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

Sub: Audit report of I.C.D.S. Project Savada, Delhi for the period from 2020-21 to 2021-22.

INTRODUCTION

The Internal Audit on the account of I.C.D.S. Project Savada, Delhi for the period from 2020-21 to 2021-22 was conducted by field Audit Party No. XIX, comprising of Krishan Kumar, Sr.AO/IAO and Vishal Sharma, Jr. Assistant. The audit was conducted during 07 working days w.e.f. 20.10.2022 to 04.11.2022.

AIMS & OBJECTIVE

The CDPO, ICDS Project, Savada Project, Jat Chaupal, Peeragarhi village, Delhi-87 is functioning under the administrative control of Deptt. Of Women & Child Development, GNCT of Delhi. Total 107 Anganwadi are functioning under this ICDS Project, Savada Project. The main aims and objectives of the project are as under:-

1. Supplementary Nutrition to children's Ages 0 to 6 Years & Ladies
2. Immunization
3. Health Checkup
4. Referral Service
5. Nutritional Health Education
6. Non Formal Pre School Education

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

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period **01/04/2021 to 31/03/2022**.

1. List Of HOD, HOO:

S. No	Name (Ms/Mrs)	From – To
1	Dinesh Kumar Singh	01.04.2020 to 31.12.2020
2	Krishna Yadav	01.01.2021 to 31.03.2022

2. List of DDO :

S.No	Name (Ms/Mrs)	From – To
1	Dinesh Kumar Singh	01.04.2020 to 31.12.2020
2	Krishna Yadav	01.01.2021 to 31.03.2022

3. Cashier- NIL

4. Vacancy Statement :

Group	Sanctioned posts	Filled posts	Vacant posts
A	Nil	-	-
B	1	1	-
C	4	3	1

5. Budget detail

Year	Budget allotted	Expenditure made	Balance
2020-21	19944930	19301601	643329
2021-22	29083000	28748008	334992

STATUTORY AUDIT

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

MAINTENANCE OF RECORDS:-

The maintenance of records of ICDS Project, Savada Project, Delhi for the period from 2020-21 to 2021-22 was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 05 audit paras involving recovery of Rs.1258288 outstanding in which nil para was settled during the audit. Balance 05 paras is incorporated in the current audit report. 20

(A)

S. No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2012-15	01	Nil	-	01 (Para No.01)
2	2015-20	04	Nil	-	04 (Para 01 to 04)

(B) Details of Old Recovery

Sl. No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras (Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1	2012-15	886046	-	-	01	886046
2	2015-20	372242			01	95034
					02	277208


Current Audit Report


During the course of current audit, 11 Audit memos + 08 record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 745906/- out of which Rs. 2363/- has been recovered. On the basis of reply submitted by HOO, 01 memos has been settled completely. The rest audit memos have been converted to 05 Paras (including NPR) +06 TAN which are incorporated in current audit report with the total recovery of Rs.743543/-.

Details of Current Recovery

Memo No.	Recoveries detected	Amt.Recovered	Balance(Rs.)	Para. No.
06	2363	2363	-	-
11	743543	-	743543	03
Total	745906	2363	743543	

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Savada Project, Delhi for the period from 2020-21 to 2021-22 disclaims any responsibility for any misinformation and / or non-information on the part of auditee.


Vishal Sharma, Junior Assistant


KRISHAN KUMAR
Sr.AO/IAO
Audit Party-XIX

PART - I

**OLD AUDIT PARAS
(2012-13 to 2019-20)**



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Sawada, Y-Block, Mahila Silai Kendra, Nangloi No. 3, Delhi (814/7)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2012	2015	1		Non deduction of TDS amounting to Rs. 8,86,046/- (Rs. 255321 + 332101 + 298624) from the agencies	O	886046 /
2	2015	2020	1		Non recovery of monthly contribution of Rs. 95034/- on a/c of NPS from the salary	O	95034 /
3	2015	2020	2		Short recovery of TDS	O	277208 /
4	2015	2020	3		Non procurement through GeM	O	0 /
5	2015	2020	4		Non production of Records	O	0 /

* NOTE:
'O'- Outstanding Paras.
'R'-Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

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PART- II (Current Audit Report)

Para-1

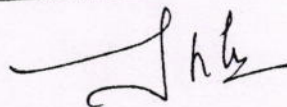
Audit Memo No:06
Dated 02.12.2015

Sub.:-- **Non deduction of TDS amounts to Rs. 8, 86,046 (Rs. 255321/- + 332101/- + 298624/- from the agencies providing SNF (Supplementary Nutrient Food) during the period of Audit (2012-13 to 2014-15)**

On scrutiny of record as-well-as information provided by the ICDS authority reveals that ICDS had released payment to the **SNFs** for SNF without deduction of TDS, which is against the Rule 194(C) of Income-Tax. Resulting which a short deduction of TDS amounting to Rs. 8,86,046/- has been noticed, as details given below:-

RECOVERY OF TDS FOR THE YEAR 2012-13

S. N.	Bill No.	Date	KIRPA	LAKSH YA	EKTA	RUMI	JYOTI	MEHAK	TOTAL AMT
1	13	18.06.12	192183	231737	214535	188107	213581	253442	1293585
2	17	18.07.12	183334	224109	205254	180754	201384	240773	1235608
3	27	13.08.12	186991	225578	182666	210712	202264	242867	1251078
4	32	18.09.12	170521	208208	163728	192298	182618	224581	1141954
5	48	19.10.12	175612	213246	168469	198742	190490	234940	1181499
6	60	16.11.12	167604	191831	156272	187979	181525	209457	1094668
7	64	20.12.12	170193	202133	160165	188202	182789	228454	1131936
8	72	11.01.13	177401	217524	197316	165467	193234	238280	1189222
9	83	19.02.13	227588	215141	--	--	189011	192456	824195
10	87	22.02.13	----	----	175570	162680	---	---	338250
11	97	16.03.13	168706	207818	185288	160365	181377	225061	1128615
12	101	22.03.13	88171	105943	96746	81675	94198	116883	583616
GRAND TOTAL			1908304	2243268	1906009	1916981	2012471	2407194	12394227
TDS			38166	44865	38120	38340	40249	48144	247884
EDU CESS			1145	1346	1144	1150	1208	1444	7437
TOTAL TAX			39311	46211	39264	39490	41457	49588	255321



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RECOVERY OF TDS FOR THE YEAR 2013-14

S. No.	Bill No.	Date	KIRPA	LAKSHYA	EKTA	RUMI	JYOTI	MEHAK	TOTAL AMT
1	1	04.06.13	106763	98712	80389	75395	86942	89269	537470
2	1	04.06.13	217123	211410	169982	164724	184401	189537	1137177
3	4	03.07.13	233748	224906	183652	168792	194076	200689	1205863
4	8	19.07.13	237255	222543	182746	169821	194150	198972	1205487
5	23	27.08.13	312668	286318	242576	220927	257807	263663	1583959
6	48	08.10.13	212725	246282	223909	188457	222683	276393	1370449
7	52	25.10.13	223952	260918	236876	197964	233647	284893	1438259
8	74	29.11.13	274600	242426	211531	183242	222052	225807	1359658
9	77	17.12.13	279558	254632	221130	190318	229198	232236	1407072
10	85	12.02.14	275309	251299	210300	180596	222718	226891	1367113
11	94	27.02.14	288225	267974	224789	196559	238545	240529	1456621
12	135	29.02.14	265534	247642	209169	181619	223113	222539	1349616
13	141	31.03.14	137095	129989	107708	94803	116586	116489	702670
GRAND TOTAL			3064555	2945051	2504757	2213217	2625918	2767907	16121405
TDS			61291	58901	50095	44264	52518	55358	322417
EDU CESS			1839	1767	1503	1328	1576	1661	9674
TOTAL TAX			63130	60668	51598	45592	54094	57019	332101

Signature

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RECOVERY OF TDS FOR THE YEAR 2014-15

S. No.	Bill No.	Date	KIRPA	LAKSH YA	EKTA	RUMI	JYOTI	MEHAK	TOTAL AMT
1	10	18.07.14	135832	127915	108324	98042	120895	119924	710932
2	11	18.07.14	242476	226989	188754	167522	206426	208265	1240431
3	12	18.07.14	281300	267273	224267	199034	244215	245325	1461414
4	28	05.09.14	266965	260334	218981	196949	239182	237676	1420087
5	29	05.09.14	284116	258674	223151	194179	241318	242400	1443838
6	49	25.10.14	270379	242291	205590	177191	224866	222086	1342403
7	57	17.12.14	293615	265171	227669	204611	250740	249115	1490921
8	58	17.12.14	237193	213033	181087	160639	196182	196315	1184449
9	109	19.02.15	264193	230020	196567	175579	211444	216252	1294055
10	111	19.02.15	292612	265150	222621	199300	241286	248310	1469279
11	131	30.03.15	290174	260218	215410	196145	232794	243775	1438516
GRAND TOTAL			2858855	2617068	2212421	1969191	2409348	2429443	14496326
TDS			57177	52341	44248	39384	48187	48589	289926
EDU CESS			1715	1570	1327	1182	1446	1458	8698
TOTAL TAX			58892	53912	45576	40565	49633	50047	298624

The entire amount i.e. Rs. 8,86,046/- (Rs. 255321/- + 332101/- + 298624/-) needs to be recovered from the concerned suppliers /firms after due verification & deposited in Govt. Accounts under intimation to Audit.

Para-2

Audit Memo No: 07
Dated 04.12.2015

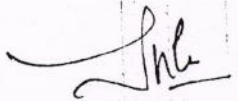
Sub.- Irregularities in Income-Tax & Recovery amount to Rs.1,054/-

Test scrutiny of the Form-16 along with calculation sheets & PBR reveals that due to wrong calculation of Gross income, resulting short deduction of Income tax amounts to Rs. 1,054/- has been noticed, as details given below:-

Smt. Krishnaa -Yadav, Supervisor(2014-15)

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	7,08,164/-	7,03,049/-	
Less:- Tpt Allowance	(-) 9,600/-	(-) 9,600/-	
Total salary	6,98,564/-	6,93,449/-	
Less:- Rebate U/S 80 ©	(-) 1,50,000/-	(-) 1,50,000/-	
Less : Rebate U/S 80 D	(-) 3,900/-	(-) 3,900/-	
Taxable Income	5,44,664/-	5,39,550/-	
Income-Tax	32,933/-	32,910/-	
Add:-Edn. Cess @ 3 %	(+) 1,018/-	(+) 987/-	
Total	34,951/-	33,897/-	1,054/- (Income-Tax Recoverable)

The entire amount i.e. Rs. 1,054/- needs to be recovered from the concerned officers after due verification and deposit the same in Govt. Accounts under intimation to Audit. Similar type of cases also needs to be reviewed & recovery, if any needs to be recovered and deposited in Govt. Accounts.


(P.C. Joshi)
Inspecting Audit Officer
Audit Party No-IX

Para-3

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Audit Memo No. 1
Dated: - 30th Nov. 2015

Subject: - Non Production of Record.

The following record pertains to 2012-13 to 2014-15 not produced to Audit for scrutiny:-

- Long Term & Short Term Advances Register
- Register of valuable
- Stock Register of GAR-6
- Postage stamp register
- Tuition fee reimbursement Register
- Property Register

The record may please be traced and shown to next audit for scrutiny

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(P.C.JOSHI)
Inspecting Audit Officer
Audit Party No IX

Let's see in next Audit Party
15/6/2026
DINESH KUMAR
112/XIX

TAN-1

Audit Memo No - 1
Dated: - 30th Nov. 2015

Sub: **Non conducting of physical verification of various stock register in r/o CDPO, ICDS Sawada Project, Nangloi, Delhi during the period of Audit.**

Rule 192(1)&192(2) provides that- A physical verification of all fixed assets (non-consumables)& consumable goods and material should be undertaken at least once in a year and the outcome of the verification recorded in the correspondence register. Discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Verification shall always be made in the presence of the officer responsible for the custody of the inventory being verified as per procedure laid down rule 192(3) of GFR. Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provisions given in Rule 33 to 38.

But during the current audit, it is found that no such physical verification has been conducted in the **Office of the CDPO, ICDS Sawada Project, Nangloi, Delhi** during the period of Audit, which is a serious lapse. It is advised to conduct the physical verification of all the stores of consumable & non-consumable items to detect any discrepancy/shortages/damages occurs in the Institute under intimation to Audit.



TAN-2

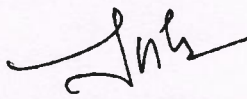
Audit Memo No - 1
Dated: - 30th Nov. 2015

Sub:- Pay Bill Register

During the test-check of Pay Bill Register, following irregularities were noticed:-

1. Incomplete pay-scales- In majority of cases , abbreviated scale-of-pay recorded and grade pay has not been mentioned separately
2. Register unchecked- Entries in the PBR have not been checked and initiated by the competent authority/DDO for its correctness.
3. Incomplete particulars of advances- Details of loan/advances sanctioned has not been recorded similarly entries of refunds are also not recorded in many cases.
4. Balances of advances not brought forwarded- Balance of advances were not shown brought- forwarded to the current year with its number of instalments in many cases.
5. Cutting & over-writings- Numerous cutting and overwriting noticed in the PBRs were not attested by the competent authority in any of the PBRs maintained by the office.
6. No page counting certificate- The mandatory page counting certificate not recorded in the PBRs.
7. Abstract (GAR-18) not filled- GAR-18 (abstract of the pay-bills) were not found dully filled up and signed by the competent authority.

Irregularities/non- compliance of the rules on the subject. Further, rectifications of the above irregularities may be made and shown to audit


(P.C.JOSHI)
Inspecting Audit Officer
Audit Party-IX

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Current Audit Report
2015-16 to 2019-20

During the course of current audit, 12 observation Memos were issued to the Office of Integrated Child Development Scheme (Sawada Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41 for the period 2015-16 to 2019-2020. One Audit Memo settled on the basis of recovery made by the department. Remaining audit Memos have been converted into 04 Audit Paras and 06 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	01	3600	3600	0	
2	02	95034	0	95034	Para-01
3	06	277208	0	277208	Para-02
	Total	375842	3600	372242	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Integrated Child Development Scheme (Sawada Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41 for the period 2015-16 to 2019-2020. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

23/07/2020
(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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PART-II
CURRENT AUDIT REPORT
(2015-16 to 2019-20)

PARA-01 Non-recovery of monthly contribution of Rs. 95034/- on account of NPS from the salary. (Audit Memo No. 02 Dated: 08.07.2020)

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

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

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

Name of the official	Date of Appointment	Period for which contribution not recovered	Monthly emoluments	NPS recovered by Deptt.	NPS to be recovered (@ 10 of Basic + DA)
Meena Kumari, Supervisor	16.10.2017	Nov., 2017 to Dec., 2017	29200+1460=30660	0	6132
		Jan., 2018 to June, 2018	29200+2044=31244	0	18744
Manju, Supervisor	Transferred	Dec., 2017	29200+1460=30660	0	3066
		Jan., 2018 to May, 2018	29200+2044=31244	0	15620
Sunanda Madhukar, Supervisor	Transferred	Jan., 2018 to June, 2018	29200+2044=31244	0	18744
Praveen, Supervisor	22.10.2018	Nov., 2018 to Dec., 2018	29200+2628=31828	0	6366
		Jan., 2019 to June, 19	29200+3504=32704	0	19620
		July, 2019 to Aug., 2019	30100+3612=33712	0	6742
Total contribution to be recovered					95034

ICDS Authorities may recover Rs. 95034/- as NPS from their salaries and remitted in their NPS Account head after due verification of facts and figures under intimation to Audit.

PARA-02 Short recovery of TDS amounting to Rs. 277208/- from MNPOs. (Audit Memo No. 06 Dated: 09.07.2020)

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying

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out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers of MNPO for the Audit period, it has been observed that MNPOs / SHGs are supplying the SNP (Supplementary Nutrition Program) to the AWCs under Sawada Project. It has been further observed that short recovery of TDS has been made by ICDS (Sawada Project). The detail of short recovery made by ICDS and recovery to be made as observed by Audit during F.Y. 2019-20 is as under :

Sr. No.	Bill No. & Date	Period	Amount paid	TDS deducted	TDS to be deducted	TDS recoverable
1.	18, 23.08.19	Mar'19	1234111	2468	24682	22214
2.	19, 23.08.19	Apr'19	1249313	2499	24986	22487
3.	35, 01.11.19	May & Jun,'19	2600231	5200	52005	46805
4.	36, 01.11.19	Jul. & Aug., 19	2661752	5324	53235	47911
5.	50, 11.02.20	Sept.' & Oct.'19	2516192	5032	50324	45292
6.	51, 11.02.20	Nov., 19	1207167	2414	24143	21729
7.	57, 18.03.20	Dec., 19	1276092	2552	25522	22970
8.	58, 18.03.20	Jan., 20	1380821	2761	27616	24855
9.	64, 28.03.20	Feb., 20	1274724	2549	25494	22945
Recovery to be made for 2019-2020						277208

The above recovery may be made from the concerned MNPO along with recovery for the previous period i.e. upto 2018-19 may also be calculated and recovered from the MNPOs after due verification of facts and figures under intimation to Audit.

PARA-03 Non-procurement through GeM. (Audit Memo No. 10 Dated: 13.07.2020)

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

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

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

Sr. No.	Invoice No. & Date	Amount	Name of agency
1.	52, 29.03.2018	33838	DCCWS Ltd.
2.	33, 22.03.2018	141366	DCCWS Ltd.
3.	13, 16.11.2017	46054	NCCFI Ltd. & DCCWS Ltd.
4.	44, 30.03.2018	49876	Yash Traders
5.	58, 28.03.2018	114317	Rangrezz Enterprises
6.	46, 04.03.2019	47306	DCCWS Ltd.
7.	26, 15.03.2018	65090	DCCWS Ltd.
8.	39, 12.02.2019	32337	Rangrezz Enterprises
9.	10, 20.07.2018	9775	Yash Traders
10.	40, 12.02.2019	18802	Rangrezz Enterprises

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

PARA-04 ⁰⁵ **Non-production of records.** (Audit Memo No. 09 Dated: 10.07.2020 & Audit Memo No. 12 dated 15.07.2020)

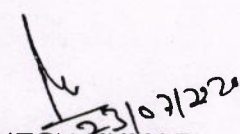
Following records has not been produced for scrutiny of Audit:

1. Reconciliation for the period 2016-17 & budget allotment for F.Y. 2015-16.
2. Paid Bills / vouchers for the period 2015-16.
3. Service Book of Smt. Poonam Rana, CDPO
4. Stock Registers Consumable and non-consumables of ICDS (Sawada Project).
5. Rent agreement / payment file / records of Anganwadi Centres for the Period 2015-16 to 2017-18.
6. Income Tax calculation sheets along with saving documents of officials for the audit period.
7. Rent/Electricity/Water/Telephone Register and bills.
8. All Purchase files, hiring of contract staff/employees file and their records

2012-15

1. Long Term & Short Term Advance Register
2. Register of valuable
3. Stock Register of GAR-6
4. Postage Stamp Register
5. Tuition fee reimbursement Register
6. Property Register

The above record may be produced before the next Audit.


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



PART- II
CURRENT AUDIT REPORT
(01.04.2021 to 31.03.2022)

Para 01 : Procurement of common use of goods outside GeM

(Ref. Memo 09 dt. 01.11.2022)

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

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

S.No	Bill no. / dated	Name of the firm	Item	Amount
1	36/27.03.21	Yash Traders	General item	21157
2	36/27.03.21	Rahul Traders	General item	9124

Irregular expenditure may be regularized from the competent authority under intimation to audit after due verification of facts & figures. Other similar cases may be reviewed at HOO level.

Para 02:- Payment of rent of AWC's center against the guidelines issued from the Department of WCD.

(Ref. Memo 10 dt. 03.11.2022)

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

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

During the scrutiny of records related to shifting of AWC's, it has been found that some of AWC's are running below the minimum prescribed area without the approval of competent authority. The details are as under:

S.No.	AWC's No.	Area(In Sq yards)	Rent paid (PM)
1.	66	12	1000
2.	90	16	1000
3.	94	16	1000

Irregular expenditure may be regularized from the competent authority under intimation to audit after due verification of facts & figures. Other similar cases may be reviewed at HOO level.

Para 03:- Non-deduction of Tax at source for the payments made to contractors/sub-contractors under section 194 C of Income tax act. 1961

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(Ref. Memo 11 dt. 03.11.2022)

As per Section 194 C 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 @ 2% of the bill.

During test check the records of CDPO Projects, ICDS-Savada Project. It has been noticed that TDS has been deducted from the payments made to NPO (Stri Shakti). However, no TDS has been deducted from the payment made to SHG's. The details are given below:

2020-21

S.No	Bill No./Dated	Amount	TDS deducted	TDS to be deducted	Amount to be recovered
1	14/24.11.2020	1852253	3816	37045	33229
2	20/26.12.2020	2314685	4768	46294	41526
3	29/02.03.2021	3190484	6572	63810	57238
4	30/02.03.2021	2461095	5070	49222	44152
5	31/02.03.2021	1299987	2678	26000	23322
6	37/30.03.2021	5271474	10859	105429	94570
Total (A)					294034

2021-22

S.No	Bill No./Dated	Amount	TDS deducted	TDS to be deducted	Amount to be recovered
1	5/31.05.2021	1839084	3678	36782	33104
2	9/07.07.2021	3539707	-	70794	70794
3	15/05.10.2021	3907540	7815	78151	70336
4	16/05.10.2021	4192630	8385	83853	75468
5	36/10.03.2022	4409133	8818	88183	79365
6	39/15.03.2022	2220569	4441	44411	39970
7	45/31.03.2022	2189408	4379	43788	39409
8	46/31.03.2022	2281123	4562	45622	41060
Total (B)					449506
Total (A+B)					743543

Necessary action may be taken to recover the amount from the agency under intimation to audit after due verification of facts & figures.

Para 04:-Payment of rent without proof of ownership, rent agreement, measurement of rented area and facilities.

(Ref. Memo No.07 Dated:01.11.2022)

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

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

Further, a committee comprising of concerned District Officers, CDPO, Zonal Executive Engineer (CPWD) of PWD and area Supervisor shall inspect the location for the assessment of

rent of AWC in accordance with the manual laid by PWD and submit a certificate in r/o every shifted AWC in prescribed format. (4)

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

1. All payments of monthly rental are being made without any proper documentary evidence in respect of proof of ownership of area with physical measurement of the premises rented to the centre nor any rent agreement found to have ever been entered at any level in the any of the cases which may lead to legal problems in future. e.g- AWC-33, as per certificate owner of the house is Ms Anarkali, However ownership proof attached is of Sh. Ramchander.
2. Rent register maintained at anganwari centre are also not authenticated by any authority.
3. PFMS of rent is being done by the WCD HW but no proper check to verify the payment credited in owner's account.
4. If there is incorrect payment of rent noticed in any month, no modus operandi is being adopted to verify its correctness.

Irregular expenditure may be regularized from the competent authority under intimation to audit after due verification of facts & figures. Other similar cases may be reviewed at HOO level.

Para 05: Non production of records

1. Unserviceable store register
2. Rent/Electricity/Water/telephone register
3. Service postage stamp register
4. Contingent bill register
5. Advance bill register
6. Property register

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(KRISHAN KUMAR)
Sr.AO/IAO,
Audit Party No. XIX

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PART III
TEST AUDIT NOTES
(01.04.2021 to 31.03.2022)

TAN 01:- Improper maintenance of Pay Bill Registers.

(Ref. Memo No.01 Dated:21.10.2022)

During the test check of Pay Bill Registers of ICDS, Savada project, Delhi for the period from 2020-21 to 2021-22, the 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, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
5. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
6. GAR-18, Abstract of Pay bill is not prepared.

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

TAN 02:- Improper maintenance of Bill Registers.

(Ref. Memo No.02 Dated:21.10.2022)

On scrutiny of Bill Registers the period from 2020-21 to 2021-22, following shortcomings have been observed:

1. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
3. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
5. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

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

TAN 03:- Non-Maintenance of LTC Claims /Medical Claims/CEA Register.

(Ref. Memo No.03 Dated:28.10.2022)

While scrutiny of the records provided by the Unit for the period 2020-21 to 2021-22, the followings observations are made.

Non-Maintenance of LTC Claims Register:-

Under the provision of LTC Rules, the LTC claim, before submission to PAO for payment, should be entered in the Register i.e. Claim Register of LTC to be maintained in the prescribed form. There is provision for entering advance bills also in this register. Instructions printed in the form of

(Signature)

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the register should be followed. Particulars of recovery if any from the official may also be entered in the register. Further, Under the LTC Rules, after the claim is countersigned and before it is presented for payment, entry in the service book should also be made by the DDO. All the relevant details viz date of journey, details of family member, place visited and block year against which LTC availed should be recorded to facilitate for easy reference to regulate the claim further. These entries will prove useful for reference on transfer of the employee to another school.

Non- Maintenance of Register of Medical Claim:-

The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.

Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is not given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the Directorate Health Services, Govt. of NCT of Delhi, for its employees, in respect, from time to time.

Non- Maintenance of Children Education Allowance Register:-

The scrutiny the records reveal that CEA register has not been maintained by the School. The CEA reimbursement bills as received from the claimants be first of all entered in the Register of CEA and amount actually reimbursed may invariably be indicated in due course. Further, the details like financial year, name of the children with their date of birth etc. to be made in the CEA Reimbursement along with name of items being reimbursed. Further, it may be ensured that the claim has been submitted within the prescribed time limit.

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

TAN 04: Deficiency in maintenance of Service Books

(Ref. Memo No.04Dated: 28.10.2022)

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) **Photograph:** Vide GID below SR 197, A photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are very old.
- (ii) **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 in token of his perusal.
- (iii) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book.
- (iv) **Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO-** On perusal of Service Book of the staff of school for the Audit period, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (v) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified as per the provision of the rule referred above. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.

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

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TAN 05 : Shortcomings in Stock Registers

(Ref. Memo No.05 Dated: 28.10.2022)

During the test check of stock registers of ICDS Project Savada, the following shortcomings were observed:-

1. Page counting certificate has not been recorded on the first page of some stock registers.
2. Yearly Physical verification is not being done.
3. Non consumable items are entered in consumable stock registers. For eg. Pendrive, Calculator, Scissor, Hot/cold water dispenser etc.
4. Closing balance of the stock has not been worked out and the balance of non consumable items has been shown as issued and balance shown as nil, whereas non consumable items should be stuck off only after condemnation or transfer out of the Unit.
5. Index has not been prepared properly.
6. There are number of cutting and overwriting in the stock register, But these cuttings and over-writings have not been attested by the concerned incharge, which is irregular.

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

TAN 06:-Non adherence of Receipt & Payment Rules.

(Ref. Memo No.08 Dated: 01.11.2022)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialed 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.

On test check of the office copies of bills/vouchers produced before audit it has been observed that the above provisions of Receipt & Payment Rules are not being adhered.

Necessary action may be taken to follow the rules as mentioned above and shown to next audit



(KRISHAN KUMAR)
Sr.AO/IAO,
Audit Party No. XIX