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**Directorate of Audit
Govt. of NCT of Delhi
4th Level, 'C' Wing, Delhi Secretariat,
New Delhi.**

Sub: Internal Audit report on account of I.C.D.S. Project Patparganj, School of deaf & dumb, Phase-I, Mayur Vihar, Delhi, for the financial year 01.04.2021 to 31.03.2023.

INTRODUCTION

The Internal Audit on the account of I.C.D.S. Project Patparganj, School of deaf & dumb, Phase-I, Mayur Vihar, Delhi, for the financial year 01.04.2021 to 31.03.2023 was conducted by Field Audit Party No. V, comprising of Ms. Jaya Tewari, IAO/A.O, Ms. Lalita Tulsyani, A.A.O The audit was conducted during 07 working days w.e.f. 03.10.2023 to 12.10.2023.

AIMS AND OBJECTIVES:-

The I.C.D.S. Project Patparganj, School of deaf & dumb, Phase-I, Mayur Vihar, Delhi is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 107 Anganwadies functioning under this project. The aims and objectives of the project are:

- To improve the nutritional and health status of children in the age group of 0-6 years.
- To lay the foundation for proper psychological, physical and social development of the child.
- To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
- To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

HOO/DDO/CASHIER

The Following officers/officials have served as HOO/DDO/Cashier during the audit period 01.04.2021 to 31.03.2023:-

List of DDO/HOO/CDPO:-

S.No.	Name	From-To
1	Mrs. Sapna Goel	01.04.2021 to 21.01.2023
2.	Mr. Sandeep Kumar	21.01.2023 to 21.02.2023
3.	Mr. Umang	21.02.2023 to till date



List of Cashier: -

S.No.	Name	From-To
1.	Mr. Manoj Purohit, LDC (Outsource)	01.04.2021 to till date

BUDGET: Allocation and Expenditure for the period 1.04.2020 and 30.03.2023 :-

Financial Year	Budget Allotted	Expenditure	Balance
2021-22	2,16,05,559	2,10,99,837	5,05,722
2022-23	2,76,34,000	2,63,86,170	12,47,830

VACANCY STATEMENT

Group (A B C)	Sanctioned posts	Filled posts	Vacant posts
B	2	--	2
C	6	2	4
TOTAL	8	2	6

STATUTORY AUDIT

As per certificate provided by I.C.D.S. Project Project Patparganj, School of deaf & dumb, Phase-I, Mayur Vihar, Delhi audit of AGCR has been conducted upto 2016-17.

MAINTENANCE OF RECORDS

The maintenance of records of I.C.D.S. Project Patparganj, School of deaf & dumb, Phase-I, Mayur Vihar, Delhi was found satisfactory for the period of 2021-22 to 2022-23 subject to observations made in current audit report.

PART-I**Old Internal Audit Report**

There were 06 audit paras with recovery of Rs. 6908/- outstanding in r/o ICDS Project Patparganj. On the basis of replies furnished by the department one para has been settled with recovery of Rs. 6908/-. Remaining 05 paras have been included in the current audit report as Part-1 with Nil recovery.

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Part-II
Current Audit Report

During the course of current audit, 08-Audit memos including 03-record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 1,403/-. As per the reply/compliance shown, 03 record memos were dropped and balance 05 memos have been converted into 01 Paras and 04 TAN which have been incorporated in the current audit report.

MAINTENANCE OF RECORDS

The maintenance of records of I.C.D.S. Project Patparganj, School of deaf & dumb, Phase-I, Mayur Vihar, Delhi was found satisfactory for the period of 2021-22 to 2022-23 was found satisfactory subject to observations made in current audit report.

DISCLAIMER

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by I.C.D.S. Project Patparganj for the period 2021-22 to 2022-23. Audit is not responsible for any concealment/misinformation of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the I.C.D.S. Project Patparganj. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.


AAO


IAO

PART-I



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 Patparganj, School of Deaf & Dumb, Phase-I, Mayur Vihar, Delhi (2007/17)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2016	2019	1		Non visiting the Anganwaris by CDPO	O	0
2	2016	2019	2		Non availability of Electronic Weighing Machines to ensure correctness of quantity of food	O	0
3	2016	2019	3		Low enrolment of beneficiary under the scheme Financial Assistance by SC/ST lactating mothers	O	0
4	2019	2021	1		Bonus Recovery	O	6908
5	2019	2021	2		Discrepancies in completing codal formalities during purchase	O	0
6	2019	2021	3		Setting up and Building the capacity of Self Help Group (SHGs)	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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Reply of all para
Page No 1 to 3

PART- II

CURRENT AUDIT REPORT
(2011-2012 to 2015-2016)

PARA NO.1 : Short deduction of Income Tax amounting to Rs.5525/-
(Ref. Audit Memo No.4, Dt 18/04/17)

During the test check of income tax calculation alongwith Form 16 and other records, it was observed that Smt. Ravinder Kaur, Statistical Assistant was paid reimbursement of children education allowance during the financial years 2014-15 and 2015-16 but the amount has not been added to her income for the purpose of income tax calculation for the respective years, resulting in short deduction of tax, detailed as under:

Financial year : 2014-15

Details	As per Department	As per Audit	Remarks
Total Salary	634878	*652524	*Rs 636774/-
Less Tpt Allowance	9600	9600	(as per PBR) +
Less Deduction under 80C	150000	150000	Rs.15750/-
Less Deduction under 80 D	3900	3900	CEA vide Bill
Net Taxable Income	471380	489020	No.78,
Income tax	20138	21902	dt.6/12/14
Education Cess @3%	604	657	
Total tax payable	20742	22559	
Income tax paid	20742	20742	
Income tax recoverable		1817	

Financial year : 2015-16

Details	As per Department	As per Audit	Remarks
Total Salary	687182	*705182	*Rs.687182/-
Less Tpt Allowance	19200	19200	(as per PBR) +
Less Deduction under 80C	150000	150000	Rs.18000/-
Less Deduction under 80 D	3900	3900	CEA vide Bill
Net Taxable Income	514082	532082	No.84,
Income tax	27816	31416	dt.30/11/15
Education Cess @3%	834	942	
Total tax payable	28650	32358	
Income tax paid		28650	
Income tax recoverable		3708	

The above amount may be recovered from the employee concerned and deposited in appropriate govt. account after due verification of facts and figures under intimation to audit.

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PARA NO.2: Non production of Records

(Ref. Audit Memo No.1(B) , Dt.12/04/17

The following records are not-produced to the audit::

- 1. Contingent Advance Register
- 2. Children Education Allowance Register

The same may be shown to next audit.



AO/IAO,
Audit Party No. XXXVI

Settled



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Para 1

PART - II
CURRENT AUDIT REPORT

PARA NO:- 01. Non visiting the Aanganwaris by CDPO.

(Ref. Audit Memo No. 12 dated 02/08/2019)

The Government of India, Ministry of Women and Child Development vide letter no. 6-3/2004/ME(pt.) dated 22.10.2010 issued guidelines for Monitoring and Supervision visit to ICDS Block and Anganwadi Centres by officials of State and Central Govt.

As per above guidelines, the CDPO/ACDPO is required to supervise at least 20 Anganwadi Centers (AWCs) per month on a rotational basis and to ensure that the coverage of 100 percent AWCs in a year.

In response to audit Memo no.12 dated 02/08/2019, the department has replied that there are 94 Anganwadies Centre in Patparganj ICDS Project and test check audit of selected Anganwadies No. 15, 28 67 & 91. It has been observed that the visit of CDPO at the selected Anganwadies is not done on monthly basis. The details are as under:-

Year	Number of visit of CDPO in AWC			
	AWC 15	AWC 28	AWC 67	AWC 91
2016-17	01	01	0	01
2017-18	01	01	01	02
2018-19	01	01	01	01

The above table indicates that only 03 visit was made by the CDPO in AWC No. 15 & 28, 02 visit in Aanganwaris No. 67 and 04 visit in AWC during the three year. Hence, CDPO Project Patparganj did not adhere the guidelines issued by the WCD of GOI.

The reason for non visiting of Aanganwaris by the CDPO may be elucidated to the audit and strict instructions to be issued by the department to CDPO for regular visit of Aanganwaries as per guidelines issued by the WCD of GOI.

Para-2

15/10/19

PARA NO. 02:- Non availability of Electronic Weighing Machines to ensure correctness of quantity of food supplied by the supplier.

(Ref. Audit Memo No. 11 dated 01/08/2019)

In response to audit memo no. 11 dated 01/08/2019 the department has furnished the reply on availability of weighing machine in 94 Anganwadi in the ICDS Patparganj, which is as given below:-

Sr. No.	No. of AWCs	No. of AWCs where Weighing Machine		No. of AWCs where Weighing Machine	
		Available	Non- available	Functional	Non-functional
1	94	94	---	56	38

These weighing machine serve the purpose of weighing of children between age of 0 to 6 years-

Food nourishment is provided by the ICDS to the Pregnant/ Lactating Mothers as well as children between age of 1 to 6 years. A specific quantity of food/ nourishment is given to Pregnant Lactating Mothers and children, as detailed below:-

S.No.	Description	Quantity of nourishment
1	Children 1-3 years	270 gms (cooked food) + 50 gms Purjiri
2	Children 3-6 years	270 gms (cooked food) + 50 gms snacks
3	Ladies	350 gms (cooked food) + 75 gms snacks

The payment to the Supplier of food items depends upon the quantity of food supplied. On scrutiny of records and information provided, at present none of the Anganwadi is having commercial weighing machines to ensure correct weight of food supplied. The Anganwadis are relying on the weight declared by the supplier.

This practice is wrong, to prevent any pilferage/ short supply and subsequent overpayment, every Anganwadi should have electronic commercial weighing machines. The food supplied by the supplier should be weighed at Anganwadi before opening the container and the weight should be recorded in the Register with countersignature of the Supervisor or any other authorized person.

Necessary steps may be initiated to implement this proposal with the approval of the competent authority under intimation to the Audit.

Para-3

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Para No. 03:- Low enrolment of beneficiary under the scheme Financial Assistance by SC/ST lactating mothers. (Ref. Audit Memo No. 14 dated 06/09/2019)

The objective of the scheme is to provide financial assistance to mothers of newly born children belonging to SC/ST communities for nourishing meals, who cannot afford to have the balanced diet after delivery because malnutrition is widely prevalent in poor SC/ST families. The sound health of the mother and her physical capabilities to feed the newly born baby is a crucial factor in bringing up a newly born healthy generation. This assistance is meant for providing good nourishment to the lactating mothers throughout the period of lactation.

The department submitted reply in response to audit memo no. 07 dated 06/08/2019 and on scrutiny of the records related to financial assistance to lactating mothers, it has been observed that during the year 2016-17 to 2018-19 not any beneficiaries received financial assistance. As per the scheme lactation mother fulfilling the eligibility criteria are eligible for Rs.500/-. Year wise break up to no of beneficiaries and account is as under:-

Name of the Scheme :- 2235-02-103-36-00-31 Lactating Mothers (SC/ST)

S.No.	Year	Number of pregnant / lactating mothers availing food nourishment and SNP	No. of beneficiaries given financial assistance	Budget Allotted (in Rs.)	Expenditure incurred (in Rs.)	Budget lapsed (in Rs.)
1.	2016-17	12078	0	0	0	0
2.	2017-18	9720	0	2000	0	2000
3.	2018-19	11674	0	2000	0	2000

From the above table it is clear that despite large no of SC/ST pregnant and lactating mothers availing SNP meals from the anganwaris, but for the last three year, no one has received financial assistance and the budget has been lapsed.

Department should try all our efforts to identify eligible beneficiaries of the weaker section of the society and make wider publicity of the scheme among the target group i.e. SC/ST (weaker section) and intimation to Audit.

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7/8/19

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I.A.O. Audit Party No. 22

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PART II
CURRENT AUDIT REPORT
~~(2015-16 to 2019-20)~~
2019-2021

PARA No. 1 (Ref: Audit Memo No. 01, dated 15/02/2022)

(I) As per Govt. Rules, the official is entitled to draw BONUS for a minimum of service of 6 months' of service during the preceding financial year.

During the test check of PBR, the following discrepancies are found in the drawl of BONUS :

S.NO.	NAME OF THE OFFICIAL (DATE OF JOING)	DUE (YEAR)	DRAWN (YEAR)	NET RECOVERY (Rs.)
1.	Mr. RAVI DUBEY, Jr. Asstt. (D.O.J- 01/11/2018)	NIL (2018-19)	6908 (2019-20)	6908
			TOTAL	6908

Hence, a recovery of Rs.6908/- should be made from the official and shown to the next audit.

Para-4

PARA No. 2 (Ref: Audit Memo No. 05, dated 21/02/2022)

Sub:- Discrepancies in completing codal formalities during purchase.

1. As per Finance (Expenditure) Department, OM No.F.20/08/2017/866-876/(IS exp), dated 26/04/2017, all the departments were advised to procure all common use Goods and Services from Government e-Marketplace (GeM) in accordance with Rule 149 of GFR 2017, as per their delegated powers.

However on test check of contingent bills for the audit period, it has been observed that the none of the purchases are not being made through GeM for the period 2017-18 to 2020-2021.

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

Point no. 24(B):- Stores -Other stores, i.e. stores required for the working of an establishment instruments, equipment's and apparatus. Existing financial powers of HOD delegated to HOOs is Rs.10000/- per annum.

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

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FINANCIAL YEAR 2019-2020

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
CB-30	17/08/2019		18124	Weight Machine
CB-48	27/9/2019		9982	Dustbin
CB-49	27/9/2019		16275	Plastic Mat
CB-62	06/12/2019		10406	Towels
	TOTAL		54787	

Financial Year -2020-2021

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
CB-9	19/8/2020	34658 (19678+14980)	10508 (8286+222)	ATTENDANCE REGISTER/MISC. STATIONERY/MASK/ HAND SANITIZER
CB-20	19/12/2020		11953	GLOVE HAND /BATH SOAP
CB-21	19/12/2020		41198	FACE MASK/SANITIZER
CB-21	19/12/2020		23795	JHARU PHOOL/POCHA /DEO
CB-24	07/01/2021	18308		Stock Register
CB-25	07/01/2021	8826		Ruled Registers
CB-32	26/2/2021	64718		Stock Registers
CB-34	03/03/2021	18750		Registers/ Envelop
CB-37	15/3/2021	23564		
CB-42	23/03/2021		10884	Soap Liquid
CB-43	23/03/2021	48281		Mat/Stool
CB-57	30/3/2021		16243	Stationery
CB-58	30/03/2021	32563		Ruled Registers/Stock Registers
	TOTAL	249668	114581	

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Hence, with reference to the above irregularities like

- 1.) Non-procurement of Purchases from GeM in the unit for the period 2019-2021
- 2.) The purchases which are over and above limit of Rs.50000/- and Rs.10,000/- respectively in respect of Stationery and other than the Stationery the sanction of competent authority / HOD may be obtained and shown to the next audit.

Para-5

PARA No. 3

(Ref: Audit Memo No. 07, dated 23/02/2022)

Sub:-Setting up and Building the capacity of Self Help Groups(SHG).

On going through agreement letter signed between Director, Department of Women & Child Development, Government of National Capital Territory of Delhi, I Canning Lane, K.G. Marg, New Delhi-01, India and the RAO RAGHUBIR SINGH SEWA SAMITI, 185, Baba Patwari Market Main Road, Khichripur, Delhi-91, a non-profit organization/Public Trust, registered under the Societies registration Act, 1860/ the salute governing such trust. Dated-04/02/2013

As per point no. 7 "whereas in consideration of providing grant-in-aid by the Government, the NPO has agreed to supply and distribute the supplementary nutrition by **setting up and building the capacity of Self Help Groups (SHGs) of women for providing Supplementary nutrition to the ICDS beneficiaries for 300 days in a year**"

- Each SHG will be for 10-15 AWCs.
 - (i) Details of group composition, formation & functioning:- The SHG shall be constituted on the following criteria:-
 - (ii) The group need not be registered;
 - (iii) Only one member from a family;
 - (iv) The group should not have more than 3 male members.
 - (v) Members should preferably be from economically weaker sections of society.
 - (vi) Mothers of children who are the AWCs beneficiary should preferred.
 - (vii) As far as possible members of SHGs should be members of Mahila Mandals associated with anganwadi centers of the ICDS programme;
 - (viii) The ideal is to setup one kitchen for each SHG. These kitchens should be setup in hygienic conditions in pucca buildings as far as possible with following facilities:
 - a) Adequate storage space
 - b) Safe drinking water facilities
 - c) Gas stove and requisite utensils
 - d) Weighing scale
 - e) Electricity

On test check of SNP bills for the audit period, it was observed that no SHGs are formed by the NPO. Hence the process of building the capacity of Self Help Groups (SHGs) of women for providing Supplementary nutrition to the ICDS beneficiaries for 300 days in a year may be formed and shown to the next audit.

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PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 02, dated 15/02/2022)

Subject:- Irregularities in maintenance of Service Books.

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

(01) (A) Sh. Ravi Dubey , JR. ASSTT.
(DOJ-01.11.2018)

1. First Page of the service book i.e. BIO-DATA, Entries of Medical Examination, police verification , CHARACTER CERTIFICATE and appointment AND PHOTOGRAPH are not attested by the H.O.O
2. PRAN NO. /HOME TOWN DECLARATION /Entry of L.T.C has also not been mentioned/pasted in the service book.
3. No Nomination forms for OF PENSIONERY BENEFITS and family details have been found in the service book

(B) Ms.Shilpika Srivastava, Supervisor
DOJ,11/10/2017

1. First Page of the service book i.e. BIO-DATA ,Documents of Medical examination, police verification, character certificate are not being attested by HOS.
2. Details of family members, Nomination forms, PRAN NO. are not being mentioned/attached in the S.B.
3. As per Leave Rules27(1)—" **the credit for the half-year in which a Govt. servant is appointed will be afforded@ 2,1/2 days for each completed calendar month of service which he is likely to render in the calendar half-year in which he is appointed,**"

During the scrutiny of the SERVICE BOOK of Ms. Shilpika Srivastava, it is observed that the credit of Earned Leave in her Leave account for the period 11/10/2017 to 31/12/2017 had been credited as 07 instead of only 05(five).

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

The above discrepancies in the service books and the recasting of Leave a/c of Ms. Shivlika Srivastava (01 B) may be done and shown to the next audit.

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TAN No. 02

(Ref: Audit Memo No. 03, dated 17/02/2022)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the **ICDS-Project, PATPARGANJ, Delhi** for the Audit period 2019-2020 TO 2020-2021 a lot of entries are being found to be SATISFACTORY. However, the following points are also to be pointed out for compliance:

1. Cutting / Overwriting/ Use of Fluid should be avoided (page-25,26,31)
2. Entries of L.T.C /MEDICAL REIMBURSEMENT are not to be recorded in PBR(s)
3. D.D.O has to sign the Pay Bill Entries separately each month in the respective coloumns after checking the entries INSTEAD of signing the whole year's entries at once i.e Year 2019-2020 (Page No.24,25,26)

The above discrepancies may be corrected and shown to the next Audit.

TAN No. 03

(Ref: Audit Memo No. 04, dated 18/02/2022)

Subject: Non observing of departmental guidelines in ICDS ,PATPARGANJ

The rent norms of Anganwadi Centres under ICDS scheme had been specified vide office order no.(s) 76(13)/(Revised rate of Rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.2015 & F.No.76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated-24/12/2019 issued by Department of Women & Child Development, Govt. of NCT of Delhi . In the above cited orders, the standards while sub-letting a space for rent OR shifting of AWC ,certain procedure is to be followed by the Deptt. Which is as under :

“A committee comprising of concerned District officers, CDPO, Zonal Executive Engineer(civil) 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(format enclosed). The certificate must be kept in a separate file in the office of the concerned ICDS Projects.”

During the test scrutiny of the Rent Files, the following procedural lapses/ non-observance of departmental guidelines have been found :

S.NO.	CURRENT LAND LORD ADDRESS	NAME OF THE CURRENT OWNER/ AWC NO.	REMARKS
1.	Prajapati Mohalla, Chilla Village, Delhi	ANJU KUMARI- AWC 82	CERTIFICATE IN PRESCRIBED FORMAT as mentioned above is not filled and pasted in the file in the year 2017/2018 and for current landlord also . Not certified by the CDPO
2.	S-644, School Block, Shakarpur, Delhi	ANITA KUMARI, AWC-84	CERTIFICATE signed by the C.D.P.O IN PRESCRIBED FORMAT/Photograph of the area not found in the file
3.	S-697A,School block,Shakarpur,Delhi S-663,	SAROJ SHARMA, AWC-89 SMT. RANJANA	CERTIFICATE by the C.D.P.O/ Details of Bank, I.D proof photograph not found in the file.
4.	E-3/33, T- Huts, Syed Peer, B-Block,Ramesh	Bilkis-AWC-14	Certificate / Photograph not found in the file.

	mi nagar, Delhi		
	36/96, Trilokpuri, Delhi	SARITA SHARMA- AWC-106	Certificate not found in the file.
6.	J-3/128A, GALI NO.2 ANAR WALI MASJID	NOORNISHAN - AWC-6	Certificate / photograph of the area not found in the file. Certificate of previous landlord (2017) not signed by the CDPO/Nodal officer also
7.	S-348, School Block, Shakarpur, Delhi	Gayatri Devi - AWC-83	Certificate not signed by the CDPO/NODAL OFFICER. Photograph OF THE AREA, copy of the registry(Rent Rs.5000/-) not found in the file
8.	E-36, B-199, BLOCK 32-33	ANJUM - AWC66	Certificate in r/o current as well as previous landlord and photographs of the areas not found in the file.
9.	262, Patparganj, delhi	ASHARFI DEVI - AWC38	Certificate not signed by the CDPO/NODAL OFFICERS. Photograph
10.	Chauhan gali, chilla village, mayor vihar-I, Delhi.	JAI PRAKASH CHAUHAN -AWC-79	CERTIFICATE by the CDPO/Nodal officer not signed . Photograph of the area not placed in the file.
11.	Village- Chilla, Mayur Vihar-I, Delhi	Ms. JAGAN	Neither the certificate/ photograph/ application by the concerned AWW found in the file.
12.	d-362, ganesh , Gal no. 10, Pandav Nagar, delhi	MAMRAJ SINGH— AW -96	Certificate/ photograph not found in the file. OPTION GIVEN BY SH. MAMRAJ IN THE FILE TO FORWARD RENT IN FAVOUR OF HIS WIFE "MAYA". Which is not admissible as the Rental Norms. Copy of registry is required in this case.
13.	E-109, GALI NO. 5, Ganesh Nagar, pandav nagar, delhi	GAYATRI -AWC-77	Certificate/ photograph not found in the file. OPTION GIVEN BY MS. GAYATRI, IN THE FILE TO FORWARD RENT IN FAVOUR OF HER HUSBAND "MAHADEV". Which is not admissible as the Rental Norms. Copy of registry is required in this case.

As per directions given by the Deptt. of W.C.D time to time on procedural formalities for hiring space for AANGANWADI CENTRES to the Aanganwadi workers and supervisors /CDPOs in their respective areas which is now further authenticated by a recent vide order no. F.No.13(2)/Misc./DONE/DWCD/2021-22/1376-77 dated-11/11/2021 also.

It states that for the Spaces having monthly rent of Rs.4000/- and more While recommending the area of the centre and other details of the space , "CDPOs and Supervisor shall ensure that rent paid to each AWC is as per RENTAL NORMS and the copy of the first page of the registry be enclosed ."

While scrutinizing of the rent files, the following cases have been found which are not having the Copy of the first page of the registry of the premises to ensure the genuineness of Area measurement as well as the Landlord details ,specified as per the Department .

14.	F-32, GALI NO. 10, JAWAHAR PARK, LAXMI NAGAR.	NEHA SHARMA aw no.11-12 (Rs.6000/-)	COPY of the registry is required
15.	19 B, Vishkarma park, delhi	KAMAL DEV SHARMA AW-09 RENT -Rs.5000/-	COPY of the registry is required

The above observance may be complied in future and discrepancies made may be corrected and shown to the next audit.

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Subject : Discrepancies in Misc. Bills

During the scrutiny of Bills , the following discrepancies have been found :

1. Refreshment Bill of Rs. 2800/- had been paid vide CB-73 dated-20/1//2020 on the refreshment under Block Resource Group under Poshan Abhiyaan but the attendance of the Trainees or attendees have not been attached with the bills.
2. Some bills for the purchase of GODH BHARAI SETS (200) for an amount of Rs.20,000/- vide invoice no. 20/4/1033 (included in CB-61 dated- 21/11/2019) and 100 sets again purchased on 30-12-2019 vide Invoice no.RZ/2019-20/392 dated-31/12/2019(included in CB -74 dated-20/1/2020. Moreover, the purchase of 60 no. of COCONUTS had been purchased (included in CB-87, DATED-04/03/2020

GODH- BHARAI is a ritual performed in Indian Culture as a blessing to the pregnant mother with seven months' womb for safe and happy delievery. As a gift to her, some gifts are given to the said women alongwith a COCONUT.

But during the scrutiny of the above purchase of GODH BHARAI SETS and COCONUTS it is observed that during the purchases, the law of ECONOMY & PLANNING had not been followed . How can a huge number of SETS had been purchased as stock without getting the estimate from the AWW/Supervisors and on what ratio these were distributed among each AAnganwadi.

As COCONUT is an edible fruit and should be consumed as early as possible . On what basis, 60 no. of COCONUTS had been purchased in lump-sum.

Moreover, these purchases have been done in the month of Nov,Dec which are near at the close of the financial year.

In view of the above, the unit needs to be more vigilant the corrective measures may be adopted to be shown to the next audit.

Sushil

Shortfall in registration of beneficiaries.

TAN No. 05 (Ref: Record Memo No. 08, dated 14/02/2022)

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 2020-2021 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
2019-20	93561	71372	62480
2020-21	112607	99251	90845

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

Sushil

PART-II

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PART- III
CURRENT AUDIT REPORT
(01.04.2020 to 31.03.2023)

PARA No.01 : Non deduction of TDS from contractors amounting to Rs. 1,403/-.
(Ref: Audit Memo No. 04 Dated: 04.10.2023)

Any person responsible for making any payment to a resident contractor for a contract to carry out any work has to deduct TDS under **section 194C** of Income Tax Act, 1961. Section 194C is also applicable to a sub-contractor and any contractor supplying labour to carry out any work. As such, TDS has to be deducted by the person responsible for making any payment from such contractor or sub-contractor at the time of **payment or credit** whichever is earlier.

If the Payment is being made to any Contractor does not exceeds Rs.30,000/-, no TDS on payment to contractor is required to be deducted. However, if payment to a contractor exceeds Rs.30,000/- or the total of all payments made or to be made during financial year exceeds Rs.1,00,000/-, TDS shall be deducted under section 194C at the rates mentioned i.e. 2%.

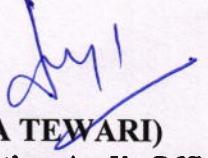
On Scrutiny of the Bill/vouchers for the audit period, it has been observed that TDS has not been deducted from the contractors under Section 194 C @ 2% as detailed below:-

S No	Name of the Agency	Bill No. & Date	Invoice No. and date	Amount (Rs.)	TDS 2%
1.	M/s. Rao Raghubir Singh Sewa Samiti	24/ 29.09.2021	8902/20-21 dt. 3.12.2020	6,422	395
			8952/20-21 dt. 5.01.2021	6,422	
			9126/20-21 dt. 5.04.2021	6,916	
			Total	19,760	
2.	-do-	25/29.09.2021	9004/20-21 dt. 3.02.2021	5,928	390
			9053/20-21 dt. 2.03.2021	6,422	
			9163/21-22 dt. 3.05.2021	7,163	
			Total	19,513	
3.	-do-	63/31.03.2022	9258/21-22 dt.2.08.2021	3,211	336
			9304/21-22 dt. 2.09.2021	3,458	
			9349/21-22 dt. 1.10.2021	3,211	
			9379/21-22 dt. 2.11.2021	3,458	
			9421/21-22 dt. 1.12.2021	3,458	
			Total	16,796	
4.	-do-	64/31.03.2022	9190/21-22 dt.1.06.2021	7,410	282
			9219/21-22 dt. 3.07.2021	6,669	
			Total	14,079	
Grand Total					1403

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Non deduction of TDS amounting Rs. 1,403/- may be recovered from the concerned and deposited into the Govt. account after due verification of records under intimation to audit.

Other similar type cases may be reviewed at your own level.


(JAYA TEWARI)
Inspecting Audit Officer
Audit Party No. 05

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Test Audit Note
(01.04.2021 - 31.03.2023)

TAN No. 01 : Purchases without following GeM Module.
(Ref: Audit Memo No. 5, Dated: 04.10.2023)

As per the directions issued by Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/8/2017/866-873 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those Goods & Services which are available on GEM.

During the test check of vouchers of purchase of goods and services for the audit period 2021-2023 provided by the ICDS, Project Patparganj, it has been observed that the above mentioned rule has not been complied with the following cases and purchases have been made from the open market/local dealer without completing the codal formalities. The details of some of the cases are as under:-

S. No.	Bill No. & Date	Invoice No & date	Name of the supplier	Name of item/Work	Amount of Bill (Rs.)
1.	8/16.06.2021	812/03.05.2021	M/s. DCCWS Ltd.	Face Mask	18,664
2.	10/05.07.2021	21-22/M/173 dt. 17.06.2021	-do-	Water Dispenser and extension Board	10,827
3.	34/03.03.2021	20-21/M/1062 dt. 8.02.2021	-do-	Register and Envelop	18,750
4.	41/12.01.2022	21-22/M/652 dt.17.12.2021	-do-	Stationary etc.	14,083
5.	43/3.02.2022	21-22/M/675 dt.27.12.2021	-do-	Register	19,192
6.		21-22/M/664 dt. 27.12.2021	-do-	Register	17,929
7.		UB/21-22/657 dt. 13.01.2022	M/s. Yash Traders	Halogen Heater	2,183
8.	44/03.02.2022	21-22/M/703 dt. 7.01.2022	M/s. DCCWS Ltd.	Face Mask	19,580
9.		21-22/M/710 dt. 10.01.2022	-do-	Sanitizer	21,690
10.	54/25.03.2022	21-22/M/950 dt.4.03.2022	-do-	Toilet Cleaner and Jharu	8979
11.		21-22/M/1005 dt. 11.03.2022	-do-	Register and Pen	24,341
12.	55/25.03.2022	21-22/M/974	-do-	Register, Cello Tape etc.	21,855
13.		21-22/M/975 dt. 9.03.2022	-do-	Stationery items	15,096

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14.	56/25.03.2022	21-22/M/940 dt.3.03.2022	-do-	Register etc.	11,907
15.	57/30.03.2021	20-21/M/*1331 dt. 25.03.2021	-do-	Stationery items	16,243
16.	59/29.03.2022	21-22/M/1076 dt. 23.03.2022	-do-	Board	2,974
				TOTAL	2,44,293

HOO is advised to get the above purchases regularized from Competent authority under intimation to audit. Other similar type of cases may be reviewed at your own level.

TAN No. 02 : Shortcomings in Bill register.
(Ref: Audit Memo No. 6, Dated: 04.10.2023)

On test check of bill register, for the audit period 2021-23, provided by I.C.D.S. Project Patparganj, School of deaf & dumb, Phase-I, Mayur Vihar, Delhi the following deficiencies have been noticed:-

1. Page Numbering has not been done and Page counting certificate has not been recorded on the first page of the any of the register.
2. Particulars entered in Col. No. 2 & 3 in the Bill Register must be attested by the DDO in Col. No.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that Bill entries were found unsigned by the DDO in the Colmn.No.04 during audit period which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out. It has been observed that in the year 2021-22 Bill No. 47 to 65 have not been signed by DDO.
3. It has been observed that Column Nos. 05 to 17 have been left blank.
4. Cutting and Over-writings: - 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.

Necessary steps may be taken to remove the above showtcomings under intimation of audit.

TAN No.03 : Shortcomings in Stock Registers.
(Ref. Audit Memo No.7 Dated: 10.10.2023)

On test check of Stock Registers (Consumable & Non-consumable) maintained by ICDS, Project Patparganj, School of deaf & dumb, Phase-I, Mayur Vihar, Delhi, the following observations are made:

- (1) Mandatory page counting certificate was not recorded on the first page of Consumable Stock Register.
- (2) No Physical verification of Non-consumable/Consumable items:- it is observed that physical verification of Non-consumable/consumables item was not done as per rule 213 of GFR 2017 during the entire period of audit. Physical verification of fixed assets, non-consumables and consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the Stock Register for appropriate action by the Competent authority.

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(1)

(3) There are number of cutting and overwriting in the Consumable and Non-Consumable Stock Registers, but these cuttings and overwriting have not been attested by the Competent authority, which is irregular.

(4) Entries in Stock Registers have not been signed by any officer/HOO.

(5) Consumable and Non-Consumable registers have not been maintained properly. Consumable items entered in Non-Consumable Register viz. Curtain cloth, Calculator, Punching machine, Bucket, Pen drive, Paper weight, Pen stand etc.

(6) As per Rule, the balance of non-consumable items and property items can't be treated as Nil, till the condemnation procedure is completed nor can be disposed of or write off by the office without adopting the procedures as per GFR 2017 Rule 217-222. All non-consumable items and property items in the stock register of the department has been shown Nil which is irregular.

The above shortcomings in maintenance of Stock Registers (Consumable & Non Consumable) may be rectified under intimation to Audit

TAN No.04: Supply of SNP meal less than 300 days during the year 2021-22 to 2022-23.

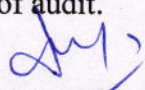
(Ref. Audit Memo No.8 Dated: 11.10.2023)

It is requested to provide record and information regarding period for SNP meals supplied to children adolescent girls, pregnant and lactating women under the ICDS project Patparganj for the audit period 2021-22 to 2022-23 in the proforma given below:-

S. No.	Year	No. of days for SNP supplied to children, girls, pregnant and lactating women
1	2021-22	286
2	2022-23	265

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

Necessary steps may be taken to remove the above shortcomings under intimation of audit.


(JAYA TEWARI)
Inspecting Audit Officer
Audit Party No. 05