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**Directorate of Audit**  
**4<sup>th</sup> Level, 'C' Wing**  
**Delhi Secretariat, New Delhi**

**Sub:- Audit report of ICDS project Dabri, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi for the period 2019-2023.**

**INTRODUCTION:-**

The I.A.R on the account of ICDS project Dabri, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi for the period 01.04.2019 to 31.03.2022 with reference to the Office Order No. F.2/Audit/Programme/2022-23/Pt. file/558-564 dated 24/01/2023 was conducted by field Audit Party No. 32, comprising Sh. Anand Kumar Gupta, Sr. A.O. (On casual leave on 05.04.2023) and Sh. B.M Gupta, AAO . The audit was conducted during 26/06/2023 to 07/07/2023 (07 Working days, being 29/6/23 (GH), 4/7/23 both members on C.L. and 06/7/23 at Hq. duty)

**1. AIMS AND OBJECTIVES:**

The C.D.P.O., ICDS Project, DABRI, Niramal Chhaya residential complex, Hari Nagar, Jail Road Delhi for the period 01.04.2019 to 31.03.2023 is functioning under the administrative control of Department of Women & Child Development , GNCT of Delhi. Total 113 Anganwadi are functioning under this ICDS Project as on 31.03.2023. The aims and objectives of the project are as under :-

**1) Function/aims/objectives of the ICDS are as under:-**

- a) to improve the nutritional and health status of children in the age group of 0-6 years.
- b) to lay the foundation for proper psychological, physical and social development of the child.
- c) to reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- d) to achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
- e) 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.

**Name of HOD, HOO, DDO and Cashier during the period of Audit (Date-to date).**

**2. H.O.O/D.D.O.:**

S.No.	Name of Officials	Designation	Period
1.	Mrs. Pomilla Chibber	DDO/HOO	01/04/2019 to 03/10/2019
2.	Mr. Karam Chand	DDO/HOO	04/10/2019 to 16/11/2020
3.	Mrs Pushp Lata Shokinda	DDO/HOO	17/11/2020 to 11/04/2021
4.	Mrs Namrata Biruly	DDO/HOO	12/04/2021 to 16/08/2021
5.	Mrs Archana	DDO/HOO	17/08/2021 to 03/04/2022
6.	Mrs Poonam Rana	DDO/HOO	04/04/2022 to 22/01/2023
7.	Mrs Chesta Yadav	DDO/HOO	23/01/2023 to Till Date



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3. **Cashier:**

S.No.	Name	Designa	Period
1.	Mr. Rajesh Sundriyal	LDC	01/04/2019 to 31.05.2022
2.	Mr. Devinder	LDC	01/06/2023 to Till Date

4. **Vacany position:**

S.No.	Name of Post	No. of Po Sanction	Filled	Vacant	Remarks
1	CDPO	1	1	0	
2	Supervisor	4	0	4	
3	L.D.C.	1	1	0	
4	S.A	1	0	1	
5	UDC	1	0	1	
6	Peon	1	0	1	
7	Driver	1	0	1	
	<b>Total</b>	<b>10</b>	<b>2</b>	<b>8</b>	
	<b>Hon Post</b>				
1	Anganwadi Worker	113	112	01	
2	Anganwadi Helper	113	111	02	

5. **Budget and expenditure incurred in respect of Plan and Non-Plan Schemes during the period of Audit as under:**

FINANCIAL Y	BUDGET ALLOTTED	EXPENDITUR	BALANCE
2019-20	12174200	11360038	814162 ✓
2020-21	14112310	13520159	592151 ✓
2021-22	15742000	15411479	330521 ✓
2022-23	14728000	14595288	132712 ✓



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**Maintenance of Records:-**

The maintenance of records of ICDS project Dabri, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi for the period 01.04.2019 to 31.03.2023 was found satisfactory subject of observations made in current audit report and in test audit note.

**The statutory audit for the ICDS project Dabri, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi has not been conducted for the period 01.04.2016 to 31.03.2023 by the AG (Audit).**



(ANAND KUMAR GUPTA)

Inspecting Audit Officer

Audit Party No. 32

Part-I  
Old Audit Report

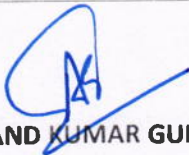
There are 12 audit para's outstanding with recovery of Rs.1,00,608/- for which no compliance was submitted by **the office** ICDS project Dabri, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi

However, 02 paras for NPR has been consolidated and taken afresh in the current report. So, 10 para's with recovery of Rs.1,00,608/- are still outstanding, which is placed in the file as part-I of the report.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1.	2011-16	01	01 (taken afresh)	02	NIL
2.	2016-19	11	01 (taken afresh)	11	10(1 to 10)
	<b>Total</b>	<b>12</b>	<b>02</b>	<b>Nil</b>	<b>10</b>

Details of old recoveries:

Sl. No.	Year	Total old Recoveries	Amount Recovered	Balance recovery against paras
NIL				

  
(ANAND KUMAR GUPTA)  
Inspecting Audit Officer  
Audit Party No. 32

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**PART II**  
**Current Audit Report**  
**(01/04/2019 to 31/03/2023)**

During the course of current audit 06 audit memos and 02 records memo were issued highlighting various irregularities recoveries to the tune of Rs. NIL. Out of 08 audit memo's (including record memo),. Hence, remaining memo's with the recovery of Rs. 10,506/- have been incorporated as 05 paras and 02 TANs in current audit report.

<b>Details of Current Recovery</b>			
<b>Memo No.</b>	<b>Total Recoveries (Rs.)</b>	<b>Amount Recovered (Rs.)</b>	<b>Balance (Rs.)</b>
06	9107	NIL	9107
07	1399	NIL	1399
<b>Total</b>	<b>10506</b>	<b>NIL</b>	<b>10506</b>

Internal Audit Report has been prepared on the basis of information furnished and made available by the Administration ICDS project Dabri, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi for the period 2019-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

  
**Sr.AO/Internal Audit Officer**  
**Audit Party No. XXXII**

Part-I

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PART - II

CURRENT AUDIT REPORT

2011-12 to 2015-16

Para No. 1

(Ref to memo no. 3 dated 24.03.17)

**Sub: Short recovery of Income tax amounting to Rs. 735/-**

During scrutiny of Income Tax Record for the audit period 2011-12 to 2015-16, it has been found that while computing gross income of Sh. Satender Kumar Dubey, Supdt., for the FY 2012-13, An amount of Rs. 7130/- paid towards DA Areams has not been included in the Gross Salary which is irregular resulting in short recovery of Income Tax amounting to Rs.735/- as per detail given below:

Description	Income Tax calculated by the Department	Income tax as suggested by the audit
Gross Salary	390361	397491(390361+7130)
Less Transport allowance	9600	9600
Rebate u/s 80C	100000	100000
Taxable income	280761	287891
Income Tax	8076	8789
Cess	242	264
Tax payable	8318	9053
Tax deducted	8318	8318
Tax recoverable	nil	735

Department is advised to recover an amount of Rs. 735/- from Sh. Satender Kumar Dubey, Supdt after due verification of records and deposit the same into government account under intimation to audit.

Recommended to  
Drop the same  
as deposited through  
I.T. Challan amounting  
Rs. 735/-

*[Signature]*

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Para no. 1

(Ref to memo no. 1,1a,1b)

Sub: Non Production of record

During the audit of ICDS, ~~the following~~ <sup>Dabhi ka</sup> following auditable was not provided to audit. Department may provide the record to next audit. <sup>7/11/88</sup>

1. Unserviceable store
2. Rent/Electricity/water/telephone register
3. TR5 (GAR-6) stock register & issue register
4. Service postage stamp register

(Anand K Gupta)  
PAO-32

(DES RAJ PURIA)  
AO/LAO Party V

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**Current Audit Report**

During the course of current audit, 23 audit memos including 2 record memos, highlighting various irregularities have been issued, which are converted into 11 Para (8 Memos merged) and 7 TAN. 2 Memo has been settled on the spot & Rs. 1160/- recoveries was effected out of total of Rs. 101768/- identified during the current audit.

**Details of Current Recovery (Audit period 2016-17 to 2018-19)**

Memo/Para No.	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
6	270	270	Nil
8	890	890	Nil
12	81000	Nil	81000
22	19608	Nil	19608
<b>Total</b>	<b>101768</b>	<b>1160</b>	<b>100608</b>

The internal audit report has been prepared on the basis of information furnished and made available by I.C.D.S. Project Dabri, Nirmal Chaya Residential Complex, New Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

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AAO

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**PART II – Current Report 2016-17 to 2018-19**

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**Para 1:- In-appropriate Calorie/or Protein provided to beneficiaries of SNP and short supply of Halwa once in a week against approved menu.**

(Memo No.9

Dated: 18/02/2020)

According to the office order No. F. No.76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31/12/2009 provided to audit, the nutritional and feeding norms and menu for target beneficiaries under Supplementary Nutrition Programme (SNP) of ICDS per day per beneficiaries are as under :-

S.No	Age Group Category of beneficiaries	Name of the SNP and the Qty. to be given per beneficiary as per norms revised norms	Required Calorie & Protein as per revised norms of GOI	Item to be given
1	6 mths-1 year Children beneficiaries	Weaning Food (Panjiri)- 140 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Panjiri-Additional 20 gms of groundnut powder should be added in the present recipe for enriching it.
2	1 Year-3 years Children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary <u>along with Panjiri-50 gm per day per beneficiary</u>	500 Calories & 12-15 gm of Protein	Hot Cooked Meal: Khichri, Namkeen Dalia
3	3 years-6 years children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary <u>along with Snack-50 gm per day per beneficiary</u>	500 Calories & 12-15 gm of Protein	Sweet rice, Veg Pulao with kala channa, Sweet Dalia and Halwa
4	Pregnant & Nursing mother	Hot Cooked Meal 350 gm per day per beneficiary <u>along with Snack-75 gm per day per beneficiary</u>	600 Calories & 18-20 gm of Protein	Additional 20 gms of Soyabean/peanut powder should be added in the present recipe for enriching it.

(A)

According to the order no.6/delegation/DWCD/ICDS/2016-17/18385-432 Dated-18/09/17 the CDPO are required to send the samples for Lab test at least twice in a month for each project.

On test check of records and attached test report of SNP, It is found that 4 types of SNP have been supplied to children and Pregnant & Nursing Mother according to the order dt. 31/12/2009 as mentioned above but the lab test has been conducted only for 1 type of combination of SNP according to the available/provided report with bill/other record mentioned at S. NO. 1 and 3. Hence it has not been checked that NPO has supplied the prescribed combination of meal with required calories & Protein mentioned at S. No. 2 & 4 to the category of beneficiaries mentioned above i.e. 1 Year-3 years Children beneficiaries and Pregnant & Nursing mother. The ICDS Project Dabri has not provided any documents/orders issued by the competent authority regarding only testing of 1 types of SNP Combination sample out of 4 type of SNP combination.

P.K. Singh

(B)

According to the above mentioned order dt. 31/12/2009, 425 gm. meal (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein) have to be supplied to Pregnant & Nursing mother as per norms prescribed by the Govt. before payment of supplied meal. But according to test report available in records, in a number of test reports, the protein in the 425 gm Hot Cooked Meal supplied to Pregnant & Nursing mother has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm Protein as per calculation by average method of quantity of test report available in the record for Hot Cooked Meal supplied under SNP. Some examples of the above cases are as under :-

S. No.	Name of the SNP and the qty. tested as per lab. Report with date	Protein as per lab report in 320 gm. Cooked	Protein in 425 gm. Cooked food as per test report by average method as no specific test report available	Protein required as per norms of Govt. to Pregnant & Nursing mother
1.	Pullav mix kala chana 320 gm dt. 20/9/16 (Ficci Research & Analysis Centre))	12.36 gm	12.36/320 gm X 425 gm =16.42 gm	18 - 20 gm
2.	Veg pullav with mattar 320 gm dt. 03/11/16 (ITL Lab P. Ltd)	12.95 gm	12.95/320 gm X 425 gm =17.20 gm	18 - 20 gm
3	Yellow colour rice with mattar 320 gm dt. 03/5/17 (Avon Food Lab P. Ltd)	13.18 gm	13.18/320 gm X 425 gm =17.50 gm	18 - 20 gm
4	Veg pullav mix kala chana 320 gm dt. 05/9/17 (Ficci Research & Analysis Centre)	13.26 gm	13.26/320 gm X 425 gm =17.61 gm	18 - 20 gm
5	Yellow colour khichri with mattar 320 gm dt. 06/6/18 (Avon Food Lab P. Ltd)	12.42 gm	12.42/320 gm X 425 gm =16.50 gm	18 - 20 gm
6	Sweet daliya mix white mattar 320 gm dt. 06/7/18 (Ficci Research & Analysis Centre))	13.05 gm	13.05/320 gm X 425 gm =17.33 gm	18 - 20 gm

According to the agreement clause 17 dated 05/12/2011 with Shape India, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the 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 NPO under the relevant statute, Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report.

But no payment has been deducted for non quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS Project Dabri while making payment. Hence it is required to recover the overpayment amount

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with penalty according to agreement clause for the entire period after due verification of facts and figure as mentioned above.

(C)

According to the records provided by the office, it has been noticed that as per menu, Halwa with Panjiri/Snack has to be supplied to SNP beneficiaries once in a week. But on checking of records, it has been noticed that 200 gm. Halwa with 50/75 gm. snack/panjiri have been supplied on every Monday during the audit period instead of 270gm or 350 gm with 50/75 gm. snack/panjiri as prescribed by Government to SNP beneficiaries. No order of competent authority has been provided to audit by the office regarding supply of 200 gm. Halwa instead of 270 or 350 gm.

Hence, according to provided information/records, short supply has been made by the NPO once in a week during the audit period.

According to agreement clause 16 dated 05/12/2011 as given below with Shape India, (NPO), the following penalty will be imposed in case of short supply for cooked food/Weaning Food:-

Clause No. 16- Penalty for short supply for cooked food/Weaning Food.

- a. If the NPO fails to complete the indented quantity of supply on a particular day for the first time in a month, then penalty will be imposed for only affected AWCs wherein NPO concerned has not supplied indented quantity for that day in addition to non payment for quantity not supplied.
- b. If the NPO fails to complete the indented quantity for the second time in a month, twice the amount of lesser supply will be deducted as a penalty in addition to non payment for the quantity not supplied.
- c. If NPO fails to complete the indented quantity any further in that month thrice the amount of lesser supply will be deducted as a penalty in addition to non payment for quantity not supplied..

But full payment has been made as per prescribed rate inspite of short supply which is irregular and required to recovered with penalty as per agreement clause for the entire period of short supply after due verification of facts and figure.

(D)

According to the above mentioned order dt. 31/12/2009, 425 gm. (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein have to be supplied to Pregnant & Nursing mother according to norms prescribed by the Govt. before payment of supplied meal. But according to test report available in records, in a number of test reports, the protein in the 200 gm. Halwa with 75 gm snack has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm of Protein for Pregnant or nursing mother as per calculation by average method of quantity of test report available in record for 200 gm Halwa with 50 gm snack supplied under SNP. Some of the above mentioned cases are as under:-

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S. No	Name of the SNP and the qty. tested as per lab. Report with date	Protein as per lab report for 250 gm. Cooked food	Protein in 275 gm. Cooked food as per test report as no specific test report available	Protein required as per norms of Govt. to Pregnant & Nursing mother
1.	Suji Halwa with white matar 250 gm dt. 19 /12/16 (ITL Lab P. Ltd)	13.67 gm	13.67/250 gm X 275gm =15.04 gm	18 - 20 gm
2.	Suji Halwa with mattar 250 gm dt.05/12/16 (ITL Lab P. Ltd)	13.11 gm	13.11/250 gm X 275gm =14.42 gm	18 - 20 gm
3	Suji Halwa with white matar 250 gm dt. 6 /11/17 (ITL Lab P. Ltd)	13.57 gm	13.57/250 gm X 275gm =14.93 gm	18 - 20 gm
4	Halwa mix matar 250 gm dt. 6//8/18 (Ficci Research & Analysis Centre)	13.65 gm	13.65/250 gm X 275gm =15.02 gm	18 - 20 gm

According to the agreement clause 17 dated 05/12/2011 with Shape India, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the 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 NPO under the relevant statute, Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report.

**But no payment has been deducted for non quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS Project Dabri while making payment. Hence it is required to recover the overpayment amount with penalty according to agreement clause for the entire period after due verification of facts and figure as mentioned above under intimation to audit..**

HOO may explain the above mentioned serious irregularities pointed out by audit and recovered the overpayment amount with penalty from the NPO immediately for the audit period after due verification of facts and figure given above under intimation to audit.

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A.P. Singh

**Para 2:- Overpayment of Rent amounting Rs. 81000/-**

(Memo No.12

Dated: 19/02/2020)

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According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated. 7/5/15, it is hereby clarified that shifted of AWC should be done on the basis of following categorization of rental norms :-

para-02

Area	Facilities	Rental norms
18-25 Sq. Yds	With toilet, drinking water and electricity facility	1500/-
26-35 Sq. Yds	With toilet, drinking water and electricity facility	2000/-
36-45 Sq. Yds	With toilet, drinking water and electricity facility	3000/-
46-55 Sq. Yds	With toilet, drinking water and electricity facility	4000/-
56-66 Sq. Yds	With toilet, drinking water and electricity facility	5000/-

Further, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

No complete records i.e. certificate, application etc. related to hiring of all AWC have been maintained properly/produced to audit which are running under the Project Dabri during the audit period. Only the records related to hiring of some AWC property are made available / provided to audit

On cross test check of bills of rent and certificate of hiring of property, it has been noticed that excess payment of rent have been made to owner of the property against the amount of rent applicable according to above mentioned circular as per details given below of some cases :-

S. No.	AWC NO.	Address of the AWC and area	Rent payable as per above circular	Payment made as per records	Period during which excess payment made	Overpayment amount
1.	73/86 from Oct. 19	299, Gali No. 40, MEP III (Area 35 S.Yds.)	2000/-	2500/- (Upto March 17) 3000/- (From April 17 to Jan. 2020)	May 16 to Jan. 2020	(500x 11) + (1000x34) = 39500
2.	74/87 from Oct. 19	C-469, Gali No.44, Mahavir Enclave, Part III (Area 35 S.Yds.)	2000/-	2500/- (Upto March 17) 3000/- (From April 17 to Jan. 2020)	January 16 to Jan. 2020	(500x 15) + (1000x34) = 41500
			Total			81000/-

According to the information provided by the office, the rent is paid by the HQ on the recommendation of the ICDS Project Dabri since April 2017.

Hence, HOO may explain the above irregularities and recover the overpayment amount of Rs. 81000/- after due verification of facts under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

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Para - 03

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**Para 3:- Irregularities in allowing rebate of HRA on payment of rent**  
(Memo No.7) Dated: 17/2/2020)

A deduction is permissible under Section 10(13A) of the Income Tax Act, in accordance with Rule 2A of the Income Tax Rules. You can claim exemption on your HRA under the Income Tax Act if you stay in a rented house and get a HRA from your employer.

According to Income tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records it has been noticed that the DDO has allowed rebate of HRA on account of payment of rent but on checking of rent receipt and service book, it has been noticed that the address given in the receipt differ from the address declared by the employee as residence address in the service book. Details of some cases are as under :-

S No	Name & Designation of employee	Address as per service book	Address as per rent agreement/rent receipt	Financial Year in which deduction allowed
1	Renu Khatri, Supervisor	A-16, Prem Nagar I, Kirari Suleman Nagar, Sultanpuri, C Block, Delhi	House No. 21, Khasra No. 24/12, Floor Ist. Village Nithari, Kirari, Suleman Nagar, Delhi	2018-19

Further, it has also been noticed that the DDO has allowed rebate of HRA the basis of receipt of payment of rent in which no mode of payment (Cash /Cheque) is mentioned. Further according to the copy of rent agreement attached with the calculation sheet, the period mentioned in the rent agreement is not for the entire financial year for which period rent exemption has been allowed and the stamp paper have been purchased after the date from which date the rent agreement come into effect. No ownership proof of the property are also enclosed with the documents of income tax calculation sheet. (Examples as mentioned above)

HOD/DDO may review all the cases, in which exemption of HRA allowed, according to the provision of income tax rule and observation of the audit after due verification of facts and figure. In case the payment of rent is not verified according to rule, necessary recovery of income tax may be made.

*[Handwritten Signature]*

Para 4:- Excess credit of leave in service book

Part-04

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(Memo No.4

Dated: 11/2/2020)

During the test check of Service books maintained by the I.C.D.S. Project Dabri, Nirmal Chhaya Residential Complex, Hari Nagar, New Delhi, it has been noticed that:-

1. According to Leave Rules, EL should be credited to the leave account of the Govt. servant @ 2 ½ days for each completed calendar month of service which he is likely to render in a half year of calendar year in which he is appointed. But on test checking of leave account, it has been noticed that excess EL have been credited in the half year in which they are appointed as per details given below :-

S. No.	Name & Designation of the employee	Date of appointment	EL credited in half year	EL entitled in half year	Excess leave credited
1.	Ms. Renu Khatri, Supervisor	11/10/17	7	5	2
2.	Sh. Ravi Kant, Jr. Asstt.	28/09/18	7	8	(-) 1

2. According to Leave Rules, HPL shall be credited to the leave account of the Govt. servant @ 5/3 days for each completed calendar month of service which he is likely to render in a half year of calendar year in which he is appointed. But on test checking of leave account, it has been noticed that excess HPL have been credited in the half year in which they are appointed as per details given below :-

S.No.	Name & Designation of the employee	Date of appointment	HPL credited in half year	HPL entitled in half year	Excess leave credited
1.	Ms. Renu Khatri, Supervisor	11/10/17	4	3	1
2.	Sh. Ravi Kant, Jr. Asstt.	28/09/18	5	4	(-) 1

The HOO may recast the leave account of above employee according to leave rules after due verification of facts and figure under intimation to audit. Similar other cases may also be examined and action taken accordingly.

P.P. Singh

Annex - 05

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**Para 5:- Short deduction of penalty of amounting Rs. 19608/-**

**Dated: 25/2/2020)**

**(Memo No.22**

According to the agreement clause 17 dated 05/12/2011 with Shape India, (NPO) In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the 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 NPO under the relevant statute.

On test check of bills/other relevant records for the month of June 2018 in which penalty imposed, it has been noticed that a penalty amounting Rs. 19608/- was imposed on the NPO due to "ingredients were not according to the norms laid down by the department" for supply of cooked food on 23/6/18. But on checking of notice issued to the Kitchen at C-176, Gali No.38, Mahavir Enclave, Part III, New Delhi, it has been noticed that in this memo, the report of "ingredients were not according to norms laid by the department: for two days on 22/6/18 and 23/6/18 but the penalty was imposed for one day i.e. 23/6/18 only which is irregular and required to recover the penalty for 22/6/18 also as per details given below :-

Benefic-iaris details	Address of the Kitchen and total number of Aganwadi to whom SNP supplied from this Kitchen	Total Qty. Of Cooked food supplied on 22/6/18	No. Of Benefic iaries	Cost of cooked food supplied	Amount of Penalty	Total amount of Penalty which should be imposed
1 to 6 yr.	C-176, Gali No.38, Mahavir Enclave, Part III	221.67	821	4926	4926x2=9852	14778
P+N		80.5	230	1610	1610x2=3220	4830
	Total					19608

HOO may explain the irregularities and recover the short deducted penalty amount from NPO Shape India after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly

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**Para 6:- Purchase made outside GeM**

**(Memo No.13**

**Dated: 20/2/2020)**

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As per the 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 & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the ICDS it has been observed that I.C.D.S. has continued to make purchases outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines. The details of some cases are as under:-

S No	Bill No and date of ICDS	Bill No and date of the supplier	Items purchased	Amount	Name of the Supplier
1	29 dt. 30/3/18	UB/17-18/710 dt. 12/3/18	R.O. System	9735	Yash Traders
2	29 dt. 30/3/18	UB/17-18/703 dt. 10/3/18	Curtains	3864	Yash Traders
3	57 dt. 28/3/19	UB/18-19/939 dt. 25/3/19	Height chart flex	10230	Yash Traders
4	28 dt. 28/3/18	233994 dt. 28/3/18	Mat	24990	DCCWS
5	50 dt. 24/3/19	1819/M/1292 dt. 13/3/19	Stationary items	24472	DCCWS

The HOO may regularise 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 all other cases may also be examined by the HOO at their own level and take necessary action accordingly

*P. S. Singh*

Para 7:- Irregularities in hiring premises of AWCs

(Memo No.10  
(Memo No.11

Dated: 18/02/2020)  
Dated: 19/02/2020)

(A)

Subject :Irregularities in hiring premises of AWCs

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dt. 7/5/15, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

On /test check of certificate available in the file , it has been noticed that:-

1. It is not maintained properly. No page numbering and tagging have been carried out in this file. No complete records i.e. certificate, application etc. related to hiring of all AWC has been maintained/produced to audit which are running under the Project Dabri during the audit period. Further, a number of certificate in prescribed format have not been signed by the committee member i.e. concerned nodal officer, concerned CDPO but the payment of rent have been made which is irregular. Example of the some of the cases are as under :-

S.No.	AWC NO.	Address of the AWC	Area	Rent Amount	Date of Hiring of Property
1	63	R2 M-22 Tamil Enclave, N Delhi-18	30 to 45 Sq. Yd	3000/-	1.10.2018
2	73	299, Gali No. 40, MEP III	35 Sq. Yd.	3000/-	1.5.2016
3	74	C-469, Gali No.44, Mahavir Enclave, Part III	35 Sq. Yd.	3000/-	6.9.2018
4	75	C-464,Gali No.44, Mahavir Enclave,	26 Sq. Yd.	2000/-	1.4.2016

2. In the certificate of AWC No. 75, the date of inspection of property by the committee is 1/9/17 while the date of shifting shown as 1/4/16 . While the inspection should be carried out before shifting the AWC.

Hence, HOO may explain the above irregularities and take necessary step to regularize all the rent certificate according to guidelines issued by the department after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.

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**Subject : Overpayment of Rent**

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated. 7/5/15, it is hereby clarified that shifted of AWC should be done on the basis of following categorization of rental norms :-

Area	Facilities	Rental norms
18-25 Sq. Yds	With toilet, drinking water and electricity facility	1500/-
26-35 Sq. Yds	With toilet, drinking water and electricity facility	2000/-
36-45 Sq. Yds	With toilet, drinking water and electricity facility	3000/-

But on test check of rent certificate records, it has been noticed that ICDS Project Dabri has hired the property on rent for AWC No. 49, 75, 60 and 63 @ Rs. 2000/-P.M/3000/- PM. for 26 sq yds./36 Sq. Yds. Area while in the application available in record submitted by aganwadi worker , the area of aganwadi is only 25 sq. Yds, 34 sq. Yds and 30.66 sq. Yds. respectively which rent is only Rs. 1500/-PM/2000/- PM. But in the certificate, the area has been changed from 25 sq. Yds. To 26 sq. Yds. by overwriting without initial on the cutting/overwriting in AWC no. 67 and 75. Further the certificate is not signed by all the committee member i.e. Nodal Officer and CDPO . The details of the above mentioned cases are as under :-

S.No.	AWC NO.	Address of the AWC	Area mentioned in AWW application	Area mentioned in certificate by overwriting	Rent Payable as per norms for 25 Sq. Yds.	Rent payable as per norms for 35 Sq. Yds.	Date of hiring of property during audit period
1.	49	C-177, Gali No. 6 A, Dashrath Puri	25 sq. Yds.	26 sq. Yds	1500/- PM	2000/- PM	From 1/3/18 to March 19
2	75	C-464,Gali No.44, Mahavir Enclave,	25 sq. Yds.	26 sq. Yds.	1500/- PM	2000/- PM	From 1/10/16 to Nov. 18
3	60	E-343/75, Mahavir Enclave, Part-III	34 Sq. Yds.	36 to 45 Sq. Yds	2000/- PM	3000/- PM	From 1/11/18 to March 19
4	63	R2 M-22 Tamil Enclave, N Delhi-18 (Area 23x 12 S. feet.)	Area 23x 12 S. feet.)=30.67 sq. Yds.	36 to 45 Sq. Yds	2000/- PM	3000/- PM	From 1/10/18 to March 19

According to the information provided by the office, the rent is paid by the HQ on the recommendation of ICDS Project Dabri since April 2017.

Hence, HOO may explain the above irregularities and review the area of the above mentioned AWCs according to the guidelines issued by the department in the light of above discrepancies and take necessary step to recover the overpayment amount if the area the AWC is only 25/34/30.66 sq. Yds. instead of 26/36 to 45 sq. Yds. as per application of AWW No. 49, 75, 60 and 63 respectively after due verification of facts under intimation to audit. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.



Para 8:- Irregularities in stock register and verification of SNP

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(Memo No.23

Dated: 25/02/2020)

According to the agreement clause 17 dated 05/12/2011 with Shape India, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the 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 NPO under the relevant statute.

On test check of bills/other relevant records for the month of July 2016 in which penalty imposed and deducted from bill, it has been noticed that a penalty amounting Rs. 24225/- was imposed on the NPO due to non-supply of SNP on 14/7/16. But on checking of the bill verified by the Supervisor and CDPO and stock register of Anganwadi, the following irregularities have been noticed :-

1. Concerned Supervisor and CDPO has verified the bill including the quantity of SNP which has not been received by 27 Anganwadi on 14/7/16 as per memo issued and Penalty imposed. (Example AWC No. 26,42,46)
2. On test check of stock register of AWC No. 26 which has been produced to audit, it has been noticed that SNP has been entered as received on 14/7/16 for beneficiaries and disbursed while according to memo, no SNP has not been supplied to AWC No. 26.

HOO may explain the above irregularities after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

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**Para 9:- Irregularities in payment of Addition Honorarium @ Rs. 200/- to Anganwadi workers for looking after the work of another anganwadi in Urban ICDS Project.**  
(Memo No.19) **Dated: 24/02/2020**

According to the order no.19-25/2004-CD-I dated 18.01.2005 issued by Ministry of Human Resources Development of Women & Child Development, Govt. of India, addition Honorarium @ Rs. 200/- is payable to Anganwadi workers for looking after the work of another Anganwadi in Urban ICDS Project for the period for which she actually looked after the work of two anganwadis. This is applicable only in anganwadis in urban Projects where there is vast distance between locating the anganwadis.

But on test check of bills of payment of honorarium to workers for the audit period, the following irregularities have been noticed:-

1. It has been noticed that additional amount of honorarium have been paid to number of workers in each month but no any order of competent authority is made available to audit about deployment of worker with period for additional charge of another anganwadi fulfilling the above mentioned guidelines.
2. In some cases, no certificate is available in records/with bill regarding performing of duty of additional charge of anganwadi with number of AWC but additional payment of honorarium have been made/recommended to HQ for payment. Example of some cases are as under :-

S. No.	AWC NO.	Name of the worker to whom additional payment of Honorarium paid	Amount paid with additional amount of Honorariums without order	Amount of Honorarium as per order	Month for which Honorarium paid	Bill Number and Date
1.	16	Preeti	3200	3000/-	Feb.17	55 dt. 1/3/17
2.	11	Deeraj	3231	3031/-	Feb.17	55 dt. 1/3/17
3	51	Sangeeta Yadav	3231	3031	Feb.17	55 dt. 1/3/17
4	52	Meenu Sharma	3200	3000	Feb.17	55 dt. 1/3/17

3. Additional payment of Rs. 200/-for full month on a/c of additional charge of Anganwadi number 48 has been recommended for payment to Ms. Nirmala Pandey , worker of AWC number 40 in the month of March 19 but the payment of 7 days has also been recommended to worker of AWC number 48 which proves that the additional charge to worker for AWC number 40 is not for full month but the payment of additional charge has been recommended for full month to worker of AWC number 40 which is irregular.

Hence, HOO may explain the above irregularities and may provide the order of the competent authority of deployment of additional charge to worker with performing the duty, otherwise may recover the overpayment amount from the worker after due verification of facts under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

P.P. Sharma

**Para 10:- Recommendation of overpayment of Honorarium to Aagnawadi workers**

(Memo No.20

(Memo No.21

(A)

Dated: 24/02/2020

Dated: 24/02/2020

According to the order No. F-76(Misc.)/DWCD/ICDS/2008-09/7909 dt. 13/6/2016 issued by Department of Women & Child Development, Govt of NCT of Delhi, the rate of Honorarium are as under :-

Sl No.	Category	Govt of India Share month	State share per month	Total
A	Anganwadi Worker(AWW)			
1.	Matriculate	3000	2000	5000
2	Matriculate with 5years honorary work	3031	2000	5031
3	Matriculate with 10 years honorary	3063	2000	5063

The above mentioned rates have been revised vide order No.76(250)/DWCD/ICDS/2017/Part File/17874-923 dated 31.8.2017 issued by Department of Women & Child Development, Govt of NCT of Delhi as per details below:-

Sl No.	Category	Govt of India Share month	State share per month	Total
A	Anganwadi Worker(AWW)			
1.	Matriculate	1800	7878	9678
2.	Matriculate with 5years honorary work	1819	7890	9709
3.	Matriculate with 10 years honorary	1838	7903	9741

On test check of honorarium payment made to workers/ recommended to HQ for payment, the following irregularities have been noticed :-

1. The records/information/order of the competent authority related to workers who have been retired, transferred, resigned, newly joined etc. during the audit period not provided to audit. Hence, the payment of these workers according to their working days cannot be cross verified by audit.
2. Honorarium payment recommended to HQ for the month Feb. 2019, it has been noticed that excess payment of Rs.10216/- has been recommended to Ms. Gayatri, worker of AWC number 35 on a/c of pending maternity payment for Oct. 2018 but on checking of Oct. 2018 recommendation of honorarium to worker, complete payment for the maternity period including to month of Oct. 2018 has been recommended to HQ. Hence it seems that overpayment of Rs. 10216/= has been recommended excess.
3. The pay of some worker have been paid/recommended for payment for less number of working days but no attendance register of workers have been provided to audit. Further, in some cases, number of working has also not mentioned in the recommendation of honorarium for payment to workers (Example workers honorarium for April 2017). Hence, it can not be cross-checked by audit.

HOO may explain the above irregularities and may verify the payment made to workers from concerned DDO against recommendation of ICDS Project Dabri during the month. In case excess payment made by the DDO, may recover the overpayment amount after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

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**Subject** :- irregularities in payment of Honorarium to Anganwadi Helper

According to the order No. F-76(Misc.)/DWCD/ICDS/2008-09/7909 dt. 13/6/2016 issued by Department of Women & Child Development, Govt. of NCT of Delhi, the rate of Honorarium are as under :-

SI No.	Category	Govt. of India Share month	State share per month	Total
1	Anganwadi Helper	1500	1000	2500

The above mentioned rates have been revised vide order No.76(250)/DWCD/ICDS/2017/Part File/17874-923 dated 31.8.2017 issued by Department of Women & Child Development, Govt of NCT of Delhi as per details below:-

SI No.	Category	Govt of India Share month	State share per month	Total
A	Anganwadi Helper	900	3939	4839

On test check of honorarium payment made to helpers/ recommended to HQ for payment, the following irregularities have been noticed :-

4. The records/information/order of the competent authority related to helpers who have been retired, transferred, resigned, newly joined etc. during the audit period not provided to audit. Hence, the payment of these workers according to their working days cannot be cross verified by audit.
5. The pay of some worker have been paid/recommended for payment for less number of working days but no attendance register of workers have been provided to audit. Further, in some cases, number of working has also not mentioned in the recommendation of honorarium for payment to workers. Hence, it can not be cross-checked by audit.

HOO may explain the above irregularities after due verification of facts and figure under intimation to audit.

~~P.P.~~

**PARA 11:-Non Production of Records**

**(Audit Memo No. 1 and 14)**

Non production of records.

1. Registers of receipt book
2. Budget control Register
3. Register of telephone bills.LTC/CEA/TA/Medical reimbursement/conveyance
4. Fidelity bond of cashier
5. Register of valuable and permanent Advance.
6. Contingency/ Advance Register
7. Files of all purchases..
8. File/list of unserviceable/condemned articles

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## TEXT AUDIT NOTE

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**TAN 1** - Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)

(Audit Memo No 2

Dated: 14/02/2020)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/ta/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above , the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the pay bill register it has been notices that following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.. some of the cases are as under :-

Sr. No.	Name & Designation
1	Renu Khatri , Supervisor
2.	Anjela Singh, Supdt.
3	Ravi Kant, Junior Asstt.

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.



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**TAN 2: Improper maintenance of Pay Bill Registers**

**(Audit Memo No 5**

**Dated: 14/02/2020)**

During the test check of pay bill registers of the audit period from 2016-17 to 2018-19, the following shortcomings have been noticed:-

1. Some upper columns i.e. Pay band/ Level, Service verified, NPS a/c number, whether spouse employed in Govt./Corp./PSU, date of transfer etc. have not been filled.
2. Index of employees has not been maintained in the PBR.
3. Pay fixation order of newly appointed official have not been available in PBR.
4. Abstract of Pay Bills (GAR-18) in the PBR has not been maintained. This should also be signed by the DDO.

Necessary steps may please be taken to update the PBRs at the earliest possible under intimation to audit.



**TAN 3:- Short coming in maintenance of Service Books.**

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(Audit Memo No 3

Dated: 14/02/2020)

During the test check of Service books maintained by the I.C.D.S. Project Dabri, Nirmal Chhaya Residential Complex, Hari Nagar, New Delhi, the following short coming has been noticed:-

1. **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. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year..

It is observed that the service books of the employees mentioned were not shown to the officials. Some of the cases are as under :-

S.No.	Name and Designation of the official
1.	Ms. Renu Khatri, Supervisor
2	Sh. Ravi Kant, Junior Asstt.

2. Nomination papers of the above mentioned employees and first page of service of Sh. Ravi Kant, Junior Asstt. have not been signed by the HOO.
3. In the family details of Ms. Renu Khatri, Supervisor, the name of father, mother and father in law, mother in law have been included while according to rule

The HOO may get the service books of the employees competed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

(R. J. Singh)

TAN 4:- Various irregularities in Cash Book

(Audit Memo No 16

Dated: 20/02/2020)

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On scrutiny and test check of the cash book of the I.C.D.S., the following irregularities have been detected: -

1. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

"Certified that Cash amounting to Rs. ----- (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."

But it has been found that either such a certificate has not been recorded or not recorded in proper language according to rule which is irregular.

2. No register of Receipt Book of TR 5 is maintained/ shown by the office to audit.
3. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. But no such certificate has been given in the cash book.
4. Entry dt. 5/4/16 has been entered in cash book after 28/4/16. Further cash book has not been closed daily in the month of April 16 and June 16.
5. No details of disbursement of cash has been entered in cash book. Consolidated amount of voucher has been entered as disbursement. (Example Transaction dt. 28/4/16, 27/6/16)

Necessary action may be taken to rectify the above irregularities/update the cash book accordingly after due verification of facts and figure under intimation to audit.

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**TAN 5:- Deficiency in paid Bills/vouchers**

**(Audit Memo No 14**

**Dated: 20/02/2020)**

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According to the Instructions contained under rule 59 of the R & P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers. — (1) Every voucher must bear a pay order signed or initialled 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.

But on scrutiny and test check of bills/vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

The HOO/DDO may follow the instructions as per R & P Rules cited above.

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**TAN 6:- Irregularities in the Stock Register**

(Audit Memo No 17

Dated: 24/02/2020)

On scrutiny/test check of the Stock Register which are made available to audit, the following irregularities have been detected:

**A- Consumable stock register**

1. Some non consumable item has been shown in consumable stock register and shown as issued and balance shown Nil which is irregular. (Example Mat P-38, Curtains P-40)
2. A new consumable stock register has been started in 2017-18 while no closing stock of previous stock register have been brought forwarded in new register.
3. No Physical verification of stock has been carried out annually during the audit period 2017-18 and 2018-19 while it should be physically verified once in a year.
4. A number of cutting have been noticed in stock register which are not attested by the In-charge. (P- 22,38,42 etc. In consumable stock register)
5. Overwriting and use of fluid have been noticed in stock register which is irregular. (P- 1, 5,13 )
6. No alphabetically index has been made in the consumable stock register.
7. No indent of demand against which stock shown as issued have been produced to audit. Hence, it cannot be cross checked.
8. In some cases in the stock register, the date of issue of goods has not been mentioned. ( Example P-35,36,37)

**B- Non Consumable stock register/Property Register**

1. No Physical verification of stock has been carried out annually during the audit period while it should be physically verified once in a year.
2. Overwriting/ use of fluid have been noticed in stock register which are not attested by the Incharge. (P-8)
3. No alphabetically index has been made in stock register
4. No indent of demand produced to audit against which non consumable items have been shown as issued in the stock register. Hence, it cannot be cross checked.
5. In some cases in the stock register, the date of issue of goods, source of procurement, amount etc. has not been mentioned. (P-8,11)
6. Entry in stock register has not been initialled by Storekeeper/Incharge. (P-8)
7. Cumulative balance of non consumable items have not been shown in the stock register. (P-12)

HOO may take necessary action to rectify the above irregularities after due verification of facts and figure under intimation to audit.

P.P. Singh

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**Part-II**  
**CURRENT AUDIT REPORT**  
**(2019-2023)**

**Para-01 (Ref. Audit Memo No: 05 Dated: 30/06/2023)**

**Sub:- short deduction of License Fees.**

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order no.F4(1)/Mise/PWD/A-11/2004/PF/10039-81dated16/07/18 and order No.F4 (1)/Mise/PWD & H/A-11/2004/PF/84948588 DATED 08/10/2020, the flat rate of License fee for the various types of Government(General Pool) Residential Accommodation have been revised from to Rs.370 to Rs.470/- and Rs.560/-w.e.f.01-07-2017 and 01-07-2020 respectively.

During the test check of Pay Bill register of **ICDS, Project Dabri, Nirmal Chhaya Complex, Jail Road, New Delhi** for the period 2019 to 2023, It was observed that there is a short deduction of License fee @ Rs.20/- P.M. in respect of Sh. Vinod Sarswat, CDPO. The details of recovery to be made from the officer is given as under:

S. No.	Name of Official S/Sh. /Ms.	Rate of Licence Fee per month (Rs.)			Period of short recovery/ Months
		Due	Deducted	Balance Due	
1.	Vinod Sarswat, CDPO.	470 (1/2023)	450 (1/2023)	20/-	01/23 onwards

The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officers/officials and deposited into govt. account under intimation to the audit. Other similar cases may also be reviewed, if any, and the recoveries be made accordingly under intimation to the audit.

**Para-02 (ref. Audit Memo No: 06 Dated: 03/07/2023).**

**SUB;- Short deduction of Income tax for Rs.9,107/-.**

As per Income Tax Act the payment on account of 10 days Leave encashment along with LTC and the payment of Children Education Allowance paid to the official during the year is to be taken in to account for calculation of Income Tax on salaries.

Whereas, during the audit of the records of ICDS, Project Dabri, Nirmal Chhaya Complex, Jail Road, New Delhi for the year 2019-23 it was noticed that the the followings payments were not taken in to account for calculation of Income tax.

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S. No.	Name of Official	Financial Year/ Bill No. & Date	Payment Type	Amount Paid (Rs.)	Income Tax due(Rs.)	Cess Due(Rs.)	Recovery due(Rs.)
1.	Smt. Anjela Singh, CDPO	2019-20/ LE-07 04/06/19	Leave Encashment with LTC	16786/-	3357/-	134/-	3491/-
2.	Smt. Anjela Singh, CDPO	2019-20/ TF-24 dt. 04/09/19	CEA	27000/-	5400/-	216/-	5616/-
<b>Total</b>							<b>9107/-</b>

The Head of Office has to inform the official to deposit the above said amount of income Tax and submit the detail of payment to the department for further submission to the audit.

**Para-03 (Ref. Audit Memo No: 07 Dated: 03/07/2023)**

**Sub:- Overpayment of Rs.1,399/-on account of LTC claim.**

during the audit of the records of ICDS, Project Dabri, Nirmal Chhaya Complex, Jail Road, New Delhi for the year 2019-23 it was noticed that Smt. Anjela Singh, CDPO has claimed the train fare for 02 persons only for visit from Delhi to Udaipur and back and submitted the train tickets for journey of 03 persons. While restricting the claim the full amount of ticket was paid to the official. Thereby, an amount of Rs.1,399/- was paid in excess of the amount due on LTC claim in respect of Smt. Anjela Singh, CDPO as per details given below:

S. No.	Name of Official	Financial Year/ Bill No. & Date	Payment Type	Amount Due (Rs.)	Amount paid (Rs.)	Recovery due(Rs.)
1.	Smt. Anjela Singh, CDPO	2019-20/ LE-06 04/06/19	LTC claim	5,190/-	6,589/-	1399/-
<b>Total</b>						<b>1,399/-</b>



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The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officers/officials and deposited into govt. account under intimation to the audit. Other similar cases may also be reviewed if any, and the recoveries be made accordingly.

**Para-04( Ref. Audit Memo No.08 Dated: 05/07/2023)**

**Sub:- Under Registration of beneficiaries.**

As per chapter IV of the manual of ICDS, the main aim of the department 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 Anganwadi workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

On scrutiny of the records and information provided by the ICDS regarding survey of population/registration thereof by the Anganwadi Workers/Supervisors for the audit period 2019-2020, 2020-21 2021-22 & 2021-23 revealed that the number of beneficiaries registered with the Anganwadis are far below than the beneficiaries identified, the details are as under:-

Financial Year	Category	Number of Beneficiaries Surveyed/ identified	Number of beneficiaries Registered	Actual number of beneficiaries enrolled	Remarks
2019-20	Pregnant Ladies	19918	15462	10544	
	Children 7 month to 6 years	54628	50223	38666	
	Sabla	nil	nil	nil	
2020-21	Pregnant Ladies	20554	16843	13237	
	Children 7 month to 6 years	61413	59814	48566	
	Sabla	nil	nil	nil	
2021-22	Pregnant Ladies	19876	17047	15133	data not added for month of feb 2022 because workers on strike
	Children 7 month to 6 years	69296	65756	58205	
	Sabla	nil	nil	nil	
2022-23	Pregnant Ladies	19788	16671	12825	
	Children 7 month to 6 years	66769	62438	48628	
	Sabla	nil	nil	nil	



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.

The CDPO, Dabri may look the matter reasons for less registration with reference to beneficiaries identified and for not taking follow action in view of this result and report to the audit.

**Para-05 (Ref. record momo No. 01 dt. 30.06.2023 and Para 02 of 2011-16 and Para-11 of 2016-19).**

**Sub:- Non- Production of record.**

During the audit of the ICDS, Project Dabri, Nirmal Chhaya Complex, Jail Road, New Delhi for the year 2019-23 the administration could not submit the various records for the period of audit, neither the record under the NPR for the previous audit periods could be submitted. Therefore, the para is consolidated and taken afresh. The details of NPR are as under:-

**S. No. Record not produced.**

1. Unserviceable store record (2011-16)
2. Rent/electricity/water/Telephone Bills register. (2011-23)
3. TR-5(GAR-6) Stock register & Issue register (2011-2023).
4. service postage stamp register (2011-2023).
5. Budget control register (2016-23)
6. Fidelity Bond (2016-19)
7. Register of Valuables (2016-23)
8. Files/List of unserviceable/condemned articles (2016-23).
9. Stock register for immovable properties (2019-23).

**(ANAND KUMAR GUPTA)**  
**Inspecting Audit Officer**  
**Audit Party No. XXXII**

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**PART-III**  
**TEST AUDIT NOTE**  
**(2019-20 to 2021-23)**

**TAN-01 (Ref. Audit Memo No: 03 Dated: 30/06/2023).**

**Subject:- Improper maintenance of Service Books.**

During the test check of service books, the following shortcomings have been observed:-

**(1) Service book to be shown to the officials every year**

SR -202 stipulates that Service books are required to be shown to the official every year and his /her signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to the officials as there was no signature of the official obtained in the service books of Sh. Ravi Kumar, Jr. Asstt. And Sh. Vinod Sarswat, CDPO.

**(2) Attestation of Bio-data**

The particulars and the photograph of Govt. Servant at the first page of service book should be attested by the Competent Authority. But the same has not been followed in both the service books.

**(3) Hometown**

**(4)** As per SR 199, GIO (9), the declaration of hometown submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in both the service books.

**(5) Medical fitness Examination certificate:** As per rule, The entry for Medical fitness is to be made in the service book of the government official whereas, there is no entry for Medical examination is made in the service book of Sh. Vinod Sarswat, CDPO.

**(5) PRAN number not mentioned.**

PRAN number of both the officials are not mentioned at the first page of service books .

Reasons for the above discrepancies may be reviewed and records be updated.

**TAN-02 (Ref. Audit Memo No.4 Dated: 30/06/2023).**

**Subject:- Improper maintenance of Pay Bill Register**

During the test check of pay bill registers of the audit period from 2019-23, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR



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2. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified even by writer and supervising authority.
3. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/Level, Govt. Residence occupied/unoccupied, GPF withdrawal/advance and other information of employee etc. have not been filled.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
5. Fluid has been used for correction which is irregular.
6. Index of employees has not been maintained in the PBR.
7. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
8. Abstract of pay bills has not been prepared.
9. In a number of cases, Pay fixation order of newly joined official has not been attached in the PBR.

Reasons for improper maintenance of PBR may please be reviewed and necessary steps may please be taken to update the PBR at the earliest possible under intimation to audit.

**(ANAND KUMAR GUPTA)**  
**Inspecting Audit Officer**  
**Audit Party XXXII**