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

Sub: - Audit Report of ICDS, Project Kusum Pur Pahari, 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 Kusumpur Pahari, 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. 19.04.2022 to 27.04.2022 (07 working days).

AIMS AND OBJECTIVES

The main function of the ICDS Project Kusumpur Pahari, 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. Urmil Shakla	CDPO/DDO/HOO	22.08.2014 to 19.05.2016
2	Ms. Shashi Bala	CDPO/DDO/HOO	20.05.2016 to 09.10.2017
3	Ms. Krishna Kumari	CDPO/DDO/HOO	09.10.2017 to 16.03.2018
4	Ms. Vandana	CDPO/DDO/HOO	16.03.2018 to 31.01.2019
5.	Ms. Symphony	CDPO/DDO/HOO	01.02.2019 to 08.10.2019
6.	Sh.Vinod Kumar Meena	CDPO/DDO/HOO	09.10.2019 to 02.01.2020
7.	Ms. Symphony	CDPO/DDO/HOO	03.01.2020 to 02.06.2020
8.	Ms. Asha Saxena	CDPO/DDO/HOO	03.06.2020 to 15.10.2020
9.	Ms. Shalini Puri	CDPO/DDO/HOO	16.10.2020 to 30.11.2021
10.	Ms. Neeru Gahlot	CDPO/DDO/HOO	01.12.2021 to till date

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Sl. No.	Name	Designation	Period
1	Ms. Jyoti Vats	S.A.	Nov.2011 to 18.12.2021
2	Ms. Jayanti Purbey	S.A.	19.12.2021 to till date

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

PLAN	ALLOTTED (In Rs.)	EXPENDITURE (in Rs.)	BALANCE (in Rs.)
2015-16	2,32,47,000/-	2,11,46,420/-	21,00,580/-
2016-17	2,60,86,000/-	2,21,15,403/-	39,70,597/-
2017-18	1,54,92,000/-	96,93,751/-	57,98,249/-
2018-19	1,09,37,000/-	89,51,174/-	19,85,826/-
2019-20	1,26,20,200/-	1,07,66,309/-	18,53,891/-
2020-21	1,41,88,200/-	1,26,70,261/-	15,17,939/-
2021-22	1,22,95,000/-	1,15,11,827/-	7,83,173/-

STATUTORY AUDIT



Statutory audit of the ICDS Project Kusumpur Pahari, 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	3	1	
3.	Statistical Asstt.	1	1	0	
4.	LDC	1	1	0	
5.	Peon	1	0	1	
6.	Anganwadi Worker	101	91	10	
7.	Anganwadi Helper	101	93	8	
	Total	210	190	20	

MAINTENANCE OF RECORDS

The maintenance of records of ICDS Project Kusumpur Pahari, 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.

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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 Kusumpur Pahari, 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					



FORM-II M-8 (Referred to in Para 3.7.2)

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Verification note on the compliance of old audit report of accounts of ICDS Project Kusumpur Pahari, D-Block, Community Centre, Khanpur, New_Delhi-110080 for the period from 2012-2015.

The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S.No.	Period of Audit	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1.	2012-15	1	Less recovery of Income Tax of Rs. 8035/- in r/o Smt. Manjula Rani, CDPO	8,035	NIL	8,035

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PART II
CURRENT AUDIT REPORT

Para 01

(Ref. Audit Memo no 4 Dated: 09.02.2016)

Sub: Less recovery of Income Tax of Rs. 8035/- in respect of Smt. Manjula Rani, CDPO for the year 2012-13 to 2014-15.

FY. 2012-13

Smt. Manjula Rani, CDPO has been paid tuition fee in r/o her daughter, Prapti Gaba for the period 01/04/2011 to 31/12/11 vide bill no. 12 dated 29.06.12 for Rs. 9000/- and for the period 01/04/12 to 31/03/13 vide bill no. 69 dated 31.03.13 for Rs. 15000/- and the said amount of Rs. 24000/- has not been included in the Gross Income while computing income tax for the financial year 2012-13. The detail of Income Tax calculation is as under:-

Description	Income tax calculated and recovered by the Deptt. (in Rs.)	Income tax calculated and to be recovered as per audit (in Rs.)
Gross Taxable Income	645564	645564 + 24000 = 669564
Less rebate u/s 80D	3900	3900
Less rebate u/s 10	9600	9600
Less Rebate u/s 80 C	100000	100000
Taxable Income	532060	556064
Income tax	36412	41213
Cess	1092	1236
Total tax	37504	42449
TDS deducted	37504	37504
Income tax recoverable	nil	4945

FY. 2014-15

Smt. Manjula Rani, CDPO has been paid tuition fee in r/o her daughter, Prapti Gaba for the period 01/04/2013 to 31/03/14 vide bill no. 19 dated 22.07.14 for Rs. 15000 and the said amount of Rs. 15000/- has not been included in the Gross Income while computing income tax for the financial year 2014-15. The detail of Income Tax calculation is as under:-

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Description	Income tax calculated and recovered by the Deptt. (In Rs.)	Income tax calculated and to be recovered as per audit (In Rs.)
Gross Taxable income	771818	770818+15000=786818
Less rebate u/s 80D	3900	3900
Less Rebate u/s 10	9600	9600
Less Rebate u/s 80C	150000	150000
Taxable Income	608320	623318
Income tax	46664	49664
Cess	1400	1490
Total Tax	48064	51154
TDS deducted	48064	48064
Income tax recoverable	nil	3090

Hence, an amount of Rs. 8035/- on account of less recovery of income tax for the FY 2012-13 to 2014-15 may be recovered from the said officer under intimation to the audit after due verification of records.

Shree
(SARAJ GUPTA)
Inspecting Audit Officer
Audit Party NO XIV

PART 1B

CURRENT AUDIT REPORT

(2015-16 to 2021-22)

During the course of the current audit of ICDS Project Kusumpur Pahari, D-Block, Community Centre, Khanpur, New_Delhi-110080 for the period from 2015-16 to 2021-22, 11 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs. 27,084/- out of these 02 Memos were settled along with recovery of Rs. 27,084/-. Remaining, 09 memos (including 02 record Memos) have been converted into 02 Paras and 06 TANs with NIL recovery.

There is 01 old outstanding para with recovery of Rs. 8,035/- for which no compliance has been shown inspite of letter and repeated verbal reminders. Hence, no para has been settled and the 01 old para along with recovery of Rs.8,035/- 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	Improper maintenance of Pay Bill Registers.	TAN-2	NIL	NIL	NIL
5	Various shortcomings in Cash Book	TAN-3	NIL	NIL	NIL
6	Purchases made outside GeM.	PARA-1	NIL	NIL	NIL
7	Recovery of overpayment of Pay & Allowances (20%) after availing CCL above 365 days of leave amounting to ₹ 3,400/-.	SETTLED	3,400/-	3,400/-	NIL
8	Short coming in maintenance of Service Books.	TAN-4	NIL	NIL	NIL
9	Short recovery of License fee & Water Charges amounting to Rs.23,684/-	SETTLED	23,684/-	23,684/-	NIL
10	Non-compliance of Hon'ble Supreme Court Directions.	TAN-5	NIL	NIL	NIL
11	Shortcomings in the Property Stock Register and Contingency Stock Register	TAN-6	NIL	NIL	NIL
		TOTAL	27,084/-	27,084/-	NIL

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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 Kusumpur Pahari, 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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PART II
CURRENT AUDIT REPORT
(2015-16 to 2021-22)

PARA-1: - Purchases made outside GeM.
(Audit Memo No.:06

Dated: 21/04/2022)

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.

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PARA-4: 2

Non Production of Record.

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

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

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

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

Dated: 19/04/2022)

On test check of bill register for the period 2015-16 to 2021-22 maintained by ICDS Project Kusum Pur Pahari, 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: Improper maintenance of Pay Bill Registers.
(Audit Memo No.04 Dated: 20/04/2022)

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. Totalling 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.

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



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TAN-3: Various shortcomings in Cash Book
(Audit Memo. No.05)

Dated:21/04/2022)

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

1. Page counting certificate has not been recorded on the first page of Cash Book.
2. 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.
3. During the test checked of the Cash Book, it has been noticed that as per rule, Cash Book has not been closed month-wise. The Rule is stipulated as under:-

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.

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



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TAN-4: - Short coming in maintenance of Service Books.

(Audit Memo No.08

Dated: 22/04/2022)

During the test check of Service books maintained by the ICDS, Project Kusum Pur Pahari, Khanpur, New Delhi-80, the Service Books Ms. Symphony, CDPO and Ms. Sandhya, Supervisor have been test check by the audit.

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

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service book, it has been noticed that this has not been done in the Service Book mentioned above.
2. **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.
3. Entry of AADHAAR No. has not been made in the Service Books of Ms. Symphony, CDPO and Ms. Sandhya, Supervisor which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done.
5. CCL (Child Care Leave) account has not been maintained in the prescribed format in the Service Book of Ms. Symphony, CDPO and also no entry of CCL has been made in the Service Book.
6. There were lots of cuttings and overwriting which were not attested by the competent authority. White fluid has also been used for making correction which is not acceptable.



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7. Service has not been verified in the Service Book of Ms. Sandhya, Supervisor since her joining i.e. 22.10.2018 to till date.
 8. Nomination of GPF, DCRG, CGEIS, Family Pension and details of family have not been pasted/entered in the Service Book of Ms. Sandhya, Supervisor.

The CDPO/HOO may take necessary steps to get the service books of the employees completed 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: -22/04/2022)

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 DALIT MANAV UTHAAN SANSTHAN, 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 DALIT MANAV UTHAAN SANSTHAN, 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	282
2.	2016-2017	285
3.	2017-2018	276
4.	2018-2019	282
5.	2019-2020	280

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.

TAN-6:-

Shortcomings in the Property Stock Register and Contingency Stock Register
(Audit Memo No.11

Dated: 25/04/2022)

During the test-check of Property Stock Register, following shortcomings have been noticed: -

PROPERTY REGISTER

1. Page Counting certificate has not been given on the first page of the register.
2. Page numbering on the Property Register has also not been done.
3. Property Register is not maintained in the proper format.
4. No annual physical verification of stock has been done.

CONTINGENCY STOCK REGISTERS

1. Item wise index was not maintained
2. Only Consumable Stock Register is being maintained whereas Non-consumable stock register should also be maintained.
3. Balance is not shown hence audit cannot verify the stock.
4. Annual Physical verification has also not done.
5. Signature of writer and verification officer are also missing
6. During the scrutiny of stock register, it has also been noticed that recipient signature is also missing.
7. 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.

CDPO may take necessary steps to rectify the above shortcomings and compliance be shown to next audit.

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