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DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI

4TH LEVEL, C-WING, DELHI SECTT,

I.P. ESTATE, NEW DELHI-110002

Sub: - Audit report of I.C.D.S. Project Nangli SDM Complex, Tura Mandi, Najafgarh, New Delhi-110043 for the period from 2017-18 to 2019-20.

INTRODUCTION

The I.A.R. on the accounts of Government of I.C.D.S. Project Nangli SDM Complex, Tura Mandi, Najafgarh, New Delhi-110043 for the period from 2017-18 to 2019-20 was conducted by field Audit Party No- XX headed by Shri Pramod Kumar Singhal, IAO , Smt. Shivani Mohan, and Sh. Vijay Kumar, ASO. The audit was conducted during 24-07-2020 to 30.07.2020 and 04.01.2021 to 11.01.2021 (Total 11 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

The CDPO, ICDS Project Nangli, Govt of NCT of Delhi, SDM Complex, Tura Mandi, Najafgarh, New Delhi-110043 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total 139 Anganwari's are functioning under the ICDS Nangli. The Main aims and objectives of the project are as under:-

- a) Supplementary Nutrition to Children ages 0 to 6 years and Pregnant Ladies
- b) Immunization
- c) Health Check up
- d) Referral Services
- e) Nutritional Health check up
- f) Non formal Pre School Education

HOD/H.O.O/D.D.O/CASHIERS

The following officials have served as HOS/HOO/DDO/Cashier during 2017-18 to 2019-20 :-

HOO

Sl No.	Name of the officer & Designation	Period
1	Smt. Darshna Dagar, CDPO	01.04.2017 to 27.09.2017
2.	Smt. Meena Singh, CDPO	28.09.2017 to Till date

P.K. Singhal

Sh. Vijay Kumar

DDO

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Sl No.	Name of the officer & Designation	Period
1	Smt. Darshna Dagar, CDPO	01.04.2017 to 31.01.2018
2	Smt.Promila Chibber, CDPO	22.02.2018 to 09.10.2018
3	Smt Shashi Bala, CDPO	10.10.2018 to 31.08.2019
4	Vacant	01.09.2019 to 24.09.2019
5	Sh Dharmender Kumar, Supdt.	25.09.2019 to 11.10.2019
6	Sh Syad Mohsin Ali, Supdt.	12.10.2019 to 31.03.2020



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Sl No.	Name of the officer & Designation	Period
1	Smt. Meenaskhi	01.04.2017 to 31.01.2018
2	Sh Amit	01.02.2018 to till date

Budget Allotment and Expenditure (Amount in Rs.)		
Year	Budget Allotment	Expenditure
2017-18	17437000	12892100
2018-19	17243473	15645549
2019-20	19501968	17741992

Statutory Audit

Statutory audit for the period from 2017-18 to 2019-20 has not been conducted by AG (Audit) in respect of of I.C.D.S. Project Nangli, Govt of NCT of Delhi, SDM Complex, Tura Mandi, Najafgarh, New Delhi-110043



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Vacancy Statement (March 2019)

Group	Sanctioned	Filled	Vacant
A	Nil	Nil	Nil
B	1	1	Nil
C	7	6 (Including 2 Regular, 2 Contractual & 2 Out sourced)	1
Anganwadi Worker	139	136	3
Anganwadi helper	139	139	Nil

Maintenance of Records

The maintenance of records of I.C.D.S. Project Nangli SDM Complex, Tura Mandi, Najafgarh, New Delhi-110043 for the period from 2017-18 to 2019-20. was found to be satisfactory subject of observations made in current audit report.

Current Audit Report

During the course of current audit, 26 audit memos including 1 record memos, highlighting various irregularities have been issued, which are converted into 14 Para (5 Memos merged) and 7 TAN. No Memo has been settled on the spot & Nil recoveries was effected out of total of Rs. 274515/- identified during the current audit.

Details of Current Recovery (Audit period 2017-18 to 2019-20)

Memo/Para No.	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
10	8097	Nil	8097
11	231418	Nil	231418
16	35000	Nil	35000
Total	274515	Nil	274515

The internal audit report has been prepared on the basis of information furnished and made available by I.C.D.S. Project Nangli SDM Complex, Tura Mandi, Najaṛgarh, New Delhi-110043 for the period from 2017-18 to 2019-20.. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

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Para No 1
Para 01.

PART II
CURRENT AUDIT REPORT

(Ref. Audit Memo No. 4 dated 04/12/14 & 9 dated 08/12/14)

Sub: Recovery for Non-deduction of Tax at source from payments made to the NPO, Mahila Bal Uthan Avom Kala Manch for the F.Y. 2011-12, 2012-13 & 2013-14 amounting to Rs. 2,80,453/- 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, Nangli, 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 scheme. A few cases of calculation of TDS to be deducted for the payments made to the NPO, Mahila Bal Uthan Avom Kala Manch for the F.Y. 2011-12, 2012-13 & 2013-14 is as under:

F.Y 2011-12 SNP BILL DETAILS

BILL NO	DATE	AMOUNT(IN RS.)	TDS TO BE DEDUCTED(IN RS.)
CB-07	21/12/11	14,99,082	29,982
CB-26	17/03/12	15,39,907	30,798
CB-32	21/03/12	7,20,450	14,409
	TOTAL	37,59,439	75,189

F.Y 2012-13 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED (IN RS.)
CB-27	08/10/12	15,26,772	30,535
CB-52	08/02/13	15,43,644	30,873
CB-58	23/03/13	22,53,546	45,071
	TOTAL	53,23,962	1,06,479

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F.Y 2013-14 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-20	09/10/13	20,12,160	40,243
CB-43	11/03/14	19,23,306	38,466
CB-45	28/03/14	10,03,800	20,076
	TOTAL	49,39,266	98,785
	GRAND TOTAL	1,40,22,667	2,80,453

Hence an amount of Rs.2,80,453/- 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.

M.K.
(MOHINDER KUMAR)
Inspecting Audit Officer
Audit Party No. XI

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PART – II
(Current Audit Report)

2014-2017

Para No.1

Para No.2

Ref. Audit Memo No. 01
Dated:- 06/03/2018

Sub: Recovery of TDS amounting to Rs.11,19,744/- from the contractors of meal supplier to Aanganwadi's of ICDS, Project – Nangli, Delhi.

During the scrutiny of contingency bills of SNP for the period 2014-15 to 2016-17 in respect of contractors M/s Mahila Bal Utthan Avom Kala Manch(Regd.), E-II/323, J.J. Colony, Madangir, Dr. Ambedkar Nagar, Sector-03, New Delhi-110062 who had supplied the meal to 131 Aanganwadi's, it is found that TDS have not been deducted from the bills of above contractors at the time of making payments :-

M/s Mahila Bal Utthan Avom Kala Manch(Regd.), E-II/323, J.J. Colony, Madangir, Dr. Ambedkar Nagar, Sector-03, New Delhi-110062

2014-15

Sr. No.	Period /Scheme	Bill No. & Date	Amount of the bill (in Rs.)	TDS @ 2% is to be recovered.
1.	March, April & May 2014	10, 09/07/2014	48,16,063/-	96,321/-
3.	June 2014	15, 13/08/2014	19,60,776/-	39,216/-
4.	July 2014	18,04/09/2014	20,35,300/-	40,706/-
5.	August 2014	20,07/10/2014	18,99,524/-	37,990/-
6.	Sept.2014	28, 20/11/2014	16,41,750/-	32,835/-
7.	Sept. 2014	30, 01/12/2014	4,20,350/-	8,407/-

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8.	Oct. 2014	35, 20/12/2014	16,46,560/-	32,931/-
9.	Nov. 2014	36, 29/12/2014	18,15,418/-	36,308/-
10.	Dec.2014	40, 03/02/2015	11,27,880/-	22,558/-
11.	Dec. 2014	41, 03/02/2014	5,12,220/-	10,244/-
12.	Jan. 2015	69, 31/03/2015	15,96,450/-	31,929/-
13	Feb 2015	70, 31/03/2015	21,22,359/-	42,447/-
14.	March 2015	01, 06/06/2015	17,09,992/-	34,200/-
	Total		2,33,04,642/-	4,66,092/-

2015-16

Sr. No.	Period /Scheme	Bill No. & Date	Amount of the bill (in Rs.)	TDS @ 2% is to be recovered.
1.	April 2015	02, 16/07/2015	3,21,398/-	6,428/-
2.	April 2015	16,28/08/2015	11,20,569/-	22,411/-
3.	May 2015	03, 16/07/2015	17,91,504/-	35,830/-
4.	June 2015	17, 08/09/2015	18,43,925/-	36,879/-
5.	July 2015	30, 16/10/2015	17,36,225/-	34,725/-
6.	August 2015	56, 02/02/2016	16,84,800/-	33,696/-
7.	Sept.2015 to Nov. 2015	55, 02/02/2016	40,58,052/-	81,161/-
8.	Dec. 2015 to Feb 2016	71, 28/03/2016	39,17,136/-	78,343/-
9.	01/03/2016 to 15/03/2016	72, 31/03/2016	6,23,592/-	12,472/-
	Total		1,70,97,201/-	3,41,945/-

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2016-17

Sr. No.	Period /Scheme	Bill No. & Date	Amount of the bill (in Rs.)	TDS @ 2% is to be recovered.
1.	16 th March 2016 to May 2016	14, 08/08/2016	30,74,700/-	61,494/-
2.	June 2016 to July 2016	34, 24/11/2016	15,79,955/-	31,599/-
3.	July 2016	20, 03/10/2016	10,27,152/-	20,543/-
4.	Aug. 2016 to Sept. 2016	44, 29/12/2016	24,97,608/-	49,952/-
5.	Oct. 2016 to Nov.2016	76, 20/03/2017	24,42,045/-	48,841/-
6.	Dec. 2016	77,20/03/2017	12,98,525/-	25,971/-
7.	Jan 2017 to Feb 2017	78, 27/03/2017	23,42,481/-	46,850/-
8.	01/03/2017 to 15/03/2017	79, 27/03/2017	5,82,065/-	11,641/-
9.	16/03/2017 to 31/03/2017	08, 18/08/2017	7,40,810/-	14,816/-
	Total		1,55,85,341/-	3,11,707/-
	G.toal		5,59,87,184/-	11,19,744/-

The above said TDS amount of **Rs.11,19,744/-** may be recovered after due verification of facts and figures from M/s Mahila Bal Utthan Avom Kala Manch(Regd.), E-II/323, J.J. Colony, Madangir, Dr. Ambedkar Nagar, Sector-03, New Delhi-110062 under section 194(c) of income tax act under intimation to audit, and may be deposited into Govt. account.



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Para No. 2

Ref. Audit Memo No. 3
Dated:- 08/03/2017

Sub:- Short Recovery of DGEHS amounting to Rs. 1,125/-

The rate of subscription for DGEHS was revised twice first on August, 2010 and secondly it came into existence wef. 01/02/2017 vide Directorate General of Health Services, F-17, Karkardooma, Shahdara, Delhi-110032 letter No. F25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017.

During the scrutiny of PBRs of ICDS-Project Nangli, Govt. of NCT of Delhi Dhanak Chaupal, Chhawla Stand, Najafgarh, Delhi-110043 for the period 2014-17, it has been revealed that the subscription at new rates towards DGEHS was not deducted at new rates during the period mentioned below:-

S. No	Name & Designation Mr./Mrs./Ms. /DR.	Period of Short Recovery		Mont hs	Deduction/per month			Short recover y is to be made Rs.
		From	To		Due	Deduc- ted	Short	
					Rs.	Rs.	Rs.	
01.	Sh. Inder Singh Dagar, LDC	Feb 2017	Oct. 2017	09	250	125	125	1,125
TOTAL								1,125/-

Accordingly, recovery of Rs. 1,125/- towards DGEHS subscription, as detailed above may be made after due verification and under intimation to Audit.

PART II – Current Report 2017-18 to 2018-20
(2017-18 to 2019-20)

Para 1:- In-appropriate Calorie/or Protein provided to beneficiaries of SNP and short supply of Halwa once in a week against approved menu.

(Memo No.8

Dated: 29/07/2020)

According to the office order No. F. No.76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31/12/2009 provided to audit, the nutritional and feeding norms and menu for target beneficiaries under Supplementary Nutrition Programme (SNP) of ICDS per day per beneficiaries are as under :-

S.No	Age Group Category of beneficiaries	Name of the SNP and the Qty. to be given per day per beneficiary as per norms revised norms	Required Calorie & Protein as per revised norms of GOI	Item to be given
1	6 mths-1 year Children beneficiaries	Weaning Food (Panjiri)- 140 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Panjiri-Additional 20 gms of groundnut powder should be added in the present recipe for enriching it.
2	1 Year-3 years Children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary <u>along with</u> Panjiri-50 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Hot Cooked Meal: Khichri, Namkeen Dalia
3	3 years-6 years children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary <u>along with</u> Snack-50 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Sweet rice, Veg Pulao with kala channa, Sweet Dalia and Halwa Additional 20 gms of Soyabean/peanut powder should be added in the present recipe for enriching it.
4	Pregnant & Nursing mother	Hot Cooked Meal 350 gm per day per beneficiary <u>along with</u> Snack-75 gm per day per beneficiary	600 Calories & 18-20 gm of Protein	

(A)

According to the order no.6/delegation/DWCD/ICDS/2016-17/18385-432 Dated-18/09/17 the CDPO are required to send the samples for Lab test at least twice in a month for each project.

On test check of records and attached test report of SNP, It is found that 4 types of SNP have been supplied to children and Pregnant & Nursing Mother according to the order dt. 31/12/2009 as mentioned above but the lab test has been conducted only for 1 type of combination of SNP according to the available/provided report with bill/other record mentioned at S. NO. 1 and 3. Hence it cannot be checked by the audit that NPO has supplied

the prescribed combination of meal with required calories & Protein mentioned at S. No. 2 & 4 to the category of beneficiaries mentioned above i.e. 1 Year-3 years Children beneficiaries and Pregnant & Nursing mother. The ICDS Sagerpur Project has not provided any documents/orders issued by the competent authority regarding only testing of 1 types of SNP Combination sample out of 4 type of SNP combination.

(B)

According to the above mentioned order dt. 31/12/2009, 425 gm. meal (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein) have to be supplied to Pregnant & Nursing mother as per norms prescribed by the Govt. before payment of supplied meal. But according to test report available in records, in a number of test reports, the protein in the 425 gm Hot Cooked Meal supplied to Pregnant & Nursing mother has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm Protein as per calculation by average method of quantity of test report available in the record for Hot Cooked Meal supplied under SNP. Some examples of the above cases are as under :-

S. No.	Name of the SNP and the qty. tested as per lab. Report with date	Protein as per report in 320 gm. Cooked	Protein in 425 gm. Cooked food as per test report by average method as no specific test report available	Protein required as per norms of Govt. to Pregnant & Nursing mother
1.	Cooked Veg Pulav & Lobia 320 gm dt. 9/5/17 (Spectro Analytical Labs Ltd.)	12.39 gm	$12.39/320 \text{ gm} \times 425 \text{ gm} = 16.46 \text{ gm}$	18 – 20 gm
2.	Cooked Pullav & Mattar 320 gm dt. 14/06/17 (Spectro Analytical Labs Ltd.)	12.37 gm	$12.37/320 \text{ gm} \times 425 \text{ gm} = 16.43 \text{ gm}$	18 – 20 gm
3	Cooked Veg Khichri with matar 320 gm dt. 11/4/18 (Spectro Analytical Labs Ltd.)	12.51 gm.	$12.58/320 \text{ gm} \times 425 \text{ gm} = 16.61 \text{ gm}$	18 – 20 gm
4	Cooked meetha Daliya & matar 320 gm dt. 11/05/18 (Spectro Analytical Labs Ltd.)	12.50 gm	$12.50/320 \text{ gm} \times 425 \text{ gm} = 16.60 \text{ gm}$	18 – 20 gm
5	Cooked khichri with matar 320 gm dt. 14/11/18 (Avon Food Lab P. Ltd)	12.87 gm	$12.87/320 \text{ gm} \times 425 \text{ gm} = 17.09 \text{ gm}$	18 – 20 gm
6	Cooked Khichri with matar 320 gm dt. 15/5/19 (Spectro Analytical Labs Ltd.)	12.64 gm	$12.64/320 \text{ gm} \times 425 \text{ gm} = 16.79 \text{ gm}$	18 – 20 gm
7	Cooked sweet daliya with matar 320 gm dt. 14/6/19 (Spectro Analytical Labs Ltd.)	12.74 gm	$12.74/320 \text{ gm} \times 425 \text{ gm} = 16.92 \text{ gm}$	18 – 20 gm

According to the agreement clause 17 dated 14/12/2011 with Mahila Bal Utthan Avom Kala Manch, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by

the anganwadi centre and consumed by the beneficiary, no payment shall be made for the food and an amount equal to twice the value of supply shall be deducted as penalty by the Government apart from any other penalty or statutory action against the NPO under the relevant statute, Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report.

But no payment has been deducted for non quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS Project Nangli while making payment. Hence it is required to recover the overpayment amount with penalty according to agreement clause for the entire period after due verification of facts and figure as mentioned above.

(C)

According to the records provided by the office, it has been noticed that as per menu, Halwa with Panjiri/Snack has to be supplied to SNP beneficiaries once in a week. But on checking of records, it has been noticed that 200 gm. Halwa with 50/75 gm. snack/panjiri have been supplied on every Monday during the audit period instead of 270 gm or 350 gm with 50/75 gm. snack/panjiri as prescribed by Government to SNP beneficiaries. No order has been provided to audit by the office regarding supply of 200 gm. Halwa instead of 270 or 350 gm.

Hence, according to provided information/records, short supply has been made by the NPO once in a week during the audit period.

According to agreement clause 16 dated 17/12/2011 as given below with Mahila Bal Utthan Avom Kala Manch,, (NPO), the following penalty will be imposed in case of short supply for cooked food/Weaning Food:-

Clause No. 16- Penalty for short supply for cooked food/Weaning Food.

- If the NPO fails to complete the indented quantity of supply on a particular day for the first time in a month, then penalty will be imposed for only affected AWCs wherein NPO concerned has not supplied indented quantity for that day in addition to non payment for quantity not supplied.
- If the NPO fails to complete the indented quantity for the second time in a month, twice the amount of lesser supply will be deducted as a penalty in addition to non payment for the quantity not supplied.
- If NPO fails to complete the indented quantity any further in that month thrice the amount of lesser supply will be deducted as a penalty in addition to non payment for quantity not supplied..

But full payment has been made as per prescribed rate inspite of short supply which is irregular and required to recovered with penalty as per agreement clause for the entire period of short supply after due verification of facts and figure.

(D)

According to the above mentioned order dt. 31/12/2009, 425 gm. (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein have to be supplied to Pregnant & Nursing mother according to norms prescribed by the Govt. before payment of supplied meal. But according to test report available in records, in a number of test reports, the protein in the 200 gm. Halwa with 75 gm snack has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm of Protein and 600 Calories for Pregnant or nursing mother as per calculation by average method of quantity of test report available in record for 200 gm Halwa with 50 gm snack supplied under SNP. Some of the above mentioned cases are as under:-

S. No	Name of the SNP and the qty. tested as per lab. Report with date	Protein and Calories as per lab report for 250 gm. Cooked food	Protein and Calories in 275 gm. Cooked food as per test report as no specific test report available	Protein/Calories required as per norms of Govt. to Pregnant & Nursing mother
1.	Halwa with matar 250 gm dt. 15/10/18 (Avon Food Lab P. Ltd)	12.31 gm (Protein) 510.85 Calories	12.31/250 gm X 275gm =13.54 gm 510.85/250 X 275 =561.94 Calories	18 - 20 gm 600 Calories
2.	Halwa with matar 250 gm dt.10/12/18 (Avon Food Lab P. Ltd)	12.61 gm (Protein) 510.85 Calories	12.61/250 gm X 275gm =13.87 gm 525.83/250 X 275 =578.41 Calories	18 - 20 gm 600 Calories
3	Halwa with matar 250 gm dt.11/11/19 (Avon Food Lab P. Ltd)	12.64 gm (Protein) 510.85 Calories	12.64/250 gm X 275gm =13.90 gm 506.15/250 X 275 =556.77 Calories	18 - 20 gm 600 Calories

According to the agreement clause 17 dated 14/12/2011 with Mahila Bal Utthan Avom Kala Manch, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the food and an amount equal to twice the value of supply shall be deducted as penalty by the Government apart from any other penalty or statutory action against the NPO under the relevant statute, Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report.

But no payment has been deducted for non quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS Project Nangli while making payment. Hence it is required to recover the overpayment amount with penalty according to agreement clause for the entire period after due verification of facts and figure as mentioned above under intimation to audit..

HOO may expedite the reason of irregularities pointed out by and recovered the overpayment amount with penalty from the NPO immediately since the irregularities occurred from the start of SNP programme audit after due verification of facts and figure under intimation to audit.

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Para 2 :- Overpayment of Rent amounting Rs. 35000/-

(Memo No.16
(Memo No.17

Dated: 06/01/2021)
Dated: 06/01/2021)

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated. 7/5/15, it is hereby clarified that shifted of AWC should be done on the basis of following categorization of rental norms :-

Area	Facilities	Rental norms
18-25 Sq. Yds	With toilet, drinking water and electricity facility	1500/-
26-35 Sq. Yds	With toilet, drinking water and electricity facility	2000/-
36-45 Sq. Yds	With toilet, drinking water and electricity facility	3000/-
46-55 Sq. Yds	With toilet, drinking water and electricity facility	4000/-
56-66 Sq. Yds	With toilet, drinking water and electricity facility	5000/-



Further, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

No complete records i.e. certificate, application etc. related to hiring of all AWC have been maintained properly/produced to audit which are running under the Project Nangali during the audit period. The records related to hiring of some AWC which shifted during audit period are made available / provided to audit. Further no rent bill duly signed by owner, Aganwadi worker, Supervisor and CDPO are available with voucher/ provided to audit.

ICDS has not provided the copy of recommendation of Rent for the financial year 2017-18 except Sept., 17 Feb., 18 and March, 18 during the audit period.

On cross test check of bills of monthly payment recommended/approved by CDPO and certificate of hiring of property, it has been noticed that excess payment of rent have been made to owner of the property against the amount of rent as per area/circular(mentioned above) as per details given below of some cases:-

S. N o.	AWC NO.	Address of the AWC and area	Rent as per Certificate of committee/ area of the property	Payment recommende d as per records	Period during which payment recommended	during excess	Overpay- ment amount

1.	98	RZ-71Jain Colony Part-3	1500/-	2000/-	Sept. 17 to December 20	500x40 =20000
2.	1	C-64 Nanhya Park	1500/-	2000/-	July,18 to December 20	500x30 =15000
			Total			35000/-

As all above mentioned payments from April 2017 have been made through HQ. Hence, actual payment amount can not be checked by the audit party.

HOO may explain the reason of the above irregularities and may verify the payment made on account of rent from concerned DDO against recommendation of ICDS Project Nangali. In case excess payment made by the DDO, may recover the overpayment amount after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

(B)

On test check of recommendation made by the CDPO to HQ(WCD) for payment of rent of AWC (the rent is paid by the HQ(WCD) since April 2017), it has been noticed that no rent bill duly signed by owner, Aganwadi worker, Supervisor and CDPO are available with voucher/ recommendation sent to HQ(WCD) in the file and most of the certificate/file (except some files shifted in 2017-20) regarding fixation of rent by committee of all AWC has not been provided to audit.

In the absence of all these documents/files, the audit party can not check that the amount recommended by CDPO for payment of rent are according to the norms prescribed by the Govt./approved by the competent authority for hiring of AWC.


Further, on test check of recommendation made by the CDPO to HQ(WCD) for payment of rent for the audit period of AWC, it has been noticed that I.C.D.S. Project Nangali has recommended the rent amount up-to Rs. 30000/- while the maximum amount of rent of one month is Rs. 5000/- as per above mentioned circular. The details of some cases are as under :-

Period of rent recommendation as per documents provided	AWC Number	Rent recommended by I.C.D.S. (state share and centre share)
March 18	25	18000
March 18	41	20000
March 18	47	15000
March 18	65	25000
March 18	76	30000
March 18	48	9000
May 18	71	13000

May 18	97	8000
May 18	125	10000
May 18	126	10000

As all above mentioned payments from April 2017 have been made through HQ. Hence, actual payment amount can not be checked by the audit party.

HOO may explain the reason of the above irregularities and provide all the records related to sanction of monthly rent by the competent authority as per monthly payment recommended by I.C.D.S. Project Nangli, as mentioned above after due verification of facts and figure given above under intimation to audit. Further HOO may verify the payment made on account of rent from concerned DDO against recommendation of ICDS Project Nangali. In case excess payment made by the DDO, may recover the overpayment amount after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.



**Para 3 :- Irregularities in computation of Income Tax recoverable
(Memo No.7)**

Dated: 28/7/2020



According to the Income Tax Act, the owner can claim deduction of maximum Rs 150000/- towards repayment of principal under Section 80 C and Rs. 200000/= towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During test check of income tax calculation sheets for the F.Y. 2019-20, it has been found that the rebate under Sec 24 and under section 80 C on account of payment of Principal and interest thereon has been allowed to the following employees on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides, no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to cross check the correctness of actual rebate allowed. Further, no proof or record of ownership has been attached by the employees.. In addition no possession letter / completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under Sec 24 and u/s 80 C. Some of the cases are as under :-

S No	Name and Designation of employee	Financial Year	Remarks
1	Sh. Syed Mohsin Ali, Supdt.	2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction.
2	Tara Dutt, Junior Asstt..	2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction

1. Calculation Sheets have not been signed by the DDO and the concerned employee.

The HOO/DDO may explain the reasons of the above mentioned irregularities and check the correctness of income tax calculation of the above named employees based on the actual payment certificate of housing loan after obtaining the possession letter and ownership proof. Similar other cases may also be checked for computation of income tax liability by the DDO at their own level.

Para 4 :- Less credit of leave in service book

Dated: 28/7/2020)

(Memo No.6

During the test check of Service books maintained by the I.C.D.S. Project Nangli, it has been noticed that:-

- 1. According to Leave Rules, EL should be credited to the leave account of the Govt. servant @ 2 ½ days for each completed calendar month of service which he is likely to render in a half year of calendar year in which he is appointed. But on test checking of leave account, it has been noticed that excess EL have been credited in the half year in which they are appointed as per details given below :-

S. No.	Name & Designation of the employee	Date of appointment	EL credited in half year from 01/08/16 to 31/12/16	EL entitled in half year from 01/08/16 to 31/12/16	Less leave credited
1.	Inder Singh Dagger, Junior Asstt.	01/08/16	12	13	1

The HOO may recast the leave account of above employee according to leave rules under intimation to audit. Similar other cases may also be examined and action taken accordingly.

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Para 5 :- Excess Earned leave availed more than entitlement as per terms and condition of Contractual appointment of Ms. Basanti, Peon and overpayment of Rs. 8097/-

Dated: 30/7/2020)

(Memo No.10

During the test check of records of engagement of staff on contractual basis, it has been observed that CDPO office has not maintained any leave record of contractual employees during the audit period. On test check of file of contractual Peon, Ms. Basanti, it has been noticed that extension of contractual engagement of Smt. Basanti, Peon from 1/4/18 to 31/3/19 has been approved by the competent authority vide order no. F12(1)/2001/DSW/E&H/WCD/Admn/2006-07/1786-996 dated 10.07.2018. As per terms and condition of offer letter for engagement to the post of Peon on Contractual basis vide letter no. F81(4)/07-08-DSW/ESTT/12264-28 dated 14.09.2007 which has been extended in 2018-19, the official will be entitled to earned leave as per CCS(leave) rules. As per Leave Rules, Earned Leave is limited to maximum 15 days in a half calendar year. On test check of attendance register/records provided for the year 2018 and 2019; it has been noticed that 13 days extra Earned Leave have been availed by Ms. Basanti, Peon during the engagement period 01.04.18 to 31.03.19 as per details given below :-

Name and designation of the Employee	Date of Earned Leave				
	Period	Entitled	Availed	Excess leave	Amt. To be recovered
Ms. Basanti, Peon	April,18 to Mar.,19	31 days	24/5/18 to 1/6/18 (9 days)	13 days	Rs.19260/- X1/30 =642/- (1 day in June 18) Rs. 19260/- X12/31 = 7455/- (12 days in Dec. 18) Total 8097/-
	1.4.18 to 30.6.18 (15/6x3=7.5 i.e. 8 leave)		13/8/18 to 27/8/18 (15 days) 10/12/18 to 15/12/18 (6 days) 26/12/18 to 31/12/18 (6 days)		
	1.7.18 to 31.12.18=15 days leave)		18/2/19 to 25/2/19 (8 days)		
	1.1.19 to 31.3.19 (15/6x3=7.5 i.e. 8 leave)		Total 44 days		

The HOO may explain the reason of above irregularities and requested to recover the overpayment amount of Rs.8097/- from salary for the leave period granted more than entitlement for 13 days after due verification of facts and figures. Similar other cases may also be examined by the HOO at their own level and action taken accordingly.

Para 6 :- Purchase made outside GeM

(Memo No.12
(Memo No.24

Dated: 05/1/2021)
Dated: 08/1/2021)

As per the 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 & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the school it has been observed that I.C.D.S. has continued to make purchases outside GeM in total violation of Govt. Guidelines. The details of some cases are as under:-

S No	Bill No and date of ICDS	Bill No and date of the supplier	Items purchased	Amount
1	52 dt. 28/3/18	233961 dt. 27/3/18	Stationary items	23868
2	35 dt.31/01/18	232973 dt. 24/01/18	Stationary items	20862
3	51 dt.13.03.19	18-19/M/1085 dt. 28/02/19	Steel Utensils	24864
4	55 dt. 01/02/20	19-20/M/660 dt.25/9/19	Lunch Box	18318
5	73 dt. 29/3/19	869 dt. 23/3/19	Misc. Consumable items	7648
6	73 dt. 29/3/19	855 dt. 20/3/19	Stationary Items	4502
7	73 dt. 29/3/19	180 dt. 23/3/19	Stationary Items (Plastic Frame Slate)	24950
8	73 dt. 29/3/19	181 dt. 24/3/19	Stationary Items (Plastic Frame Slate)	9050

The HOO may regularize all the purchases outside GeM from the competent authority 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.

Para 7 :- Irregularities in hiring premises of AWCs

Dated: 06/01/2021)

(Memo No.15

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dt. 7/5/15, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

On /test check of certificate available in the file , it has been noticed that:-

1. No complete records i.e. certificate, application etc. related to hiring of all AWC has been maintained/produced to audit which are running under the Project Vishnu Garden during the audit period. Further, a number of certificate in prescribed format have not been signed by the committee member i.e. concerned nodal officer, concerned CDPO and concerned supervisor but the payment of rent have been made which is irregular. Example of the some of the cases are as under :_

S.No.	AWC NO.	Address of the AWC	Area	Rent Amount	Date of Hiring of Property
1	34	RZ-208 Ambika Enclave, Delhi.	50 Sq. Yd.	4000/-	24.1.2018
2	46	C-22/A Sewak Park, Uttam Nagar, Delhi	46 Sq. Yd.	3000/-	1.5.2019
3	1	C 64 Nanhya Park	25 Sq. Yd.	2000/-	18.6.2018

HOO may explain the reason of the above irregularities and take necessary step to regularise all the rent certificate according to guidelines issued by the department after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.

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Para 8 :- Retirement of Ms. Kalpana Sharma, Worker (D.O.B. 13.12.1957) AWC No. 22 at the age of 62 years as on 31.12.2019 instead of 31.12.17 at the age of 60 year and overpayment of Rs. 231418/-

(Memo No.11

Dated: 04/01/2021)

As per the terms and condition of the appointment of worker and Helper in Aganwadi, the retirement age is 60 years.

On test check of information/records provided by the I.C.D.S (Project Nangali) regarding retirement of worker/Helper during the audit period, it has been observed that I.C.D.S. Project Nangali has retired Ms. Kalpana, worker, AWC no. 22 at the age of 62 years as on 31.12.2019 instead of 60 year as the date of birth of Ms. Kalpana is 13.12.1957 which caused a overpayment of honorium of two year i.e. Rs.231418/- as per details given below :-

Period	Amount of Honorarium
01.01.18 to 31.03.19 except May 18	9741 x14 =136374
01.05.18 to 31.05.18	5575 x 1 = 5575
01.04.19 to 31.12.19	9941 x 9 = 89469
Total	Rs. 231418/-

The HOO may explain the reason of above irregularities i.e. overpayment of Rs. 231418/- after due verification of facts and figures and recover the overpayment amount of Rs. 231418/-. Similar other cases may also be examined by the HOO at their own level and action taken accordingly.

Para 9 :- : Irregularities in payment of Addition Honorarium @ Rs. 200/- to Aagnawadi workers for looking after the work of another anganwadi in Urban ICDS Project.

(Memo No.18

Dated: 06/01/2021)

According to the order no.19-25/2004-CD-I dated 18.01.2005 issued by Ministry of Human Resources Development of Women & Child Development, Govt of India, addition Honorarium @ Rs. 200/- is payable to Anganwadi workers for looking after the work of another Anganwadi in Urban ICDS Project for the period for which she actually looked after the work of two anganwadis. This is applicable only in anganwadis in urban Projects where there is vast distance between locating the anganwadis.

But On test check of bills recommended by CDPO to HQ(WCD) for payment of honorarium to Aagnawadi Helper for the period 2018-20 (no bills provided for 2017-18), it has been noticed that additional amount of honorarium have been paid to number of workers but neither any order of competent authority is made available to audit about deployment of worker with period for additional charge of another anganwadi fulfilling the above mentioned guidelines nor certificate is available in records/with bill regarding performing of duty of additional anganwadi with number of AWC. On test check basis, Example of some cases in which additional payment of honorarium have been made/recommended to HQ for payment to the following workers are as under:-

S. N o.	AWC NO.	Name of the worker to whom additional payment of Honorarium paid	Amount paid with additional amount of Honorariums without order	Amount of Honorarium as per order	Month for which Honorarium paid	Remarks
1.	7	Neha	9909	9709	August 18	Bill recommended to HQ
2.	28	Ram Bhatari	9941	9741	August 18	Bill recommended to HQ
3	78	Kaushal	9909	9709	August 18	Bill recommended to HQ
4	74	Suman Pal	9909	9709	Dec. 19	Bill recommended to HQ
5	78	Kaushal	9909	9709	Dec. 19	Bill recommended to HQ
6	79	Saroj Bala	9909	9709	Dec. 19	Bill recommended to HQ

Hence, HOO may explain the reason of the above irregularities and may provide the order of the competent authority of deployment of additional charge to worker with performing the duty, otherwise may recover the overpayment amount from the worker after due verification of facts under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

Para 10 :- Recommendation of overpayment of Honorarium to Aagnawadi workers and Helper

(Memo No.20

(Memo No.21

(Memo No.19

(A)

Dated: 07/01/2021)

Dated: 07/01/2021)

Dated: 07/01/2021)

According to the order No. F-76(Misc.)/DWCD/ICDS/2008-09/7909 dt. 13/6/2016 issued by Department of Women & Child Development, Govt of NCT of Delhi, the rate of Honorarium are as under :-



SI No.	Category	Govt of India Share per month	State share per month	Total
A	Anganwadi Worker(AWW)			
1.	Matriculate	3000	2000	5000
2	Matriculate with 5years honorary work	3031	2000	5031
3	Matriculate with 10 years honorary	3063	2000	5063

The above mentioned rates have been revised vide order No.76(250)/DWCD/ICDS/2017/Part File/17874-923 dated 31.8.2017 issued by Department of Women & Child Development, Govt of NCT of Delhi as per details below:-

SI No.	Category	Govt of India Share per month	State share per month	Total
A	Anganwadi Worker(AWW)			
1.	Matriculate	1800	7878	9678
2.	Matriculate with 5years honorary work	1819	7890	9709
3.	Matriculate with 10 years honorary	1838	7903	9741

On test check of bills recommended by CDPO to HQ(WCD) for payment of honorarium to Aagnawadi Helper for the period 2018-20 (no bills provided for 2017-18), the following irregularities have been noticed :-

1. In some cases, the pay of some workers have been recommended for payment for less number of working days but it is neither mentioned the number of working days during the month nor the attendance certificate of worker attached with the bill. Hence, audit can not checked that the payment of honorarium has been recommended according to actual number of working days as per attendance of the workers. No attendance register have been provided to audit for the audit period. (Example AWC no. 42 in the month of Jan. 19 and AWC no. 81 in the month of July 18)
2. In some cases, amount of honorarium have been recommended excess for payment to workers in comparison of rates approved by the competent authority without any justification in bill/ without any order of competent authority. Details of some cases are as under:-

S. No	AWC NO.	Month for which Honorarium paid	Name of the worker to whom excess payment of Honorarium paid	Amount of Honorarium as per approved rate		Amount of Honorarium as bill verified for payment through HQ		Excess Payment		Remarks given in recommendation of payment
1	89	Jan. 19	Parveen	1819	7890	2728	11835	909	3945	Amount recommended to HQ for payment
			Total					909	3945	

As all above mentioned payments have been made through HQ. Hence, actual payment amount can not be checked by the audit party.

HOO may explain the reason of the above irregularities and may verify the payment made to workers from concerned DDO against recommendation of ICDS Project Nangli during the month. In case excess payment made by the DDO, may recover the overpayment amount after due verification of facts and figure under intimation to audit. Similarly all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

(B)

On test check of bills recommended by CDPO to HQ(WCD) for payment of honorarium to Aagnawadi Workers for the period 2018-20 (no bills provided for 2017-18), it has been noticed that in some cases, amount of honorarium have been recommended excess for payment to workers in comparison of rates approved by the competent authority with the remarks pending payment of previous month while on checking of bill of concerned previous month it has been noticed that Honorarium has also been recommended in the previous month which reference has been given. Details of some cases are as under:-

S. No	AWC NO.	Month for which Honorarium paid	Name of the worker to whom excess payment of Honorarium paid	Amount of Honorarium as per approved rate		Amount of Honorarium as bill/verified for payment through HQ		Excess Payment		Remarks given in recommendation of payment
1	64	Sept. 19	Deepa	1819	7890	5457	23670	3638	15780	Pending July
2	64	Aug. 19	Deepa	1819	7890	3638	15780	1819	7890	Pending 7/1/19
3	64	July 19	Deepa	1819	7890	1819	7890	Nil	Nil	
4	45	Nov. 18	Krishna	7352	31612	1838	7903	5514	23709	Aug. -Oct. Pending
5	45	Oct. 18	Krishna	1838	7903	1838	7903	Nil	Nil	
6	45	Sept. 18	Krishna	1838	7903	1838	7903	Nil	Nil	
7	45	Aug. 18	Krishna	1838	7903	1838	7903	Nil	Nil	

HOO may explain the reason of the above irregularities and may verify the payment made to workers from concerned DDO against recommendation of ICDS Project Nangali during the month. In case excess payment made by the DDO, may recover the overpayment amount after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

(c)

According to the order No. F-76(Misc.)/DWCD/ICDS/2008-09/7909 dt. 13/6/2016 issued by Department of Women & Child Development, Govt of NCT of Delhi, the rate of Honorarium are as under :-

Sl No.	Category	Govt of India Share per month	State share per month	Total
1	Anganwadi Helper	1500	1000	2500

The above mentioned rates have been revised vide order No.76(250)/DWCD/ICDS/2017/Part File/17874-923 dated 31.8.2017 issued by Department of Women & Child Development, Govt of NCT of Delhi as per details below:-

Sl No.	Category	Govt of India Share per month	State share per month	Total
A	Anganwadi Helper	900	3939	4839

On test check of bills recommended by CDPO to HQ(WCD) for payment of honorarium to Aagnawadi Helper for the period 2018-20 (no bills provided for 2017-18), the following irregularities have been noticed :-

1. The honorarium of some helper have been recommended for payment for less number of working days but it is neither mentioned the number of working days during the month nor the attendance certificate of worker attached with the bill. Hence, audit can not checked that the payment of honorarium has been made/recommended according to actual number of working days as per attendance of the helper. No attendance register have been provided to audit for the audit period. (Example Helper of AWC No. 3 in the month of may 18)
2. In some cases, amount of honorarium have been recommended excess for payment to workers in comparison of rates approved by the competent authority without any justification in bill/ without any order of competent authority. Details of some cases are as under:-

S. No	AW C NO.	Month for which Honorarium paid	Name of the worker to whom excess payment of Honorarium paid	Amount of Honorarium as per approved rate		Amount of Honorarium as bill/verified for payment through HQ		Excess Payment		Remarks given in recommendation of payment
				900	3939	2700	11817	1800	7818	
1	4	May 19	Pooja	900	3939	2700	11817	1800	7818	
2	48	May 19	Rekha	900	3939	9000	39390	9100	35451	

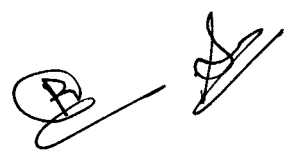
3. In some cases, amount of honorarium have been recommended excess for payment to workers in comparison of rates approved by the competent authority with the remarks pending payment of previous month while on checking of bill of concerned previous month it has been noticed that Honorarium has been recommended in the previous month which reference has been given. Details of some cases are as under:-

S. No	A WC NO.	Month for which Honorarium paid	Name of the worker to whom excess payment of Honorarium paid	Amount of Honorarium as per approved rate		Amount of Honorarium as bill/verified for payment through HQ		Excess Payment recommended		Remarks given in recommendation of payment
				900	3939	1800	7878	900	3939	
1	4	April 19	Pooja	900	3939	1800	7878	900	3939	Pending march 19
2	4	March 19	Pooja	900	3939	900	3999	Nil	Nil	
3	48	April 19	Rekha	900	3939	8100	35451	7200	31512	Pending from August 18
4	48	March 19	Rekha	900	3939	7200	31512	6100	27573	Pending from August 18
5	48	Feb. 19	Rekha	900	3939	6300	27573	5400	23634	
6	48	Jan 19	Rekha	900	3939	5400	23634	4500	19695	Pending Aug. 18 to Jan 19
7	48	Dec. 18	Rekha	900	3939	4500	19695	3600	15756	
8	48	Nov. 18	Rekha	900	3939	3600	15756	2700	11817	Aug. 18 to Nov. 18
9	48	Oct. 18	Rekha	900	3939	900	3939	Nil	Nil	
10	48	Sept. 18	Rekha	900	3939	1800	7878	900	3939	Aug. Pending
11	48	Aug. 18	Rekha	900	3939	900	3939	Nil	Nil	

As all above mentioned payments from April 2017 have been made through HQ. Hence, actual payment amount can not be checked by the audit party.

HOO may explain the reason of the above irregularities and may verify the payment made to Anganwadi Hepler from concerned DDO against recommendation of ICDS Project Nangali during the month. In case excess payment made by the DDO, may recover the

overpayment amount after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

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PARA 11 :- Irregularities in Purchases

(Memo No.14

(Memo No.23

Dated: 05.01.2021)

Dated: 08.01.2021)

On scrutiny and test check of bills/vouchers / other records/information provided, the following irregularities have been noticed :-

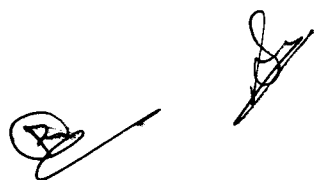
1. The I.C.D.S. Project Nangli has not provided any purchase files related to demand, estimated cost, completion of codal formalities, issue of work order and payments made after supply and approval of competent authority while according to the budget utilization statement/voucher files, a substantial amount has been incurred on purchases under different head of account.
2. No work order with quantity and specification have been mentioned/attached with vouchers/provided to audit which have been given to the supplier by the I.C.D.S.. Hence in the absence of purchase file and work order, it can not be checked that the bill have been verified after supplying of goods according to work order/requirement of the I.C.D.S.
3. No demand/ requisition for the items/services to be procured, along with its technical specifications and estimated cost and quantity with proper justification has been obtained from the concerned In Charge before making purchases of goods/services which is against the fundamental principal of public buying.
4. The competent authority has not given the certificate as required under rule 154/155 of GFR 2017 on the bills/ separate certificate with details of purchases regarding the reasonability of rates, quality, specifications and reasonability of supplier. Hence it can not be checked that the I.C.D.S. has made the purchases after completing codal formalities according to GFR during the audit period.
5. No certificate as stipulated under GFR has been given on the bills regarding verification of bill and goods received in good condition and as per specification.
6. **Splitting of purchases to avoid the necessity of approval of higher authority/completion of codal formalities according to GFR:-** According to GFR 2017, a demand for goods should not be divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand. On test check of vouchers for the audit period, it has been found that the purchases have been divided into to avoid the completion of codal formalities according to GFR/approval of the competent authority. Details of some purchases are as under:-

S. No.	Voucher No.	Bill No & date of supplier	Name of the supplier	Amount of Bill	Name of item
1	73 dt. 29/3/19	869 dt. 23/3/19	R.K. Traders	7648	Misc. Consumable items
2	73 dt. 29/3/19	855 dt. 20/3/19	R.K. Traders	4502	Stationary Items
3	73 dt. 29/3/19	180 dt. 23/3/19	Rangrezcenterprise	24950	Stationary Items (Plastic Frame Slate)
4	73 dt. 29/3/19	181 dt. 24/3/19	Rangrezcenterprise	9050	Stationary Items (Plastic Frame Slate)

- 7. Non availability certificate from GeM portal are not attached with the voucher/made available to audit before executing the work from the vendor other than GeM.
- 8. On test check of vouchers, it has been found that the some purchases have been made by the I.C.D.S. Project Nangali but nothing is mentioned on the bill about the stock taking entry which is irregular and violation of GFR Rules. Further, the entry of these items can not be cross-checked with the stock register by the audit party. Some of the example are as under :-

S. No.	Voucher No.	Bill No & date of supplier	Name of the supplier	Amount of Bill	Name of item
1	68 dt. 28/3/2019	877 dt. 27/3/19	R.K. Traders	6800	Plastic Chair
2	68 dt. 28/3/2019	190 dt. 27/3/19	Rangrezcenterprise	7480	Phool Broom
3	68 dt. 28/3/2019	884 dt. 27/3/19	R.K. Traders	21768	Stationary Items
4	68 dt. 28/3/2019	880 dt. 27/3/19	R.K. Traders	2910	Bathing Soap
5	68 dt. 28/3/2019	879 dt. 27/3/19	R.K. Traders	5888	Stationary items
6	68 dt. 28/3/2019	881 dt. 27/3/19	R.K. Traders	11662	Cotton Table
7	68 dt. 28/3/2019	883 dt. 27/3/19	R.K. Traders	27854	Stationary Items
8	68 dt. 28/3/2019	882 dt. 27/3/19	R.K. Traders	3740	Cleaning Cloth
9	73 dt. 29/3/19	855 dt. 20/3/19	R.K. Traders	4502	Stationary Items
10	73 dt. 29/3/19	180 dt. 23/3/19	Rangrezcenterprise	24950	Stationary Items (Plastic Frame Slate)
11	73 dt. 29/3/19	181 dt. 24/3/19	Rangrezcenterprise	9050	Stationary Items (Plastic Frame Slate)

HOO may take necessary steps to rectify the irregularities and get it regularized from competent authority after due verification of facts and figure given above. Other similar type of cases may also be reviewed and necessary action be taken under intimation to audit.



PARA 12 :- irregularities in disbursement of Incentive under PMMVY to AWW, AWH and Data Entry Operator

(Audit Memo No 25

Dated 08/01/2021)

As per the Sanction Oder No. 76(275)/PMMVY/DWCD/2018-19/44178-84 dated 29.03.2019 incentive has been granted for AWW and AWHs and Data Entry Operator (Form 1A, Form 1B, Form 1C) at Project level under PMMVY scheme for the financial year 2017-18 and 2018-19 at the following rates :-

1. AWW @ 200/- per Beneficiary
2. AWH @ 100/- per Beneficiary
3. Data Entry Operator @ 100/- per Beneficiary

Total sanctioned amount under the above mentioned incentive for Project Nangali was Rs. 171200/= for 428 beneficiaries as per above mentioned order.

On test check/ scrutiny of the bill no.78 dt. 30/3/19 provided by the I.C.D.S. regarding utilization of above mentioned sanctioned amount, it has been noticed that all the amount Rs. 171200/-has been transferred in the account of following supervisor :-

S No	Name of the official	No. of forms	Rate per form	Amount (Rs.)	ECS No.
1	Sarita Khatri	74	400	29600	9337
2	Sarita	152	400	60800	9556
3	Usha	144	400	57600	10483
4	Sona	58	400	23200	10429


A letter no. Nil dated Nil signed by the DDO, I.C.D.S. Project Nangali sent to PAO- III is attached with bill mentioning the certificate of DDO that these officials (Supervisor) are authorised for making all Misc. Payments of contingency bill no. 78. But no record has been produced to audit/attached with bill regarding further distribution of Rs. 171200/- to AWWs, AWHs and Data Entry Operator as per above mentioned sanction by the Supervisor (in whose account Rs. 171200/- transferred).

HOO may explain the above mentioned irregularities and provide all the records related to further disbursement of Rs. 171200/- to AWWs, AWHs and Data Entry Operator as per above mentioned sanction after due verification of facts and figure given above. If, any amount is found undisbursed at level of Supervisor, recover the amount from Supervisor and deposit in Govt. Account. Other similar type of cases may also be reviewed and necessary action be taken accordingly under intimation to audit.

PARA -13 :- Irregularities in checking of bill of supplier of SNP**(Audit Memo No 26****Dated 09/01/2021)**

On test check of bills/records provided by the ICDS of SNP for the audit period, it has been noticed that I.C.D.S. Project Nangali has not prepared the consolidated details of beneficiary to whom SNP supplied during the bill period (submitted by SNP supplier) of each category, SNP quantity supplied by the Supplier and amount of bill required to be paid as per rate approved per beneficiary of each category on the basis of information provided by the each Supervisor after verification of records of each Aganwadi. Bills of SNP supplier were verified on the basis of data of indent of each day beneficiary and quantity (each category) to whom SNP has to be supplied and total number of days of SNP supply during the month which is irregular. In the absence of consolidated details of beneficiary to whom SNP supplied during the period of each category, SNP quantity supplied by the Supplier and amount of bill required to be paid as per rate approved per beneficiary of each category on the basis of information provided by the each Supervisor after verification of records of each Aganwadi, Audit can not check the bill amount, quantity, no of beneficiary as mentioned on bill of SNP supplier approved by the competent authority in the absence of the above mentioned consolidated details. (Example – Passed SNP supply bill for the month of March 18)

HOO may explain the reason of above mentioned irregularities and prepare the consolidated details of SNP supply and number of beneficiary, bill amount payable during the bill period on the basis of information/data provided/verified by the each Supervisor as per records of each Aganwadi and re-check the passed bills after due verification of facts and figure given above. If, any amount is found overpaid, recover the amount from SNP supplier and deposit in Govt. Account. Other similar type of cases may also be reviewed and necessary action be taken accordingly under intimation to audit.



PARA 14:- Non Production of Records

(Audit Memo No. 1)

Non Production of Records

1. Registers of receipt book
2. Budget control Register
3. Register of valuable and permanent Advance.
4. Contingency/ Advance Register.
5. Files of all purchases..
6. File/list of unserviceable/condemned articles
7. Files of recommendation of Honorarium bill to Aganwadi worker and helper for the financial year 2017-18.
8. Files of recommendation of rent bill for the financial year 2017-18 (except 3 months).
9. Bills of SNP for the period of April 17 to Oct. 17

TEXT AUDIT NOTE

TAN 1 : - Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)

(Audit Memo No 3

Dated: 27/07/2020)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/ta/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above , the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the pay bill register it has been notices that following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.. some of the cases are as under :-

Sr. No.	Name & Designation
1	Sarita, Supervisor
2	Inder Singh Daggar, Junior Asstt.

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

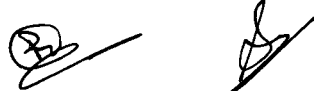



TAN 2: Improper maintenance of Pay Bill Registers**(Audit Memo No 2****Dated: 27/07/2020)**

During the test check of pay bill registers of the audit period from 2017-18 to 2019-20, the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified by writer and supervising authority during 2017-18.
2. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/ Level, Govt. Residence occupied/unoccupied and other information of employee etc. have not been filled.
3. Abstract of Pay Bills (GAR-18) in the PBR has not been maintained. This should also be signed by the DDO.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
5. Fluid has been used in PBR for correction which is irregular
6. Alphabetically Index of employees has not been maintained in the PBR.
7. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc)
8. LPC of the some employees/ pay fixation of newly joined official who have joined during the audit period has not been attached in the PBR.

Reasons for improper maintenance of PBRs may please be elucidated to audit and necessary steps may please be taken to update the PBRs at the earliest possible under intimation to audit.



TAN 3:- Short coming in maintenance of Service Books.

(Audit Memo No 4

Dated: 27/07/2020)

During the test check of Service books maintained by the I.C.D.S. Project Nangli, SDM Office Complex, Najafgarh, New Delhi, the following short coming has been noticed:-

1. According to information/records provided , Ms. Sarita, Supervisor has appointed vide order no. F-8(46)/Admn./DWCD/Rect.Sup/16313-19 dt. 21/8/17 and joined in this office on but no entry related to appointment, medical, character verification, personal details, pay fixation, leave records have been entered in the service book till date . Further no nomination of NPS, Retirement cum Death gratuity, UTGEIS, Home Town declaration form and details of family have not been pasted/entered in service book.
2. The particulars of the each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 year. But on test check/scrutiny of service books it has been noticed that this has not been followed in most of the cases. Some examples are given below:-

Sr. No.	Name & Designation
1	Tara Durt, Junior Asstt.

3. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year..

It is observed that the service books of the employees mentioned were not shown to the officials. Some of the cases are as under :-

S.No.	Name and Designation of the official
1.	Syed Mohsin Ali, Supdt.
2.	Tara Dutt, Junior Asstt.




4. Nomination of NPS, Retirement cum Death gratuity, UTGEIS, Home Town declaration form have not been pasted/entered in service book of Sh. Tara Dutt , Junior Asstt. And Inder Singh Daggar, Junior Asstt..

5. Verification of Service of the employees mentioned below are not signed by the DDO/HOO :-

S. No.	Name and Designation	Period
1	Syed Mohsin Ali, Supdt.	1/12/19 to 30/6/19
2	Tara Dutt, Junior Asstt.	17/10/19 to 30/6/19

6. Leave account of the employees mentioned in Para No. 4 have not been signed by the HOO/ any authorised officer from January 2020.

7. Entry of AADHAAR No. has not been made in the Service Book of the employees (Example mentioned above in Para No. 2) , which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

8. According to the information provided by the CDPO, Sh. Inder Singh Dagger, Junior Asstt. has resigned from service during 2019-20 by no entry has been made in service book/PBR.

The HOO may get the service books of the employees competed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

TAN 4:- 18 Years Service Verification

(Audit Memo No 5

Dated: 27/07/2020)

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records in this regard it was noticed that the verification of service from PAO has not been done. Some of the cases are as under:-

S.No.	Name and Designation of the official
1.	Syed Mohsin Ali, Supdt.
2.	Tara Dutt, Junior Asstt.

Similar cases may also be checked and the verification of qualifying services may be got done from P.A.O. and compliance shown to the audit.

TAN 5:- Deficiency in paid Bills/vouchers

(Audit Memo No 13

Dated: 05/01/2021)

According to the Instructions contained under rule 59 of the R & P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers. — (1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink. (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again. (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

But on scrutiny and test check of bills/vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

The HOO/DDO may follow the instructions as per R & P Rules cited above.



TAN 6:- Irregularities in the Stock Register

(Audit Memo No 22

Dated: 08/01/2021)

On scrutiny/test check of the Stock Register which are made available to audit, the following irregularities have been detected:

1. I.C.D.S. Project Nangali has produced only consumable stock register to audit.
2. No alphabetically index has been made in the stock register.
3. Page counting certificate has not been given in the stock register.
4. No Physical verification of stock have been carried out annually during the audit period while it should be physically verified once in a year.
5. A number of cutting and overwriting have been noticed in stock register which are not attested by the Incharge. (P-33,32,24 etc.)
6. Fluid has been used for correction in stock register which is irregular. (P-31, etc.)
7. No indent of demand against which stock shown as issued have been produced to audit. Hence, it can not be cross checked.
8. Non consumable items have been entered in consumable stock register which is irregular. (P-35 (carom Board), P-39 (chair baby) etc.)
9. Balance column of stock register has not been filled after receipt/issue of items which is irregular.
10. New stock register has been started w.e.f. 1/4/16 but balance items from previous stock register have not been brought forward.
11. In some cases in the stock register, the date of issue of goods has not been mentioned. (P-75,78,81)

HOO may take necessary action to rectify the above irregularities after due verification of facts and figure under intimation to audit.

TAN 7:- Irregularities in Aganwadi records**(Audit Memo No 09****Dated: 30/07/2020)**

On scrutiny of records, the following irregularities have been observed:-

1. On test check of Aganwadi Centre attendance Register for the Audit period (example AWC No. 48,23,39,26) it has not been noticed that it is not properly maintained. There is no page counting certificate and page numbering in the register. The attendance of beneficiary who have attended the aganwadi have not been verified by any authorised person. Further there are number of overwriting in attendance mark i.e. A to P and P to A of the beneficiaries without any attestation by the Incharge which is irregular. Further fluid has been used to change the data and attendance of the beneficiaries.
2. In the S.N.P. Register, it has been noticed that there is no page counting certificate and page numbering in the register. It does not reflect the quantity of meal received & distributed per beneficiaries per day. The quantity of meal supplied has been calculated on the basis of attendance of beneficiaries with the entitlement of the beneficiaries and all the bills have been verified on this basis. Hence it is evident that the payment of the S.N.P. is being made not based on actual quantity supplied but merely on the basis of number of beneficiaries to whom S.N.P. has been served. There is no transparent mechanism to ascertain whether the meal is being supplied in adequate quantity in accordance with circular F.No.76/DWCD/ICDS-SNP/2008-09/33330-419 dt. 21/12/2009 issued Department of Women & Child Development.
3. In the Attendance register of beneficiaries of AWC, the details i.e. Aadhar number, Survey number ,weight etc. have not been filled. Hence cross verification of with survey register can not be carried out. (Example AWC-26)
4. Numerous over-writings were noticed in attendance register and S.N.P. register, which is irregular.
5. The daily number of attendance and absent of beneficiaries shown in the attendance register are same in all the days of the month out of the total number of beneficiaries registered under this S.N.P. programme.
6. Use of fluid has been noticed in a number of attendance of benficeries and other details which is irregular and not permitted.

HOO is requested to expedite the reason of irregularities pointed out by audit after due verification of facts and figure and take necessary action according to rules/guidelines. Similar other cases may also be examined by the HOO at their own level and take action accordingly.

