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

Sub:-Internal Audit Report on accounts of the ICDS, Pratap Vihar, Delhi for the period 2016-17 To 2020-21.

INTRODUCTION

The accounts of Directorate ICDS, Pratap Vihar, Delhi for the period 2016-17 To 2020-21 were test audited by the Audit Party No. 01 during the period 21.02.2022 to 02.03.2022 (07 working days), comprising of Sh. Shyam Sunder Dhingra, AO/ I.A.O and Smt. Manju Rani Pal, A.A.O.

Aims and Objectives:-

CDPO, ICDS Pratap Vihar, Near Suraj Mal Stadium Metro Station, New Delhi is supervision office of 105 Anganwadi, Situated in Pratap Vihar. The main aim of the office is to provide shelter and nutritious food to Pregnant Ladies and Children of that area.

Name of the HOD/HOO/DDO/ during the period of Audit 01-04-2016 to 31-03-2021

Head of Office/DDO

S.NO.	Name of the Officer	Designation	Period	
1	USHA RANI	CDPO/DDO	NOV 2014	MAY 2016
2	SHASHI SARNA	CDPO/DDO	JUNE 2016	22 JULY 2016
3	GEETA RANA	CDPO/DDO	22 JULY 2016	SEP 2019
4	SEEMA MALIK	CDPO/DDO	OCT 2019	TILL DATE

CASHIER

S.No.	Name & Designation	Designation	Period	
1	PRIYA	STATISTCAL ASSSTANT	MAY 2011	APRIL 2015
2	LEENA	STATISTCAL ASSSTANT	MAY 2015	TILL DATE

The current vacancy position is mentioned below:-

Group	Sanctioned Posts	Filled Posts	Vacant Posts
Group-A	0	0	0
Group-B	02	01	01
Group-C	05	03	02
Total	07	04	03



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**BUDGET ALLOCATION AND EXPENDITURE
FOR THE YEAR 2016-17 To 2020-2021**

YEAR	Non Plan		
	BUDGET ALLOTTED	EXPENDITURE MADE	BALANCE
2016-17	35071000	17396920	17674080
2017-18	20227000	16429907	3797093
2018-19	18383000	16872530	1510470
2019-20	20939001	18610892	2328109
2020-21	21690280	21127794	562486

Statutory Audit

General / Statutory Audit of this Department has never been conducted by the AGCR till date.

Maintenance of Records

The maintenance of records of the ICDS, Pratap Vihar, Delhi for the period 2016-17 To 2020-21 found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I

Old Audit Report

There were 02 outstanding audit para's involving recoveries to the tune of Rs.10,33,493/-. The department has not submitted reply of any old audit para. Hence, all 03 old audit paras including recovery of Rs.10,33,493/- have been included in the current audit report as Part-I (Old Audit Report).

S.No	Year	Total Para's	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2011-16	02	Rs.10,33,493	00	00	02 (2,3)	Rs.10,33,493
	Total	02	Rs.10,33,493	00	00	02	Rs.10,33,493



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I.C.D.S. Project Pratap Vihar, Near Suraj Mal Stadium Metro Station, Delhi (646/7)					
S.No.	Start Year	End Year	Para No.	Subject of Para	Amount
1	1-Apr-11	31-Mar-16	2	Recovery of Income Tax amounting to Rs. 10,33,493/- from The Peoples Welfare Society	1033493
2	1-Apr-11	31-Mar-16	3	Non production of Record	0



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Para No. 2

(Ref to memo no.11 dated 08.02.17)

Sub: Recovery of Income Tax amounting to Rs. 10,33,493/- from The PEOPLES WELFARE SOCIETY

During the test audit of ICDS project of Pratap Vihar for the audit period 2011-12 to 2015-16 it has been found that the payment of SNP and SABLA has been made to The PEOPLES WELFARE SOCIETY, Non Profit Organization (NPO), who looks after 105 Anganwaris.

As per rule 194 -C of Income Tax Act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible/specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

Whereas it has been found that, no Income Tax (TDS) has been deducted from the payment of The PEOPLES WELFARE SOCIETY, NPO upto Sep.2014. The detail of year wise payment and recovery of Income tax thereon is given below:-

Sl No.	Year	Amount paid (Rs)	Income Tax recoverable @ 2%
01	2011-12	2870264-00	57405-00
02	2012-13	17887507-00	357750-00
03	2013-14	21833174-00	436663-00
04	2014-15	9083731-00	181675-00
	TOTAL	51674676-00	1033493-00

Department/CDPO may please explain that why the TDS has not been deducted while making the payment to MNPO and SHG.

Department is advised to recover the above said amount of Rs. 1033493/- from the concerned NPO and deposited into govt. account. Similar other cases may also be reviewed at your own level

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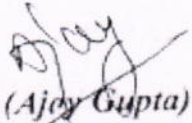
Para no. 3

(Ref to memo no. 1 dated 31/01/2017)

Sub: Non Production of record

During the audit of ICDS, Alipur, the following auditable was not provided to audit. Department may provide the record to next audit.

1. Budget allotment and expenditure register.
2. Unserviceable store
3. Rent/Electricity/water/telephone register
4. Service Postage Stamp Register.
5. Contingent Bill register
6. Rent control register.
7. Payment Control Register.


(Ajay Gupta)
AO/IAO
Party No. XXV

Current Audit Report


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During the course of current audit, 12 Observation memos & 01 To 07 Record Memo were issued highlighting various irregularities. Recoveries to the tune of **Rs.5,91,686/-** were pointed out by the Audit. The Department has not submitted reply of any Observation Memos. Hence all 12 Observation Memos and 01 To 07 Record Memo has been converted into 06 PARA (01 record memo converted into NPR) with recovery of **Rs.5,91,686/-** & 07 number of TAN.

Detail of Current Recoveries

Memo No.	Details of Para	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	To be recovered (In Rs.)	Whether PARA / TAN
5	Short Recovery of UTGEIS Subscription amounting to Rs.3,990/-	3990	0	3990	PARA-1
6	Short Deduction of DGHS amounting to Rs. 11,400/-	11400	0	11400	PARA-2
7	Excess Payment of Rs.31,710/- due to wrong Increment.	31710	0	31710	PARA-3
10	Irregular payment of Bonus amounting to Rs.6908/-.	6908	0	6908	PARA-4
12	Discrepancies in the rate of payment made for supplementary nutrition to Adolescent Girls under SABLA scheme.	537678	0	537678	PARA-5
	Total	5,91,686/-	0	5,91,686/-	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by the ICDS, Pratap Vihar, Delhi for the period 2016-17 To 2020-21. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the ICDS, Pratap Vihar, Delhi. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the ICDS, Pratap Vihar, Delhi. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.


Shyam Sunder Dhingra
A.O./ I.A.O.
Audit Party No 01

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PART-II

CURRENT AUDIT REPORT

(2016-17 To 2020-21)

PARA No.01:Short Recovery of UTGEIS Subscription amounting to Rs.3,990/-.

(Reference Observation Memo No. 05 Dated 23.02.2022)

As per UTGEIS scheme 1980, the official / officer who are in Group "B" and opted this scheme, an amount of Rs. 60/- Per month should be recovered.

During the test check for the audit period, it has been found that an amount of Rs. 30/- instead of Rs. 60/- pm has been deducted from the salary as per details given below:

S. No.	Name of Employee / Designation	Rate of subscription deducted per month (In Rs)	Rate of subscription to be deducted (In Rs)	Date of promotion / appointment in Group B post	Period	Balance subscription to be recovered (In Rs.)
1	Ms. Seema Malik, CDPO/DDO	30/-	60/-	02.08.2010	01.01.11 To 31.01.2022	3,990/- (133x30)
					Total	3,990/-

DDO may take necessary action to recover the UTGEIS Subscription amounting to Rs.3,990/- (Rs. Three Thousand Nine Hundred Ninety Only) from the above mentioned officers /officials after due verification of facts and record under intimation to audit. Other similar cases may also be reviewed accordingly.


PARA No.02:Short Deduction of DGHS amounting to Rs. 11,400/-

(Reference Observation Memo No. 06 Dated 23.02.2022)

As per O.M. No F.25(III)/DGEHS/140/DHS/09/204078-204243dated 02.05.2017 rates of contribution to DGEHS have been revised with the implementation of seventh pay commission as per detail given below with effect from 01.02.2017

S. No.	Corresponding levels in the pay matrix as per seventh CPC	Contribution
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

As per DGEHS Rules, if there is any change in DGEHS Contribution by virtue of Promotion/grant of NFSG and change in Grade Pay, the change in contribution is payable from the date of issue of the order.



During the audit, it has been observed that Smt. Seema Malik, Welfare Officer Group 'B' Non Gazetted in the pay Level-06 of the pay matrix has been promoted to the post of CDPO Group-'B' Gazetted in the pay Level-07 of Pay Matrix and joined as CDPO on 16.12.2016. The rate of DGEHS contribution in level 07 to 11 is Rs.650/- per month. But the department has deducted DGEHS subscription @ Rs.450/- per month up to September 2021. a

The Short deduction of **Rs.11,400/-** (Rs. 200/- X 57 month from 01/2017 to ^{SEP. 2021} 09/2021) may be recovered from the concerned officer after due verification of facts and figures, under intimation to audit. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No.03: Excess Payment of pay and allowances amounting to Rs.31,710/- due to wrong Increment.

(Reference Observation Memo No. 07 Dated 24.02.2022)

During the test check of Service Books of Smt. Neetu Pal, Supervisor, it has been noticed that the official was appointed as Supervisor w.e.f. 08.01.2018 in Level – 5 of Pay Matrix. As per Rule 10 of CCS (RP) Rules 2016, her next date of Increment should be 01.01.2019. But, on test check of PBR and Service Book of Ms. Neetu Pal, Supervisor, it has been observed that her 1st Increment was given by office on 01.07.2018 instead of 01.01.2019.

The pay of the official should be as under:-

Period	As per office	As per Audit
Pay as on 08.01.2018	29200	29200
Pay as on 01.07.2018	30100	29200
Pay as on 01.01.2019	30100	30100
Pay as on 01.07.2019	31000	30100
Pay as on 01.01.2020	31000	31000
Pay as on 01.07.2020	31900	31000
Pay as on 01.01.2021	31900	31900
Pay as on 01.07.2021	32900	31900
Pay as on 01.01.2022	32900	32900

Due to wrong increment, there is an over payment of pay and allowances amounting to Rs.31,710/- as per Annexure 'A'. DDO may take necessary action to recover overpaid amount of Rs. 31,710/- from the above mentioned official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No.04: Irregular payment of Bonus amounting to Rs.6908/-.

(Reference Observation Memo No. 10 Dated 25.02.2022)

As per OM No. 7/24/2007/E-III(A) dated 08.10.2018 regarding Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to Central Government Employees for the year 2017-18 issued by Ministry of Finance, Department of Expenditure, Non-Productivity Linked Bonus (Ad hoc Bonus) equivalent to 30 days emoluments for the accounting year 2017-18 is payable to Central Government employees in Group-C and all non-gazetted employees in Group –B, who are not covered by any Productivity Linked Bonus Scheme.



On scrutiny of PBR and Bonus Bill No. BO-46 Dated 05.11.2018, it has come to notice that bonus for the year 2017-18 amounting to Rs.6908/- has been paid to Ms. Rani Gupta, CDPO / DDO. As the post of CDPO is a Group-B Gazetted, payment of bonus to Ms Rani Gupta, CDPO is irregular. (8)

Accordingly, DDO may take necessary action to recover the bonus amounting to Rs.6908/- from Ms. Rani Gupta, CDPO after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No.05: Discrepancies in the rate of payment made for supplementary nutrition to Adolescent Girls under SABLA scheme.

(Reference Observation Memo No. 12 Dated : 02.03.2022) p-82-K.D

In reference to Record Memo No.07 dated 25.02.2022, office of ICDS, Pratap Vihar has provided the information regarding payment made for supplementary nutrition to Adolescent Girls under SABLA scheme for the period 2016-17 to 2020-21. On scrutiny of reply submitted by the office and Office Order dated 08.10.2018 provided to audit, it has been observed that as per office order, the rate of supplementary nutrition to adolescent girls has been increased from Rs.5.00/- to Rs.9.50/- per beneficiary per day.

But on scrutiny of the record and details provided by the office regarding payment made for the supplementary nutrition for adolescent girls, the payment has been made @ Rs.5.50/- per day per beneficiary instead of Rs.5.00/- per day per beneficiary (as per office order dated 08.10.2018) for the period 01.04.2016 To 05.09.2018.

The department has paid total payment of Rs. 59,14,459.50/- @ Rs. 5.50/- per day per beneficiary instead of Rs.5.00/- per day per beneficiary for supplementary nutrition to Adolescent Girls for the period 01.04.2016 to 05.09.2018. The DDO may take necessary to recover / adjust the additional amount of Rs.5,37,678/- (Rs.5914459.50 X 0.50 /5.50) paid to the supplier after due verification of facts and figures under intimation to audit.

PARA No.06: Non Production of Record.

The following record was not provided by the department:

1. TA/Conveyance allowance//Tuition Fee Registers/ Budget Control Register/Postage Stamp Register/Property Register.
2. Rent/Electricity/Water/Telephone Register.
3. Copy of Agreement of supplementary nutrition to Children, Pregnant Women and Adolescent Girls.
4. Record pertaining to 105 Anganwadis maintained by awanwadi worker & supervise by supervisor under ICDS Project, Pratap Vihar.

Manju Rani Pal
AAO
Audit Party No 1

Shyam Sunder Dhingra
IAO
Audit Party No.01

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PART-II
TEST AUDIT NOTES
(2016-17 To 2020-21)

TAN No.01:-Improper maintenance of Pay Bill Registers.

(Reference Observation Memo No. 01 Dated 21.02.2022)

During the test check of the PBRs maintained by the *ICDS, Pratap Vihar, Delhi* for the Audit period 2016-17 To 2020-21, following irregularities have been noticed:-

1. The mandatory page counting certificate has not been given on the first page of PBR which is to be countersigned by the DDO.
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 the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. 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.
5. In some of the PBRs for the audit period, it was found that GAR-18 - Abstract of Pay bill are not properly maintained.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned. Use of white fluid is not allowed in the PBR.
7. Some miscellaneous recoveries mentioned in the P.B.R, but the details of recoveries not mentioned in the P.B.R.
8. Total of all the column of Pay & Allowances not recorded in the P.B.R. for the purpose of Tax Calculation.
9. Entry of DA arrear not made in PBR.

Needful may be done and compliance be shown to audit.

TAN No.02: Discrepancies in maintenance of Service Books.

(Reference Observation Memo No. 02 Dated: 22.02.2022)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-



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1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
 2. 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 HOO. But the same was not complied with.
 3. Date of birth of Ms Neetu Pal, Supervisor has not been written in words in the service book.
 4. Leave record is not up to date or not signed by competent authority in all service books maintained by the Office.
 5. Photograph of Ms. Surbhi, Supervisor and Ms. Neetu Pal, Supervisor has not been attested at the the first page of service book.
 6. Bio Data on the 1st Page of Service Book of most of the officials.
 7. Leave has been credited in the month of February and August of every year instead of January and July month in the Service Book of Ms Neetu Pal, Supervisor. Also, Ms Neetu Pal has joined the service as on 08.01.2018 whereas full 15 days Earned Leave were credited by the department. Accordingly, her Leave Account may be re-casted as per rule.

Needful may be done and compliance be shown to audit.

TAN No.03:Shortcomings in maintaining of Cash Book.

(Reference Observation Memo No.03 Dated : 22.02.2022)

- (1) As per Receipt and Payment Rules at the time of Opening of new Cash Book a Certificate regarding Opening /Carry forward of Cash Balance has to be recorded on the first page of the Cash Book, but the same has 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. But the cutting/overwriting made in the cash book at various pages have not been corrected as per rule mentioned above, and the cuttings /overwriting have not counter signed by the DDO.
- (3) Each and every has not been attested by the DDO.

Needful may be done and compliance be shown to audit.



TAN No.04: Income Tax (Deduction of Income Tax on monthly average basis).

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(Reference Observation Memo No. 04 Dated 22.02.2022)

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct Income tax at source in monthly instalments from the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of January, February and March of that particular financial year.

It is observed from the PBRs maintained by the department that the major portion of the income tax of the officers and employees was deducted in the last quarter / last month of the financial year. For instance, during the financial years 2020-21, out of total tax liability of Rs. 81,254/-, Rs.58,374/- has been deducted from the salary during the month of February 2021 in r/o Smt. Seema Malik, CDPO/DDO.

The department must avoid such practice in future and deduct the Income Tax at source in monthly instalments from the salary.

TAN No.05: Consumable Stock Register.

(Reference Observation Memo No. 08 Dated 24.02.2022)

During the audit, following discrepancies have been noticed in the Consumable Stock Register.

1. No page counting certificate has been recorded on the first page of register.
2. In the stock register, the balances of under mentioned items have not been carried forward. A few examples are given below:

S.No	Name of the items	Quantity	Page No.
1	Ruled Register	10+5	03
2	Ball Pen	40	10
3	Toner	01	21
4	Scrubbing Pad	63	25
5	Harpic	01	31
6	Pen Gel	16	38
7	Height Chart Flex	105	46
8	Writing Board	53	58

3. The department has not maintained separate Non Consumable Stock Register and the Non Consumable items have been shown in Consumable Stock Register i.e. Weighing Machine, Mouse, White Board, etc.
4. As per G.F.R., physical verification of stores is required once in a year but no physical verification has been conducted during the audit period.
5. Index has not been maintained alphabetically.

Needful may be done and compliance be shown to audit.

TAN No.06: Purchase of Miscellaneous Items without following instructions contained in G.F.R.

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(Reference Observation Memo No. 09 Dated 25.02.2022)

As Per General Financial Rules 2017, Rule-154 Purchase of Goods up to the value of Rs.25,000/- only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the Competent Authority in the following format:

“I _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.”

During the audit, it has been observed that :

- 1 Office has made purchases of various items under Contingency Head but certificate as per rule mentioned above not recorded on the body of the bill. A few examples are given below:

S.No.	Bill No. and Date	Amount	Name of the firm
1	CB-29/07.10.2019	62215	M/s Delhi Consumer Co-Op. Wholesale Store Ltd.
2	CB-63/30.03.2020	91423	M/sYash Traders
3	CB-64/30.03.2020	160221	M/s Delhi Consumer Co-Op. Wholesale Store Ltd.
4	CB-65/30.03.2020	38035	M/sYash Traders
5	CB-16/07.10.2020	16369	M/sYash Traders

- 2 No Vouchers/Bills marked “paid & cancelled” after making the payment to the supplier.
3. In Some cases, office has not purchased goods from Govt. E-Market place under the rule 149 of G.F.R. which is mandatory as per orders issued by Finance Department, Govt. of NCT of Delhi.
4. Office Copies of many Bills have not been signed by the HOO/DDO.
Needful may be done and compliance be shown to audit.

TAN No.07: Discrepancies in the rent paid to Anganwadi .

(Reference Observation Memo No. 11 Dated 28.02.2022)

During the audit, the following discrepancies have been noticed in the record of rent paid to Anganwadis:

(A) Difference in the rate of rent paid to Anganwadi.

As per Department of Women & Child Development, Govt. of NCT of Delhi Office Order No.F.76(525)/DWCD/ICDS/Hub-Centre/2017-18/21915-17 dated 24.12.2019, rate of rent of AWCS under the ICDS Scheme were enhanced as per details given below:

Area	Facilities	Rental Norms
18-25 sq. yards	With toilet, drinking water and electricity facilities	Rs.2500/-
26-35 sq. yards	With toilet, drinking water and electricity facilities	Rs.3000/-
36-45 sq. yards	With toilet, drinking water and electricity facilities	Rs.4000/-
46-55 sq. yards	With toilet, drinking water and electricity facilities	Rs.5000/-
56-65 sq. yards	With toilet, drinking water and electricity facilities	Rs.6000/-

During the audit, it has been observed from the information provided by ICDS Pratap Vihar regarding rent payment made to owners of 105 Anganwadi Centres for the month of March 2021, some discrepancies have been found in the rate of rent payment. The details are as under:

Number of Anganwadi	Name of Owner	Beneficiary ID	Area (In sq. yards)	Amount paid (In Rs.)
11	Rishi Pal	BDLND01348950	50	7000/-
12	Radhika	BDLND03715158	20	4000/-
19	Manoj Kumar	BDLND03894327	25	4000/-
25	Amit Kumar	BDLND04876269	35	4000/-
87	Devki Devi	BDLND03089231	25	3000/-

(B) Certificate not signed by Nodal Officer /PWD Officer

In the order refer above, it has also been mentioned that a committee comprising of the concerned Nodal Officer, concerned CDPO, concerned PWD Officer and concerned supervisor is to inspect the location and submit a certificate in respect of every AWC on the prescribed format.

It has been observed from the file of following AWC that Nodal Officer/ PWD has not signed the certificate. There is no documentary evidence regarding the area available in the file. In the absence of documentary evidence, the correctness of rent paid to AWCS could not be verified.

S.No.	Number of AWC	Name of Owner	Date of Shifting of AWC
1	10	Krishna Devi	01.09.2020
2	49	Munesh Kumar	01.09.2020
3	64	Bobby Mishra	01.09.2020
4	33	Dharam Pal	01.09.2020
5	25	Amit Kumar	01.09.2020

Needful may be done and compliance be shown to audit.

Manju Rani Pal
AAO
Audit Party No 1

Shyam Sunder Dhingra
IAO
Audit Party No.01