

11/4

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

Part-I

Sub: - Internal Audit report of the **I.C.D.S. Project Sangam Vihar-II, D-Block, Community Centre, Khanpur, Delhi** for the Period 01/04/2014 to 31/03/2021.

INTRODUCTION

The accounts of the **I.C.D.S. Project Sangam Vihar-II, D-Block, Community Centre, Khanpur, Delhi** for the Period 01/04/2014 to 31/03/2021 were conducted by field Audit Party No.XXXI comprising Mrs.SumanLataArora, Accounts Officer/IAO(on EL w.e.f. 14/03/2022 to 17/03/2022), Mrs.MithileshPandey, AAO(on CL 17/03/2022) and Ms. Tanya Mudila, DEO. The audit was conducted during 7 working days w.e.f. 11/03/2022 to 24/03/2022.


AIM and Objectives:-

I.C.D.S. Project Sangam Vihar-II, D-Block, Community Centre, JJ Colony Khanpur, Delhi - 110080 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total 100 Anganwad/centre's are functioning under this ICDS Project at presently. The Aim and Objectives of the project are as under:-

- a. Supplementary Nutrition to Children's ages 0 to 6 years & Ladies (Pregnant ladies and Nursing Mothers)
- b. Immunization, Health Checkup, Referral Services & Non formal Pre-School Education.
- c. Celebration of ECCE day (Early Child Care Education 3-6 Years) participant of community people like as parents of the child.
- d. De-worming programme with co-ordination of Health Department.
- e. Supplementary of Iron Folic Acid Tablets to Adolescent Girls with co-ordination of Health Department.
- f. Verification/inspection of widows and old age & handicapped Pension Cases with coordination of Social Welfare Department /WCD.
- g. Referral & follow up of Malnutrition cases with co-ordination of Health Department.
- h. Co-ordination with MCD for Swachh Bharat Abhiyan.
- i. Organization of Pulse Polio Programme, Save the Girl Child, Diarrhea Management in co-ordination with Health Department.

HEAD of DEPARTMENT/ Drawing & Disbursing Officer

S.No.	Name & Designation	From to
1.	Smt. Alka Rawal (DDO)	01/04/2014 to 05/10/2017
2.	Smt. Krishna Kumari (DDO)	06/10/2017 to 15/03/2018
3.	Smt. Archana Kaushik (DDO)	16/03/2018 to 02/07/2019
4.	Smt. Symphony (DDO)	03/07/2019 to 24/09/2019
5.	Sh. Vinod Kumar Meena (DDO)	25/09/2019 to 31/03/2021



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Cashier

S.No.	Name & Designation	From to
1.	Sh. Naresh Kumar (LDC)	01/04/2014 to 31/03/2021

Budget Allocation and Expenditure:-

Plan	Figure in Thousands	Figure in Thousands	Figure in Thousands
Year	Budget allotted	Expenditure	Balance
2014-2015	25380	22140	3240
2015-2016	23930	22836	1094
2016-2017	27575	24827	2748
2017-2018	12164	8327	3837
2018-2019	13034	11414	120
2019-2020	14265	13214	1051
2020-2021	14018	13530	488

Statutory Audit:

Statutory audit of ICDS Sangam Vihar-II, New Delhi has not been conducted by AG (Audit), Delhi.

Vacancy Position as on 31.03.2018

Group	Sanction	Filled	Vacant	Remarks
A	NIL	NIL	NIL	-
B	1	1	-	-
C+D	7	2(Contractual)	5	-
TOTAL	8	3	5	-

Maintenance of Records:-

The maintenance of records of the ICDS Sangam Vihar-II, New Delhi for the period 01/04/2014 to 31/03/2021 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.


(SUMAN LATA ARORA)
I. A.O. - XXXI

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Part -II
Current Audit Report
(01/04/2014 to 31/03/2021)

During the course of current audit, 15 audit memo (including 05 record memo) highlighting various irregularities & recoveries to the tune of Rs. 17,475 /- were issued. On the basis of compliance shown by the School, 07 audit memos were settled on the spot and remaining 03 audit memo have been and converted into Nil Para 03 TANs in the current audit report.

Details of Current Recovery :

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
1.	02/Nil	Rs.600/-	Rs.600/-	NIL
2.	04/ Nil	Rs.4,875/-	Rs.4,875/-	NIL
3.	10/Nil	Rs.12,000/-	Rs.12,000/-	NIL
Total Amount to be recovered		Rs.17,475 /-	Rs. 17,475 /-	NIL

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The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the **I.C.D.S. Project Sangam Vihar-II, D-Block, Community Centre, Khanpur, Delhi**. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(SUMAN LATA ARORA)
I. A.O. - XXXI

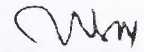
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The department has not provided following records for verification:

- ✓ 1. Copies of agreements entered amongst the Director, Deptt, of Women and Child Development and SNPs/SHGs to supply and distribute the supplementary nutrition to the ICDS beneficiaries.
- ✓ 2. AC Bill Register
- ✓ 3. LTC Control Register.
- ✓ 4. Register for Children Education Allowance/Telephone/Electricity.
- ✓ 5. Contingent Expenditure Control Register.
- ✓ 6. 'A' Category Cheque Register.

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The above records not produced may be submitted at the time of next audit.


(M Ramamoorthi)
I.A.O. - V

The income tax calculation for the year 2013 – 14 revealed that the income tax is not being deducted on average basis every month as per details given below:

1. Sh.NarotiLal, CDPO has paid a total income tax of Rs.64,860 during 2013 – 14. In the first 8 months of the financial year, he has not paid any TDS and in the month of Nov/13, Dec/13 and Jan/14 he has paid Rs.5,000/- each month and in Feb/2014 an amount of Rs. 49,860 has been paid.

Income Tax on average basis as required under Income Tax Rules should be deducted every month.

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MAINTENANCE OF CASH BOOK
(Audit Memo No.3 dated 11.12.2014)

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The test check of Govt. Cash Book revealed the following short comings:

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180-31

1. Narrations for the payment received or payment made were not mentioned for any of the entries.
2. The month wise total of the cash book has not been checked by a third person i.e. other than the writer and DDO in the cash book.

All the above mentioned irregularities may be removed under intimation to audit. The Institution may also review all similar short comings and the remedial actions may be taken under intimation to audit.

Mem

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During the test check of PBR for the period 2008-09 to 2013-14, the following short comings have been observed:

1. Page counting certificate has not been given on the first page of PBR.
2. Entries of payment of Leave Encashment, Tuition Fees etc. was not made in the register.
3. Amounts drawn have neither been totaled nor been verified by the DDO resulting in non-authenticity of Income Tax Calculation.
4. G.P.F Advance or Festival Advance paid to the Govt. servants relevant entries should be attested by the DDO in the relevant column. But, the same has not been adhered to.
5. Besides the PBR is incomplete in respect of the following. – Scale of Pay, Date of Joining, Rate of Pay, Date of Increment, Permanent/ Temporary, previous PBR No., Date of Birth, Initials of checker/ DDO, Abstract of Pay Bills in GAR-18 etc. are not filled.

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The department is advised to rectify the above irregularity under intimation to audit.

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The test check of Stock Register (Consumable and Non-Consumable) revealed the following shortcomings:

1. The annual verification of the consumable/ non – consumable stock register has not been done by the stores incharge as required under the rules.
2. The Non-Consumable stocks such as Calculator, Kettle (Tea), Mayur Jug, Weighing Machine, DAK Bag etc. are entered in Consumable Stock Register.
3. Certificate for page numbering has not been recorded in both the registers.
4. In many cases initials of Store Officer and Recipient are not found in both Consumable and Non-Consumable Registers.
5. In Consumable Stock Register balance of many items viz. File Board (Page No.001), Ball Pen (Page No.004), Scale (Page No.007) etc. is left blank and further stock issued entries are not found.
6. Brought Forward and Carry Forward entries are not made in Consumable Stock Register.
7. In case of Non-Consumable Stocks no proper register is maintained and also no index is maintained. All the items are entered in first 2-3 pages.

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The department is advised to rectify the above irregularity under intimation to audit.

(M Ramamoorthi)
I.A.O. - V

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PART-II
CURRENT AUDIT REPORT
(01/04/ ~~2018~~ to 31/03/2020)
2024

PARA - NIL


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Test Audit Notes

TAN No. 1

Audit Memo. No. 03
Dated: 22/03/2022

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the ICDS, Sangam Vihar-II, New Delhi, the following short comings have been noticed in r/o Smt. Neeru Gahlot, CDPO:-

1. As per FRSR Nomination Forms for Gratuity, CGEIS, GPF and details of family not pasted in the Service Book.
2. The Latest photograph of the individual concerned was not pasted/ attested in the first page of service book. The Photograph should be attested by HOO/ competent authority in the Service Book.
3. Annual Increment done on 01/01/2022 not granted till date.
4. At the time of grant of 2nd MACP w.e.f. 10/01/2020 opted for pay fixation from date of next increment but next stage of Level 07 not given for the period 10/01/2020 to 30/06/2020. Rs.58600 was to be given instead of Rs.56900/-.

Aforesaid discrepancies may be rectified under intimation to audit.

TAN No. 2

Audit Memo. No. 05
Dated: 22/03/2022

Sub:-Improper maintenance of Stock Registers.

During the scrutiny of Stock Registers and Property Register of ICDS Sangam Vihar-II, New Delhi for the audit period, the following short comings revealed:-

- i. Paging certificate not recorded on 1st page of stock registers.
- ii. Initial of receiptant not taken in consumable register maintained by supervisors.
- iii. Entries recorded in the Stock Register not attested by the HOO.
- iv. Separate register for non-consumable items not maintained by supervisors.
- v. Property Register is not maintained properly.
- vi. Entries of 101 weighing machine received from department on 19.02.2020 not recorded in property register.
- vii. Column No. 14 meant for Initials of Stock Keeper / Officer in-charge is left blank.
- viii. Entry of following property items not recorded in property register :-

S.no	Description of Items	Quantity	Bill no. and date	Name of Agencies	Amount
1	Carrom Board	75	39 dt.28/03/2018	Delhi Consumers Co-operative Wholesale store Ltd.	Rs.22,125/-
2	Chair Plastic	32	CB-39 dt.06/12/2019	Delhi Consumers Co-operative Wholesale store Ltd.	Rs.24,544/-

- ix. Further physical verification of consumable and Non consumable goods (Items wise) had not done by the Office. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be

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carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.

TAN No.3

Audit Memo. No. 08

Dated: 24/03/2022

Sub:-Shortcomings in maintenance of Cash Book.

During the course of test audit of ICDS Sangam Vihar-II, New Delhi, on scrutiny of the cash book for the audit period 01/04/2014 to 31/03/2021, the following discrepancies have been observed:-

- A) As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by a person other than the writer of the cash book who initials it as correct. On perusal of the cash book of ICDS Sangam Vihar-II, New Delhi, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during audit period.
- B) Name of Agency / person not mentioned under "To whom paid" Column on payment side only fully paid written.
- C) Column of date left blank on payment side.
- D) Each and every entry on receipt and payment side should be attested by DDO which is not done.
- E) Amount of Rs.39,000/- received from Sh. Naroti Lal Suptt. On account of DGEHS Card and the same was deposited in government account on 27/09/2016. But entry was not recorded in cashbook.

Aforesaid irregularities may be rectified under intimation to the audit.

(SUMAN LATA ARORA)
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