

DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02

Subject:- Internal Audit report on accounts ICDS Burari, A block Jahangirpuri, Delhi for the audit period 2015-16 to 2020-21.

INTRODUCTION

The Internal Audit Report of the accounts of office of the ICDS Burari, A block Jahangirpuri, Delhi for the audit period 2015-16 to 2020-21 which was conducted by the field Audit Party No XII comprising of Reema Sakhuja, I.A.O., and Sh. Deepak Kumar, Sr.Asstt. The audit was conducted w.e.f. 04-01-2022, 28-01-2022 to 08.02.2022 (09 Working Days).

AIMS AND OBJECTIVES

1. To improve the nutrition and health states of children in the age group 06 years.
2. To lay the foundation for proper psychological physical and social development of the child.
3. To reduce the incidence of Mortality, Malnutrition and social dropout.
4. To achieve affective co-ordination of policy and implementation amongst the various departments.
5. To enhance the capability of the mother to look after the normal health and nutritional need of the child through proper nutrition and health education.

- Service of ICDS
- 1 Supplementary Nutrition
 - 2 Pre school, Non formal education
 - 3 Nutrition & Health education
 - 4 Immunizations
 - 5 Referral services.

Details of H.O.D/H.O.O/D.D.O/Cashier/Store Keeper/Care Taker

The following officials have served as Head of Department/ HOO/DDO/Cashier/Store Keeper/Care Taker during the Financial Year 2015-16 and 2020-21 :-

1. LIST OF DDO:-

S.NO	Name of DDO	Period
1	Smt. Shashi Sarna DDO	01.04.2016 to 13.04.2016
2	Smt Krishna Chugh DDO	14.04.2016 to 09.06.2016
3	Smt Neeru Nagpal DDO	10.06.2016 to 29.09.2017
4	Late Sunita Verma, DDO	30.09.2017 to 30.09.2019
5	Mr. Sandeep Bhardwaj, DDO	01.10.2019 to 31.03.2021

2. LIST OF HOO:-

S.NO.	Name of HOO	Period
1	Smt. Shashi Sarna CDPO	01.04.2016 to 13.04.2016
2	Smt Krishna Chugh CDPO	14.04.2016 to 09.06.2016
3	Smt Neeru Nagpal CDPO	10.06.2016 to 27.09.2017
4	Ms Savitri Kesari CDPO	28.09.2017 to 31.03.2021

3. LIST OF CASHIER:-

S.NO	Name of the Cashier	Period
1	Mr.Pawan Dabas LDC	01.04.2015 to 09.12.2015
2	Mr. Yogesh Kumar (Statistical Assistant)	10.12.2015 to 07.05.2017
4	Mr. Naveen Kumar LDC	08.05.2017 to 30.06.2018
	Mr. Zabbar Ali (Statistical Assistant)	01.07.2018 to 31.03.2021

Budget Allocation and Expenditure (in Rs.)

Year	Plan			Non Plan		
	Budget Allocated	Expenditure Made	Balance	Budget Allocated	Expenditure Made	Balance
2015-16	32040	30920	1120	0	0	0
2016-17	34090	31424	2666	0	0	0
2017-18	22181	17645	4536	0	0	0
2018-19	17883	16351	1532	0	0	0
2019-20	19682	18283	1399	0	0	0
2020-21	28312	21714	6598	0	0	0

Vacancy Position of staff

Group (A B C)	Sanction Post	Filled Post	Vacant Post
B	1	00*	01
C	7	04**	03

Note :-

* Smt. Savitri Kiran Keasari, CDC/CDPO and Mr. Sandeep Bhardwaj, DDO/HOO, working on diverted capacity and drawing salary from ICDS Shahbad Daulatpur Unit and ICDS Bawana respectively.

** 02 posts are filled on contractual basis out of 04.

Statutory Audit

Statutory audit of office of the ICDS Burari, A block Jahangirpuri, Delhi has not been conducted by the office of A. G. (Audit) so far.

Maintenance of Records.

The maintenance of records of office of the ICDS Burari, A block Jahangirpuri, Delhi for the audit period 2015-16 to 2019-21 was found satisfactory subject to observation made in current audit report and in test audit notes.

Old Audit Report: -

There were 02 Audit Paras outstanding from the previous report involving Rs.1830/-and alloutstanding paras have been incorporated in the current audit report. Details are given below:-

S.N	Year	Total Para's	Total Recovery	Para settled	Para No of Settled para's	Outstanding Para's with para No.	Balance Recovery
1	2009-12	-	-	-	-	-	
2	2012-15	02	1830	-	-	1 & 2	1830/-

Current Audit Report (Audit Period 2015-21)

During the course of current audit 01(a to i) audit record memos and 13 observation memos were issued highlighting various irregularities involving Rs.1723155/- recovery. In compliance of Audit Memos, the department has submitted replies of audit memos which were examined and after careful examination, 01audit memo was settled with the recovery of Rs. 5039/- and the remaining 12 observation memos converted into 06 Paras and 05 TANs. The aforesaid Paras incorporated in the current audit report- Part-II.

Details of Current Recovery (Audit Period 2015-2021)

Memo No.	Total Recovery in Rs.	Amount Recovered	Balance
01	32000	NIL	3200
05	1124847	NIL	1124847
07	5039	5039	NIL
10	561269	NIL	561269

The internal audit report has been prepared on the basis of the information / records furnished and made available by HOO, ICDS Burari, A block Jahangirpuri, Delhi. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.


(Deepak Kumar)
Sr.Asstt.


(Reema Sakhuja)
I.A.O., Audit Party No.XII

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PART II *Part I*
CURRENT AUDIT REPORT

Para 01

(Ref. Audit Memo no 7 Dated: 21.01.2016)

Sub: Splitting of purchase and non-observance of codal formalities.

As per Rule 148 of GFR, 2005 " a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand"

While test audit of ICDS, Burari it has been observed that the unit has splitted the purchases of many consumable/non-consumable items in small quantity to avoid to take the permission from the higher authority, and the other codal formalities as mentioned in Rule 145 and Rule 146 of GFR 2005 have also not been followed.

Sl.No.	Bill No./Date	Items	Amount	Name of supplier	Remarks
1	CB-79/12.03.14	Stationery items	14338/-	NCCFI	GFR 145/146 not followed
2	CB-81/15.03.14	Stationery items	14494/-	-do-	
3	CB-83/18.03.14	Stationery items	9764/-	-do-	
4	CB-85/18.03.14	Stationery items	10189/-	-do-	
5	CB-87/20.03.14	Stationery items	9975/-	-do-	
6	CB-88/21.03.14	Stationery items	9295/-	-do-	
7	CB-95/28.03.14	Stationery items	8913/-	-do-	
8	CB-96/29.03.14	Stationery items	8174/-	-do-	
9	CB-78/24.02.15	General items	13815/-	Delhi Consume r's Co-op.Store Ltd.	GFR 145 not followed
10	CB-80/02.03.15	General items	14651/-	-do	GFR 145/146 not followed
11	CB-81/02.03.15	Stationery items	6202/-	-do-	
12	CB-86/07.03.015	General items	11975	NCCFI	
13	CB-87/07.03.15	General items	13200/-	-do-	
14	CB-89/16.03.15	General items	14344/-	-do-	
15	CB-91/18.03.15	Stationery items	7050/-	-do-	
16	CB-92/18.03.15	Stationery items	7195/-	-do-	
17	CB-93/18.03.15	General items	14681/-	-do-	
18	CB-97/28.03.15	Stationery items	14344/-	-do-	
19	CB-98/28.03.15	Computer items	13748/-	-do-	
20	CB-101/30.03.15	Stationery items	12015/-	-do-	

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etc

From the above, it can be seen that the purchases have been splitted in such a way that the expenditure may remain under Rs. 15000/- (under the power of HOS) to avoid to take the permission from the higher authority. HOO is requested to regularize the above purchases from the competent authority under intimation to the audit.

Para 02

(Ref. Audit Memo no 5 Dated: 20.01.2016 & 9 dated 22.01.2016)

Sub: Less recovery of subscription made towards CGEIGS.

During scrutiny of PBR, Service Book of Smt. Alka Rawat, CDPO, it has been observed that she has been promoted to the post of CDPO (Group B Gazetted) w.e.f. 29.02.2010 and she has been contributing towards subscription of CGEIGS @ Rs. 30/- till now instead of Rs. 60/- to be deducted w.e.f. 01.01.2011 as per detail given below:

Name & Designation	Period	Deduction made towards CGEIGS	Deduction to be made towards CGEIGS	Balance to be recovered
Smt. Alka Rawat, CDPO	01.01.2011 to 31.01.2016 (61 months)	Rs. 30/-	Rs. 60/-	Rs. 1830/- (30x61)

Hence, an amount of Rs. 1830/- may be recovered from Smt. Alka Rawat, CDPO on account of less recovery of Subscription made towards CGEIGS and deposited into Govt. Account under intimation to the audit..

Dum
25/11/16
(SAROJ GUPTA)
Inspecting Audit Officer
Audit Party No. XIV

(CURRENT REPORT-2015-16 to 2020-21)**PARA 01:-Penalty on account of supply of non quality of SNP meals.**

(Observation Memo No. 05 Dated: 03.02.2022)

As per Office order No. F. 76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31.12.2009 issued by Department of Women & Child Development, required level of nutritional supplement i.e. protein in SNP meal for Pregnant ladies/ Nursing Mothers/Adolescent girls is 20 grams. On scrutiny of records/ information /lab test reports, it has been observed that many times MNPO/SHG supplied non quality of SNP meals to Pregnant ladies/Nursing mothers/adolescent girls. The detail of some cases are as under:

Period	MNPO	SNP Meals supplied to PL/NM/Adolescent girls	No. of SNP Meals supplied to PL/NM/Adolescent girls	Amount paid (Rs.)	Protein level as per Lab test report (result per 320gm)	Penalty amount to be recovered (Rs.)
27.03.17	R.E.W.A.R. D.S	Suji halwa mix snacks	3559	19575	12.50	58725
28.03.17		Suji halwa mix snacks	3559	19575	12.50	58725
17.04.17		Suji halwa mix snacks	3525	19388	13.73	58164
03.05.17		Khichdi mix snacks	3530	19415	13.97	58245
22.06.17		Pulao plus matar	3527	19399	13.44	58197
28.07.17		Sweet dalia plus sancks	3479	19135	12.43	57405
26.08.17		Khichdi plus kala chana	3452	18986	12.33	56958
26.09.17		Daliya plus mix sancks	3461	19036	12.70	57108
04.01.18		Pulao plus kala chana	1593	8762	12.76	26286
06.02.18		Daliya plus kala chana	1634	8987	13.05	26961
02.05.18		Khichdi plus matar	1552	8536	13.86	25608
17.04.18		Daliya plus kala chana	1582	8701	13.68	26103
05.06.18		Daliya plus chana	1548	8514	13.84	25542
11.07.18		Khichdi plus matar	1543	14659	12.52	43977
29.08.18		Khichdi plus matar	1534	14573	12.70	43719
05.01.19		Khichdi plus chana	1564	14858	13.20	44574

09.02.19		Daliya plus chana	1558	14801	13.82	44403
12.03.19		Pulao plus matar	1555	14773	13.36	44319
09.04.19		Pulao plus matar	1494	14193	13.20	42579
04.05.19		Khichdi plus matar	1584	15048	13.27	45144
04.06.19		Chana daal Pulao	1574	14953	12.70	44859
12.07.19		Daliya plus kala chana	1565	14868	12.70	44604
14.08.19		Khichdi plus chana	1573	14944	12.70	44832
13.09.19		Daliya plus kala chana	1554	14763	12.77	44289
09.01.20		Pulao plus matar			13.80	43521
			1527	14507		
				374949	TOTAL	1124847

As per copy of agreement between MNPO and Deptt. Of Women & Child Development, Govt. of NCT of Delhi , the concerned MNPO/SHG shall replace the non quality supplementary nutrition items with the quality supplementary nutrition items immediately after getting the approval for the same from the concerned Supervisor of the ICDS project at its own cost and government shall not be liable to pay any amount of compensation to the MNPO/SHGs. In the event that non-quality cooked food/weaning food is accepted by the Anganwadi center and inadvertently consumed by the beneficiaries, no payment shall be made for that food and an amount equal to twice the value of supply shall be deducted as penalty by the government apart from any other penalty or statutory action against the MNPO/SHGs under the relevant statute .Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to conform to the quality standards according to the lab test analysis report. HOO is hereby directed to recover the penalty amount of Rs.1124847/- from the concerned MNPOs for the supply of non quality of supplementary nutrition meals after due verification of facts and records under intimation to audit.

PARA 02:- Rent amounting to Rs.32000/- paid in excess and Non observing of departmental guidelines in ICDS Project-Burari.

(Observation Memo No.01 Dated: 02.02.2022)

The rent of Anganwadi Centres under ICDS scheme has been revised vide office order no. 76(13)/(revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.2015 issued by Department of Women & Child Development, Govt. of NCT of Delhi . The revised rates on shifting of Anganwadi Centres under the ICDS schemes are as under:-

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

The ICDS-Project Burari have 108 AWC under their administrative control. On scrutiny of the records, it has been observed that rent has been paid in excess to AWCs. The details of some cases are as under:-

S. No.	AWC No.	Date of shifting & period of overpayment	Area as per certificate	Rent paid per month(Rs.)	Rent admissible Per month(Rs.)	Total Months	Recoverable amount(Rs.)
1	14	02.05.18 to 31.12.19	18 Sq.Yds	2000	1500	20	10000/-
2	85	01.04.18 to 31.12.19	25 Sq.Yds	2000	1500	21	10500/-
3	88	01.02.18 to 31.12.19	25 Sq.Yds	2000	1500	23	11500/-
							32000/-

As per above mentioned order, a committee comprising of the concerned Nodal Officer, concerned CDPO and concerned Supervisor will inspect the location (regarding fulfillment of the criteria as fixed by the Department for the shifting of AWC and is appropriate for organizing the anganwadi activities) and submit the Certificate in r/o every shifted AWC . However, signature of the concerned Nodal Officer and concerned CDPO not found in the most of the certificates in r/o shifted AWCs.

The HOO is hereby advised to remove the above mentioned discrepancies.

PARA 03: Discrepancies in Purchases.

(Observation Memo No. 02 & 04

Dated: 02.02.2022)

During the test check of records, the following discrepancies have been found:-

(I) Procurement of goods and services through open markets instead of GeM

As per Rule 149 of GFRs 2017, the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. In case a certain item is not available on the GeM portal, Purchase of goods costing above Rs.25000/- and upto Rs.250000/- on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. it has also been observed that most of the purchases have been made through open market instead of GeM.

(II) On scrutiny of test check of bills, it has been observed that items have been purchased beyond the delegated financial power of HOO and Purchases have been made without sanction of competent authority. Neither ex post facto sanction has been obtained from the competent authority. Moreover, items have been purchased by splitting up the purchases to avoid the approval from the competent authority and codal formalities not followed while procuring the good.

The detail of some cases are as under:

S.No	Bill No. & Date	Agency Name	Invoice No. & date	Description of goods	Amount paid by the department
1	CB78/03.03.17	DCCW		Wt.cards	14447/-
2	CB68/24.03.17	DCCW	21.11.16	Carrom Board	14083/-
3			07.12.16	Carrom Board	8403/-
			11.11.16	Stationary items	10125/-
			19.12.16	-do-	4584/-
			19.12.16	-do-	982/-
			19.12.16	-do-	1978
4	94/24.03.17	Yash Traders		Stationary items	4953/-
5	95/24.03.17	-do-		-do-	10405/-
6	34/1.10.16	DCCW	18.05.16	Wt.cards	10702/-

7	35/01.10.16	DCCW	23.05.16	Stationary items	14216/-
8	36/01.10.16	DCCW	23.05.16	Stationary items	12688/-
9	42/19.10.16	DCCW		Stationary items	14537/-
10	49/17.11.16	DCCW		Stationary items	14823/-
11	47/17.11.16	NCCF		Stationary items	14947/-
12	48/17.11.16	DCCW		Stationary items	13826/-
13	26/01.08.16	DCCW		Stationary items	14157/-
14	62/28.02.20	R.K.Traders		Module Books	10006
15	67/13.03.20	-do-		White Boards Stat.items	24621 7511
16	68/13.03.20	-do-		White Boards Stat.items	6991 5992
17	71/23.03.20	Rangrezz Enterprises		White Boards+Jug Jhula	24992 18880
18	72/23.03.20	-do-		White Boards Jhula Jhula	24621 18880 18880
19	73/23.03.20	R.K.Traders		Stat.items	24963 24963 15574
20	75/29.03.20	Rangrezz		Jhula	18880 18880 18880
21	76/29.03.20	Rangrezz		M.jug	23954

HOO is hereby directed to regularize the above purchases and ex-post facto sanction from the competent authority and to follow the codal formalities.

PARA 04: Recovery for Non-deduction of Tax at source from payments made to firms.
(Observation Memo No.10 Dated: 07.02.2022)

As per Section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work amounting to Rs. 30000/- or more in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

During scrutiny of records of the it has been noticed that no TDS has been deducted from the payments made to the MNPO/SHGs for providing SNP to the aanganwadis. The detail of some cases are as under:

S.N.	Bill No. & Date	Month & period of supply	Name of Agency	TDS rate%	Amount Sanctioned	TDS to be deducted	Recovery
1	Bill No. 40, dt. 22.02.18	Dec 2017	REWARDS RAM SHAKTI RAJ SHAKTI BHARAT SHAKTI NIRMAL SHAKTI KARAM SHAKTI LOK SHAKTI SAHAN SHAKTI	2	106930 162805 125670 157962 141795 137551 121178 115402	2139 3256 2513 3159 2836 2751 2424 2308	
					1069293		21386
2	Bill No. 35, dt. 21.02.2018	Oct to Nov. 2017	REWARDS	2	230653	4613	4613
3	Bill No. 51, dt. 27.03.18	Jan to Feb 2018	RAM SHAKTI RAJ SHAKTI Bharat Shakti Nirmal Shakti Karm Shakti Lok Shakti Sahan Shakti REWARDS	2	293937 233114 283716 245518 244119 213334 196218 189996	5879 4662 5674 4910 4882 4267 3924 3800	
					1899952		37998

5	Bill No. 38 dt. 21.02.18	Nov 17	REWARDS RAJ SHAKTI Karam Shakti Lok Shakti	2	111324 127764 142020 126144	2226 2555 2840 2523	
							10144
6	Bill No. 36, dt. 21.02.2018	Nov 2017	REWARDS	2	260040	5201	
					260040		5201
7	Bill No. 37, dt. 21.02.2018	Oct to Dec 17	REWARDS Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shakti Sahan Shakti	2	98446 332229 113457 304220 282023 122188 111397 105160	1969 6645 2269 6084 5640 2444 2228 2103	
					1469120		29382
8	Bill No. 28 dt. 12.01.2018	Sept. 2017	REWARDS	2	254391	5088	5088
9	Bill No. 27, dt. 12.01.2018	Sept. 2017	Sahan Shakti Lok Shakti Karam Shakti Nirmal Shakti Barat Shakti Raj Shakti Ram Shakti REWARDS	2	117431 121260 138296 150157 151441 122709 166055 107487	2349 2425 2766 3003 3029 2454 3321 2150	
							21497
10	Bill No. 15 dt. 02.11.2017	July to August 2017	Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shakti Sahan Shakti REWARDS	2	555596 405411 530796 490130 457303 412338 379268 358985	11112 8108 10616 9803 9146 8247 7585 7180	
					3589827		71797
11	Bill No. 11 dt. 19.09.2017	April to June 17	REWARDS	2	789156	15783	15783

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12	Bill No. 12 dt. 25.09.17.	April to May 17	Sahan Shakti Lok Shakti Karam Shakti Nirmal Shakti Raj Shakti Ram Shakti REWARDS Bharat Shakti	2	254956 278161 286006 305001 271903 360917 232575 336204	5099 5563 5720 6100 5438 7218 4652 6724	
					2325723		46514
13	Bill No. 21 dt. 18.09.17	16 March to 30 June 2017	Bhuvneshwar Gyatri RNUS	2	658673 717157 152871	13173 14343 3057	
					1528701		30573
14	Bill No. 07, dt. 20.07.17	16.03.17 to 31.03.17	Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shaskti Sahan Shakti REWARDS	2	107768 81043 100069 89069 84899 84622 75814 69254	2155 1621 2001 1781 1698 1692 1516 1385	
					692538		13849
15	CB-09 dt. 20.06.2019	April 2019	Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shaskti Sahan Shakti REWARDS	2	185897 168912 182201 178672 184209 154091 128381 131374	3718 3378 3644 3573 3684 3082 2568 2627	
					1313737		26274
16.	CB 43 dt. 22.11.19	March & May 2019	REWARDS	2	22106	442	
					22106		442
17	CB 41 dt. 05.11.19	May to June 19	Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shaskti Sahan Shakti REWARDS	2	373146 353629 384115 385376 384820 316133 256393 272984	7463 7073 7682 7708 7696 6323 5128 5460	

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					2726596		54533
18	CB 60 dt 11.03.19	Sept to Dec 2018	REWARDS	2	26516	530	
					26516		530
19	CB 42 dt. 05.11.19	July to August 19	Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shaskti Sahan Shakti REWARDS	2	361350 356239 388115 390973 395184 324629 268425 276100	7227 7125 7762 7819 7904 6493 5369 5522	
					2761015		55221
20	CB 44 dt 22.11.19	August 19	REWARDS	2	29003	580	
					29003		580
21	CB 48 dt. 16.12.19	Sept 19	REWARDS	2	8084	162	162
22	CB 54 dt. 30.01.2020	October 2019	Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shaskti Sahan Shakti REWARDS	2	183039 127321 191301 223733 202619 166298 112795 134122	3661 2546 3826 4475 4052 3326 2256 2682	
					1341228		26824
23	CB 55 dt 30.01.2020		Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shaskti Sahan Shakti REWARDS	2	352961 259290 370698 433211 395705 299974 226253 259788	7059 5186 7414 8664 7914 5999 4525 5196	
					2597888		51957
24	CB 66 dt 12.03.20	January 2020	Ram Shakti Raj Shakti Bharat Shakti Nirmal Shakti Karam Shakti Lok Shaskti	2	295168 139979 203884 238224 217012 175500 131707 144607	5903 2800 4078 4764 4340 3510 2634	

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			Sahan Shakti REWARDS			2892	30921 30921
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Hence, TDS@ 2% amounting to Rs. 561269/- may be recovered from the firm mentioned above and deposited into government account after due verification of records. similar other cases may also be reviewed at your own level under intimation to audit.

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PARA No. 05: Discrepancies in contingencies.

(Observation Memo No.13 Dated: 07.02.2022)

During the scrutiny of bills it has been observed that amount is being incurred on refreshment/ hiring of buses/MPR charges on account of sabla celebration programme/Kishori Diwas/training etc. but neither the attendance of the members nor the copy of the order has been attached with the bill. Certain bills have been found without seeking the approval of the Competent Authority for meeting the expenditure and even not verified by the authorized authority. The detail of some cases are as under:

Bill No & Date	Subject	Amount of the bill(Rs.)
CB-99/29.03.17	Exposure visit sabla session celebration	10000
	Kishori Diwas celebration	5203
CB-39/22.10.19	Payment to Jyoli Tour & Travels for hiring buses of CAS rollout event	10500
CB-56/29.03.18	Miss expenditure for ECCEE training	5450

HOO is hereby directed to regularize the above purchases and ex-post facto sanction from the competent authority and to follow the codal formalities.

PARA No. 06: Discrepancies in maintenance of Stock Registers.
(Observation Memo No.12 Dated: 07.02.2022)

During the test check of Stock Registers, maintained by the office, the following shortcomings have been observed:-

For every financial year, new consumable stock registers are opened, which is not correct and it is difficult to assess the opening balance of the items.

Page counting certificate on the first page of Registers have not been recorded at each registers and the same should be recorded and attested by the competent authority.

As per GFR 192(1) to 3) the physical verification of fixed assets and consumable should be done at least once in a year and outcome of the verification recorded in the corresponding register, but it has been found that no physical verification of stock registers for the audit period has been done.

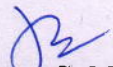
In stock register many items were not signed by the competent authority in the absence of the same it is difficult to verify the authenticity of the entry.

Cutting/overwriting in the register should be attested by Incharge which has not been done in many cases .

Stock register maintained by the supervisor not attested by the supervisor herself and not countersigned by the CDPO which is irregular. It has also been observed entries of some items issued to Supervisor not found in the stock register of Supervisors. The detail of some items are as under:-

Period	Item	No. Of item issued Supervisor	Remarks
2019-20	Take Away (107 Set)	37 set to Smt. Rooma 35 set to Smt. Geeta	Initial of recipient i.e. Worker/Helper also not found in the register.
	Flex Banner (106)	33 to Ms. Geeta 39 to Ms. Rooma	-do-

The HOO is hereby directed to remove the above mentioned discrepancies.


(Reema Sakhuja)
IAO Audit Party No. 12

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TAN No. 01 - Non-maintenance of records regarding Monitoring and Supervision visits by CDPO.
(Observation Memo No. 06 Dated: 04.02.2022)

The Scheme has an in-built monitoring system which requires periodic field visits to ICDS blocks / AWCs by Officials at various levels and review of the programme implementation at different levels as part of the regular monitoring of the programme. The department prescribed guidelines for monitoring and supervision visits by Programme officials at different levels for taking appropriate corrective actions in the delivery of services in ICDS as per schedule given below:-

S.No	Category of officials	Schedule / proposed requirement
1	Supervisors	A minimum of 50% of AWCs under the Supervisors jurisdiction every month
2	CDPOs / ACDPOs	At least 20 AWCs per month on a rotational basis and to ensure coverage of 100% AWCs in a year.

The records regarding monitoring and supervision visits of AWCs by the CDPO/Supervisors are not being maintained by the office to verify the compliance of guidelines on the subject. The HOO is hereby advised to remove the above mentioned discrepancies.



TAN NO. 02:- Under Registration of beneficiaries.

(Observation Memo No.09

Dated :07.02.2022)

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 2015-16 to 2020-21 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
2015-16	129875	128371	110726
2016-17	128427	126805	99764
2017-18	124678	122290	92365
2018-19	123672	121910	85456
2019-20	123828	122204	80479
2020-21	121144	119400	99251

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./CDPO is hereby advised to follow up action in view of result of surveys.



TAN No.03:- No. of SNP supplied during the year 2015-16 to 2020-21.

(Observation Memo No.08 Dated.07.02.2022)

The Hon'ble Supreme Court of India on its order dated 7th oct 2004 in the case titled PUCL vs union 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 scrutiny of information/records provided by the department, it has been revealed that during the audit period the MNPO supplied the SNP meals for less than 300 days in a year. Details as under

S.NO.	Year	No. of SNP Supplied
1	2017-18	278
1	2018-19	283
2	2019-20	286

Supply of SNP less than 300 days is violation of the Hon'ble Supreme court direction and non compliance of supply order condition. Department should take steps to ensure uninterrupted supply of meal for 300 days in a year. As directed by supreme court reasons for non compliance of supreme court directions may be elucidated to the Audit.

The HOO is hereby advised to remove the above mentioned discrepancies.

TAN No. 04: - Discrepancies in Service Books-reg.

(Observation Memo No.11 Dated: 07.02.2022)

During the test check of Service books, maintained by the office, the following short comings have been noticed:-

In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in the following cases.

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Ms.Kanchan Verma	Supervisor
2	Sh.Ravi	Jr.Asstt.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

TAN 05:-Shortcoming in the maintenance of Pay Bill Registers

(Observation Memo No. 03 Dated: 02.02.2022)

During the test check of Pay Bill Register for the audit period the following irregularities have been noticed:-

1.The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart from the name, Date of Joining,and other details like pay scales (Basic pay and grade pay),address of government accommodation and details of loan/advances/refunds installments numbers etc are not written in the PBR.

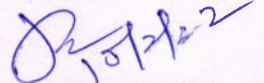
2. Numerous cutting and overwriting made has not been attested by the DDO/HOO.

3.Monthly entries in PBR have not been verified and signed by the D.D.O. for its correctness, which is irregular.

4.Totalling of the columns in the PBR has not been done which is mandatory for income Tax calculation.

5. Abstract of pay bills (GAR-18) not found recorded in the PBR.

The HOO is hereby advised to remove the above mentioned discrepancies.



(Reema Sakhuja)

IAO Audit Party No. 12