

15/2

**DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT; I.P. ESTATE, NEW DELHI-110002**

**Sub: - Audit Report of ICDS, Project Bhati Mines, D-Block, Community Centre, Khanpur, New Delhi-110080 for the period from 2015-16 to 2021-22.**

**INTRODUCTION**

The I.A.R. on the accounts of the office of the ICDS Project Bhati Mines, D-Block, Community Centre, Khanpur, New Delhi-110080 for the period from 2015-16 to 2021-22 was conducted by field Audit Party No.XXIX comprising of Sh. Manoj Kumar, AO/IAO and Sh. Balkishan Shishodia, SO w.e.f. 02.05.2022 to 11.05.2022 (07 working days).

**AIMS AND OBJECTIVES**

The main function of the ICDS Project Bhati Mines, D-Block, Community Centre, Khanpur, New Delhi-110080 is to improve the nutritional and health status of children (0-6 years), pregnant women and lactating women along with nutritional health education and non-formal pre-school education. The schemes which provides a platform in the form of Anganwadi centres for providing all services under the scheme.

**CDPO/D.D.O/HOO**

The following officials have served as HOO/DDO/HOO during 2015-16 to 2021-22

**Head of Office**

Sl. No.	Name	Designation	Period
1	Ms. Munawar Sultana	CDPO/DDO/HOO	01.04.2015 to 06.06.2015
2	Ms. Neeru Mehta	CDPO/DDO/HOO	06.06.2015 to 02.03.2016
3	Ms. Shashi Bala	CDPO/DDO/HOO	02.03.2016 to 22.07.2016
4	Ms. Krishna Kumari	CDPO/DDO/HOO	22.07.2016 to 09.01.2018
5.	Ms. Manjula Kathuria	CDPO/DDO/HOO	09.01.2018 to 16.10.2019
6.	Ms. Shalini Puri	CDPO/DDO/HOO	16.10.2019 to 02.12.2021
7.	Ms. Neeru Gahlot	CDPO/DDO/HOO	02.12.2021 to till date

**Cashier**

Sl. No.	Name	Designation	Period
1	Ms. Jayanti Purbe	S.A.	01.04.2015 to 16.09.2019
2	Ms. Shaly Goshwami	S.A.	16.09.2019 to till date

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14/10

**Budget Allocation and Expenditure for the year 2015-16 to 2021-22**

PLAN	ALLOTTED (In Rs.)	EXPENDITURE (in Rs.)	BALANCE (in Rs.)
2015-16	24,951,000	23,975,486	975,514
2016-17	23,806,000	21,041,770	2,764,230
2017-18	15,715,000	8,486,212	7,228,788
2018-19	12,981,000	11,401,348	1,579,652
2019-20	15,937,000	13,494,244	2,442,756
2020-21	17,310,210	12,426,798	4,883,412
2021-22	20,811,000	16,564,942	4,246,058

**STATUTORY AUDIT**

Statutory audit of the ICDS Project Bhati Mines, D-Block, Community Centre, Khanpur, New\_Delhi-110080 has not been conducted till date by DACR.

**VACANCY STATEMENT**

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1.	CDPO	1	1	0	
2.	Supervisor	4	2	2	
3.	Statistical Asstt.	1	1	0	
4.	LDC	1	0	1	
5.	Peon	1	0	1	
6.	Anganwadi Worker	105	105	0	
7.	Anganwadi Helper	105	105	0	
	<b>Total</b>	<b>218</b>	<b>214</b>	<b>4</b>	

**MAINTENANCE OF RECORDS**

The maintenance of records of ICDS Project Bhati Mines, D-Block, Community Centre, Khanpur, New\_Delhi-110080 for the period from 2015-16 to 2021-22 was found satisfactory subject of observations made in current audit report.




FORM-II M-8

(Referred to in Para 3.7.2)

Verification note on the compliance of old audit report of accounts of ICDS Project Bhati Mines, D-Block, Community Centre, Khanpur, New\_Delhi-110080 for the period from 2012-2015

(A) Old Audit Report (Details of old paras settled)

S. No.	Year	Para No.	Subject	Reason for Settlement/ Non settlement of para	Remarks
NIL					

(B) Details of Old Recovery

S. No.	Year	Para	outstanding Recovery	Amount Recovered	Balance to be recovered
NIL					



## PART 1B

### CURRENT AUDIT REPORT (2015-16 to 2021-22)

During the course of the current audit of ICDS Project Bhati Mines, D-Block, Community Centre, Khanpur, New Delhi-110080 for the period from 2015-16 to 2021-22, 12 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs.4,716/- out of these 01 Memo was settled along with recovery of Rs.4,716/-. Remaining, 11 memos (including 02 record Memos) have been converted into 03 Paras and 07 TANs with NIL recovery.


There is no old para was outstanding para. Hence, NIL report regarding old outstanding para has been incorporated in the current audit report.

#### Details of Current Recovery (Audit period 2015-16 to 2021-22)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Shortcomings in Bill register.	TAN-1	NIL	NIL	NIL
4	Purchases made outside GeM.	PARA-1	NIL	NIL	NIL
5	Short coming in maintenance of Service Books.	TAN-2	NIL	NIL	NIL
6	Improper maintenance of Pay Bill Registers.	TAN-3	NIL	NIL	NIL
7	Overpayment of Transport Allowance amounting to Rs.4,716/- to Ms. Afshana, Supervisor	SETTLED	4,716/-	4,716/-	NIL
8	Shortcomings in the Contingency Stock Register	TAN-4	NIL	NIL	NIL
9	Non accountable of goods worth Rs.71,965/-	PARA-2	NIL	NIL	NIL
10	Non-compliance of Hon'ble Supreme Court Directions.	TAN-5	NIL	NIL	NIL
11	Various shortcomings in Cash Book	TAN-6	NIL	NIL	NIL
12	Shortcomings in the Supplementary Nutritional Program (SNP) Stock Register and Beneficiaries attendance register.	TAN-7	NIL	NIL	NIL
		<b>TOTAL</b>	<b>4,716/-</b>	<b>4,716/-</b>	<b>NIL</b>

The internal audit report for the period 2015-16 to 2021-22 has been prepared on the basis of information furnished and made available by the ICDS Project Bhati Mines, D-Block, Community Centre, Khanpur, New Delhi-110080. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the ICDS.

  
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10/4

## PART II

# CURRENT AUDIT REPORT (2015-16 to 2021-22)

**PARA-1: -** Purchases made outside GeM.  
(Audit Memo No.:04

Dated: 04/05/2022)

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 office has continued to make purchases regularly from the local dealers in total violation of Govt. Guidelines even during 2017-18 to till date.

It has also been noticed that the ICDS has not registered itself with the GeM portal till date.

The CDPO/DDO may take necessary steps to comply with the directions of the Finance Department in true spirit.

**PARA-2:** Non accountable of goods worth Rs.71,965/-  
(Audit Memo No.9

dated:06/05/2022)

Scrutiny of contingency bills revealed that items purchased through various bills/vouchers have not been entered in stock register maintained by the ICDS, Bhati Mines which restricts audit to comment on actual purchases done by the Unit during audit period. Some of the instances are detailed below:

Bill No./date	Name of dealer	Name of item	Amount
CB-86 dt. 28.03.2022	SRK Infotech	Computer items	Rs.3,500/-
CB-70 dt. 30.03.2019	Kendriya Bhandar	Chatai (4 x 6)	Rs.24,948/-
CB-61 dt. 29.03.2019	Kendriya Bhandar (B.No.T1800225)	Stationery items	Rs.24,978/-
NIL	NCCF (272947 dt. 28.03.2016)	Rubber Balls, Rings	Rs.11,907/-
CB-85 dated 28.03.2022	Priya Printing Press	Banner and Board	Rs.4,300/-
NIL	Kendriya Bhandar (B1503982 dt. 23.03.2016)	Glass, Room freshner, All out, Dettol etc.	Rs.2,332/-
		<b>TOTAL</b>	<b>Rs.71,965/-</b>

HOO may take necessary action to ensure proper scrutiny of vouchers, maintenance of stock registers, verify entries of consumable and non-consumable items so that unnecessary accumulation of items could be avoided. Similar other cases may also be examined and get them entered in the respective stock registers.

8/1

**PARA-3:      Non Production of Record.**

During audit the following record has not been provided to audit, the same may be provided to next audit.

1. CEA Register
2. Telephone/Electricity Register
3. Long Term Advance Register.
4. Medical bill Register.
5. Property Register



7/10

**TEST AUDIT NOTE**  
**(2015-16 to 2021-22)**

**TAN-1: - Shortcomings in Bill register.**  
**(Audit Memo No. 03)**

**Dated: 04/05/2022)**

On test check of bill register for the period 2015-16 to 2021-22 maintained by ICDS Project Bhati Mines, D-Block, Community Centre, Khanpur, New Delhi-110080, the following deficiencies have been noticed: -

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Col. 5, 6, 7, 8 and 9 not filled; Col. 5, 6, 7, 8 and 9 should be completed for the audit period which is to be completed and get the signature of the DDO.
3. Col. No.10, 11 and 12 of the bill registers were also not filled wherein the cheque no./date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for keeping blank these columns may be furnished to audit.
4. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Over-writings:** - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

DDO may take necessary steps to maintain the Bill Register as per norms and also take necessary steps to remove above shortcomings.

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**TAN-2: - Short coming in maintenance of Service Books.**

(Audit Memo No.05)

Dated: 04/05/2022)

During the test check of Service books maintained by the ICDS, Project Bhati Mines, Community Centre, D-Block, Khanpur, New Delhi-110080, the Service Books of following staff have been test checked by the audit:-

1. Ms. Afshana, Supervisor
2. Sh. Vinay Kumar, Gr.IV

The following shortcomings have been noticed during the test check: -

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 her signature obtained. The Govt. Servant will ensure that her 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 her signature therein has been complied with in respect of the previous financial year. It is observed that the service books of the employee mentioned above was not shown to her.

2. Leave Account of above both officials have not been filled till date. Hence, leave account cannot be verified.
3. Service verification has been done upto 30.06.2021 in r/o Ms. Afshana and upto 31.10.2021 in r/o Sh. Vinay Kumar. Hence, HOO may be requested to complete the service verification.
4. Nomination of GPF, DCRG, CGEIS, Family Pension and details of family have not been pasted/entered in the Service Book of above mentioned officials.
5. Date of birth of Vinay Kumar, Gr.IV is mentioned in figure as 03.02.1986 but the same is mentioned in words as three Feb. nineteen ninety six which is irregular. HOO may make necessary correction after verification of record.

The CDPO/HOO may take necessary steps to get the service books of the employees completed and compliance be shown to next audit.

TAN-3:

Improper maintenance of Pay Bill Registers.

(Audit Memo No.06

Dated: 05/05/2022)

During the test check of pay bill registers of the audit period from 2015-16 to 2021-22, the following shortcomings have been noticed: -

1. Page counting certificate has been recorded in the PBR for the year 2015-16 to 2021-22.
2. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Alphabetically index of employees has not been maintained in the PBR.
4. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
5. There were cuttings and over-writings in the PBR which are not attested by the DDO/HOO
6. PBR entries have not been signed by the writer and DDO for the period 2015-16 to 2021-22.
7. GAR-18 was also not maintained

The DDO may take necessary steps to update the PBRs at the earliest possible and compliance be shown to next audit.

9

4/12

**TAN-4: Shortcomings in the Contingency Stock Register**  
**(Audit Memo No.08)**

**Dated:06/05/2022)**

During the test-check of Contingency Stock Register (only Consumable stock register is maintained), following shortcomings have been noticed: -

1. Page counting Certificate on first page is not given
2. Multiple stock registers (Consumable) have been maintained without closing previous one. Hence, stock/entries cannot be verified.
3. Item wise index was not maintained
4. Only Consumable Stock Register is being maintained whereas Non-consumable stock register should also be maintained.
5. Balance is not shown hence audit cannot verify the stock.
6. Annual Physical verification has also not been done.
7. Signature of writer and verification officer are also missing
8. During the scrutiny of stock register, it has also been noticed that recipient signature is also missing.
9. Multiple items were entered on single page and left blank pages between two items.
10. According to Rule 209(i) of GFR 2017, at the time of issue of good to internal divisions, the indenting officer requiring goods and materials should project an indent in the prescribed form for this purpose. While receiving the supply against the indent, the indenting officer shall examine, count, measure or weigh the materials as the case may be, to ensure that the quantities are correct, the quality is in line with the required specifications and there is no damage or deficiency in the materials. An appropriate receipt shall also be given to this effect by the indenting officer to the division sending the materials but this has not been done in almost all of the materials received or issued.

DDO may take immediate necessary action to rectify/update the cash book accordingly and compliance be shown to next audit.

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**TAN-5: - Non-compliance of Hon'ble Supreme Court Directions.**  
**(Audit Memo No.10**

**Dated: 06/05/2022)**

The Hon'ble Supreme Court of India in its order dated 07/10/2004 in the case titled PUC vs Union of 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 the basis of the above order, Deptt. Of Women & Child Development, Govt. of Delhi entered into a contract with MAHILA BAL UTHAAN AVAM KALA MANCH, Non-Profit Organization for uninterrupted supply of Supplement and to setup Self Help Groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of MAHILA BAL UTHAAN AVAM KALA MANCH, NPO.

On scrutiny of records of the distribution of SNP meal, it has been revealed that in the following years of Audit period the NPO and SHG supplied SNP meals for less than 300 days in a year: -

Sl.No.	Year	No. of days supplied
1.	2015-2016	280
2.	2016-2017	285
3.	2017-2018	285
4.	2018-2019	276
5.	2019-2020	282

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

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**TAN-6: Various shortcomings in Cash Book**  
(Audit Memo. No.11)

Dated:09/05/2022)

On scrutiny and test check of the cash book of ICDS Project Bhati Mines, Community Centre, Khanpur, New Delhi-110080 following irregularities have been detected:

1. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct but no such verification of cash book has been done by the DDO for the audit period.
2. During the test checked of the Cash Book, it has been noticed that as per rule, Cash Book has not been closed month-wise i.e. November 2020 to till date whereas the Rule stated that **"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 such a certificate has not been recorded and signed by the DDO.

3. It has also been found that the cuttings, overwriting and pasting of fluid in the cash book have not been attested which is irregular.

DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance intimated to audit.

**TAN-7:-**

**Shortcomings in the Supplementary Nutritional Program (SNP) Stock Register and Beneficiaries attendance register.**

**(Audit Memo No.12**

**Dated: 09.05.2022)**

During the test-check of SNP Stock Register and Attendance Register of beneficiaries, following shortcomings have been noticed:-

1. Page counting certificates have not been given in the both the above registers.
2. Entries in the stock register have not been checked and verified by the competent authority.
3. Over-writings/cuttings have been noticed in the Stock Register for corrections which is not attested by the CDPO.
4. Fluid has been used in most of the months which is not permitted.

HOO may take necessary steps to rectify the above shortcomings and records be maintained as per norms.

