

28

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

**Subject:- Internal Audit report on accounts ICDS Shakarpur, NPS Building, 3<sup>rd</sup> Floor, Mayur Vihar Phase-I, Delhi-110091 for the audit period 2020-21 to 2021-22.**

**INTRODUCTION**

The Internal Audit Report of the accounts of office of the **ICDS Shakarpur, NPS Building, 3<sup>rd</sup> Floor, Mayur Vihar Phase-I, Delhi-110091 for the audit period 2020-21 to 2021-22** which was conducted by the field Audit Party No XII comprising of Smt. Monika Dhingra, IAO and Sh. Deepak Kumar, Sr.Asstt.(Transferred from this department w.e.f 13.07.22) The audit was conducted w.e.f. 06.07.2022 to 20.07.2022 (11 working days)

**AIMS AND OBJECTIVES**

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

**Service of ICDS**

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

**Details of H.O.D/H.O.O/D.D.O/Cashier**

The following officials have served as Head of Department/ HOO/DDO/Cashier/Store Keeper/Care Taker during the Financial Year 2020-21 and 2021-22 :-

**1. List of HOO:-**

S.No.	Name	From-To
1.	Mrs. Swati Sharma	01/04/2020 to 14/10/2020
2.	Mrs. Sapana Goel	23/10/2020 to 31/03/2022

**List of CDPO:-**

S.No.	Name	From-To
1.	Mrs. Vimla Kumari	01/04/2020 to 31/03/2022

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## 2. List of DDO:-

S.No.	Name	From-To
1.	Mrs. Swati Sharma	01/04/2020 to 14/10/2020
2.	Mrs. Sapana Goel	23/10/2020 to 31/03/2022

## 3. List of Cashier: - No Cashier.

S.No.	Name of Minister Staff	Designation	From – to
1.	Mrs. Sangeeta	LDC (Outsourced)	02/08/2021 to 25/10/20

## Budget Allocation and Expenditure (in Rs.)

Year	Budget Allocated	Expenditure Made	Balance
2020-21	17841380	17142548	698832
2021-22	25143559	24816493	320766

## Vacancy Position of staff

Group (A B C)	Sanction Post	Filled Post	Vacant Post
B	02	01	01
C	06	04	02

## Statutory Audit

Statutory audit of office of the ICDS Shakarpur, NPS Building, 3<sup>rd</sup> Floor, Mayur Vihar Phase-I, Delhi-110091 has been conducted by the office of A. G. (Audit) till March 2017.

## Maintenance of Records.

The maintenance of records of office of the **ICDS Shakarpur, NPS Building, 3<sup>rd</sup> Floor, Mayur Vihar Phase-I, Delhi-110091** for the audit period 2020-21 to 2021-22 was found satisfactory subject to observation made in current audit report and in test audit notes.

28

**Old Audit Report: -**

There were 11 old outstanding paras with the recovery of 52189/- and same have been incorporated in the current audit report. Details are given below:-

S.N	Year	Total Para's	Total Recovery	Para settled	Para No of Settled para's	Outstanding Para's with para No.	Balance Recovery
1	1990-97	03	331	NIL	-	3,4,8	331
2	1997-05	04	-	NIL	-	2,3,4,6	-
3	2017-20	04	51858	NIL	-	1 to 4	51858

**Current Audit Report (Audit Period 2020-22)**

During the course of current audit 01(A to D) & 02 (A to G) audit record memos and 11 observation memos were issued highlighting various irregularities involving Rs.24080/- recovery. In compliance of Audit Memos, the department has submitted replies of audit memos which were examined and after careful examination, 03 audit memos were settled with the recovery of Rs. NIL/- and the remaining 07 observation memos converted into 03 Paras (Memo no. 11 merged with memo no. 03) and 04 TANs. The aforesaid Paras incorporated in the current audit report- Part-II.

**Details of Current Recovery (Audit Period 2020-2022)**

Memo No.	Total Recovery in Rs.	Amount Recovered	Balance
10	24080	NIL	24080

The internal audit report has been prepared on the basis of the information / records furnished and made available by HOO, the ICDS Shakarpur, NPS Building, 3<sup>rd</sup> Floor, Mayur Vihar Phase-I, Delhi-110091. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.



(Monika Dhingra)  
I.A.O., Audit Party No.XII

Directorate of Audit

C-Wing, Level-4, Delhi Sachivalaya,  
New Delhi - 110 001

Bhagidari

दिल्ली सरकार  
Govt. of NCT of DELHI

25

## List of Para (Order by Audited Year &amp; Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Shakarpur, School for deaf & Dumb, Phase-I, Mayur Vihar, Delhi (1992/17)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1990	1997	3		Irregular Reimbursement of full pay allowances to para medical staff of MCD	O	0
2	1990	1997	4		Non REcovery of interest on Scooter	O	331
3	1990	1997	8		Irregular Reimbursement of full pay allowances to para medical staff of MCD	O	0
4	1997	2005	2		Irrgular re-imbusement of pay and allowances to Medical and para-Medical Staff of MCD	O	0
5	1997	2005	3		Contingent bill	O	0
6	1997	2005	4		In Fractious expenditure	O	0
7	1997	2005	6		SNP Stock Register of Supervisors and Anganwadi Workers	O	0
8	2017	2020	1		Shortcoming in Cash Book	O	0
9	2017	2020	2		Irregularity in TDS Deduction	O	51858
10	2017	2020	3		Non observance of codal formalities	O	0
11	2017	2020	4		Non production of Record	O	0

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

[Back](#)

PART - I

1990-97

- 2 -

(10) change of surname after marriage: In service books and records of Smt. Sarej Surti and others, her name has been changed without any proper authority. There is no order/entry in her Service Book which is irregular. As per Govt. of India, Ministry of Personnel & Training O.M. No. 19016/2/87- Estt.(a) dated 12.3.87, the procedure laid down therein has to be gone through if the female Govt. servant desires a change in her surname after marriage. Necessary may please be done under intimation to audit.

PARA No-1

PARA No. 3

(Ref. Memo No. 5 dated 1.2.95)

sub: Irregular reimbursement of full pay & allowances to para medical staff of MCD.....

While checking the bills/vouchers, it has been observed that ICDS Shakarpur has been reimbursing full pay & allowances to the para medical staff of MCD viz. LHVs etc. partly engaged for health check up, Immunization etc. of the children and mothers of the poor families living in slums & Jhuggi clusters of the Shakarpur area under CDPO Shakarpur on the basis of sanction issued by the Dto. of Social Welfare from time to time. During 1992-93 & 1993-94, a sum of Rs.71,690/- has been reimbursed by the CDPO Shakarpur on account of pay & allowances including pension contribution. The office was asked to provide terms & conditions for engaging MCD employees so that the justification of these reimbursement could be ascertained but they were not able to furnish any agent reply in this regard. In absence thereof the following observations are made:

1. Since the officials are not whole time employees of the Deptt., the payment of full pay & allowances is irregular. As the Deptt. has been engaging them partly on selected days they are to be reimbursed their pay & allowances on proportionate basis.
2. Since ICDS are on going project desirability of recruiting paramedical staff under D.H.S. may please be considered for smooth functioning and control over them either on contract basis or regular staff as may be considered appropriately.

This may please be brought into the notice of higher authorities.

PARANB2  
P.R. No. 34

(Ref. Memo No. 7 dated 2.2.95)

Sub: Non-recovery of interest on scooter/motor-cycle advance.

While checking the P.R., it has been observed that as per entry on page No. 3 pertaining to Sh. R.L. Adhalakha, UDPO a balance amount of Rs. 9,500/- on account of scooter/Motorcycle advance is stated to be recovered in 19 instalments at the rate of Rs. 500/- p.m. accordingly a monthly recovery of Rs. 500/- has been made from the pay of Sh. Adhalakha, UDPO from 1/92 to 7/93. Thereafter the interest accrued on the advance was to be recovered which has not been recovered so far. The circumstances under which the interest has not been recovered from the officer may please be intimated.

In absence of relevant record viz. FLO issued by previous office, it could not be ascertained as to when and the extent of advance was paid to the officer. However, presuming that he was sanctioned an advance of Rs. 10,000/- in 11/91 and one instalment of recovery of Rs. 500/- in 12/91 the interest at the rate of 9.5% per annum applicable in the cases in 1991-92 on that basis works out to be Rs. 831/-. Since this is a provisional recovery, the actual amount based on records in this regard may please be worked out in consultation with the P.O concerned and recovered.

The result may be intimated to unit accordingly.

P.R. No. 5

(Ref. Memo No. 8 dated 2.2.85)

Sub: STOCK REGISTER

During the course of audit of stock Registers (consumable & non consumable) including Dietary items, it has been observed that the physical verification of stores of general & dietary items has never been conducted since inception of the I.D.D. Chakrapur Project. As per Rule 116(1) of MFR, the physical verification shall be made at least once in every year under rules prescribed by the Head of Department subject to such general directions as may be issued by the concerned Department of the Central Govt. or the Administrator, as the case may be. In the absence of any physical verification of stores, the correctness of the articles/items available in the stock could not be ascertained. Hence the physical verification of stores may please be got conducted at regular intervals as prescribed in the rules and shown to the next audit party.

PARA No 3  
PARA NO. 3

(REFERENCE MEMO NO.3 dated 6.11.97)

SUBJECT : IRREGULAR REIMBURSEMENT OF FULL PAY  
AND ALLOWANCES TO PARA MEDICAL STAFF  
OF M.C.D.

During the course of audit and while the checking of bills/vouchers, it has been observed that ICDS, Shakarpur, has been reimbursing the full pay and allowances to the para medical staff of M.C.D., viz., Lady Health Visitor, etc, partly employed for health check up immunization in slums & jhuggi clusters of the Shakarpur project area under CDPO Shakarpur on the basis of sanctioned issued by the Dte. of Social Welfare from time to time. As per records produced to audit, during the period Sept, 95 to November, 96 a sum of Rs.73748/- has been reimbursed by the CDPO, Shakarpur on account of pay and allowances of the para medical staff. The office was asked to provide the terms and conditions for engaging MCD employees so that the justification of these reimbursement could be ascertained. But no such information was furnished to audit in the absence of which the following observation are made:

1. Since the officials are not whole time employees of the Deptt. The xxx payment of Full pay and

allowances is irregular, as the Depptt has been engaging them partly on selected days, they are to be reimbursed their pay and allowances on proportionate basis. Though this was pointed out by the previous audit party, no action taken in this regard is shown to audit.

2. The details of payment made, if any, for the period 4/94 to 8/95 are not provided to audit. It may be clarified to audit whether any reimbursement of pay and allowances was made to M.C.D. for the said period. If so the details may be furnished to audit.

The above observation may be brought to the notice of higher authorities and action taken in this regard be intimated to audit.

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PARMs 4  
24  
Para No. 2

1997-2005

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12/10 20

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Audit Memo No.10

Sub: Irregular re-imburement of Pay and allowances to Medical and Para-Medical staff of MCD.

ICDS Shakarpur was found paid an amount of Rs.4,07,008/- to Municipal Corporation of Delhi vide CB No.155 dated NIL on account of re-imburement of pay and allowances to Medical and Para-Medical staff of MCD for the period from March, 1997 to November, 1998. It was found that in token of this payment a receipt for Rs.4,07,008/- attached with the C. Bill but the receipt does not show as to which Zone on MCD the payment was made to of the authority who received the payment. Clarification sought was not provided by the department.

Further, during the payment period from March, 97 to November, 98 payments to one LHV were found newly included from the month of January, 98. Necessary sanction/orders from competent authority for this inclusion sought by audit have not been provided to by the department.

As requisitioned by the previous audit, the department was once again requested to provide the details of the Project, such as write-up the scheme, Terms & Conditions/instructions from GOI for the engagement of Medical/Para-Medical staff of MCD and their re-imburement of Pay & allowances, sanctioned strength of Medical/Para-Medical staff to be deployed from MCD alongwith a certificate to the effect that these officers/officials of MCD were actually performed their duties during the period for which re-imburement has been made. The department has not provided with the details as requisitioned above.

~~PARA No 5~~  
Para No.3

(12) (5) etc 19  
(10) (66)  
Audit Memo No.11

Sub: Contingent Bills.

During test check/scrutiny of contingent bills, the following irregular expenditure was found incurred by the department.

- (a) Vide C. Bill No.48 dated NIL for the year 2001-02, an amount of Rs.240/- was found paid to Sh.Giriraj Singh, Driver against Vr/Bill No.2598 dated 31.7.2001 of M/s. Monex Drycleaners, in favour of DO (East), towards expenditure incurred by him for dry cleaning of seat covers etc. of vehicle No.DL 2CH 6119. As this vehicle does not pertain to ICDS and the bill is in favour of DO (East), the expenditure incurred is irregular and needs regularization from competent authority.
- (b) Vide CB/73 dated NIL of 2002-03 incurred an expenditure of Rs.490/- towards repair of vehicle No. DL IA 1107 (Driver: Sh. Sudesh Kumar) through M/s. Kashyap Automobiles vide their Vr. No.8644 dated 2.11.02 in favour of DO (East). As both, the vehicle as well as the voucher against which the payment was made does not pertain to ICDS Shakarpur, this expenditure is irregular.
- (c) Again, vide CB/122 dated NIL of 2002-03, an amount of Rs.2247/- were found incurred by the department towards repair/maintenance of Vehicle No.DL IA 1107 vide various vouchers in favour of DO (East) which is irregular to the reasons as explained above.

All the expenditure pointed out above needs regularization from competent authority.

~~PARA No. 6~~  
Para No. 4

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Audit Memo No. 13

Sub: In fracious expenditure.

One post of Driver is sanctioned to ICDS, Shakarpur and against which a Driver is found drawing Salary, OTA and other allowances during the audit period from the budget of ICDS whereas, the vehicle allotted to the Project was found retained in the Head Quarters. In addition to the pay & allowances, OTA etc to the driver, the Project is also incurring the expenditure on POL and maintenance for this non-utilizing vehicle. The department also failed to produce the log book and history sheet of the vehicle on which expenditure are being incurred. Non-utilization of vehicle indicates that the project can run without a vehicle smoothly. As such, audit is of the opinion that the services of the driver drawing salary from ICDS Shakarpur may be transferred to where the incumbent is physically performing duties or where it is required which will help to reduce the overall expenditure of the project on salaries as well as contingency.

Para No. 5

Audit Memo No.

Sub: Service Book

Service book of the following officials were found incomplete for want of the following entries for the period mentioned against each.

1. Ms. Zubeda Begum, Supervisor : Entry regarding sanction of Earned Leave after the period 23.2.1996.
2. ~~Sh. S. K. Gupta, UDC~~ : Service verification for the period from 24.12.82 to 22.4.1983.

*Settled*

Service Books of the above officials may be completed as shown above and compliance shown to next audit.

Sub: SNP Stock Registers of Supervisors and Anganwadi Workers.

Test check of the SNP Stock Registers maintained by the Supervisors and Anganwadi Workers for Receipt and issue/distribution of Supplementary Nutrition to the beneficiaries revealed the following irregularities.

- (1) The Supervisors on receipt of SNP materials from Head Quarters are in the habit of not showing the received quantity in full and date of receipt of materials in their respective stock registers which is irregular and makes further checking of the distribution difficult.
- (2) The Supervisors/Anganwadi workers have not recorded the quantity of nutrition to be distributed to each beneficiary in their respective stock registers.
- (3) Page counting certificate on the stock register maintained by the Supervisors and Anganwadi Workers were not dully authenticated by CDPO.
- (4) The CDPO has not checked the correctness of entries in the stock registers regarding materials received by the Supervisors from HQ and its distribution to Anganwadi Workers and further distribution to beneficiaries at random.
- (5) It has been generally observed that the stock registers of Supervisors and Anganwadi Workers are not properly maintained as several overwriting and cuttings were found which have never been attested/authenticated by superiors/competent authority as the case may be. This may be avoided in future and every cutting is to be attested/authenticated.

In addition to the above, the following irregularities were also found in the receipt and distribution of stock.

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~~PARA No 7.~~

2001-02

- (a) Smt. Beena, Supervisor, as per entry in the main SNP Stock Register page No.45, received 6800 kg coconut biscuits on 10.9.01 whereas in page No.157 of Supervisor's Stock Register shows this receipt and its further distribution to Anganwadi Workers as 5600kg biscuits i.e 1200 kg short of actual quantity received.
- (b) As per Main SNP register page No.45 Smt. Beena, Supervisor received stock of 4500 kg coconut biscuits on 1.8.01 but found entered/taken into account in the Supervisor's stock register at page No.154 as 4750 kg i.e. in excess of the actual quantity received and distributed the stock accordingly amongst Anganwadi Workers.
- (c) On 30.5.01 Smt. Beena, Supervisor received 5260 kg Salty Biscuits as per main SNP register where as found distributed vide page 152 to 153 5280kg i.e. 20kg excess. This needs clarification.
- (d) As per SNP main Stock Register page No.62 Smt. Beena, Supervisor received 672 pkts of Fruity Bread on 24.14.01 but taken into account as 792 pkts in her register i.e. 120 pkts in excess of actual quantity received.
- (e) On 8.1.02, 957 pkts of bread received by Smt. Beena, Supervisor as per main SNP register but taken into account in her register at page 48-59 as 812 pkts. Further signatures of 5 Anganwadi Workers in token of the receipt of bread were not available in the stock register at page 49.
- (f) Smt. Vimla, Supervisor received 384 pkts of bread on 25.9.01 as per main SNP stock register page No.64 but accounted for in her stock register at page No.152 as 672 pkts as receipt and distributed further among the Anganwadi Workers. The source of excess receipt of bread and its further distribution needs clarification.
- (g) Smt. Vimla, Supervisor issued 24 pkts of bread to Anganwadi Workers as per her stock register but the stock register maintained by the Worker shows only

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st etc 16

23 pkts as received i.e. one pakt short. This needs clarification. !

2002-03

- (a) Smt. Beena, Supervisor received 9720 kg of Chana Murmura on 24.3.03 as per main SNP Register page No.10 but taken into account in her stock register as 9160 kg as per distribution shown in page No.218. Clarification of excess distribution of 110kg chana murmura and its source be explained to audit.
- (b) Smt. Vimla, Supervisor received 8690 kg of chana murmura on 24.3.03 as main SNP stock register page No.10 but found distributed 8800 kg as per entry at page no.287 of her stock register. Reason for excess distribution of 110kg chana murmura and its source of receipt may be explained to audit.

2003-04

- (a) On 11.12.03, Smt. Manorma, Supervisor was found received 5800kg biscuits as per entry at page No.19 of main SNP stock register but taken into her stock register and distributed only 3400kg at page 106 i.e. shortaccounting of 2400 kg biscuits.

Clarification in all the above observations be elucidated to audit and similar other cases may also be reviewed for necessary action.

Para No.7

Audit Memo No.1

Sub: Non Production of Records.

The department has not produced the Contingency Register which may be maintained and produced next audit party.

~~Signature~~  
(N.P. GAUR)  
I.A.O

PART - II

CURRENT AUDIT REPORT  
(2015-2017)

PARA NO.1 Short recovery of License fee amounting to Rs. 14697/-  
(Ref. Audit Memo No. 82 dated: 13/06/2017)

As per Order No.F.4(1)/Misc/PWD/Allot/2004/3496-3500 dated 27.07.2012 and No. F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10.03.2014 issued by Allotment Branch, Public Works Department & Housing, GNCTD, the flat rates of license fee and water charges for the various types of Delhi Govt. (General Pool) Accommodation have been revised time to time.

On scrutiny of Pay Bill Registers as well relevant recovery schedule of Licence fee, it revealed that license fee has not been revised w.e.f. 01.07.2004 and not deducting the water charges in respect of Sh. Khem Chand, LDC. Due to this short recovery of License fee and Water charges has been made as detailed below:

Name/Des./ address of the Employee	Period From To	Revised rates to be recovered		Amount already recovered		Amount of short recovery		Total Recovery
		License Fee	Water Ch.	License Fee	Water Ch.	License Fee	Water Ch.	
Sh. Khem Chand, LDC Q.No. 1268, Type I, Kalyanvas	(i) 01.07.2004 to 30.06.2012	880	089	87	0	1248	+ 864	2112
	(ii) 01.07.2012 to 30.06.2013	115	157	67	0	576	+ 1884	2460
	(iii) 01.07.2013 to 31.03.2017	135	157	67	0	3060	+ 7065	10125
Total						4884	+ 9813	14697

Recovery for short deduction of Rs. 14697/- towards License fee and Water Charges in respect of Sh. Khem Chand, LDC, as calculated above, may be made from the official after due verification and update the License fee and water charges from April 2017 onwards, under intimation to audit.

  
IAO  
Party No.VII

**Part-II**  
**Current Audit Report**

During the course of current audit, 13-Audit memo's including 06-record memo's highlighting various irregularities/short comings were issued raising recovery of Rs.51858/-. As per the reply/compliance shown, 2 memos were settled on the spot and dropped and balance 5 memos have been converted into 4 Paras (including 1 NPR) and 2 TAN which have been incorporated in the current audit report. The details are as under:

S. No.	Brief of the Para's	Amount to be recovered (Rs.)	Remarks
1	Shortcoming in Cash Book	-	Para No.01
2	Irregularity in TDS Deduction	51858	Para No.02
3	Non-observance of codal formalities.	-	Para No.03
4.	Non Production Record	-	Para No.04

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **I.C.D.S. Project Shakarpur** for the period 2017-20. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

Sr. Asstt.

  
AAO

IAO



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**PART- III**  
**CURRENT AUDIT REPORT**  
**(01.04.2017 to 31.03.2020)**

Para 1 8

(Memo No 10 dt. 28.09.2020)

**Subject:- Shortcoming in Cash Book.**

On test check of cash book during the audit period it was found that Smt. Vijay Bharti, CDPO has retired on 04.03.2020 vide order no. OS (Admin)/40/WCD/2011/27170-78 dt. 05.03.2020 issued by Department of WCD, Govt. of NCT of Delhi and smt. Swati Sharma, Suptd. (CDPO) has been declared as DDO/HOO w.e.f. 05.03.2020 vide order no. S(5)/Admin/wcd/08/ED/2759092 dt. 11.03.2020 issued by Department of WCD where as there was no handling over and taking over certificate was found made in the cash book.

Further the entries in the cash book were found by the new incumbent without taking charges from the retired DDO.

Compliance may be shown to the next audit.

Para 2 9

(Memo No 11 dt. 05.10.2020)

**Sub: Irregularity in TDS Deduction.**

As per section 194C of Income Tax Act, TDS @ 2% of the Bill Amount is to be deducted from the contractors/sub-contractors and deposited into Govt. Account whereas on the test check of the Vouchers paid to the contractor by the unit during the period 2017-18, it was observed that TDS to the tune of Rs. 51858/- has not been deducted from the contractor as mentioned below was made.

Bill. No. & Date	Amount	TDS Deducted	TDS Due	Balance
<b>2017-2018</b>				
26 (10/08/17)	456714	NIL	9134	9134
29 (05/09/17)	307208	NIL	6144	6144
32 (18/09/17)	236483	NIL	4730	4730
49(10/11/17)	449075	NIL	8982	8982
51(23/11/17)	262220	NIL	5244	5244
69 (21/01/18)	75055	NIL	1501	1501
70 (27/01/18)	127259	NIL	2545	2545
80(05/03/18)	223119	NIL	4462	4462
81(05/03/18)	329042	NIL	6581	6581
94(26/03/18)	61315	NIL	1226	1226
95(26/03/18)	65440	NIL	1309	1309
<b>Total</b>				<b>51858</b>

The above amount may be recovered from the concerned and deposited in the Income Tax Head under intimation to the next Audit .

Mw

Para 3 10

3/c 11

Memo No.13 Dt.:07/10/2020)

**Sub: Non-observance of codal formalities.**

On the test check of the record pertaining to the purchases of the unit during the Audit period it was found that no codal formalities were observed and also no separate purchase files are maintained by the unit.

Split Purchases for an amount less than Rs.25000/-on each occasion were made to avoid codal formalities like Stationary and etc were purchased as under:-

S.No.	Voucher No.	Bill no & Date	Items Purchased (Stationary)	Amount
1.	0	76 (03/03/18)	Beneficiary Register	16520
2.	0	78 (03/03/2018)	Survey Register	15340
3.	0	79 (03/03/2018)	Daily Dairy	7080
4.	0	83 (07/03/2018)	Slate	23400
5.	0	87 (19/03/2018)	Plastic Beads, Curriculum Book & Ball Plastic	22782
6.	0	CB-107 (04/03/20)	PMMVY Register & CBE Register	36219
7.	753 & 764	CB-108 (04/03/2020)	Anganwadi Board, Cap	40970
8.	453	CBV-119 (21/03/2020)	Stationary item	21840
S.No.	Voucher No.	Bill no & Date	Items Purchased (Refreshment)	Amount
1.	1 & 2	CB-109 (05/03/2020)	Refreshment	20750
2.	1 & 2	CB-112 (17/03/20)	Refreshment Box	6800
3.	453	CBV-119 (21/03/2020)	Refreshment Box	18200

All the above purchases were made under Rule 154 of GFR from open market instead of combining the requisition and inviting Tender so as to make more economical purchases.

The above purchases were not made through Gem but a certificate was enclosed with the Bill stating that the items are not available on Gem in all the cases whereas no proof was found.

The above purchases may be get regularized by obtaining Ex-post facto approval / Sanction from the competent authority.


Para 4 11

**Subject : Non production of Record**

The following Record has not been provided/maintained:-

1. Contingent Expenditure Register.
2. Purchase/ Tender Files.
3. Postal Stamp Register.

The above record may be provided to the next audit.

  
(Smt. M. Savithri)  
Inspecting Audit Officer  
Audit Party No. V

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**Test Audit Note**  
**(01.04.2017 - 31.03.2020)**

**TAN No. 01**

(Memo No. 08 dt. 28.09.2020)

**Subject:- Shortcoming in Pay Bill Registers.**

During the test check of the PBRs maintained by the I.C.D.S. Project Shakarpur, for the audit period 2017-18 to 2019-20 following shortcoming have been noticed:-

1. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
2. Detail of employees not filled in PBR.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Over writing/cutting are found in PBR and not attested by DDO.
5. GAR-18/Abstract of Pay Bill is not maintained and signed by the DDO.

Reasons for above discrepancies may be elucidated to Audit. The shortcoming mentioned above may also rectify under intimation to the next audit.

**TAN No.02**

(Memo No 12dt. 05.10.2020)


**Sub: Non-utilization of Funds under various Heads/Schemes.**

On the test check of the record of the ICDS Shakarpur Project for the year 2017-2020 it was observed that budget allotted under various heads/schemes are not utilized by the unit and the entire amount was lapsed:

S.No.	Head of Account	2017-2018		2018-2019		2019-2020	
		Budget Allotted	Expenditure	Budget Allotted	Expenditure	Budget Allotted	Expenditure
1.	2235-02-103-36-00-31 Lactating and Nursing Mother	2000	NIL	2000	NIL	2000	NIL
2.	2236-02-789-92-00-50-OC Sabla (SCSP)(CSS)	340000	NIL	40000	NIL	10000	NIL
3.	2236-02-789-91-00-50-OC Sabla (SCSP) (State Share)	750000	NIL	15000	NIL	10000	NIL
4.	2236-02-101-78-00-50 Sabla(CSS)	-	-	10000	NIL	10000	NIL
5.	2236-02-101-77-00-50 Sabla (State Share)	-	-	20000	NIL	10000	NIL
6.	2236-02-101-72-00-13 PoshanAbhiyan (State Share)	-	-	24000	NIL	-	NIL
7.	2236-02-101-73-00-13 PoshanAbhiyan (Center Share)	-	-	-	-	120000	NIL

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As the entire amount of the Budget was surrendered unutilized the very purpose of the Schemes has not been met out. The budget estimates prepared are not realistic. In future, care should be taken in making budget estimates.

  
for  
(Smt. M. Savithri)  
Inspecting Audit Officer  
Audit Party No. V

8

**PART II**  
**CURRENT AUDIT REPORT**  
**(2020-2022)**

**Para No. 01:- (A) Use of GeM while procuring goods and services by Departments in terms of Rule 149 of GFR, 2017.**  
**(Reference Observation Memo No. 03, dated:-12.07.22)**

As per Rule 149 of GFRs 2017, the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. In case a certain item is not available on the GeM portal, Purchase of goods costing above Rs.25000/- and upto Rs.250000/- on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department/e-tendering system as per GFR Rules 2017.

During test check of bills, it has been observed that all the e purchases have been made through open market instead of GeM. Elucidate the reasons for abovementioned discrepancy to the audit.


**(B) Discrepancies in Purchases.**

**(Reference Observation Memo No. 11, dated:-19.07.22)**

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

The details of some cases are as under:-

S.No	Bill No. & Date	Agency Name	Stationary Bill	Others Bills
<b>2020-2021</b>				
1	CB-29/19.12.20	DCCW	-	11434
2	30/19.12.20	DCCW	-	39406
3	45/03.03.21	DCCW	18324	-
4	61/30.03.21	DCCW	3245	-
5	52/30.03.21	DCCW	-	9894
6.	53/23.03.21	DCCW	-	46752
7.	31/19.12.20	DCCW	-	22238
8.	56/25.03.21	DCCW	31483	-
9.	51/15.03.22	DCCW	22278	-
10	55/25.03.21	DCCW	17110	-
11.	63/30.03.21	DCCW	42811	-
12	60/30.03.21	DCCW	15004	-
13	49/04.03.21	Ritesh & Co.	-	18880



14	57/27.03.21	-do-	-	1062
15	13/19.08.20	R.K. Traders	41948	-
16	35/07.01.21	DCCW	24974	-
17	46/26.02.21	DCCW	61007	-
		<b>Total</b>	<b>278184</b>	<b>149666</b>
<b>2021-2022</b>				
18	53/31.01.22	DCCW	34692	2183
19	49/11.01.22	DCCW	8863	-
20	47/11.01.22	DCCW	13257	-
21	54/31.01.22	DCCW	-	38208
22	64/20.03.22	DCCW	2263	-
23	63/25.03.22	DCCW	41696	-
24	62/25.03.22	DCCW	43362	-
25	16/07.07.21	DCCW	-	19656
26	15/07.07.21	DCCW	-	18522
		<b>Total</b>	<b>144133</b>	<b>78569</b>

The expenditure be got regularized from the competent authority and shown to the next audit.

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**Para No. 02:- Irregularities in hiring of anganwadis on rental spaces**

**(Reference observation Memo no. 06 dated 14.07.22)**

During the scrutiny of record pertaining to payment of rent in r/o Aangan Wadi centres under ICDS, Shakarpur, it is found that payment of rent per Aangan Wadi centre per month is ranging from Rs. 1000/- to Rs. 5000/- vide office order dated 07.05.2015 & 24/12/2019, F.No.13(2)/Misc./DONE/DWCD/2021-22/1376-77 dated-11/11/2021 depending on area of the centre and facilities like with or without toilet, drinking water and electricity facility.

1. But proof of ownership, proof of the area of the centre and rent agreement are not found in any of the cases excepting a Proforma of a certificate filled by the staff of the ICDS, as required by the Department of WCD vide office order dated 21/08/2014 .
2. Rents ranging from Rs. 1000/- to 5000/- as said above found to have been directly credited to the individuals through ECS but no receipt had ever been found to have been taken from such individual house owners in acknowledgement for the payment made by the Department i.e. ICDS, Shakarpur.

The above irregularities be rectified and shown to the next audit..



5

**Para No. 03:- Irregularities in Income Tax Records with recovery of Rs. 24080.  
(Reference observation Memo no. 10 dated 18.07.22)**

As per the reply of Memo No. 2.point no. 3 and thereafter the scrutiny of records of Income-Tax submitted by Ms. Neha Chaudhary, Supervisor, the observation of the Audit is here under :-

For availing the benefit of HRA Rebate, the official had to submit the following documents in the office well in time i.e. before the close of financial year 2021-2022.

1. Rent receipts( in original),
2. Rent Agreement(2021-2022), submitted in the office submitted well in time i.e. before the closing of financial year alongwith
3. Copy of ownership of the landlord.
4. NOC/Certificate of non-availing of same benefit by the spouse since the spouse is in Govt. Job.

As the official has not submitted the above mentioned documents well in time , the rebate on HOUSE RENT is irregular and not admissible.

A recovery of Rs. 24080/- be recovered from the official concerned and deposited into the govt. accounts under intimation to the audit.

**(Monika Dhingra)**

**I.A.O., Audit Party No.XII**



4

**PART III**  
**TEST AUDIT NOTE**  
**(2020-2022)**

**TAN No. 01:- Shortcomings in maintenance of Service Books.**  
**(Reference Observation Memo No. 01, dated:-11.07.2022)**

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

S.No	Name and Designation Sh./Smt./Ms.	Remarks
1.	Rajni, Supervisor	Incomplete Bio-data point no. 10, 11 & 12. No nomination forms and Form-3(Details of Family) and Home town declaration form not pasted in the service book.
2.	Neha, Supervisor	Incomplete Bio-data point no. 10,11 & 12. No nomination forms and Form-3(Details of Family) not pasted in the service book.
3.	Himanshi Singh, Supervisor	All the Nominations and Form-3 ( Details of family ) not found in the Service Book.
4.	Aakash, LDC	All the Nominations and Form-3 ( Details of family ) not found in the Service Book.

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 shortcomings be corrected and shown to the next audit and other Service books may also be reviewed at your own level to complete the same in a respect under intimation to audit.

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**TAN No. 02:- Under Registration of Beneficiaries**  
**(Reference Observation Memo No. 07, dated:-15.07.2022)**

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 2020-2021 to 2021-2022 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
2020-21	152153	93199	80653
2021-22	154908	121337	115657

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



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**TAN No. 03:- No. of SNP Supplies during the year 2020-21 to 2021-22.**  
**(Reference Observation Memo No. 08, dated:-18.07.2022)**

The Hon'ble Supreme Court of India on its order dated 7<sup>th</sup> oct 2004 in the case titled PUCI vs union India &ors. In writ petition (civil) No. 196/2001 had issued directions to all state Govt. and union territories for supply of supplementary nutrition (as per menu) supplement to children adolescent girls, pregnant and lactating women Under the ICDS projects for 300 days in a year.

On scrutiny of information/records provided by the department, it has been revealed that during the audit period the MNPO supplied the SNP meals for less than 300 days in a year. Details as under:-

S.NO.	Year	No. of SNP Supplied
1.	2021-22	286

Supply of SNP less than 300 days is violation of the Hon'ble Supreme Court direction and non compliance of supply order condition. Department should take steps to ensure uninterrupted supply of meal for 300 days in a year.

HOO be ensured to supply of SNP not less than 300 days as per the direction of the Supreme Court in the future.

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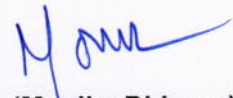
**TAN No. 04:- Deficiency in paid bills/vouchers.**

**(Reference Observation Memo No. 09, dated:-18.07.2022)**

According to the instruction 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 initiated 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 above deficiency be corrected and shown to the next audit.



**(Monika Dhingra)**  
**I.A.O., Audit Party No.XII**