amount calculated as per Rules	Excess Payment
<b>TA MCD Election Duty</b>								
1	ASHU, Supervisor	TA 41 dated 29.12.2022	(05 DAYS) 25.11.22 30.11.22 02.12.22 03.12.22 04.12.22	96.2	96.2	1590	81.2*9.5=771 10*25 = 250 Total Rs. 1021/-	1590-1021= <b>569/-</b>
<b>Total</b>								<b>569/-</b>

HOO should take necessary steps to recover the amount of Rs.569/- 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 06: Recovery of Non deduction of tax at source from made to the NPO Rashtriya Nirbal Uthan Sanstha Uthan for the financial year 2020-2021 to 2022-2023 amounting to Rs, 1062377/- . (Memo No. 17 dated : 27.09.2023)**

As per section 194 C of Income Tax Act 1961 any person responsible for paying any sum to any resident for carrying out to any work in pursuance of a contract between the contractor and as a "specified person" will be liable to deduct tax at source at the prescribed rate of 2%.

During the scrutiny of records of ICDS, ROHINI II Project, it has been observed that TDS has not been deducted from the payments made to NPO for providing supplementary nutrition material to the Aganwaries under the scheme

12/c

implemented. The calculation of TDS for the payments made to NPO for the audit period is given below :-

S. No.	Bill No.	Date	Agency	Total Amount paid	Total TDS @ 2%
1	40	17.11.20 20	Rashtriya Nirbal Uthan Sanstha	1772106	35442
2	41	17,12.20 20	Rashtriya Nirbal Uthan Sanstha	2390703	47814
3	58	26.02.20 21	Rashtriya Nirbal Uthan Sanstha	4516463	90329
4	59	26.02.20 21	Rashtriya Nirbal Uthan Sanstha	2655646	53113
5	67	30.03.20 21	Rashtriya Nirbal Uthan Sanstha	1774292	35486
6	68	30.03.20 21	Rashtriya Nirbal Uthan Sanstha	1786083	35722
7	69	30.03.20 21	Rashtriya Nirbal Uthan Sanstha	1905540	38111
8	71	30.03.20 21	Rashtriya Nirbal Uthan Sanstha	1856881	37138
9	22	06.07.20 21	Rashtriya Nirbal Uthan Sanstha	1759838	35197
10	23	06.07.20 21	Rashtriya Nirbal Uthan Sanstha	1753537	35071
11	29	21.09.20 21	Rashtriya Nirbal Uthan Sanstha	2008461	40169
12	30	21.09.20 21	Rashtriya Nirbal Uthan Sanstha	1983111	39662
13	31	28.09.20 21	Rashtriya Nirbal Uthan Sanstha	2068742	41375
14	32	28.09.20 21	Rashtriya Nirbal Uthan Sanstha	2150044	43001
15	84	31.03.20 22	Rashtriya Nirbal Uthan Sanstha	1987853	39757
16	07	07.07.20 22	Rashtriya Nirbal Uthan Sanstha	4417309	88346
17	12	08.04.20 22	Rashtriya Nirbal Uthan Sanstha	2194361	43887
18	22	27.09.20 22	Rashtriya Nirbal Uthan Sanstha	3190593	63812
19	36	17.11.20 22	Rashtriya Nirbal Uthan Sanstha	4247980	84960
20	46	08.02.20 23	Rashtriya Nirbal Uthan Sanstha	3965612	79312
21	58	31.03.20 23	Rashtriya Nirbal Uthan Sanstha	2733642	54673

H/



TOTAL RS.	53118797	1062377
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HOO should take necessary steps to recover the amount of Rs.1062377/- after due verification of records under intimation to audit.

**Para 07: Non-production of Record Memo No. 16 dated 27.09.2023)**

**Old NPR (2014-2018)**

1. List of unserviceable items / inconsumable items / condemnation files at project division as well as aganwaries
3. Expenditure control register/ contingencies expenditure control register

**Old NPR (2018-2021)**

1. Complete purchase files including record related to observance of codl formalities extra
2. File related AMC/ computer/ printer and other items.
3. Bio metric attendance record.
4. Budget control register/ contingencies expenditure register .
5. Non-consumable item stock register.
6. Indent/ challan file.
7. List of idel stock/ unserviceable items etc.
8. Visit register of supervisor / CDPO.
9. Record related to food sample testing reports.

**Current NPR ( 2021-2023)**

The following record not provided to the audit for the year 2020-2021 to 2022-2023:-

1. Property Register .
2. Purchases files
3. Income tax record for the audit period.
4. Details of other center / state grants received during audit period and utilization thereof),
5. List of employees who have been provided mobile/ landline facility.
6. List of unserviceable items lying in premises for condemnation
7. LTC/Tuition fee Register/Medical Reimbursement Register.
8. Visit register of supervisor / CDPO.
9. Record related to food sample testing reports.
10. Budget control register/ contingencies expenditure register
11. Indent/ challan file.

*N. Pandey*  
AAO

*J. Pandey*  
IAO/SR.AO -AP-16



**TAN 01 :- Shortcoming in maintenance of Pay Bill Register (PBR). (Memo No.03 dated 19.09.2023)**

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

- 1 Paging certificate is recorded on the first page of the PBR.is not attested by the DDO.
- 2 Alphabetical index has not maintained in the PBR by the DDO.
- 3 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 and designation 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 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 Cutting and overwriting made were not attested by the competent authority.
- 7 Abstract of Pay Bills (GAR-18) / TR-22 B has not been maintained in any financial year same is to be maintained.

HOO is suggested to take immediate necessary steps to correct the above mentioned short comings as per rule under intimation to audit.

**TAN 02:-Shortcomings in maintenance of Bill register. (Memo no.05 dated 20.09.2023)**

On test check of the bill register for the period 2020-21 to 2022-23 maintained by I.C.D.S,Rohini II Project, Sector 22 Rohini, the following shortcomings 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.

HOO is suggested to take immediate necessary steps to correct the above mentioned short comings as per rule under intimation to audit.

**TAN 03:-- Improper maintenance of Service Book.** ( Memo No.06 Dated: 20.09.2023)

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	Sheela Brijwal , CDPO	31.12.1996	>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) 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 the Service Book of Ms. Sakshi Gautam, Jr. Asst., Ms. Mona, Supervisor Gr.II, Ms. Sonam Rathi, Supervisor Gr.II and Ashu Supervisor Gr. II..

iv) Performa of CCL account is not maintained in the service Book of Ms. Sakshi Gautan, Jr. Asstt. And Ms. Sonam Rathi, Supervisor Gr. II as per format.

v) Annual increment granted to Ms. Sheela Brijwal, CDPO on 01.07.2021 and 01.07.2022 and annual increment granted to Ms. Sakshi Gautam, Jr. Asstt. 10.04.2023 Is not attested by the Head of Office.

(vi) Entry regarding Service Verification recorded at page No. 52 in the Service Book of Ms. Sheela Brijwal, CD[P is not attested by Head of Office.

(vii) Cuttings made in the Leave Account of Ms. Sonam Rathi, Supervisor Gr. II, Ms. Mona, Supervisor Gr. II is not attested by the competent authority.

HOO is suggested to take immediate necessary steps to correct the above mentioned short comings under intimation to audit.

**TAN 04: Short comings in maintenance of Cash Book . (Memo No.12 dated 25.09.2023)**

During scrutiny of Cash Book\_for the F.Y. 2020-21 to 31.032023, the following discrepancies have been noticed:

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



against Receipt & 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.

(ii) 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." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.

(iii) Stock register of Receipts Book of TR-V/GAR-6 of ICDS, Rohini II has not been maintained which restricts audit to comment on accuracy of govt. money received and its timely deposit by department.

(iv) It is also observed that the ICDS Rohini II office issued only one TR-5/6 vide no.15103 dated 22.05.2023 for the audit period 2020 till date amounting Rs.10/- for which cash book entry not found. However Rs.10/- has been deposited through Challan no.01 dated 25.05.2023 in SBI Old Sectt. Delhi.

(vi) All compulsory deductions of salary deducted from the month of March 2022 to October 2022 deposited in the bank through cheque without TR-5/6/ through five challans i.e 01 to 05 though it was monthly deductions and should be entered accordingly.

(vii) Month-wise closing Certificate is not in prescribed format as per Rule 13 (1) and note to below Rule 13 of CG Receipt and Payment Rules.

(vii) Physical & Financial Verification certificate is not found in the Cash book.

HOO is suggested to take immediate necessary steps to correct the above mentioned short comings under intimation to audit.

**TAN 05:- Shortcomings in maintenance of stock registers (Memo No.13 dated 26.09.2023)**

Scrutiny of stock registers (Consumable and Non-consumable) maintained in the ICDS Project, Rohini II, WWH, PSP Area, Sector-22, Rohini, following discrepancies have been observed:

(1) No page counting certificate recorded on the first page of the stock register attested by the competent authority.

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- (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 .
- (8) Cutting in page no. 5, 6,7, 11 of stock register and attendance register on page no. 18,19, 20, 21, 30, 35 register without attestation of competent authority (AWC 90 to 115 and 77 to 85).
- (9) No stock entry recoded in the consumable register for the period 2022-2023.

HOO is suggested to take immediate necessary steps to correct the above mentioned short comings under intimation to audit.

**TAN 06:-Shortcomings in maintenance of PMMVY ( Pradhan Mantri Matritva Vandana Yojana)( Memo No.14 dated 26.09.2023)**

All ICDS implementing PMMVY through their AWCs (Anganwadi Centres) 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 II, is running 115 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 which makes difficult to ascertain the total outcome and information from the available records.
2. The information required for release of the payment is not filled properly e. g Sudesh( AWC 32) Laxmi Dev i(AWC 48) Poonam (AWC 62) Manju Sharma (AWC 42) Manoj (AWC 34) e.g Ruchi Nishad w/o sh Mukesh Kr. (AWC NO 62 ) got payment of Rs.4000 Jai shree and Natasha Goyal w/o not mentioned (AWC 04) also got payment of Rs.4000/- for second and third instalment but not got the payment for first instalment which is not in order.
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 while making the entries and the same have not been attested by the concerned supervisors.

HOO is suggested to take immediate necessary steps to correct the above mentioned irregularities under intimation to audit.



**TAN 07: Shortcomings noticed in Rent of AWC's rented area and facilities. (Memo No.15 dated:-27.09.2023)**

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) and 01.08.2022 revealed that there are different rental rates for Anganwaris as per area and facilities available which ranges from Rs.2500/- to Rs.6000/-PM with the facility of Toilet, Electricity and Drinking water .

Area	Rent
18 – 25 sq. yard	2500
26 – 35 sq. yard	3000
36 – 45 sq. yard	4000
46 – 55 sq. yard	5000
56 – 66 sq. yard	6000

The following discrepancies have been noticed while scrutiny the rent 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. 104 Certificate signed on 21.02.2022 approved on file 21.02.2022 and shifted w.e.f. 01.02.2022.

2. The area has been enhanced even approximate double 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 anganwari center 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	81	26	50	Insufficient space
2	02	28	50	Urgent basis
3	45	26	50	owner refuse to run AWC
4	58	26	50	-do
5	72	25	46	Insufficient space
6	83	25	45	Owner increased space
7	87	25	50	Insufficient space

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8	59	18	46	owner refuse to run AWC
9	84	25	50	AWC was running in bad condition.
10	13	18	38	Insufficient space

3. No month wise rent register has ever been maintained at anganwaris or ICDS hence audit can not comment on accuracy of rent paid during audit period.
4. Signature of Nodal Officer not found on the certificate for fulfillment of criteria and fixation of rent
5. Area of location not found recorded on the certificate whereas the fixation of rent depends on the covered area.
6. In some cases the area has been mentioned in Sq. ft. instead of Sq. yards which requires clarification on revisit of site e.g in application form AWC 81 area is written as 50 gaz and in certificate it is mentioned as 50 sq yard.
7. No documentary proof for ownership of house/ room found on record.
8. While shifting the AWC no proper process for selecting of place and fixing of rent found initiated on record which is irregular and serious lapse on the part of HOO.
9. The rent rates have been revised on 21.08.2022 but as the rent record/ register not provided to audit hence audit is not in the position to ascertain the actual rent paid to the AWC.
10. Shifting date not mentioned in some case. In absence of that fixed rent cannot be checked

The HOO may review the position and remove above shortcomings with recovery of overpaid rent if any on the basis of facts and figures under intimation to audit.

*M. Pandey*

(Mithilesh Pandey)

(AAO)

*Kavita Saxena*

(Kavita Saxena)

Sr.AO/ IAO