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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
DELHI SACHIVALAYA, NEW DELHI**

Sub: -Internal Audit Report on accounts of I.C.D.S.-Project Sunder Nagari, F-2, Sunder Nagari, Delhi for the period 2020-21 to 2022-23.

The accounts of I.C.D.S.-Project Sunder Nagari, F-2, Sunder Nagari, Delhi for the period 2020-21 to 2022-23 was conducted by the field Audit Party No. XII, comprising of Smt. Monika Dhingra, AO/IAO & IshratJahan, DEO w.e.f. 21.06.2023 to 06.07.2023 (Total working days 07).

AIMS AND OBJECTIVES

➤ “ The ICDS Project Sunder Nagari, delhi-93 is functioning under the administrative control of Department of women & child Development, GNCT of Delhi. Presently total 115 Aanganwadi Centres are functioning under the ICDS Sunder Nagari Project. The aims and objectives of the project are as follows:-

1. Improvement in the Health and nutritional status of children 0-6 years and pregnant and lactating mothers.
2. Reduction in the incidence of their mortality and school drop out.
3. Provision of a firm foundation for proper psychological, physical and social development (Holistic) of the child.
4. Enhancement of the maternal education and capacity to look after her own health and nutrition and that of her family.
5. Effective co-ordination of the policy and implementation among various departments and programmes aimed to promote child development.

To achieve above aims and objectives of ICDS the following services are being rendered in the form of package through the local Aanganwadi Centres:

- a. Supplementary nutrition to children aged 0 to 6 years and Pregnant Ladies and Lactating Mothers.
 - b. Immunization Health Check Up.
 - c. Referral services.
 - d. Nutritional Health Education.
 - e. Non formal pre-school education.”
- M. Anur*

List of DDO/HOO/CDPO:-

S.NO	NAME OF THE OFFICER	DESIGNATION	Period
1.	Smt. Sadhna Singh	CDPO	01.04.2020 TO 31.01.2023
2.	Sh. Virpal	CDPO	01.02.2023 TO TILL DATE

List of Cashier:-

S.NO	NAME OF THE OFFICER	DESIGNATION	Period
1.	Sh. Ram Bharose Prasad	ASO/Gr-II(DSS)	01.04.2020 TO 19.04.2022
2.	Sh. Sandeep	Sr. Asstt./Gr-III(DSS)	20.04.2022 TO TILL DATE

Vacancy Position as on 31/03/2023

S. No.	Name of the Post	Group	Sanctioned Post	Post Filled	Post Vacant
1.	CDPO	B	01	00	01
2.	Supervisor	C	04	04 (03 Regular & 01 Contractual)	00
3.	S.A.	C	01	00	01
4.	LDC	C	01	00	01
5.	Peon	C	01	00	01
6.	Block-Coordinator (Poshan) (Contractual)	NA	01	01	00

Statutory Audit

As per information provided by the Department , the audit of AGCR has not been conducted so far.

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Budget Information for the period of 2020-21 to 2022-23

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Financial Year	Budget Allotted	Expenditure	Balance
2020-21	2,20,75,840	2,09,89,972	10,85,868
2021-22	3,27,83,000	3,00,05,893	27,77,107
2022-23	2,73,00,000	2,55,91,499	17,08,501

OLD AUDIT REPORT: PART-I

There were 04 old Audit Paras with recovery of Rs. 761825/- (as reflected in Summary of Audit Paras) pertaining to the period 2012-2020. As per the reply submitted by the Department, 01 para have been fully settled out of which 01 is settled on the basis of recovery of Rs.8176/-. The Remaining 03 paras have been incorporated with current audit report with recovery of Rs. 745473/- as Part-I (old audit report).

Old audit report (2012-2020)Part-I

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1	2012-2015	02	-	-	-	02
2	2015-2020	02	01	-	-	01
Total		04	01	-	-	03

Details of Old Recoveries

Details of Old Recovery:-

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Due (inRs.)	Amount Recovered (inRs.)	Balance (inRs.)
1	2012-2015	01,02	-	-	-
2	2015-2020	01,02	761825	8176	745473

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PART-II

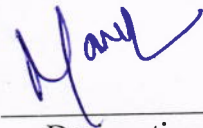
CURRENT AUDIT REPORT (2020-2021 to 2022-23)

During the course of current audit 10 Audit Memos and 11 Record Memos were issued to the unit highlighting various irregularities with recovery of Rs. 646/- 01 Audit memos has been settled on the spot. Remaining 09 Audit Observation Memos have been converted into 03 Paras with recovery of Rs. 646/-and 06 TAN, which have been incorporated in the Current Audit Report as Part-II.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
01	07	Irregularities in Rent spaces for AANGANWADI CENTRE	-	Para No. 01
02	08	Overpayment of Salary	-	Para No. 02
03	09	Discrepancies in completing codal formalities during purchase	-	Para No. 03

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by I.C.D.S.-Project Sunder Nagari, F-2, Sunder Nagari, Delhi. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of I.A.O



Designation :A.O

PART-I
OLD AUDIT
REPORT
(2012-2020)

Part-II

CURRENT AUDIT REPORT
(01-04-2012 to 31-03-2015)

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Para No.01
(Ref.Memo No.6)

PARA-01

Sub: Non-Recovery of GPF Advance.

According to Rule 12(1)&(2) read with Rule 13(1) of GPF Rules, normal advance drawn (3 months' pay or half of the amount at credit which ever is less) should be recovered in not more than 24 equal monthly installments and Special advance i.e. exceeding 3 months' pay should be recovered in 36 monthly installments commencing from the month following the one in which the advance was drawn.

As per the LPC issued by the previous department in r/o of Sh.Subhash Chand Gautam, CDPO an amount of Rs.32450/- was outstanding as on 31-03-2012 as GPF advance at the time of his joining in ICDS Sunder Nagari which needs to be recovered in 11 monthly instalments @ Rs.2950/- starting from 06/2012 onwards. But the DDO, ICDS Sunder Nagari has deducted only four installments i.e. from 06/2012 to 09/2012. There after no deductions on account of refund of GPF Advance have been made from the official as per the entries in the PBR. The Official has been transferred from ICDS, Sunder Nagari in month of 08/2013 but no entries regarding the issue of LPC etc are available in the PBR. Copy of LPC issued to the official in the month of 08/2013 also not furnished to audit.

The balance amount of GPF advance amounting to Rs.20,650/- may be recovered from the official and credited in his GPF account under intimation to audit.

Para No.02
(Ref.Memo No.02)

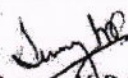
PARA-02

Sub: Details of Contingent advances outstanding.

During the course of audit, it has been noticed that the Office of the CDPO, ICDS project, Sunder Nagari has released several advance payments for various purposes and most of the advances are still outstanding. The details of outstanding advances are as under:-

S.No.	Bill No.& Date	Amount
1.	62 dated 19-12-2012	Rs.90,000/-
2.	67 dated 16-01-2013	Rs.74,400/-
3.	67 dated 25-02-2014	Rs.1,15,520/-
	Total	Rs.2,79,920/-

As per Rule 118 & 162 of Receipts & Payment Rules, the advances drawn during the previous month should be adjusted in the next month itself. However, the above advances drawn in favour of the DDO, ICDS Sunder Nagari have not been adjusted even after the lapse of three years from the date of drawal of the same which is irregular. Immediate steps may be taken to adjust the advances by preferring adjustment bills in the PAO without any further delay under intimation to audit.


(SUDHY K.P.)
I.A.O.XV

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PART-II

CURRENT AUDIT (2015-2020)

Para No.1

(Ref.: Memo NO.04 dt.15.12.20)

Subject: Non-deduction of TDS from Contractor.

During the test check of records maintained by the Office ICDS, Sunder Nagari, Delhi, it has been observed that the contract for Supplementary Nutrition Programme (SNP) to the Anganwadi beneficiaries are given to M/s Rao Raghbir Singh Sewa Samiti, 185 Baba Patwari Market, Main Road, Khichri Pur, Delhi. Section 194-C of the Income Tax Rules provides that tax @ 2% shall be deducted at source by the Drawing & Disbursing officer from the payments released to contractors. However, the DDO has not deducted any tax from the payment released to M/s Rao Raghbir Singh Sewa Samiti from August 2015 to July 2018. The details of payments released to M/s Rao Raghbir Singh Sewa Samiti, as per Bill Control Register and during the period of Audit are as under:-

S.No	Bill No	Bill Date	Amount (in Rs.)	TDS to be deducted @ 2%
FY 2015-16				
01	CB-17	12.08.2015	1728336	34567
02	CB-24	15.09.2015	35,41,607	70832
03	CB-70	22.01.2016	11,53,888	23078
04	CB-82	03.03.2016	19,28,780	38576
05	CB-83	03.03.2016	933363	18667
06	CB-105	31.03.2016	705919	14118
07	CB-106	31.03.2016	1472455	29499
08	CB-107	31.03.2016	234014	4680
09	CB-108	31.03.2016	127825	2557
TOTAL				236574
FY 2016-17				
01	CB-36	08.08.2016	16,15,572	32311
02	CB-37	08.08.2016	1257322	25146
03	CB-56	17.10.2016	1217041	24341
04	CB-76	02.12.2016	1264560	25291
05	CB-77	02.12.2016	1311429	26229
06	CB-89	30.01.2017	576433	11529
07	CB-111	14.03.2017	3242173	64843
08	CB-149	25.03.2017	1867692	37354
09	CB-162	31.03.2017	542519	10850
TOTAL				257894
FY 2017-18				
01	CB-01	05.09.2017	15,52,946	31059

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02	CB-02	05.09.2017	25,41,775	50836
03	CB-15	14.11.2017	7,58,829	15177
04	CB-16	23.11.2017	29,50,357	59007
05	CB-26	31.01.2018	2,32,127	4643
06	CB-27	13.02.2018	8,97,733	17955
07	CB-29	15.03.2018	3,45,245	6905
08	CB-30	15.03.2018	25,79,477	51590
09	CB-31	15.03.2018	2,39,448	4789
11	CB-43	26.03.2018	9617	192
TOTAL				241961
FY 2018-19				
01	CB-10	30.07.2018	860982	17220
Tax payable @ 2 %				753649

The ICDS authorities were requested to provide reasons with documentary proof for not deducting the TDS under Income Tax Rules from the payments made to the contractors as detailed above vide Memo No.04 dated 15-12-2020 but no reply has been provided to audit. In view of the above, Rs:753649/- may be recovered from the Contractor M/s Rao Raghbir Singh Sewa Samiti on account of TDS under Sec.194 of Income Tax Act as detailed above and deposited into Govt. account after due verification of relevant facts and figures under intimation to audit.

All similar cases may be reviewed and action taken accordingly.

Para No. 02

PARA-04

(Ref.: Memo NO.05 dt.18.12.20)

Sub: Overpayment of salary in r/o Nirmala Devi (Supervisor-Contractual)

As per the instructions of Finance (Accounts) Department O.M. No. F.20/40/ 2016-AC/DSFA/16-45 dated 20.01.2017 regarding consolidated remuneration to the persons engaged on contract basis shall be calculated on the basis of minimum of pay or the first level of the pay matrix applicable to the respective post + DA, so as to ensure that the remuneration payable to the persons engaged on contract basis is on uniform rate. This rate shall remain same till the expiry of the contract period. However, such consolidated remuneration can be revised by adding revised DA at each occasion of fresh contract. But, it has been observed that the remuneration of the contract employees has been revised by adding the revised rate of DA in January and July every year of the contract period instead of the consolidated remuneration fixed by the Dept of WCD.

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During the test check of Pay Bills produced by the ICDS, Sunder Nagari it has been observed that remuneration of Ms. Nirmala Devi (Supervisor) Contract employee has been revised by adding the revised rate of DA in January and July every year of the contract period instead of the consolidated remuneration fixed by the Dept of WCD.

The details observed are as following :-

S.No	Order No. & Date	Month/Year	Total Consolidated Remuneration (Rs.)	Payment Drawn		Difference/Overpayment (Rs.)
				Bill No	Total (in Rs.)	
01	F.12(1)/2001/DSW/E & H/WCD-admin./33820-29 dt. 31.10.2017	Oct. 17	30,368	19, dated 21.12.17	30,660	292
02		Nov. 17	30,368	19, dated 21.12.17	30,660	292
03		Dec. 17	30,368	24, dated 24.01.18	30,660	292
04		Jan. 18	30,368	33, dated 15.03.18	30,660	292
05		Feb. 18	30,368	33, dated 15.03.18	30,660	292
06		F.12(1)/2001/DSW/E & H/WCD-admin./17987-96 dt. 10.10.2018	Sep,18	31,244	23, dated 20.10.18	31828
07	Oct, 2018		31,244	27, dated 16.11.18	31828	584
08	Nov 2018		31,244	29, dated 03.12.18	31828	584
09	Dec, 2018		31244	36, dated 10.01.19	31,828	584
10	Jan,19		31244	52, dated 08.02.19	31828	584
11	E.12(1)/2001/DSW/E & H/WCD-admin./17987-96 dt. 10.10.2018	Feb. 19	31244	71, dated 20.03.19	31828	584
12		March,19	31244	03, dated 23.04.19	31828	584
13		DA Arrears (01.01.2019 to 31.03.2019)	---	08 dated 08.07.19	2628	2628
Total						8,176

Vide order No. -F.12(1)/2001/DSW/E & H/WCD-admin./16011-20 dt. 11.10.2019 contract appointment has been further extended w.e.f. 01.04.2019 with consolidated remuneration @ Rs. 32704/- and has drawn accordingly.

Handwritten signature/initials.

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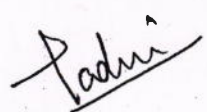
Overpayment of Rs. 8,176/- made to Ms. Nirmala Devi, Supervisor(Contractual) may be recovered and deposited into Govt A/c after due verification of relevant facts and figures under intimation to Audit. Further, salary fixation letter in r/o Ms. Nirmala Devi (Supervisor-Contractual) for the period 01.04.2016 to 31.08.2017 has not been provided to Audit. The same may also be reviewed and necessary action may be taken accordingly.

Other similar cases may also be reviewed and action be taken accordingly.



(Lalita Tulsyani)

A.A.O.



(Padmini Ravi Kumar)

I.A.O

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PART-II
CURRENT AUDIT
REPORT
(2020-2023)

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PART-II
CURRENT AUDIT REPORT (2020-2023)

PARA No. 01: Irregularities in Rent spaces for AANGANWADI CENTRE

(Ref. Audit Memo No. 07 dated 03/07/2023)

Test check scrutiny of record pertaining to payment of rent in r/o AanganWadicentres under ICDS, SUNDER NAGRI it is found that payment of rent per AanganWadicentre per month is ranging from Rs. 1000/- to Rs. 5000/- vide office order dated 07.05.2015 depending on area of the centre and facilities like with or without toilet, drinking water and electricity facility. And vide order no. F.No.13(2)/Misc./DONE/DWCD/2021-22/1376-77 dated-11/11/2021 the proof of ownership of the spaces having monthly rent of Rs.4000/- and more the first page of the registry should be enclosed/taken as a mandatory document by the CDPO and the SUPERVISOR while recommending the space for rent.

But proof of ownership, proof of the area of the centre and rent agreement are not found in any of the cases excepting a Proforma of a certificate filled by the staff of the ICDS, as required by the Department of WCD vide office order dated 21/08/2014 .

And in the following cases the Copy of the first page of the registry of the premises to ensure the genuineness of Area measurement as well as the Landlord details ,specified as per the Department , have not been found.

S.NO.	ADDRESS	NAME OF THE OWNER	AWC NO.	RENT
1.	B-2/465,GALI NO.23,HARSH VIHAR, North East,Delhi-93	KAVITA	31-32	4000/-
2.	C-2/825,Gali No.18,Harsh Vihar, Delhi-93	ADITYA	12	5000/-
3.	B-1/127 , Harsh Vihar, Delhi	ASHA	27	4000/-

2) Rents ranging from Rs. 1000/- to 5000/- as said above found to have been directly credited to the individuals through ECS but no receipt had ever been found to have been taken from such individual house owners in acknowledgement for the payment made by the Department i.e. ICDS, SUNDER NAGRI, Delhi.

All the above irregularities may be corrected and shown to the next audit.

M. Anur

PARA No. 02: Overpayment of Rs. 646/-

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(Ref. Audit Memo No. 08 dated 03/07/2023)

During the test check of Pay Bill Registers of contractual staff and order of extension to contractual staffs, it has been observed that at the time of extension of contractual engagement of BLOCK COORDINATORS, there are was one day break in the year 2022-23 and extension were granted from 02/08/2022 and not from 01/08/2022 while the payment to the same is made from 1st August, 2022. Hence, overpayment of one day i.e 1st August, 2022 is as under -

S.No	Name	Due Amount	Drawn Amount	Recovery
1	Ms.Ritu Sharma	19354	20000	646
			TOTAL	646

Hence, a recovery of Rs. 646/- should be made from her and shown to the Audit.

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PARA No. 03:. Discrepancies in completing codal formalities during purchase. 9/c

(Ref. Audit Memo No. 09 dated 04/07/2023)

1. Department of Women and Child Development order No.F. 76(48)/WCD/Acctt/Misc/ 2013-14/20156-270, dated 24/10/2013, regarding Delegation of financial powers of HOD to HOOs, Point 5- 18(a) Purchase of stationery/stores:- Existing financial powers of HOD delegated to HOOs is Rs.50000/- per annum.

Scrutiny of the bills for the audit period revealed that the following bills were passed for payment beyond the financial powers of Head of Office amounting the Rs.50000/- per annum for purchase of stationery stores:

Financial Year -2020-21

Bill No	Date	Amount (Stationery)	Item
CB-20	15.10.2020	10868/-	Binding Books, Colour copy set
CB-21	23.09.2020	18992/-	Stock registers
CB-51	27.01.2021	16077/-	Printing paper, pen, registers etc.
CB-52	27.01.2021	18702/-	Fevicol , Drawing Sheet etc.
CB-65	06.03.2021	4566/-	Pilot Pen, General Items
CB-66	06.03.2021	4995/-	Steel Scale
CB-67	06.03.2021	1243/-	Chart Paper, Glaze paper etc.
CB-77	28.03.2021	3330/-	Art & Craft Book
		78773/-	
	Total		

Financial Year -2021-2022

Bill No	Date	Amount (Stationery)	Item
CB-29	12.10.2021	30358/-	Stock Register, Plain registers
CB-30	12.10.2021	23380/-	Unbranded 80GSM Art Paper in sheets, Kirti all type diaries printed plain register
CB-31	12.10.2021	5600/-	Stock Registers
CB-47	15.12.2021	1608/-	Registers, Diaries
CB-54	06.01.2022	11899/-	Pen Pencil Register etc.
CB-84	29.03.2022	236/-	Envelop
	TOTAL	73081/-	

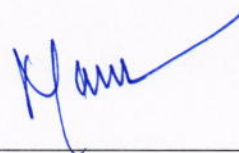
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Reasons for above irregularities may be elucidated to the audit i.e.

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- 1.) The above purchases have been made over and above limit of Rs.50000/- in respect of Stationery hence sanction of competent authority / HOD may be obtained and shown to audit.

Signature of I.A.O



Designation :A.O

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PART-III
TEST AUDIT NOTE(2020-2023)

TAN No.01 Improper maintenance of Pay Bill Registers.

(Ref. Audit Memo No. 01 dated 23/06/2023)

During the test check of the PBRs maintained by the **ICDS-Project, SUNDER NAGRI, Delhi** for the Audit period 2020-21 TO 2022-2023 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
3. GAR 18, Abstract of Pay bill is not prepared
4. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
5. DDO has not signed in PBR .

The above discrepancies in the Pay Bill Register may please be corrected and shown to the next audit

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TAN No.02 Irregularities in maintenance of Service Books.

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(Ref. Audit Memo No. 02 dated 23/06/2023)

During the test check of Service books maintained by the office of the ICDS, Sunder Nagri Delhi, the following irregularities have been noticed :-

**(A) Ms. Varsha Rani, Supervisor
(DOJ-11.10.2017)**

1. No Nomination for GPF/Gratuity/Pension have been found in the service book.
2. Entry of PRAN No. and AADHAR No. is also not found in the Service Book.

**(B) Ms. Neha Chaudhary Supervisor
(DOJ-04-09-2020)**

1. PRAN NO. has not been mentioned in the service book.

**(C) Ms. Seema LDC
DOJ- 27/01/2021**

1. PRAN NO. has not been mentioned in the service book.

(B) As per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

The above discrepancies in the Service Book may please be corrected and shown to the next audit

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Tan No. 03: Non compliance of Hon'ble Supreme Court Directions.

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(Ref. Audit Memo No. 04 dated 23/06/2023)

The Hon'ble Supreme court of India in its order dated 07/10/2004 in the case titled PUC vs Union of India &Ors. In writ petition (Civil) no. 196/2001 had issued directions to all state Govt. and Union Territories for supply of supplementary nutrition (as per menu) supplement to children, adolescent girls, pregnant and lactating women under the ICDS Projects for 300 days in a year.

On the basis of the above order, Deptt. Of Women & Child Development, Govt of Delhi entered into a contract with **RAO RAGHUBIR SINGH SEWA SAMITI**, a Mother Non Profit Organization for uninterrupted supply of Supplement and to setup Self Help Groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of **RAO RAGHUBIR SINGH SEWA SAMITI, MNPO** and also a tripartite agreement with Deptt. Of Women & Child Development with **RAO RAGHUBIR SINGH SEWA SAMITI, MNPO** and nine other SHG on 14/12/2011.

On scrutiny of records of the distribution of SNP, it has revealed that none of the audit period the MNPO and SHG supplied Audit SNP meals for 300 days in a year details as under:-

Sl.no.	Year	No. of days supplied
1	2021-22	286
2.	2022-23	267

Supply of Nutrition meals less than 300 days is violation of the Hon'ble Supreme Court direction and non-compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.

The unit is to be vigilant and the compliance may be shown to the next AUDIT.

Yama

(Ref. Audit Memo No. 05 dated 23/06/2023)

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

Scrutiny of the record and information provided by the ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2020-2021 to 2022-2023 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Number of beneficiaries surveyed / identified	Number of beneficiaries registered	Actual number of beneficiaries enrolled
2020-21	114588	112179	104933
2021-22	139821	137061	133891
2022-23	117947	115345	109098

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

TAN No.05 Purchases without following GeM module.**(Ref. Audit Memo No. 06 dated 03/07/2023)**

As per the directions issued by Finance(Accounts)Department, Govt. of NCT of Delhi vide OM No.F.20/08/2017/866-873 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 Scrutiny of bills/vouchers provided by the ICDS, it has been observed that CDPO office has continued to make purchases from the local dealers in vPiolation of Govt. guidelines referred above as per the details given here under:-

S.No.	Bill No.	Date	Items Names	Items purchased M/s	Total Amount with Gst
2020-2021					
1	68	06.03.2021	Stationery items/pamphlets	R.K. Traders/Rangrezz Enterprises	3376/-
2	77	28.03.2021	Art & Craft Books	NarattomLalRai	3330/-
3	83	30.03.2021	Stationery/banner	Rahul Traders/GDSC Enterprises	3742/-
2021-2022					
1	64	07.03.2022	Banner	Rangrez Enterprises	2265/-
2	80	29.03.2022	Curtain Road, Brackets	Ritesh& Company	4820/-
3	81	29.03.2022	Toner, Office Bag	Rangrez Enterprises	5046/-
4	84	29.03.2022	Envelop	Rahul Traders	236/-
2022-2023					
1	61	31.03.2023	Flex banner	Rahul Traders	12190/-
2	62	31.03.2023	Water Bottle, Plastic Box etc.	Yash traders	1795/-

The unit is to be vigilant and the compliance may be shown to the next AUDIT.

TAN No.06 Discrepancies in Misc. Bills of contingent expenditure

2/c

(Ref. Audit Memo No. 10 dated 05/07/2023)

During the scrutiny of Bill(s) No. CB-29,30,34,73 (2020-2021) 82,83 (2021-22) the following discrepancies have been found :

1. The payment of Multiple vouchers (Bill no. 29,73,83) had been paid to the office clerk/Sh. Ram Bharose as the reimbursement of 'Cartage' paid for Auto/Tempo(s) service for sending the teaching and activities aid material and furniture to the aanganwadicentres from their respective District or CDPO office.

While scrutizing the bills, it has been observed neither the items details nor the Vehicle no. and type of vehicle is mentioned in the claims submitted. Moreover the bills are not verified by the concerned officer. Which is IRREGULAR.

2. Many a payments have been paid to the office clerk as per the bills mentioned above((Bill no. 30,34,82,83) for the reimbursement of repair of almirahs, table, chair, cartage and toner refilling, repair of computer and accessories, Photostat works, lock and key repair and purchase, hand sanitizer etc.

But the above bills for miscellaneous works were neither verified by the competent officer nor the purchases were made in favour of ICDS, SUNDER NAGRI. All the above vouchers attached were prepared in the name of CASH(cash memo). Which is again IRREGULAR. Because such vouchers can be misused also.

The unit is to be vigilant in such matter and the compliance may be shown to the next audit.

Signature of I.A.O



Designation :A.O

RECORD MEMO DETAILS

1/c

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
1.	01 to 11	Record Memos	-	-

SUMMARY OF MEMOS

Memo No.	Subject	Amount Pointed out(in Rs.)	Amount dropped on the basis of reply (in Rs.)	Amount Recovered (in Rs.)	Balance	Remarks
1	Improper maintenance of PBR				Reply 44/c-63/c	Tan 01 KD-1/c-3/c
2	Irregularities in maintenance of Service Book				Reply 64/c-71/c	Tan 02 KD 4/c-6/c
3	House Rent Allowance				Reply 72/c-74/c	settled
4	Non compliance of Hon'ble Supreme Court Directions				Reply 75/c-76/c	Tan 03 KD 7/c-15/c
5	Under Registration of Beneficiaries				Reply 77/c-78/c	Tan 04
6	Purchase without following GeM module				Reply 79/c-80/c	Tan 05 KD-16/c-20/c
7	Irregularities in Rent spaces for AANGANWADI CENTRE				Reply 81/c-83/c KD 71/c-73/c	Para 01
8	Overpayment of Salary	646			646	Para 02 KD 74/c
9	Discrepancies in completing codal formalities during purchase				Reply 85/c-87/c KD 75/c-161/c	Para 03
10	Discrepancies in Misc. Bills of contingent expenditure				Reply 88/c-89/c KD 162/c-212/c	Tan06
	Total	646			646	

Signature of I.A.O

Manna

Designation :A.O