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**GOVT. OF NCT OF DELHI  
DIRECTORATE OF AUDIT  
NEW DELHI-02**

**Sub: Audit report of I.C.D.S. Kapashera, Delhi for the period from 2020-21 to 2022-23.**

**INTRODUCTION**

The Internal Audit on the account of I.C.D.S. Project Kapashera, Delhi for the period from 2020-21 to 2022-23 was conducted by field Audit Party No. XIX, comprising of Sh. Krishan Kumar, Sr.AO/IAO and Smt. Hemlata, AAO. The audit was conducted during 07 working days w.e.f. 21.08.2023 to 29.08.2023.

**AIMS & OBJECTIVE**

The CDPO, ICDS Project Kapashera, Delhi is functioning under the administrative control of Deptt. Of Women & Child Development, GNCT of Delhi. It provide pre-school activities and supplementary nutrition to all children upto 06 years and pregnant and lactating women for their physical and mental growth.

**H.O.O./D.D.O./Cashier**

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period **2020-21 to 2022-2023.**

**List of HOO:**

S. No	Name (Ms/Mrs)	From – To
1	Mr. Syed Mohsin Ali	11.10.2019 to 27.04.2020
2	Mr. Tarun Yadav	28.04.2020 to 25.08.2022
3.	Mrs. Chesta Yadav	26.08.2022 to 29.01.2023
4.	Mr. Tarun Yadav	30.01.2023 to 31.03.2023

**List of DDO :**

S. No	Name (Ms/Mrs)	From – To
1	Mr. Syed Mohsin Ali	11.10.2019 to 27.04.2020
2	Mr. Tarun Yadav	28.04.2020 to 25.08.2022
3.	Mrs. Chesta Yadav	26.08.2022 to 29.01.2023
4.	Mr. Tarun Yadav	30.01.2023 to 31.03.2023

**Cashier**

S. No	Name (Ms/Mrs)	From – To
1	Mrs Meenakshi, LDC (Outsource)	01.04.2020 to 31.03.2023

**Vacancy Statement :**

Group	Sanctioned posts	Filled posts	Vacant posts
A	Nil	-	-
B	1	1	Nil
C	7	6	1


**5. Budget detail**

Year	Budget allotted (In Rs.)	Expenditure made (In Rs.)	Balance (In Rs.)
2020-21	16661170	16031529	629641 ✓
2021-22	24299000	23922195	376805 ✓
2022-23	21065000	19209642	1855358 ✓

**STATUTORY AUDIT**

Statutory audit of the ICDS Project Kapashera, Delhi has not been conducted by AGCR for the audit period.

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**MAINTENANCE OF RECORDS:-**

The maintenance of records of ICDS Project Kapashera, Delhi for the period from 2020-21 to 2022-23 was found satisfactory subject to observations made in Current audit report.

**OLD AUDIT REPORT:-**

There were 02 audit paras involving recovery of Rs. nil outstanding in which nil para was settled during the audit. Balance 02 paras are incorporated in the current audit report.

(A)

S. No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2014-18	01	nil	Nil	01(01)
2	2018-20	01	nil	nil	01(02)

(B) **Details of Old Recovery**

Sl. No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras (Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1	2014-2020	Nil	-	-	-	Nil


**Current Audit Report**

During the course of current audit, 11 Audit memos + 09 record memos highlighting various irregularities/short comings were issued raising recovery of Rs.7081/-out of which nil has been recovered. 02 audit memos have been settled on the spot. The remaining 09 audit memos have been converted to 05 Paras +04 TAN which are incorporated in current audit report with the total recovery of Rs.7081/-.

**Details of Current Recovery**

Memo No.	Recoveries detected(Rs.)	Amt. Recovered	Balance(Rs.)	Para. No.
01	4212	-	4212	01
10	2869	-	2869	02
<b>TOTAL</b>			<b>7081</b>	

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Kapashera Project, Delhi for the period from 2020-21 to 2022-23. Audit disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

  
Hemlata, AAO

  
**KRISHAN KUMAR**  
Sr.AO/IAO  
Audit Party-XIX

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**PART - I**

**OLD AUDIT PARAS  
(2014-15 to 2019-20)**

Para No. 2:- Purchase of Stationery Exceeding Rs. 50,000/- per annum  
(Audit Memo No. 10, Dated: 06.03.2019)

Para 1

Vide order NO. F 76(48)/ WCD/Accounts/Misc/2013-14/20156-270 dated 24.10.2013 issued by Director /HOD (WCD), the CDPO acting as HOO have been given the power to Purchase Stationery up to Rs. 50,000/- per annum.

However, during the scrutiny of contingent bills, it is observed that the expenditure on Stationery in the year 2014-15, 2015-16, 2016-17 & 2017-18 has been incurred in excess of the delegated powers of HOO. The details have been given as below: -

**STATIONARY BILL DETAILS FOR THE F.Y. (2014-15)**

SL. NO	BILL NO.	DATE	AMOUNT
1.	CB-30	03/11/2014	8709
2.	CB-43	21/01/2015	27620
3.	CB-48	05/02/2015	14334
4.	CB-49	05/02/2015	14467
5.	CB-54	10/03/2015	20122
6.	CB-55	10/03/2015	11069
7.	CB-58	19/03/2015	13627
8.	CB-59	19/03/2014	27656
9.	CB-60	23/03/2015	10444
10.	CB-62	24/03/2015	26340
11.	CB-63	24/03/2015	4600
12.	CB-64	24/03/2015	10650
13.	CB-66	26/03/2015	9858
14.	CB-67	26/03/2015	10429
15.	CB-70	28/03/2015	7532
16.	CB-71	28/03/2015	2704
17.	CB-72	28/03/2015	21360
18.	CB-73	30/03/2015	25720
19.	CB-74	30/03/2015	12730
20.	CB-75	30/03/2015	6840
		<b>TOTAL</b>	<b>286811/-</b>

**STATIONARY BILL DETAILS FOR THE F.Y. (2015-16)**

SL. NO	BILL NO.	DATE	AMOUNT
1.	CB-38	02/11/2015	2673
2.	CB-43	05/12/2015	29256
3.	CB-44	15/12/2015	13378
4.	CB-61	04/03/2016	4636
5.	CB-62	14/03/2016	10730
6.	CB-63	15/03/2016	29138
7.	CB-68	22/03/2016	18746
8.	CB-70	28/03/2016	12913

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9.	CB-71	28/03/2016	2221
		<b>TOTAL</b>	<b>133691/-</b>

**STATIONARY BILL DETAILS FOR THE F.Y. (2016-17)**

SL. NO	BILL NO.	DATE	AMOUNT
1.	CB-20	08/09/2016	6951
2.	CB-33	17/11/2016	22250
3.	CB-38	02/12/2016	13931
4.	CB-40	02/12/2016	14729
5.	CB-48	02/01/2017	12718
6.	CB-49	02/01/2017	8490
7.	CB-58	07/02/2017	14739
8.	CB-59	09/02/2017	29675
9.	CB-60	09/02/2017	9059
10.	CB-61	16/02/2017	29545
11.	CB-62	16/02/2017	14963
12.	CB-71	15/03/2017	2149
		<b>TOTAL</b>	<b>189199/-</b>

**STATIONARY BILL DETAILS FOR THE F.Y. (2017-18)**

SL. NO	BILL NO.	DATE	AMOUNT
1.	CB-25	25/01/2018	36340
2.	CB-27	31/01/2018	14585
3.	CB-36	26/03/2018	74251
4.	CB-39	28/03/2018	48394
5.	CB-41	28/03/2018	7000
6.	CB-42	30/03/2018	7630
		<b>TOTAL</b>	<b>188200/-</b>

The above expenditure on purchase of Stationery is higher than the delegated powers assigned to HOO. CDPO being H.O.O. is directed to regularize the above expenditure by the HOD under intimation to Audit.

**Para No. 3:- Non Production of Records.**

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit.

- (1) LTC Register
- (2) Medical Register
- (3) Tuition fee Register

*Seen*  
*This part is covered*  
*as register has been maintained*  
*A.K. Bhatt*

*A.K. Bhatt*  
 (A.K. BHATT)  
 I.A.O., Audit Party No. XXIII

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PART-II

Para 2

CURRENT AUDIT REPORT (2018-19 to 2019-2020)

Para No. 1:- Purchase of Contingency / Stationery Exceeding Rs. 50,000/- per annum.  
(Audit Memo No. 11 dated: 16.06.2020)

Vide order NO. F 76(48)/ WCD/Accounts/Misc/2013-14/20156-270 dated 24.10.2013 issued by Director /HOD (WCD ), the CDPO acting as HOO have been given the power to Purchase Stationery up to Rs. 50,000/- per annum.

However, during the scrutiny of contingent bills, it is observed that the expenditure on Stationery during the year 2018-19 and 2019-20 has been incurred in excess of the delegated powers of HOO. The details have been given as below: -

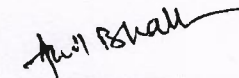
**CONTINGENCY/ STATIONERY BILL DETAILS FOR THE F.Y. (2018-19)**

SL. NO	BILL NO.	DATE	AMOUNT
1	CB-18	16.07.2018	11,470.00
2	CB-41	11.12.2018	4,574.00
3	CB-45	17.12.2018	33,810.00
4	CB-66	14.03.2019	6,200.00
5	CB-67	15.03.2019	73,265.00
6	CB-85	29.03.2019	12,437.00
7	CB-86	29.03.2019	34,900.00
8	CB-87	29.03.2019	32,960.00
		<b>Total</b>	<b>209,616.00</b>

**CONTINGENCY/ STATIONERY BILL DETAILS FOR THE F.Y. (2019-20)**

SL. NO	BILL NO.	DATE	AMOUNT
1	CB-26	25.07.2019	22,109.00
2	CB-34	20.08.2019	29,070.00
3	CB-45	28.09.2019	11,332.00
4	CB-72	01.02.2020	30,446.00
5	CB-73	03.02.2020	5,806.00
6	CB-74	03.02.2020	2,223.00
		<b>Total</b>	<b>100,986.00</b>

The above expenditure on purchase of Contingency/Stationery is higher than the delegated powers assigned to HOO. CDPO being H.O.O. is directed to regularize the above expenditure by the HOD under intimation to Audit.

  
(A.K. BHATT)  
I.A.O, Audit Party No. XXIII

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**PART- II**  
**CURRENT AUDIT REPORT**  
**(01.04.2020 to 31.03.2023)**

**PARA NO. 01**



**(Audit Memo No. 01 Dated: 22.08.2023)**

**Sub: Recovery for over payment towards Transport Allowance amounting to Rs. 4212/-**

As per Govt. of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997, the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to Medical Leave, EOL, Maternity Leave training, tour etc. During the test check of salary Bills & PBR as well as service book of ICDS, Kapashera, Delhi for the period 2020-2023, it was noticed that the following official was on leave for full calendar month but transport allowance was given to them as per detail below:

Sr. No.	Name of official & Designation	Period of absence	Total no. of complete calendar month(s)	TA due (In Rs.)	TA paid (In Rs.)	Balance to be recovered (In Rs.)
1.	Smt. Renu Kumari, Supervisor	24.09.2020 to 22.03.2021 (Maternity Leave)	1M (October,2020)	0	4212	4212
<b>TOTAL</b>						<b>4212</b>

**Recovery of Rs. 4212/-on account of over payment of Transport allowance be made from above said official after due verification from record and compliance be shown to audit. Other similar types of cases may also be got reviewed at HOO level.**

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**PARA NO. 02**

(Audit Memo. No. 10)

Dated: 25.08.2023)

**Subject: Overpayment of Conveyance charges amounts to Rs.2869/-**

The Transport Department GNCT of Delhi specific rates has been prescribed journey @ Rs.9.50/- per km for auto rickshaw wef March 2019.

During the scrutiny of bills of CDPO, ICDS Project, Kapashera, Delhi for the period from 2020 to 2023, it has been observed that the following officials have been paid excess payment for conveyance charges which results over payment of Rs.2869/-. Details are as under:-

S. No	Name & Designation	Bill No. & Date	Period of claim	Amount paid (in Rs.)	Amount admissible (inRs.)	Excess amount paid (inRs.)	
1.	Ms. Renu Kumari, Supervisor	CB-71/30.03.22	March,2022	900	744	156	
<b>Total</b>						<b>156</b>	
2.	Ms. Deepak Devi, Supervisor	CB-71/30.03.22	March,2022	900	620	280	
			CB-58/22.12.22	May,2022	970	496	474
				July,2022	970	265	705
				Aug,2022	980	648	332
				Oct,2022	990	496	494
Nov,2022	1000	572	428				
<b>Total</b>						<b>2713</b>	
<b>Grand Total</b>						<b>2869</b>	

Recovery amounts to Rs.2869/- may be made from the above officials after due verification of facts & figures and be deposited into Govt. account under intimation to audit. Similar cases may be reviewed at the level of HOO.

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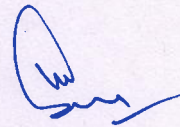
**PARA NO. 03****(Audit Memo No. 05****Dated:24.08.2023)****Sub: Irregularities in r/o procedure of rent of Anganwadi Centres.**

Test check scrutiny of record pertaining to payment of rent in r/o Aangan Wadi centres under ICDS, Sagarpur Project , it is found that the norms are not followed for payment of rent to Aanganwadi Centres. As per office order No. 76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019.,the payment of rent per Aangan Wadi centre per month is ranging from Rs.2500/-to Rs.6000/- depending on area of the centre and facilities like with toilet, drinking water and electricity facility. In case of setting up an Anganwadi hub which is clubbing of three Anganwadi centre, the file should come to the Headquarter with the recommendation of concerned District office.

Some instances are given below:

S. NO.	AWC NO.	Details of Property/Owner (Hub Centre)	Rent	Remarks
1.	30,31,32	Plot No. 95A, Qutab Vihar, Phase-2, B-Block, New Delhi-110071	Rs.12000/- PM	Anganwadi hub which is clubbing of three Anganwadi centre, the approval of rent fixed from WCD, HQ is required
2.	52,53,55, 58,10	House No. 348, Godka Patti, Kapashera, South West, Delhi-110037	Rs.15000/-PM	Anganwadi hub which is clubbing of three Anganwadi centre, the approval of rent fixed from WCD, HQ is required
3.	56,57,54, 6	House No. 269, Gali No. 07, Kapashera, Southwest., Delhi-110037	Rs.12000/-PM	Anganwadi hub which is clubbing of three Anganwadi centre, the approval of rent fixed from WCD, HQ is required

**Necessary steps may be taken to regularize the above expenditure under intimation to audit. Other similar cases may be reviewed at HOO level.**

**PARA NO. 04**

(Audit Memo No.06 Dated: 25.08.2023)

**Sub:- Payment of rent without proof of ownership, rent agreement, measurement of rented area and facilities.**

As per office order No. 76(525)/DWCD/ICDS/Hub centre/2017-18/21915-17 dated 24.12.2019 issued by Dy. Director (ICDS) reg. enhancement of rent of AWCs under the ICDS scheme. There are different rental rates for shifting of AWCs which range from Rs. 2500/- to Rs. 6000/- PM. There are few standards must be followed while shifting of AWCs in the ICDS projects by the CDPO concerned:

1. AWC should be on the ground floor
2. Basic amenities like toilet, water and electricity are mandatory in the Anganwadi
3. AWC be easily accessible for the ICDS beneficiaries
4. Safety of children from fire, traffic, water tank etc. must be ensure.

Further, a committee comprising of concerned District Officers, CDPO, Zonal Executive Engineer (CPWD) of PWD and area Supervisor shall inspect the location for the assessment of rent of AWC in accordance with the manual laid by PWD and submit a certificate in r/o every shifted AWC in prescribed format.

During the scrutiny of the records made available to audit, following discrepancies has been noticed:

1. All payments of monthly rental are being made without any proper documentary evidence in respect of proof of ownership of area with physical measurement of the premises rented to the centre nor any rent agreement found to have ever been entered at any level in the any of the cases which may lead to legal problems in future.
2. Rent register maintained at anganwari centre are also not authenticated by any authority.
3. PFMS of rent is being done by the WCD HW but no proper check to verify the payment credited in owner's account.
4. If there is incorrect payment of rent noticed in any month, no modus operandi is being adopted to verify its correctness.

**Necessary steps may be taken to rectify the above discrepancies after due verification of facts & figures.**



**Sub: Purchases beyond the Financial Power of Head of Office**

The Financial powers is hereby delegated to HOOs in respect of items as listed below as per order No. F. 76/ (48) WCD/Acctts/Misc/2013-14/20156-270 dated 24.10.2013 of Department of Women & Child Development:

S. No.	Items of Expenditure	Existing financial powers of HOD	Existing financial powers of HOD, Now, delegated to HOOs	Apart from existing rules orders, restriction or scales to which the expenditure shall be incurred
1	Stores (b) other stores i.e stores required for the working of an establishment, equipment's and apparatus	Full powers	Rs. 10000/- per annum	(a) Preferably from M/s kendriya Bhandar only. (b) Second preference shall be purchase from any other government agency. (c) And as last option from local market after exhausting options as stated at sub- point (a) & (b) above after obtaining prior approval

Scrutiny of the bills revealed the following bills were passed and payment to the concern agency beyond the financial power of HOO amounting to Rs. 10000/- for stores items.

2022-23				Amount(In Rs.)
1	62	31.03.2023	National Engineering, Rangrezz Enterprise, Yash Traders	31587
<b>Total</b>				<b>31587</b>

**Necessary steps may be taken to regularize the above expenditure under intimation to audit. Other similar cases may be reviewed at HOO level.**

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**(Krishan Kumar)**  
**I.A.O.**  
**Audit Party No. XIX**

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**PART III**  
**TEST AUDIT NOTES**  
**(01.04.2020 to 31.03.2023)**

**TAN NO. 01**

**(Audit Memo. No. 04**

**Dated: 24-08-2023)**


**Subject:- Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the **ICDS-Project, Kapashera, Delhi** for the Audit period 2020-2023, following irregularities have been noticed:-

1. GAR-18, Abstract of Pay bill is not prepared
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of GPF loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. 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.
5. Index is not affixed on the PBR.

**Necessary action may be taken to rectify the above shortcomings and shown to next audit.**

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**TAN NO. 02****(Audit Memo No.07****Dated: 25.08.2023)****Sub: Deficiency in maintenance of Service Books.**

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) **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 in token of his perusal.
- (ii) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in some of the service book.
- (iii) **Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants-** On perusal of Service Book of the staff of CDPO, Sagarpur for the Audit period, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (iv) **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS and Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official. But the same was not found in most of the service book.
- (v) **Annual Increment not signed:** The Increment granted annually should be signed by the competent authority. But the same was not found in most of the service book.

**Necessary action may be taken to rectify the above shortcomings and shown to next audit.**



**TAN NO. 03**

**(Audit Memo No. 09**

**Dated: 25.08.2023)**

**Subject: Shortcomings in Bill Register**

On scrutiny of Bill Registers of CDPO, ICDS Project, Kapashera, Delhi for the period from 2020 to 2023, following shortcomings have been observed:

1. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. **Blank - Col 10, 11 and 12** of the bill register indicate the cheque no./date received against the bill present to the PAO 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 not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
3. **Blank Col. 13,14 and 15-** Col. 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.
4. **Cutting and Overwriting-** 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.
5. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

**Necessary action may be taken to rectify the above shortcomings and shown to next audit.**

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**TAN NO. 04**

**(Audit Memo. 11**

**Dated: 25/08/2023)**

**Sub: Non Visits of CDPO and Supervisors to Anganwadis**

The department of Women and Child Development, Govt. of NCT of Delhi vide officer order No.F.76(58)/DWCD/ICDS/Mis.Election/2021-22/711-16 dated 28.10.2022 issued guidelines for Monitoring and Supervision visit to Anganwadi Centers by Supervisors and CDPOs.

As per above guidelines the CDPOs and Supervisors is required to visit at least 40 and 80 AWCs respectively. The record and data pertaining to the Inspection/visits shall be maintained in the District Office and in the Office of the concerned CDPO. It is observed that CDPO and Supervisors did not adhere to the above guidelines issued by the department of Women and Child Development, Govt. of NCT of Delhi.

**Necessary action may be taken to adhere to the above guidelines issued by the department of Women and Child Development, Govt. of NCT of Delhi and shown to next audit.**



**(Krishan Kumar)**

**I.A.O.**

**Audit Party No. XIX**

