

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI
AUDIT REPORT OF ICDS PROJECT BABARPUR, TCPC BUILDING, NAND
NAGARI, DELHI, FOR THE PERIOD 2019-2022.**

INTRODUCTION

The Internal Audit Report of **ICDS Project Babarpur, TCPC Building, Nand Nagari, Delhi** on the accounts for the period **2019-2022** was conducted by the field audit party no. XXVI Comprising of Smt. Savita Jain, IAO/AO, Sh. Digamber Singh, AAO (On leave w.e.f. 17.02.2023 to 22.02.2023) and Kamla, DEO. The audit was conducted during 07 working days between 14.02.2023 to 22.02.2023.

AIMS AND OBJECTIVES

The ICDS Project Babarpur F-Block, Community Centre, Sunder Nagri Delhi-110095 is functioning under the administrative control of Department of women & child development, GNCTD of Delhi, Total 122 Anganwadi centres are functioning under the ICDS Babarpur project. Covered area name is Rohtas Nagar, Gorakh Park, Balbir Nagar, Ram Nagar, Jagat Puri. The aims and objective 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 dropout.
3. Provision of a firm foundation for proper psychological, physical and social development 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 programme aimed to promote child development.

To achieve above aims and objective of ICDS the following services are being rendered in the form of package through the local Anganwadi centres.

- a. Supplementary nutrition to children aged 0-6 years and ladies.
- b. Immunization Health Checkup.
- c. Referral Services.
- d. Nutritional Health Education
- e. Non formal pre –school education.
- f. Poshan abhiyan has also been introduced with the objective of reducing the level of malnutrition and relate problems.

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H.O.D./H.O.O./ D.D.Os / CASHIERS

The following officers have served as Head of Institution/ DDO / Cashier during 2019 to 2022:-

S. No.	Name of the Officer	Designation	Period	
			From	To
D.D.O/HOO(S/Shri/Ms.)				
01.	Mrs .Sapna Goel	DDO/HOO	April 2019	Sept 2019
02.	Mrs. Poonam Kakoria	DDO/HOO	Oct 2019	Dec 2019
03.	Sh. Ram Vir Singh	DDO/HOO	Jan 2020	Sept 2020
04.	Mrs. Asha Saxena	DDO/HOO	Oct 2020	Jan 2022
05	Mrs. Sadhana Singh	DDO/HOO	Feb 2022	Jan 2023
Cashier (S/Shri/Ms.)				
1.	Mr. Yogita (outsorce)	S.A	April 2019	Dec 2019
2.	Ms. Babita Rani (Contractual)	L.D.C	Jan 2020	Till date

Budget received and expenditure of the Deptt. for the year 2019-22

Year	Revenue Head		
	Budget	Expenditure	Balance
2019-20	1,82,60,400	1,80,56,872	203528
2020-21	1,97,89,560	1,85,51,962	1237598
2021-22	2,56,66,000	2,45,94,598	1071402

Vacancy Statement:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	Nil	Nil	Nil
2	Group – 'B'	01	01 (Regular)	Nil
3	Group – 'C'	07	Nil	07
	Total	08	01	07


*Mrs. Komal, Vineeka, Hemlata, Pravesh Kumari (supervisor), Mrs. Babita Rani (LDC) physically posted in ICDS Babarpur project and drawing salary from other project.

Statutory Audit:-

The Statutory audit of the ICDS, Project Babarpur, TCPC Building, Sunder Nagari, and Delhi has not been conducted by AG (Audit) Delhi.

Maintenance of Records:-

The maintenance of record of ICDS Project Babarpur, TCPC Building, Nand Nagari, Delhi, for the period 2019-22 was found satisfactory subject to the observations made in the Current Audit Report.



Old Audit Reports & Recoveries –

There were 05 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Total Number of Outstanding Paras
		Opening balance	Paras settled	Para no. of Settled Para	
1.	2011-14	02	01	01	01
2	2014-19	03	02	02 & 03	01
	Total	05	03		02

Details of Old Recoveries

S. No	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/Regularized	Balance
1	2011-14	01	800	800	0
2	2014-19	01	1470811	0	1470811
3	2014-19	02	24162	24162	0
4	2014-19	03	5850	5850	0
	TOTAL		1501623	30812	1470811

Current Audit Report:

During the course of current audit, 08 Observation Memos were issued for the period 2019-22. No Audit Memos have been settled on the spot. Out of 08 remaining observation Audit Memos, 07 Audit Memos have been converted into 07 paras and 01 memo to 01 TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/Dropped on Spot	Balance	
01	07	25904	-	25904	04

Internal audit report has been prepared on the basis of information furnished and made available by ICDS Project Babarpur, TCPC Building, Nand Nagari, Delhi, for the period 2019-2022. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(on leave)
Digamber Singh, AAO

(Signature)
(SAVITA JAIN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

PART-I

OLD AUDIT REPORT
(2011-2019)

PART - I Cold Report

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PART - II CURRENT AUDIT REPORT

PARA NO. 1
(Ref. Memo No. 2)

Sub: Grant of financial benefit of increment during the period of leave.

Under Revised Pay Rules, 2008, an employee, who is on leave on 1st of July, may be granted annual increment w.e.f. 1st of July of that year with the stipulation that financial benefit of increment shall be allowed on the date when the official joins his duty after return from leave. Earlier before 6th CPC, financial benefit of increment was also admissible on the date when the official joins his duty after return from leave. The D.N.I. of the officer was February before 6th CPC.

During test check of records, it is observed that following employees have been granted financial benefit of annual increment in respective years during the period of their leave as detailed below:

Name & Designation	Period of leave	Financial benefit of increment actually due from	Recovery as per Annexure-I
Smt. Yogita Gupta, CDPO	27.01.05 to 03.02.05 (EL)	04.02.05	800/-
	02.06.07 to 03.07.07 (Comm. Leave)	29.07.07	
	04.07.07 to 28.07.07 (EL)		
	25.06.09 to 07.07.09 (EL)	08.07.09	

Accordingly, recovery of overpayment of pay and allowances amounting to Rs. 800/- (Rs. Eight Hundred only) has been worked out as per Annexure-I enclosed. The same may be recovered after due verification under intimation to audit.

As per reply given by the dept. The amt has been deposited by Yogita Gupta, CDPO & the amt was deposited in PAO vide challan No. 3 at P-3 & 4 32/2/23

Para settled
22/2/23

original challan seen & verified. The challan has been verified by PAO at P-3 & 4 of reply file

PARA NO. 2
(Ref. Memo No. 6)

Sub: Reimbursement of Mobile Bill

As per Jt. Director (CTB), Deptt. Of Social Welfare, GNCT of Delhi Circular No. F/CD/Supdt/HMRP/2009-10/7457-65 dt. 29.07.2009 issued with the concurrence of Finance Department, GNCTD U.O. No. 449/Exp-1 dt. 17.07.2009, All the Distt. Officers of Department of Woman & Child Welfare were allowed reimbursement of Rs. 500/- p.m. towards the Mobile phone/Airtime charges.

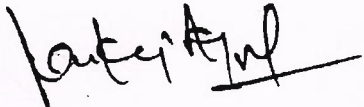
During test check of Contingent Bills, it has been observed that reimbursement of Mobile Bill No. 9868522256 is claimed by Smt. Yogita Gupta, CDPO As detailed below:

Name & Designation	Period	Amount claimed	Bill No. & Date
Smt. Yogita Gupta, CDPO	03/12 to 04/12	1,000/-	CB-46/07.09.12
	05/12 to 09/12	2,500/-	CB-59/22.10.12
	10/12 to 01/13	2,000/-	CB-97/22.03.13
	03/13 to 05/13	919/-	CB-32/13.09.13
	02/13, 07/13 to 08/13	1,132/-	CB-57/22.11.13
	09/13 to 10/13, 12/13 to 02/14	1,746/-	CB-89/29.03.14
	TOTAL		9,297/-

Reimbursement of Mobile Bill claimed by Smt. Yogita Gupta, CDPO is irregular as post of CDPO is not equivalent to Distt. Officer of Department of Woman & Child Welfare.

Accordingly, recovery of Rs. 9,297/- (Rs. Nine Thousand Two Hundred and Ninety Seven only) on account of reimbursement of Mobile Bill made to Smt. Yogita Gupta, CDPO, as detailed above, may be made, after due verification and under intimation to Audit.

In addition, recovery for other period, i.e., reimbursement made by previous office and from March-14 onwards, if any, may also be made under intimation to Audit.


(PANKAJ AGGARWAL)
A.A.O./I.A.O.

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ANNEXURE-I TO PARA NO. 1

Recovery statement in R/o Smt. Yogita Gupta, CDPO

	DUE						DRAWN						Difference
	B.P.	G.P./DP	D.A.	H.R.A.	T.A.	Total	B.P.	G.P./DP	D.A.	H.R.A.	T.A.	Total	
01.02.05 to 03.02.05	702	351	1200	316	0	2569	721	360	1232	324	0	2637	68
01.07.07 to 28.07.07	12067	3794	1427	0	0	17288	12546	3794	1471	0	0	17811	523
01.07.09 to 07.07.09	3387	1039	1195	1328	0	6949	3520	1039	1231	1368	0	7158	209
01.02.05	B.P. @ 6550 + 3275(DP)						RECOVERY						209
01.07.07	B.P. @ 13360 + 4200						B.P. @ 6725 + 3363(DP)						800
01.07.09	B.P. @ 15000 + 4600						B.P. @ 13890 + 4200						800
						B.P. @ 15590 + 4600						800	
TOTAL RECOVERY IN PARA NO. 1													800

Yogita Gupta
I.A.O.

PART - II

CURRENT AUDIT REPORT

PARA NO. 1

(Ref. Memo No. 6)

Para 1

Subject: Non-deduction of TDS from Contractors

As per section 194-C of the Income Tax Act provides that Tax @ 2% shall be deducted at source by the Drawing & Disbursing officer from the payments released to contractors.

During test check of bills, it has been observed that the DDO, ICDS Babarpur project has not deducted any tax from the payments made to M/s Nav Prayas, Contractor engaged for supplying the meals etc. to Anganwadees functioning under the project. The details of payments released to M/s Nav Prayas for FY 2014-19 observed from the records are mentioned below:-

S.No	Bill No	Bill Date	Amount released (in Rs.)
FY 2014-15			
01	CB-20	12.08.2014	42,96,281/-
02	CB-25	15.09.2014	35,11,552/-
03	CB-30	20.10.2014	30,20,736/-
04	CB-45	19.01.2015	12,46,279/-
05	CB-46	19.01.2015	13,58,668/-
06	CB-74	19.03.2015	15,40,409/-
07	CB-56	31.03.2015	15,09,227/-
08	CB-89	31.03.2015	13,43,836/-
TOTAL			1,78,26,988/-
Tax payable @ 2%			3,56,540/-
FY 2015-16			
01	CB-12	22.07.2015	6,09,704/-
02	CB-25	08.09.2015	48,47,398/-
03	CB-35	16.10.2015	13,08,324/-
04	CB-67	22.01.2016	12,41,756/-
05	CB-68	22.01.2016	11,07,603/-
06	CB-78	01.03.2016	12,14,646/-
07	CB-79	01.03.2016	12,30,192/-
08	CB-94	29.03.2016	12,64,377/-
TOTAL			1,28,24,000/-
Tax payable @ 2%			2,56,480/-
FY 2016-17			
01	CB-20	08.08.2016	17,82,642/-
02	CB-40	23.09.2016	19,06,530/-
03	CB-58	24.11.2016	25,47,007/-
04	CB-65	22.01.2016	25,17,562/-
05	CB-74	13.12.2016	20,42,346/-

Handwritten signatures

06	CB-75	13.12.2016	1,41,515/-
07	CB-78	19.12.2016	23,60,570/-
08	CB-118	18.03.2017	11,78,560/-
09	CB-119	18.03.2017	22,61,405/-
10	CB-120	18.03.2017	5,08,106/-
11	CB-138	27.03.2017	24,88,482/-
TOTAL			1,97,34,725/-
Tax payable @ 2%			3,94,695/-
FY 2017-18			
01	CB-26	25.09.2017	36,44,588/-
02	CB-48	23.11.2017	18,46,181/-
03	CB-58	22.02.2018	34,49,590/-
04	CB-98	26.03.2018	15,44,759/-
TOTAL			1,04,85,118/-
Tax payable @ 2%			2,09,702/-
FY 2018-19			
01	CB-15	01.08.2018	8,71,378/-
02	CB-19	22.10.2018	37,85,150/-
03	CB-28	29.11.2018	19,71,992/-
04	CB-39	21.02.2019	12,55,284/-
05	CB-40	21.02.2019	22,38,982/-
06	CB-61	26.03.2019	25,46,933/-
TOTAL			1,26,69,719/-
Tax payable @ 2%			2,53,394/-
GRAND TOTAL (2014-15,2015-16, 2016-17, 2017-18, 2018-19)			7,35,40,550/-
Total Tax payable @ 2 %			14,70,811/-

If the tax has already been deposited by the contractor M/s Nav Prayas, tax return may be produced to audit or exemption certificate if any obtained from the Income Tax department, the same may be produced to audit failing which TDS of Rs. **14,70,811/-** (Rs. Fourteen lakhs seventy thousand eight hundred and eleven only) as mentioned above for the period 2014-19 may be recovered from M/s Nav Prayas after due verification of relevant facts and figures and deposited into Govt. A/c under intimation to Audit.

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

[Signature]

[Signature]

PARA NO. 2

(Ref. Memo No. 7)

Sub: Overpayment of salary made to Ms. Ruchi Singh, Supervisor (Contractual)

During the test check of PBR & bills, it has been observed that Ms. Ruchi Singh, supervisor appointed on contract basis has been paid DA in addition to the total Consolidated remuneration approved by Dept of WCD from time to time. Overpayment of salary has been paid to Ms. Ruchi Singh Supervisor (Contractual) during the period Mar 2017 to Jan 2018 as per the following details:-

S.No	Month/Year	Total Consolidated Remuneration (in Rs.)	Payment Drawn		Difference/ Overpayment (Rs.)
			Bill No & Date	Total (in Rs.)	
01	Jan 2017	18000	95 dated 06.02.2017	18000	00
02	Feb 2017	18000	99 dated 01.03.2017	18000	00
03	Mar 2017	18000	147 dated 30.03.2017	29784	11,784 **Salary was revised to Rs. 30368 (consolidated) wef 01.04.2017. However, salary of Rs. 29784/- was paid in the month of March 2017
04	--	--	DA-15 dated 17.07.2017 (01.01.2017 to 31.03.2017)	1752	1,752
05	Apr 2017	30368	01 dated 05.06.2017	30368	00
06	May 2017	30368	01 dated 05.06.2017	30368	00
07	Jun 2017	30368	14 dated 17.07.2017	30368	00
08	Jul 2017	30368	16 dated 22.07.2017	30368	00
09	Aug 2017	30368	24 dated 15.08.2017	31583	1,215
10	Sep 2017	30368	28 dated 03.09.2017	31886	1,518
11	Oct 2017	30368	42 dated 07.11.2017	31886	1,518
12	Nov 2017	30368	49 dated 06.12.2017	31886	1,518
13	Dec 2017	30368	52 dated 09.01.2018	31886	1,518
14	--	--	DA-65 dated 17.02.2018 (01.07.2017 to 30.09.2017)	1821	1821
15	Jan 2018	30368	66 dated 17.02.2018	31886	1,518
16	Feb 2018	30368	86 dated 22.03.2018	30368	00
17		6908	70 dated 14.03.2018 (Bonus)	6908	00
18	Mar 2018	30368	01 dated 04.05.2018	30368	00
Total		4,25,324/-	Total	4,49,486/-	24,162/-

Overpayment of Rs. 24,162/- made to Ms. Ruchi Singh, 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. Ruchi Singh for the year 2018-19 was not provided to Audit which may also be reviewed and necessary action may be taken accordingly.

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

As per reply, the amt. of Rs. 24162/- has been recovered in salary bill for the m/o June to Nov '21 K.D. at p. 9 to 21 of reply file

22/2/23

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PARA NO. 3

(Ref. Memo No. 4)

Subject: Short deduction of DGEHS Subscription.

During the test check of PBR maintained by the Office ICDS, Babarpur, Nand Nagari Delhi, it has been observed that DGEHS subscription has not been made as per the revised rates w.e.f. February 2017 in r/o Smt. Yogita Gupta, CDPO who has drawn salary from ICDS, Babarpur Project, Nand Nagari upto July 2018. The details of short recovery are pointed out below:-

The amt of Rs 5850/- has been deposited in PFO vide challan No. 3 dt 22/9/23 E.D. at P-32/33 of PFO

S.No.	Name & Designation	Subscription to be deducted w.e.f. Feb. 2017	Subscription Deducted w.e.f. Feb. 2017	Amount on Account of Short deduction to be recovered w.e.f. Feb 2017 to July 2018
1.	Smt. Yogita Gupta, CDPO	@ Rs.650/- Per month	@Rs.325/- Per month	@Rs.325/- for 18 months =Rs.5850/-

Para 2

Short recovery of DGEHS subscription of Rs. 5850/- may be made from Smt Yogita Gupta, the then CDPO and deposited into Govt. A/c after due verification of relevant facts and figures under intimation to Audit.

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

PARA NO. 4

(Ref. Memo No. 1&10)

Sub: Non Production of Records.

The following records were not produced to audit:

1. Purchase files pertaining to the period 2014-15, 2015-16, 2016-17 & 2017-18.
2. Records regarding expenditure incurred on various schemes of ICDS like Life skill, Exposure visit, Nutrition & Health Education, Kishore Divas, Early Child Care Education (ECCE) etc. conducted during the audit period.
3. Income Tax records.

The above mentioned records may be shown to next audit.

Signature

Padmi
7/11/19
(PADMINI RAVI KUMAR)
I.A.O.

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PART - III (Test Audit Notes)

TAN NO - 01

(Ref MEMO NO: 08)

Sub: Maintenance of Stock Registers & Physical Verification of Stores

On going through the Stock Registers of Consumable and Non Consumable/property register maintained by ICDS Babarpur Project, Nand Nagri, the following short comings have been observed :

- i) Physical verification of stores has not been conducted as required as per GFR.
- ii) Initials of the Store Incharge/Officer Incharge verifying the quantity and quality of the items procured and initials of the recipients of the stock were also not found in the Stock Registers.

Upto date physical verification of consumable and non consumable stores may be carried out and the signatures of the Officer Incharge and the Receipts to whom the stock issued should also be got obtained and shown to Audit.

TAN NO - 02

(Ref MEMO NO: 09)

Sub: Bill Control Register and Vouchers

On going through the Bill Control Register and the paid vouchers, it has been observed that the Bill Register for the period March 2016 to January 2018 has not been signed by the D.D.O. which is mandatory for the authenticity of the Records. Further some of the office copies of the Bills have also not been signed by the DDO. All the columns of Bill Control Register should be duly filled including the dated initials of the Gazetted Officer signing the Bill and office copies of the Bills should also be duly signed by the DDO for ensuring the authenticity of the records.

Necessary action in this regard may be taken and may be shown to Audit.

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Padmi
7/11/19

(PADMINI RAVI KUMAR)
I.A.O.

PART-II

CURRENT AUDIT REPORT
(2019 to 2022)

ARA-01:- Non implementation of GeM portal which is violation of GFR 2017.

Audit Memo. No. 03

Date: 16.02.2023

On the test check of the contingent bills for the audit period 2019-22, the following irregularities have been observed:

1. As per the order issued by the FD, GNCTD from time to time in accordance with rule 149 of GFR-2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM, a certificate to this effect that the particular goods/services are not available on GeM should be recorded.
2. Whereas in all the cases the goods/services were procured through local vendor and not procured through GeM. All the items purchased are related to stationery and sanitation items, which are available on GeM portal. The Department has not implemented the GeM portal, which is violation of GFR-2017.
3. All the purchases have been done through local vender under rule 154 of GFR as per certificate given by HOO without GeM. Few instances are given below:

S.no.	Bill no.& date	Name of Agency	Amount (In Rs.)	Items	Non GeM
1.	CB 08/04.08.2020	M/s Shee Ambey Bhawani Traders	20474	Sanitizer machine, Ultersonic mask N-95	Non GeM
2.	CB 09/04.08.2020	- Do	5824	Spray Belbond, Sodium Hypo	Non GeM
3.	CB 33/24.12.2020	- M/s AMC Junction	112650	Motherboard, Cartridge	Non GeM
4.	CB- 54/27.03.2021	M/s The Suhar Sabha Consumer Cooperative Store Ltd.	21613	Chart paper, Fevicol, Wax colour, Sketch colour etc.	Non GeM
		Do	22433	Box board, Cello Tape, Glaze paper	Non GeM
		M/s Rangrezz Enterprises	23034	Scissor , water colour	Non GeM
		M/s R. K. Traders	2878	Box board, cello tape , gum bottle, fevicol, photo copy rim, stapler, scale etc.	Non GeM
		Do	20866	Photo copy rim, scale, stapler, gum bottle etc.	Non GeM
		M/s National Engineering	11517	Stapler no. 10D Kangaroo	Non GeM
5.	CB 57/31.03.2021	M/s R.K. Traders	24473	Survey register	Non GeM
		M/s Rangrezz	14422	Photo copy rim,	Non GeM

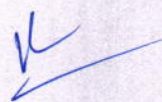
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		Enterprises		scale, File board, ball pen, sanitizer etc.	
		Do	24473	Attendance Register	Non GeM
		Do	2562	Cotton Duster	Non GeM
6.	CB-37/08.01.2021	M/s Delhi consumer co-operative wholesale ltd.	55893	Face mark, Sanitizer, Gloves	Non GeM
7.	CB-36/08.01.2021	Do	114147	Photo copy rim, Note pad, Stamp pad, Calculator, Room freshner, Rulled register, attendance register etc.	Non GeM
8.	CB-63/31.03.2021	M/s Yash Traders	3613	Module Book	Non GeM
9.	CB-57/16.12.2021	M/s Delhi consumer co-operative wholesale ltd.	9904	Stationary items	Non GeM

With reference to above contingent bills:

- (a) Estimate/quotations are not obtained by agencies.
- (b) No supply/work order was issued by the HOO to agencies .
- (c) Spilting of work was done by the Deptt. in most of the cases in order to avoid codal formalities as per GFR/ Delegation of financial Power.

HOO is advised to take necessary steps for implementation of GeM portal and compliance may be shown to next audit.



PARA-02:- Non Formation of Self Help Groups (SHGs).

Audit Memo. No. 06

Date: 22.02.2023

On test check of files regarding supply of supplementary nutritions to children, adolescences girls and pregnant and lactating womens under ICDS Project Babbarpur, the work was awarded to M/s NAV Prayas, D-288/10, Wadhwa Bussiness Center, Chamber No. 152A, Laxmi Nagar, Delhi-92 with reference to letter no. F.ICDS./Section./Pt. File/2011-12/4365 dated 20.05.2011. There after extension has been given by department of WCD, GNCTD from time to time for supply of food items to anganwadi centres.

The following discrepancies have been noticed.

1. Copy of bipartite agreement between Director, Deptt. of Women and Child Development, GNCT. Of Delhi, Canning Lane, KG Marg, New Delhi and the M/s Nav Prayas, Non profit organization, public trust registered office at D-288/10, Wadhwa Bussiness Center, Chamber No. 152A, Laxmi Nagar, Delhi-92 signed as on 02.12.2010 is not available on record.
2. No fresh agreement was done by the department after 20.05.2011. The fresh agreement should be done at the time of extension given by the WCD Department.
3. Performance security submitted by the agency which is lying with WCD Department should be renewed at the time of extension of contract accordingly.
4. The NPO shall get its account audited by a certified chartered accountant and submit the chartered accountant's report to the department within six months of the close of a financial year. But no CA report is available on record.
5. "The NPO shall create at least one third of the SHGs and make them fully functional within an initial period of three months with separate decentralized kitchen for each SHG. Similarly, another group of one third SHGs shall be made fully functional with separate decentralized kitchen in next three month so that at the end of nine months, all SHGs are made fully functional with separate decentralized kitchen. The NPO shall submit compulsory monthly progress report about formation functioning of SHGs to the HQ an CDPO concerned."

It has been observed that formation of self help group has not been made by M/s Nav Prayas, NPO after a span of twelve years.

Reasons for non formation of SHG by NPO may be elucidated to audit.

The HOO/CDPO may take the matter with the HQ authorities and take necessary steps to complete the formalities in this regard.

PARA-03:- Improper Maintenance of Cash Book

Audit Memo. No. 02

Date: 16.02.2023

During test check of Cash Book for the audit period 2019-22, the following irregularities have been noticed by the audit: -

01. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the School/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.

Each entry w.e.f. 01.04.2019 to 30.09.2019 in the cash book has been overwriting which should be strictly prohibited.

02. The certificate has been found recorded by the DDO regarding closing balance at the end of each month but same should be in accordance with the standard format provided in the Civil Accounts Manual.

03. Cash book has not been written w.e.f. 01.02.2020 to 03.02.2022 reason for non-writing of cash book may be elucidated to audit.

Reasons for above discrepancies may be elucidated to Audit.

PARA-04:- Short recovery of Income Tax amounting to Rs. 25,904/-.

5

Audit Memo. No. 07

Date: 20.02.2023

During test check of income statement/Form-16/records for the financial year 2021-22 has been observed that the HBA interest rebate has been given on property which is under construction and possession is not given by the builder. As per Income Tax rule, the HBA interest rebate is allowed only after possession obtained by govt. servant. The revised details of Income Tax calculation is as under:

Sl. No.	Name of the employee/Particulars	As per Deptt. (inRs.)	As Per Audit (in Rs.)	Remarks
1.	Smt. Vimla Kumari, CDPO (Yr. 2021-2022)			
	Total Gross salary	1505492	1505492	
	St. deductions	(-) 50,000	(-) 50,000	
	HBA Int. Rebate	(-) 83050	-	HBA int. Rebate has been given on under construction property and possession is not given by the builder which is not allowed.
	Deductions 80(c)	(-)150000	(-)150000	
	Deductions 80(d)	(-)7800	(-)7800	
	Taxable Income	1214642	1297692	
	Income Tax payable	176892	201808	
	Edn. Cess @4%	7076	8072	
	Total Tax including cess	183968	209880	
	Tax already deducted	183976	183976	
	Tax to be recovered	-	25904	

Recovery of Rs. 25,904/- may be made from the employee concerned after due verification of facts and figures and deposited into Govt. account, under intimation to Audit. The similar other cases may be reviewed at your own level.

PARA-05:- Discrepancies in Payment of rent to AWCs.**Audit Memo. No. 05****Date: 20.02.2023**

As per Office Order No. F. No. 76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019 regarding enhancement of rent of Anganwadi Centres (AWC) under the ICDS Scheme wherein it is mentioned that shifting of Anganwadi centres should be done on the basis of following categorization rental norms.

Area	Facilities	Rental Norms
18-25 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 2500/-
26-35 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 3000/-
36-45 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 4000/-
46-55 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 5000/-
56-66 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 6000/-

During the test check of records/files produced to audit in r/o Anganwadi Centres, the following discrepancies have been noticed as under:

1. In most of the cases, the owner/applicant of the house did not mention the area of the room which was offered for anganwadi centres.
2. The applicant did not mention the date on which he/she applied for anganwadi centres on the request letter. The applicant should mention the date.
3. Date of inspection is not mentioned on the certificate issued by concerned committee in most of the cases such as AWC 16, AWC 15, 02, 47, 96, 103, 99, 93 & 05. It is necessary to mention the date of inspection before issue of certificate.
4. Certificate is not signed by the Nodal Officer, District Officer and CDPO in case of AWC 16, AWC 59 and AWC 05.
5. As per office order no. F. No. 76/(525)/DWCD/ICDS/Hub Centre/2017-18/1403-08 dated 15.06.2020, a committee is to be constituted for fixation of rent of anganwadi centres with following members:
 - (a) District Officer (Chairperson)
 - (b) CDPO of concerned project (Member Secretary)
 - (c) CDPO/Superintendent of concerned District (Member)
 - (d) External member to be opted by the Chairperson from any other Govt. Department preferably from PWD.
 - (d) Area Supervisor (Member)

While checking of some files for change of anganwadi centres, no external member was opted by the chair person from any other govt. department preferably from PWD as per office order dated 15.06.2020. In the absence of external member preferably from PWD, the measurement of room area could not be correctly measured as no proof is attached by the owner and the payment of rent was made on the basis of area occupied. Comments of PWD authorities may be obtained for measuring of area in order to avoid the overpayment of rent of anganwadi centres.

HOO is advice to scrutinize the other similar type of cases and take necessary action as per order/guideline issue by the department under intimation to audit.

PARA-06:- Discrepancies in Stock Registers.

3

Audit Memo. No. 04

Date: 17.02.2023

Stock Register maintained by CDPO, Project Babarpur for the audit period 2019-22 has been scrutinized. The following shortcomings have been noticed:

1. Mandatory page counting certificate has not been recorded on the first page of Register for consumable stock. The same is invariably required to be recorded on the first page duly signed by the Officer in-charge.
2. Verification of Consumable and non-consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of items was undertaken by the Deptt. in the Stock Register.
3. No Index has been prepared in the stock register for the year 2021-22.
4. Officer in-charge has not signed the register for the year 2019-2022 which should be signed by the officer in-charge after issuing of items.
5. The items were issued to supervisor but the signature of recipient is not available on stock register reference page no. 02, 03, 09, 10, 11, 44, 49, 59 & 62 etc.
6. Stock entry has been recorded for purchase of items but the consumptions/issue entry is not recorded in the stock register reference page no. 15, 49, 61, 60, 66, 62 etc. complete issue entry should be recorded in the stock register.
7. Balance of 225 no. of envelopes purchased on 07.03.2022 issued to supervisors 119 no. but balance of 106 is not carried forward while making new entry of next purchase of envelope which is irregular.

Reasons for above discrepancies may be elucidated to Audit and above discrepancies may be rectified under intimation to audit.

PARA-07:- Non Production of Record.

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Audit Memo. No. 07

Date: 03.02.2023

The following record has not been produced by the office.

1. Service book of Smt. Vimla Kumari, CDPO.

The above record may be shown to next audit.

(on leave)
AAO

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22/2/23

**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI**

TAN 1: Discrepancies in Pay bill Register.

Audit Memo. No.01

Dated: 14.02.2023

During test-check of PBR, following irregularities have been noticed:

1. Page counting certificate was not recorded: Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2019-22.
2. Incomplete personal information – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the period 2019-22.
3. Cutting & Overwriting – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOO/DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution and tuition frees/bonus, arrear etc were not found in PBR.
5. Abstract of Pay Bills (GAR-18) is not prepared for the audit period 2019-22.
6. Index is not prepared for the audit period.2019-22.
7. Total of each column of Pay & allowance has not been carried out which is required for calculation of Income Tax.

The reasons for the above discrepancies may be rectified at the earliest.

AAO (on leave)

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22/2/23
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI