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

**Subject:- Internal Audit report on accounts ICDS Project, Timarpur, Wazirabad Water Works Complex, Wazirabad, Delhi-110054 for the audit period 2018-19.**

**INTRODUCTION**

The Internal Audit Report of the accounts of office of the CDPO, ICDS Project, Timarpur, Wazirabad Water Works Complex, Wazirabad, Delhi-110054 for the audit period 2018-19 which was conducted by the field Audit Party No XI comprising of Sh. Dewan Chand, I.A.O., & Sh. Deepak Kumar, A.A.O and Sh. Deepak Kumar, Sr.Asstt. The audit was conducted w.e.f. 20-11-2019 to 28.11.2019 (7 Working Days).

**GENERAL SET UP AND ACTIVITIES**

The ICDS project Timarpur Delhi is presently running at Wazirabad Water Works Quarter No.2 & 3 ( Silai Centre), Delhi-110054, established in May, 2011, is functioning under the administrative control of Department of Women and Child Development. GNCT of Delhi. Total 116 Aanganwadis are functioning under this ICDS project. During the financial year 2018-19, there were 108 Aanganwadis in this project. The NGO's M/s Dalit Parhari is providing SNP. The kitchen setup is under the supervision of CDPO. The objectives of the project are as under :-

1. To Improve the nutritional and health status of children in the age group 0 to 6 years and pregnant ladies.
2. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
3. To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.
4. Immunization.
5. Health check up.
6. Referral service.
7. Nutritional Health Education
8. Non Formal Pre School Education.

**Details of Head of Department/ Head of Office / DDO/Cashier/Store Keeper/Care Taker**

Name & Designation	From To
1. Mr. B.B.Shashank, Director, WCD	2018-19 till date

**Head of Office / DDO**

Name & Designation	From To
1. Mrs. Sadhna Singh, CDPO	04.11.2017 till date

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**Cashier/Store Keeper/Care Taker**

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Name & Designation	From	To
1. Mrs.M.M.V.S.N. Lakshmi*	2012-13	till date

- The official has been working as Statistical Asstt. W.e.f. 05/2012 till date on outsource basis through ICSIL.

**Budget Allocation and Expenditure (in Rs.)**

S.No.	Financial Year	Budget Allocated	Expenditure	Saving (-) Exces
1.	2018-19	16056000	14592776	(-) 1463224

**Vacancy Position of staff**

S.No.	Name of Post	No. of post sanctioned	Filled	Vacant
1.	Group A	--	--	--
2.	Group B	01	--	01
3.	Group C	07	06*	01
	Total	08	06	02

- One post of Statistical Assistant is filled up through ICSIL.
- One post of Supervisor is filled up through ICSIL.

**STATUTORY AUDIT**

Statutory audit of office of CDPO, ICDS, Timarpur Unit, Delhi has not been conducted by the office of A. G. (Audit) so far.

**Maintenance of Records.**

The maintenance of records of office of the ICDS Project, Timarpur for the audit period 2018-19 was found satisfactory subject to observation made in current audit report and in test audit notes.

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**Old Audit Report:-**

There are 03 Audit Paras and 03 TANs outstanding from the previous report involving Rs.18000- as recovery. On the basis of reply submitted and compliance shown by the department, Two paras have been settled on the spot. Thus 01 audit paras and 03 TANs with outstanding recovery of Rs.18000- reflected in the current report as Part-I. Details are given below:-

S.No.	Financial year	Total Paras with recovery amount	Para Settled	Detail of Para settled	Recovery effected	Outstanding Paras with details	Pending recovery amount
1	2011-14	01 NIL	01	Para No.1	NIL	—	—
2	2014-18	02 Rs.18000-	01	Para No.1	NIL	01 Para No.2	Rs.18000

**Current Audit Report (Audit Period 2018-19)**

During the course of current audit, 10 audit memos were issued highlighting various irregularities involving Rs.73967- as recovery. In compliance of Audit Memos, the department has submitted replies of audit memos which were examined and after careful examination, 08 audit memo has been settled with recovery of Rs.467- and the remaining 03 audit memos been converted into 01 Para and 01 TAN with Rs.73500- as outstanding recovery. The aforesaid Paras have been incorporated in the current audit report- Part-II.

**Details of Current Recovery ( Audit Period 2018-19)**

Memo No.	Total Recovery ( in rupees)	Amount Recovered	Balance	Para No.
04	73500	73500	0	Settled
07	120	120	0	Settled
08	347	347	0	Settled
Total	73967	73967	0	

The internal audit report has been prepared on the basis of the information / records furnished and made available by HOO, ICDS Project, Timarpur, Wazirabad Water Works, Wazirabad, Delhi-110054 for the year 2018-19. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.

Signature of AAO :- \_\_\_\_\_

Name of AAO :- DEEPAK KUMAR

  
(DEWAN CHAND)  
I.A.O., Audit Party No.XI

Settled on the basis of  
reports submitted  
The Deptt on  
request.

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**CURRENT AUDIT REPORT**  
**(PART-II)**  
**(4.5.2011 TO 31.3.2014)**

Para No.1

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26/5/20

(Ref. Memo No. 3 dt. 25.11.14)

**Sub. Discrepancies in Pay Fixation**

The pay fixation made on a/c of granting of 3<sup>rd</sup> MACP to Mrs. Prem Wati, CDPO was not correct which may be rectified after due verification and overpaid amount may be recovered from the officer and deposited into Govt. a/c under intimation to audit. The revised pay fixation as per audit observation is as under:-

Name of the Officer & Designation	Pay fixed by the department	Pay as per audit observation
Mrs. Prem Wati, CDPO		
Basic pay & Grade pay as on 30.6.2012 on the date of granting 3 <sup>rd</sup> MACP	19250+4600	19250+4600
Pay fixed as on 30.6.2012 as per option exercised by the official in the 3 <sup>rd</sup> MACP	19250+4800	19250+4800
Pay fixed as on 1.7.12 as per above option	21330+4800 DNI 1.7.13	20710+4800 DNI 1.7.13
1.7.13	22120+4800	21480+4800
1.7.14	22930+4800	22270+4800

Para No.2

(Ref. Memo No. 4 dt. 25.11.14)

**Sub:- Wrong payment of rent of Aanganwadi Centres**

As per Govt. of India Order dated 17.1.2007, the rent of the Aanganwadi Centre is @ Rs.750/- per month per Aanganwadi centre in urban projects w.e.f. 1.2.2007.

During the test check of the rent bills of the Aanganwadi Centres for the audit period upto 2013-14, it has been found that the amount of rent was credited into the name of aanganwadi worker/other name instead of the name of the landlord/owner every month & ECS no. also created in the name of the aanganwadi worker.

*(Signature)*  
Director, Child Development  
Govt. of NCT of Delhi

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Details are as under:-

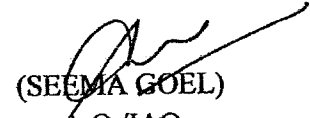
Period	Aanganwadi Centre No.	Name of the landlord/Owner	Name mentioned in the list of rent	Name of Aanganwadi worker	ECS No.
April-May12	4	Beena	Indu Prabha	Indu Prabha	25212
April-May12	12	Rameshwari Devi	Sushma	Sushma	25220
April-May12	13	Dharam Singh	Anita	Anita	25221
April-May12	15	Amarjeet Singh	Promila	Promila	25223
April-May12	30	Om Wati	Sonu Gaur	Sonu Gaur	25238
April-May12	8	Moh. Vakeel	Usha	Usha	25216
April-May12	10	Shaitani	Sushila Sharma	Sunita Sharma	25218
April-May12	70	Mala Devi	Kamini	Kamini	25278
April-May12	71	Reshma	Sudesh	Sudesh	25279
April-May12	77	Naresh Chand	Seema	Seema	28261
April-May12	78	Radhe Krishan Tyagi	Sandhya	Sandhya	25285
April-May12	80	Mohit Tyagi	Shakuntala	Shakuntala	25287
April-May12	81	Jagpal Singh	Saroj	Saroj	25288
April-May12	82	Vinod Kumar Pandey	Kiran	Kiran	25289
April-May12	83	Rajesh	Shagufta	Shagufta	25290
April-May12	85	Ravinder Sharma	Usha	Usha	25292
April-May12	86	Kartar	Shashi	Shashi	25293
April-May12	87	Raj Kumari	Anjana	Anjana	25294
April-May12	88	Baljeet Singh	Anita	Anita	25295
April-May12	89	Noor Mohd	Neelam Singh	Neelam Singh	25296
April-	90	Sarfaraj Ahmed	Shakuntala	Shakuntala	25297.

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May12					
April-May12	91	Vijender Singh	Najma	Sunita	31376
April-May12	93	Sher Mohammad	Poonam	Poonam	25300
April-May12	94	Baby	Bindu	Bindu	25301
April-May12	95	Prem Singh	Rita	Rita	25303
April-May12	96	Shailender Dubey	Dimple	Dimple	25311
April-May12	104	Ratni Devi	Kamna Sharma	Kamna Sharma	25311
April-May12	106	Brahm Singh	Sangeeta	Sangeeta	28419
Nov.12	73	Manmohan Lal	Gayatri Devi	Gayatri Devi	25281
Nov.12	74	Vimla	Rakhi	Rakhi	25282
July to Oct.12	92	Dal Singh	Rekha	Rekha	25299
Dec.12 to Jan.13	104	R.Dayal	Sudershan	Sudershan	32980
Mar13	1	Manish	Manoj Saxena	Manoj Saxena	981251100001
Mar13	3	Geeta	Babita	Babita	981251100003
Mar13	4	Babli	Induprabha	Induprabha	981251100004
Mar13	19	Bharti	Reenu Diwan	Reenu Diwan	981251100015
Mar13	32	Savita	Durgesh	Durgesh	981251100024

The details of the payment made to aanganwadi worker was also same in the subsequent months as mentioned in the month of April-May,12.

Department may be advised to furnish the copy of order of Competent Authority for which the payment of rent was allowed to the Aanganwadi worker instead the name of the landlord whose space was used to run the Aanganwadi Centres.

  
 (SEEMA GOEL)  
 A.O./IAO  
 (AUDIT PARTY NO.10)

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TEST AUDIT NOTE

TAN No.1

(Ref. Memo No.2 dated 24.11.14)

**Sub:- Irregularities in maintaining of Cash Books.**

During the test audit of Cash book of ICDS(Timarpur), Bal Sadan Children Home, Timarpur, Delhi for the audit period upto 2013-14, the following discrepancies has been noticed:-

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 totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct.

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.”

The above rule has not been comply during maintaining the Cash Book & the certificate as above has also not been recorded in the Cash book.

2. As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. However, the competent authority has not followed the rules where the cutting and overwriting has placed.
3. As per exemption (a) below Rule 13(ii) 'Account payee cheques' issued by the PAO in favour of Government servants and third parties (being payable only to the concerned payees) need not be entered in the Cash Book and that the delivery and acknowledgement of such cheques is being watched through separate register.

As per Civil Account Manual, the number and date of cheque and particular of bills etc. will be noted in the Register of Cheques issued in form CAM 19 (Appendix 2) and the entries will be attested by the Cheque Drawing DDO. As per the above, Register of 'A' Category cheques has not been maintained by the department and all type of cheques have been entered in the Cash Book.

4. As per exception (c) below rule 13 of R&P rules, the receipts in the form of cheques or demand drafts in favour of department accepted by non-cheque drawing DDO need not be entered in the cash book but should be entered in the register of valuable i.e.
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GAR-5 and remitted into the accredited bank duly supported by challans for credit to Government accounts. The same has not been provided to audit.

However, Department may advised to follow the rules of Receipt & Payment strictly in future.

TAN No.2

(Ref. Memo no.5 dt. 25.11.14)

**Sub:- Discrepancies in Stock Registers.**

During the test audit of Stock registers (Non Consumable & Consumable) following discrepancies were noticed which may please be rectified and compliance shown to audit:-

1. As per GFR 192(1) to (3), the physical verification of fixed assets and consumable should be done atleast once in a year and outcome of the verification recorded in the corresponding register, but it has been found that physical verification of stock registers for the audit period have not been done.
2. As per rule different page should be open for each and every stock article which is having different specification but is has been found that in most of the cases many article of the different specification have been entered in one page for example:- Jug(Plastic), Dari, Saree(P-64), Wax colour, Dari(P-75) Glass Year, Weighing scale(P-65).
3. Consumable Stock Register:-
  - (a) Fluid pen/Correction pen:- As on 25.10.11, the balance of fluid pen was 15 at P-29 out of which 11 pen were issued to staff on 25.11.11 to 4.4.12 leaving a balance NIL instead of 4 pen which is incorrect.
  - (b) Dari:- As on 13.4.12 the balance of Dari was 108 pieces at P-64 out of which 106 were issued to staff on 13.4.12 leaving a balance NIL instead of 2, there is a shortage of 2 Dari.
  - (c) Consumable stock register:- As on 6.8.12, the balance of consumable stock registers was 5 at P-10 out of which 4 registers were issued on 6.8.12 leaving a balance NIL instead of one register.
  - (d) MPR Register:- As on 29.8.12, the balance of MPR register was 1 at P-12 on 29.6.2013, four registers were purchased having a total of 5 register but only 4 registers were entered in the stock registers instead of 5. Thus there is a shortage of one register.
4. Paging certificate has not been recorded on the first page of the consumable & non-consumable stock registers and Supervisors stock registers.

Department may advise to take necessary action to rectify the above discrepancies and other items may also be checked at own level and further suggested that the Physical verification of Consumable & Non Consumable stores may be conducted once in a year.



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**PART - II**

**CURRENT AUDIT REPORT**  
**(2014-2018)**

**PARA No. 3- Overpayment of Rs. 18000/- on account of Rent to AWC.**

(Ref. Audit Memo No. 4 dated 12/04/2019)

As per office order No. F. 76(13) Revised rate of rent/ DCWD/ CDS/2014 -1/5163 -282 dated 07.05.2015 issued to Department of women and child development, Govt. of NCT of Delhi rates of rent of AWC under the ICDS schemes are as under:-

AREA	FACILITIES	RENTAL NORMS
18-25 sq. yards	Without toilet, drinking water and electricity facilities	Rs. 1000/-
18-25 sq. yards	With toilet, drinking water and electricity facilities	Rs. 1500/-
26-35 sq. yards	Without toilet, drinking water and electricity facilities	
26-35 sq. yards	With toilet, drinking water and electricity facilities	Rs. 2000/-
36-45 sq. yards	Without toilet, drinking water and electricity facilities	
36-45 sq. yards	With toilet, drinking water and electricity facilities	Rs. 3000/-
46-55 sq. yards	Without toilet, drinking water and electricity facilities	
46-55 sq. yards	With toilet, drinking water and electricity facilities	Rs. 4000/-
56-66 sq. yards	Without toilet, drinking water and electricity facilities	
56-66 sq. yards	With toilet, drinking water and electricity facilities	Rs. 5000/-

ICDS Timarpur have 108 AWC under their control. Department has produced some Certificates regarding area of AWC. All the Certificates regarding area of AWC have not produced to audit. During test check of Certificates it has been observed that some AWC have received excess rent according to the above order a few examples are given below:-

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[Signature]

S. No.	AWC No.	Area on Certificates	Rent Paid Per Month	Rent Payable	Excess Paid
1	79	45 Yards with all facilities	4000	3000	1000 pm

(Excess rent Paid w.e.f July 2016 to February 2017 (1000 x 8) = Rs. 8000/-)

S. No.	AWC No.	Area on Certificates	Rent Paid Per Month	Rent Payable	Excess Paid
1	87	28 Yards with all facilities	2500	2000	500pm

(Excess rent Paid w.e.f July 2016 to February 2017 (500 x 8) = Rs. 4000/-)

S. No.	AWC No.	Area on Certificates	Rent Paid Per Month	Rent Payable	Excess Paid
1	31	25 Yards with all facilities	2000	1500	500 pm

(Excess rent Paid w.e.f March 2016 to February 2017 (500 x 12) = Rs. 6000/-)

ICDS has paid rent upto February 2017 after that rent has paid directly from Head Quarter.DDO may take necessary action to recover the amount of Rs. 18000/- from concerned AWC after due verification of facts and figure. Similar other cases may also be revised accordingly under intimation to audit.

*[Signature]*

PARA No-02 Difference of Rs 4613/- for payment to workers.  
~~PARA No-02 Difference of Rs 4613/- for payment to workers.~~  
(Ref:- Audit Memo No. - Dated - 18/08/20)

During the audit it has been observed that ICDS has submitted a bill No. 24 for the period Aug-15 amounting to Rs 415568/- to PAO-XI, regarding Honorarium to Anganwari Workers for the the M/o Aug-15. There are six annexure attached with the bill which are the details of the workers and amount payable to them. The total of the six annexure shown as under:-

I- Rs 81852/-  
II- Rs 48600/-  
III- Rs 96838/-  
IV- Rs 47250/-  
V- Rs 92428/-  
VI- Rs 48600/-  
TOTAL 415568/-

*Settled on the basis of  
replies submitted during  
Revisit -*

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26/5/20*

The audit has calculated the annexure and found that the actual total of annexure-III is Rs 92225/- instead of Rs 96838/-. So there is a difference of Rs 4613/- in totaling.

DDO may take necessary action to reconcile the difference and compliance be shown to audit.

*Raj*  
(IAO/Party No.-I)

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**PART III**  
**TEST AUDIT NOTE**

**TAN No. 1:- Consumable Stock Register.** ( Ref Audit Memo No. 05 Dated: 12.04.2019)

Following shortcomings have been noticed in the stock register:-

1. Only one register for Consumable items and non consumable items have been maintained. Non consumable items have been entered in the register, and their balance have shown Nil few examples are as under:-

S. No.	Name of Items	Page No.	Qty.
1	Chair	12	108
2	Mayur jug	23	110
3	Plastic Bucket	75	58
4	Almirah	29	108
5	Stool	30	108
6	Dustbin	70	109

A separate of register for non consumable items may be maintained.

- Page Counting Certificate has not been recorded.
- Alphabetic index has not been prepared.
- Initials of recipient have not been obtained on most of the pages.
- Initials of the officers in charge have not been obtained in the register.
- Physical verification of the store has not been conducted during the audit period.
- A register has been prepared upto 2014 -15. and second register has started from 2015 - 16. The balance of the items available in stock register for the year 2014 -15 have not been carried forward to the register started from 2015 -16. A few examples are given below:-

S. No.	Name of Items	Page No.	Qty.
1	Rent Bill Pad	1	2
2	File Board	2	40
3	File Cover	2	35
4	Pen	5	10
5	Green Pen V -5	6	6
6	Red Pen V -5	7	3

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7	A-4 Rim	8	10
8	Ruled Rim	9	5
9	MPR Register	12	2
10	All Pin	16	4
11	Scale	18	4
12	Pen	66	45
13	Ruled Register	73	3

Department may take necessary action to rectify the above short comings and compliance be shown to audit.

  
 (IAO/Party No.-1)



# **PART -II**

**PART II**  
**CURRENT AUDIT REPORT**  
**(2018-19)**



**Audit Para No.1 :- Lack of Monitoring and Supervision visits by CDPO.  
( Reference Audit Memo No.06 dated 26.11.2019 ).**

The Scheme has an in-built monitoring system which requires periodic field visits to ICDS blocks / AWCs by Officials at various levels and review of the programme implementation at different levels as part of the regular monitoring of the Programme. The department prescribed guidelines for monitoring and supervision visits by Programme officials at different levels for taking appropriate corrective actions in the delivery of services in ICDS as per schedule given below:-

**S.No Category of officials Schedule / proposed requirement**

- |   |                |   |
|---|----------------|---|
| 1 | Supervisors    | A minimum of 50% of AWCs under the Supervisors jurisdiction every month                         |
| 2 | CDPOs / ACDPOs | At least 20 AWCs per month on a rotational basis and to ensure coverage of 100% AWCs in a year. |

During the test check of monitoring and supervision visit records of AWCs provided by the project office for the audit period, it was found that the CDPOs and Supervisors were not adhering to the Schedule / proposed requirement stipulated by the department due to which effectiveness in the delivery of services in ICDS is being compromised. No proper official record could be provided to verify the compliance of guidelines on the subject.

The HOO may ensure proper and effective monitoring by supervisory visits to all the AWCs of ICDS Block by the CDPO and Supervisors from time to time with maintenance of proper official record duly signed/counter signed and witnessed by the AWCs staff and vice versa etc.

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**TEST AUDIT NOTE**  
**(2018-19)**

**TAN No. 1 :- Irregularities in release of payment to Supplier of food items.  
(Audit Memo No.09 dated 26.11.2019 ).**

During test check scrutiny of records pertaining to release of payment to the agencies for supply of food items provided by the ICDS, Timarpur Project for the audit period 2018-19, it reveals that the Department of Women & Child Development had entered a Bipartite agreement with M/s Dalit Prahari, NPO (Non-Profit Organization) vide dated 17.12.2011 effective from 01.06.2011 and further extension of same agreement on same terms and conditions with Dalit Prahari, NPO (Non-Profit Organization) for the period 2018-19 vide letter No.F.76(50)/DWCD/ICDS/Selection/SHG/2015-16/21197-202 dated 08.10.2018 and No.37390-97 dated 09.01.2019 which states that the NPO agreed to supply and distribute the supplementary nutrition to the ICDS beneficiaries for 300 days in a year according to the prescribed nutritional and feeding norms of the Government of India from time to time as conveyed by the Director, WCD, Govt. Of NCT of Delhi.

As per Agreement, Clause No. 01 the NPO make uninterrupted supply of the supplementary nutrition strictly as per menu and norms prescribed by DWCD to the 108 numbers of AWCs under the Teemarpur project through Self Help Groups(SHG) without involvement in the purchases or cooking of the ICDS staff.

As per Agreement, Clause No. 02 the NPO shall create at the least, one third(1/3) of the SHGs and make them fully functional within an initial period of 06 months with separate decentralized kitchen for each SHG. The NPO shall submit compulsory monthly progress report about formation functioning of SHGs to the Head Quarter and the CDPO concerned.

As per Clause No. 03 of the said agreement, the NPO will create one SHG for 10-15 AWCs with certain conditions of details of group composition, formation and functioning thereof. such as each SHG should not have more than 3 male members, Mothers of the children who are the AWCs beneficiary should be preferred., set up of separate kitchen for each SHG with regular meeting of SHG with compulsory attendance of group members and proper book keeping and accounting records etc.

Further, it has been observed that the compliance of above Clauses of Agreement not found on record and the NPO has been supplying food items with submission of bills thereof and office is regularly releasing payment against the said claims without observing the compliance of terms and conditions of the Agreement which is irregular and serious lapse on the part of the CDPO of the Project.

In addition to above, neither the record pertaining to formation of SHGs nor the copy of Licence /Food Licence from Local bodies for running of Kitchen/hygienic and nutrition food items etc. found on record.

The HOO may ensure that the fresh agreement may be executed with approval of the Competent Authority after review of each and every clause of the Agreement and payment be released after verifying the compliance of terms and conditions of said agreement.

(DEWAN CHAND)  
I.A.O.Audit Party No.XI