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

Sub: Audit report of I.C.D.S. Sagarpur, Delhi for the period from 2019-20 to 2022-23.

INTRODUCTION

The Internal Audit on the account of I.C.D.S. Project Sagarpur, Delhi for the period from 2019-20 to 2022-23 was conducted by field Audit Party No. XIX, comprising of Krishan Kumar, Sr.AO/IAO and Sanjeev Gupta, AAO. The audit was conducted during 07 working days w.e.f. 08.08.2023 to 17.08.2023.

AIMS & OBJECTIVE

The CDPG, ICDS Project, Sagarpur Project, 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 **08/08/2023 to 17/08/2023**.

1. List of HOO:

S. No	Name (Ms/Mrs)	From – To
1	Mrs.Promilla Chhiber	01.04.2019 to 04.10.2019
2	Mr. Karam Chand	04.10.2019 to 17.11.2020
3.	Mrs. Pushplata	17.11.2020 to 12.04.2021
4.	Mrs. Namrata Biruly	12.04.2021 to 17.08.2021
5.	Mrs. Archana	17.08.2021 to 04.04.2022
6.	Mrs.Poonam	04.04.2022 to 23.01.2023
7.	Mrs. Shelly	23.01.2023 to 31.03.2023

2. List of DDO :

S. No	Name (Ms/Mrs)	From – To
1	Mrs.Promilla Chhiber	01.04.2019 to 04.10.2019
2	Mr. Karam Chand	04.10.2019 to 17.11.2020
3.	Mrs. Pushplata	17.11.2020 to 12.04.2021
4.	Mrs. Namrata Biruly	12.04.2021 to 17.08.2021
5.	Mrs. Archana	17.08.2021 to 04.04.2022
6.	Mrs.Poonam	04.04.2022 to 23.01.2023
7.	Mrs. Shelly	23.01.2023 to 31.03.2023

3. Cashier


S. No	Name (Ms/Mrs)	From – To
1	Mr. Rajesh Sundriyal, LDC (Outsourced)	01.04.2019 to 31.03.2023

4.Vacancy Statement :

Group	Sanctioned posts	Filled posts	Vacant posts
A	Nil	-	-
B	1	1	-
C	7	4	3

5. Budget detail

Year	Budget allotted	Expenditure made	Balance
2019-20	11456000	10865045	590955
2020-21	14940060	13948324	991736
2021-22	15983000	15073980	909020 ✓
2022-23	13948000	11336727	2611273



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STATUTORY AUDIT

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

MAINTENANCE OF RECORDS:-

The maintenance of records of ICDS Project, Sagarpur Project, Delhi for the period from 2019-20 to 2022-23 was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 07 audit paras involving recovery of Rs. nil outstanding in which 02 para was settled during the audit. Balance 05 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	2016-19	07	02	02 & 03	05 (Para No.01 & 04 to 07)

(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	2016-19	Nil	-	-	-	Nil

Current Audit Report

During the course of current audit, 10 Audit memos + 09 record memos highlighting various irregularities/short comings were issued raising recovery of Rs. Nil out of which has been recovered. The audit memos have been converted to 04 Paras(Memo No.5&8 clubbed) + 05 TAN which are incorporated in current audit report with the total recovery of Rs. Nil.

Details of Current Recovery

Memo No.	Recoveries detected	Amt. Recovered	Balance(Rs.)	Para. No.
-	-	-	-	-

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Sagarpur Project, Delhi for the period from 2019-20 to 2022-23. Audit disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

Sanjeev Gupta, AAO



KRISHAN KUMAR
Sr.AO/IAO
Audit Party-XIX

PART - I

OLD AUDIT PARAS
(2016-17 to 2018-19)

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PART-II - Current Report 2016-17 to 2018-19

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(22)

Para 1 :- In appropriate Calorie/or Protein provided to beneficiaries of SNP and short supply of Halwa once in a week against approved menu.
(Memo No.15)

Dated:20.11.2019)

According to the office order No. F. No.76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31/12/2009 provided to audit, the nutritional and feeding norms and menu for target beneficiaries under Supplementary Nutrition Programme (SNP) of ICDS per day per beneficiaries are as under :-

S. No	Age Group of beneficiaries	Name of the SNP and the Qty. to be given per beneficiary as per norms revised norms	Required Calorie & Protein as per revised norms of GOI	Item to be given
1	6 mths-1 year Children beneficiaries	Weaning Food (Panjiri)- 140 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Panjiri-Additional 20 gms of groundnut powder should be added in the present recipe for enriching it.
2	1 Year-3 years Children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary along with Panjiri-50 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Hot Cooked Meal: Khichri, Namkeen Dalia Sweet rice, Veg Pulao with kala channa, Sweet Dalia and Halwa
3	3 years-6 years children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary along with Snack-50 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Additional 20 gms of Soyabean/peanut powder should be added in the present recipe for enriching it.
4	Pregnant & Nursing mother	Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary	600 Calories & 18-20 gm of Protein	

(A) According to the order no.6/delegation/DWCD/ICDS/2016-17/18385-432 Dated-18/09/17 the CDPO are required to send the samples for Lab test at least twice in a month for each project. On test check of records and attached test report of SNP, it is found that 4 types of SNP have been supplied to children and Pregnant & Nursing Mother according to the order dt. 31/12/2009 as mentioned above but the lab test has been conducted only for 2 type of combination of SNP according to the available/provided report with bill/other record mentioned at S. NO. 1 and 3. Hence it cannot be checked by the audit that NPO has supplied the prescribed combination of meal with required calories & Protein mentioned at S. No. 2 & 4 to the category of beneficiaries mentioned above i.e. 1 Year-3 years Children beneficiaries and Pregnant & Nursing mother. The ICDS Sagerpur Project has not provided any documents/orders issued by the competent authority regarding only testing of 2 types of SNP Combination sample out of 4 type of SNP combination.

(B) According to the above mentioned order dt. 31/12/2009, 425 gm. meal (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein) have to be supplied to Pregnant & Nursing mother as per norms prescribed by the Govt. before payment of supplied meal. But according to test report available in records, in a number of test reports, the protein in the 425 gm Hot Cooked Meal supplied to Pregnant & Nursing mother has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm Protein as per calculation by average method of quantity of test report available in the record for Hot Cooked Meal supplied under SNP. Some examples of the above cases are as under :-

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S. No.	Name of the SNP and the qty. tested as per lab. Report with date	Protein as per report 320 gm. Cooked	Protein in 425 gm. Cooked food as per test report by average method as no specific test report available	Protein required as per norms of Govt. to Pregnant & Nursing mother
1.	Cooked sweet daliya with matar 320 gm dt. 5/12/16 (ITL Lab P. Ltd)	12.97 gm	12.97/320 gm X 425 gm = 17.23 gm	18 - 20 gm
2.	Cooked veg khichri with matar 320 gm dt. 19/10/16 (ITL Lab P. Ltd)	12.85 gm	12.85/320 gm X 425 gm = 17.07 gm	18 - 20 gm
3	Cooked Pulav Mix with Kala Chana 320 gm dt. 6/9/16 (Ficci Research & Analysis Centre)	12.49 gm.	12.49/320 gm X 425 gm = 16.59 gm	18 - 20 gm
4	Cooked sweet daliya with white matter 320 gm dt. 5/8/16 (Ficci Research & Analysis Centre)	12.40 gm	12.40/320 gm X 425 gm = 16.47 gm	18 - 20 gm
5	Cooked sweet daliya with matar 320 gm dt. 22/7/16 (Ficci Research & Analysis Centre)	12.57 gm	12.57/320 gm X 425 gm = 16.69 gm	18 - 20 gm
6	Cooked sweet daliya with matar 320 gm dt. 14/9/18 (Ficci Research & Analysis Centre)	13.16 gm	13.16/320 gm X 425 gm = 17.48 gm	18 - 20 gm
7	Cooked veg khichri with matar 320 gm dt. 6/6/18 (Avon Food Lab P. Ltd)	12.74 gm	12.74/320 gm X 425 gm = 16.92 gm	18 - 20 gm
8	Cooked Pulav Mix with Kala Chana 320 gm dt. 5/9/17 (Ficci Research & Analysis Centre)	13.19 gm	13.19/320 gm X 425 m = 17.52 gm	18 - 20 gm
9	Cooked daliya with white matter 320 gm dt. 7/7/17 (Ficci Research & Analysis Centre)	12.77 gm	12.77/320 gm X 425 gm = 16.96 gm	18 - 20 gm
10	Cooked veg khichri with Kala Chana 320 gm dt. 3/6/17 (Avon Food Lab P. Ltd)	12.75 gm	12.75/320 gm X 425 gm = 16.93 gm	18 - 20 gm

According to the agreement clause 17 dated 17/12/2011 with Dalit Prahari, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the food and an amount equal to twice the value of supply shall be deducted as penalty by the Government apart from any other penalty or statutory action against the NPO under the relevant statute. Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report.

But no payment has been deducted for non quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS Project Sagepur while making payment. Hence it is required to recover the overpayment amount with penalty according to agreement clause for the entire period after due verification of facts and figure as mentioned above.

(C)

According to the records provided by the office, it has been noticed that as per menu, Halwa with Panjiri/Snack has to be supplied to SNP beneficiaries once in a week. But on checking of

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records, it has been noticed that 200 gm. Halwa with 50/75 gm. snack/panjiri have been supplied on every Monday during the audit period instead of 270gm or 350 gm with 50/75 gm. snack/panjiri as prescribed by Government to SNP beneficiaries. No order has been provided to audit by the office regarding supply of 200 gm. Halwa instead of 270 or 350 gm.

Hence, according to provided information/records, short supply has been made by the NPO once in a week during the audit period.

According to agreement clause 16 dated 17/12/2011 as given below with Dalit Prahari, (NPO), the following penalty will be imposed in case of short supply for cooked food/Weaning Food:-

Clause No. 16- Penalty for short supply for cooked food/Weaning Food.

- If the NPO fails to complete the indented quantity of supply on a particular day for the first time in a month, then penalty will be imposed for only affected AWCs wherein NPO concerned has not supplied indented quantity for that day in addition to non payment for quantity not supplied.
- If the NPO fails to complete the indented quantity for the second time in a month, twice the amount of lesser supply will be deducted as a penalty in addition to non payment for the quantity not supplied.
- If NPO fails to complete the indented quantity any further in that month thrice the amount of lesser supply will be deducted as a penalty in addition to non payment for quantity not supplied..

But full payment has been made as per prescribed rate inspite of short supply which is irregular and required to recovered with penalty as per agreement clause for the entire period of short supply after due verification of facts and figure.

(D)

According to the above mentioned order dt. 31/12/2009, 425 gm. (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein have to be supplied to Pregnant & Nursing mother according to norms prescribed by the Govt. before payment of supplied meal. But according to test report available in records, in a number of test reports, the protein in the 200 gm. Halwa with 75 gm snack has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm of Protein for Pregnant or nursing mother as per calculation by average method of quantity of test report available in record for 200 gm Halwa with 50 gm snack supplied under SNP. Some of the above mentioned cases are as under:-

S. No	Name of the SNP and the qty. tested as per lab. Report with date	Protein as per lab report for 250 gm. Cooked food	Protein in 275 gm. Cooked food as per test report as no specific test report available	Protein required as per norms of Govt. to Pregnant & Nursing mother
1.	200 gm Halwa with 50 gm snack total 250 gm dt. 19 /12/16 (ITL Lab P. Ltd)	12.67 gm	$12.67/250 \text{ gm} \times 275\text{gm} = 13.94 \text{ gm}$	18 - 20 gm
2.	200 gm Halwa with 50 gm snack total 250 gm dt.12/2/18 (Sigma Test & Research Centre)	15.15 gm	$15.15/250 \text{ gm} \times 275\text{gm} = 16.67 \text{ gm}$	18 - 20 gm
3	200 gm Halwa with 50 gm snack total 250 gm dt.6/11/17 (ITL Lab P. Ltd)	13.78 gm.	$13.78/250 \text{ gm} \times 275\text{gm} = 15.16 \text{ gm}$	18 - 20 gm

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4	200 gm Halwa with 50 gm snack total 250 gm dt.14/1/19 (Sigma Test & Research Centre)	15.63 gm.	15.63/250 gm X 275gm =17.19 gm	18 - 20 gm
5	200 gm Halwa with 50 gm snack total 250 gm dt. 6/8/18 (Ficci Research & Analysis Centre)	13.45 gm.	13.45/250 gm X 275gm =14.80 gm	18 - 20 gm

According to the agreement clause 17 dated 17/12/2011 with Dalit Prahari, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the food and an amount equal to twice the value of supply shall be deducted as penalty by the Government apart from any other penalty or statutory action against the NPO under the relevant statute, Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report.

But no payment has been deducted for non quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS Project Sagepur while making payment. Hence it is required to recover the overpayment amount with penalty according to agreement clause for the entire period after due verification of facts and figure as mentioned above under intimation to audit..

HOO may be directed to explain the above mentioned serious lapses pointed out by the audit and recover the overpayment amount with penalty from the NPO immediately for the audit period after due verification of facts and figure under intimation to audit.

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PARA 2: Wrong fixation of pay of Ms. Usha Chauhan, Retired Supervisor (31/12/18)

(Memo No. 3

Dated 06/11/2019)

On test check and scrutiny of Service book of Ms. Usha Chauhan, Retired Supervisor it is found that pay fixation shown in service book after implementation of 7th pay commission is not according to the pay fixation order issued by the HOO. Further pay fixation from 1/1/2016 shown in the service books seems not in order according pay rules. The details of pay fixation according to the service book, pay fixation order and according to pay rules are as under:-

Name and designation	Date	Pay fixation as per order of HOO	Pay as per service book	Pay should be according to rules
Pay as on 1/1/16 in the pay scale of 9300-34800 G.P.-4600/-	1/1/2016	19970 +4600	19970 +4600	19970 +4600
Pay fixation in Level 7 (Corresponding level grade pay of 4600 in PB-2)	01/01/16	64100	No pay fixation entry in service book	64100
	01/07/16	66000	64100	66000
	01/07/17	No order available	66000	68000
Grant of 3 rd MACP in Level 8 (as per option)	11/4/18	66000	66000	68000
	01/07/18	70000	70000	72100

Settled
K. S. Chauhan
P.O. - 19

The HOO may review the pay fixation of the above mentioned employee according to pay rules and observation of the audit after due verification of facts and figure under intimation to audit . Similar other cases may also be re-examined by the HOO at their own level and take action accordingly.

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**PARA 3: - - Excess credit of leave in service book
(Audit Memo. No.9**

Dated: 18/11/2019)

During the test check of Service books maintained by the I.C.D.S. Sagarpur, Nirmal Chhaya Residential Complex, Hari Nagar, New Delhi, it has been noticed that:-

1. According to Leave Rules, EL should be credited to the leave account of the Govt. servant @ 2 ½ days for each completed calendar month of service which he is likely to render in a half year of calendar year in which he is appointed. But on test checking of leave account, it has been noticed that excess EL have been credited in the half year in which they are appointed as per details given below :-

S.No.	Name & Designation of the employee	Date of appointment	EL credited in half year	EL entitled in half year	Excess leave credited
1.	Ms. Babita, Supervisor Gr-II	12/10/17	7	5	2
2.	Ms. Seema Meena, Supervisor Gr-II	11/10/17	7	5	2
3.	Ms. Pushpa, Supervisor Gr-II	11/10/17	7	5	2

2. According to Leave Rules, HPL shall be credited to the leave account of the Govt. servant @ 5/3 days for each completed calendar month of service which he is likely to render in a half year of calendar year in which he is appointed. But on test checking of leave account, it has been noticed that excess HPL have been credited in the half year in which they are appointed as per details given below :-

S.No.	Name & Designation of the employee	Date of appointment	EL credited in half year	EL entitled in half year	Excess leave credited
4.	Ms. Babita, Supervisor Gr-II	12/10/17	4	3	1
5.	Ms. Seema Meena, Supervisor Gr-II	11/10/17	4	3	1
6.	Ms. Pushpa, Supervisor Gr-II	11/10/17	4	3	1

3. According to the Leave Rules, when period of absence of suspension of a Govt. servant has been treated as dies non in a half year, the credit to be afforded to his HPL leave account at the commencement of the next half year shall be reduced by 1/18 of the period of such leave and/or dies non subject to maximum of 10 days. But on test check of records produced by the office, it has been noticed that the following period of Ms. Pushpa, Supervisor Gr. II has been declared dies non but no deduction of HPL has been reduced at the commencement of the next half year :-

S.No.	Name & Designation of the employee	Period of EOL/Dies non
1.	Ms. Pushpa, Supervisor Gr-II	8/3/18 to 21/11/18 (Dies non)

4. According to the Leave Rules, if a Govt. servant has availed EOL and/or some period of absence has been treated as dies non in a half year, the credit to be afforded to his EL leave account at the commencement of the next half year shall be reduced by 1/10 of the period of such leave and/or dies non subject to maximum of 15 days. But on test check of records produced by the office, it has been noticed that the following period of Ms. Pushpa, Supervisor Gr. II has been declared EOL/dies non but no deduction of EL has been reduced at the commencement of the next half year :-

S.No.	Name & Designation of the employee	Period of EOL/Dies non
2.	Ms. Pushpa, Supervisor Gr-II	16/10/17 to 4/12/17 (EOL) 8/3/18 to 21/11/18 (Dies non)

The HOO may recast the leave account of above employee according to leave rules under intimation to audit. Similar other cases may also be examined and action taken accordingly.

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2/10/22

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Para-2 (3)

**PARA 4: :- Purchase made outside GeM
(Memo No.10)**

Dated: 18/11/2019)

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 school it has been observed that I.C.D.S. has continued to make purchases outside GeM in total violation of Govt. Guidelines. The details of some cases are as under:-

S No	Bill No and date of ICDS	Bill No and date of the supplier	Items purchased	Amount
1	53 dt. 28/3/18	233993 dt. 28/3/18	Stationary items	24922
2	52 dt. 28/3/18	233956 dt. 27/3/18	Mat	24990
3	49 dt. 26/3/18	233914 dt. 26/3/18	Stationary items	13159
4	25 dt. 11/1/18	378 dt. 14/12/17	Work Book	14207
5	100 dt. 28/3/19	938 dt. 25/3/19	Height Chart	9570
6	99 dt. 28/3/19	1462 dt. 20/3/19	Misc. Items	24518
7	96 dt. 24/3/19	1380 dt. 18/3/19	Stationary Items	16516
8	63 dt. 9/1/19	480 dt. 7/12/18	Stationary and Misc. Items	24299

The HOO may get regularized all the purchases outside GeM from Finance Department and ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to in future after due verification of facts and figure given above.

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para-3

PARA 5: Irregularities in hiring premises of Anganwadi Centre

(Memo No. 16

Dated: 21/11/2019)

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dt. 7/5/15, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

But on scrutiny of certificate available in the file , a number of certificate in prescribed format have not been signed by the committee member i.e. concerned nodal officer, concerned CDPO and concerned supervisor but the payment of rent have been made which is irregular. Example of the some of the cases are as under :-

S.No.	AWC NO.	Address of the AWC	Area	Rent Amount	Date of Hiring of Property
1	22	D-34, Rajiv Park	26 to 35 Sq. Yd. (No actual area given in application and in inspection report	2000/-	June 18
2	23	RZ-44C/A G. No. 6B, Kamal Park	24.5 Sq. Yd.	2000/-	May 18
3	3	RZ-99, Brahm Puri	18 to 25 Sq. Yd. (No actual area given in application and in inspection report	1500/-	1/3/18

Hence, HOO may take necessary step to regularise all the above mentioned irregularities according to guidelines issued by the department after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.

Para-4

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PARA 6: Overpayment of Rent
(Audit Memo No.17)

Dated: 21.11.2019)

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated. 7/5/15, it is hereby clarified that shifting of anganwadi centres should be done on the basis of following categorization of rental norms :-

Area	Facilities	Rental norms
18-25 Sq. Yds	With toilet, drinking water and electricity facility	1500/-

But on test check of rent certificate records, it has been noticed that ICDS Sagarpur has hired the property on rent for anganwadi No. 23 @ Rs. 2000/-P.M. while according to the norms the rent payable is only Rs. 1500/ P.M. as per details given below :-

S.No.	AWC NO.	Address of the AWC	Area	Rent approved	Rent Payable as per norms	Date of Hiring of Property
1.	23	RZ-44C/A G. No. 6B, Kamal Park	24.5 Sq. Yd.	2000/- PM	1500/-PM	May 18

According to the information provided by the office, the rent is paid by the HQ as per recommendation of the ICDS office.

Hence, HOO may explain the above mentioned serious lapses and take necessary step to recover the overpayment amount from May 18 to till date after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.



Para-5

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PARA 7:- Non Production of Records

(Audit Memo No. 1 and 14)

Non production of records.

1. Registers of receipt book
2. Register of telephone bills, LTC/CEA/TA/Medical reimbursement/conveyance
3. Fidelity bond of cashier
4. Register of valuable and permanent Advance.
5. Contingency/ Advance Register
6. Files of all purchases.
7. Salary records of Anganwadi with attendance registers.
8. Property Register
9. Log Book and vehicle records.
10. Bill Register for the period 2011-12 to 2015-16.
11. File/list of unserviceable/condemned articles for the periods 2011-12 to 2018-19

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PART- II
CURRENT AUDIT REPORT
(01.04.2019 to 31.03.2023)

Para 01

(Ref. Audit Memo No.01 Dated: 09.08.2023)

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. Some of the cases are as under:-

S.No.	AWC No.	Name of owner	Rent Amount
1	9	Bala Devi	4000/-
2	13	Shkuntla	4000/-
3	45	Geeta Negi	3000/-
4	42	Lalit Verma	4000/-
5	66	Neha Kumari	4000/-
6	56	Amrawati	2000/-
7	80	Rajni	2500/-

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.

Para 02:-

(Ref. Audit Memo No.03 Dated: 10.08.2023)

Sub : Procurement of common use of goods outside GeM.

As per the orders issued by the Finance Department, GNCT of Delhi from time to time in accordance with rule 149 of GFR 2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM a certificate to this effect that the particular goods /services are not available on GeM should be recorded.

On test check of bills/vouchers, it has been observed that the unit is not following the instructions and the goods were not procured through GeM and no certificate downloaded from Gem portal found recorded on the bills/vouchers. The details of bills are as under:

S.No	Bill no. / dated	Name of the firm	Item	Amount
1	27/22.10.2020	Delhi Consumer's Co-op. Wholesale Store Ltd.	Module book and take away	9381
2.	47/15.02.2021	-do-	Double Adhesive tape, Fevicol, Gum Bottel, Photostate papers, Scale Steel, Wax Color, Scissor, Pen Sketch, Stapler Machine, Stapler Pin	39750
3.	48/15.02.2021	-do-	Punch Single, Card Board, Cello Tape Big, Tape Brown, Chart Paper Thick, Paper Glazed, Water Colour Box	34069
4.	35/30.09.2019	-do-	Towel	23100
5.	34/30.09.2019	-do-	Annaprashan items	24640
6.	33/30.09.2019	-do-	Misc. Stationery items	18095
7.	32/30.09.2019	-do-	General Items	11273

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

Para 03 (A)

(Ref. Audit Memo No. 05 Dated: 11.08.2022)

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.	Unspecified items (non – incurring)	Rs. 100000/- per annum in each case	Rs. 20000/- per annum	(a) Rs. 20000/- per annum in each cases for HOO (HQ)., WCD only. (b) For Rest HOOs maximum Rs. 20000/-only (and not in each cases) (c) Preferable from M/s Kendriya Bhandar only (d) Second preference shall be purchase from any other Government agency. (e) And as last option, from local market after exhausting options as stated at sub-point(a) & (b) above and after obtaining prior approval from HOD.

2	Purchase of stationary, Stores	Rs. 500000/- per annum	Rs. 50000/- per annum	(a) Includes office stationary (b) Included purchase of stationary & books for children/inmates of homes/institution studying in MCD. Government school read with JD(T) WCD om No. F. 16(2)/2009 WCD/Insrt/21697-710 dated 26.08.2009. (c) Included purchase of books for children/inmatges of homes/institution studying in MCD. Government school after obtaining list/indents from their respective schools. (d) All above purchase are to be made from M/s Kendriya Bhandar only
3	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. 50,000/- per annum for purchase of stationary stores, Rs 20000/- per annum for unspecified items and Rs. 10000/- for stores items.

2019-20						Amount (in Rs.)	
S. No	Bil No	Date	Name of Agency	Amount of Stationary items	Amount of store items	Amount of unspecified items	Remarks
1	53	06.12.2019	DCCWS Ltd	10986	0	0	
2	52	06.12.2019	DCCWS Ltd	24293	0	0	
3	51	06.12.2019	DCCWS Ltd	21651	0	0	
4	77	16.03.2020	DCCWS Ltd	12166	0	0	
5	65	03.02.2020	DCCWS Ltd	6613	0	0	
6	76	16.03.2020	Yash Trader	9975	0	0	
7	64	03.02.2020	Yash	4142	0	0	

			Trader					(6)
8.	35		DCCWS Ltd	0	0	23100		Towels
9.	34	30.09.2019	DCCWS Ltd	0	0	24640		Annaprasha n Set
10.	33	30.09.2019	DCCWS Ltd	18095	0	0		
11.	32	30.09.2019	DCCWS Ltd	0	11273	0		Dettol Handwash
12.	20	03.08.2019	Yash Trader	0	0	1086		
13.	15	04.07.2019	DCCWS Ltd	16912	0	0		
Total				124833	11273	48826		
2020-21								
1	48	15.02.2021	DCCWS Ltd	34069	0	0		
2	47	15.02.2021	DCCWS Ltd	39750	0	0		
3	27	22.10.2020	DCCWS Ltd	9381	0	0		
4	35	04.12.2020	Rahul Trader	499	0	0		
Total				83699	0	0		
2021-22								
1	60	18.01.2022	Rahul Trader	3035	514	0		
2	52	21.12.2021	H M Enterprises, Muhaar Enterprises, Rahul Traders	1050	22474	0		
3	54	21.12.2021	Ekam Enterprises	21390	0	0		
4	53	21.12.2021	H M Enterprises	20332	0	0		
5	51	21.12.2021	Rahul Traders, Yash Traders	11347	11222	0		
6	50	21.12.2021	Yash Traders	22572	0	0		
Total				79726	34210			

Sub: Splitting of purchases

As per Rule 157 of GFR 2017, a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

However, on test check of purchase vouches, it has been observed that similar nature of items is being purchased on consecutive days or with a gap of few days from the same agency as of to avoid obtaining the approval of higher authorities/codal formalities. Some of the examples are;

C.Bill No. & Date	Invoice No. & date	Amount (Rs.)	Name of the agency	Description of items
47, 15/02/2021	20-21/M/ 983 dt. 20/01/2021	24048	DCCWS Ltd	Double Adhesive tape, Fevicol, Gum Bottel, Photostate papers, Scale Steel, Wax Color,
47, 15/02/2021	20-21/M/ 907, 18/01/2021	15907	DCCWS Ltd	Scissor, Pen Sketch, Stapler Machine, Stapler Pin
48, 15/02/2021	20-21/M/ 963, 19/01/2021	9897	DCCWS Ltd	Punch Single
48, 15/02/2021	20-21/M/ 880, 15/01/2021	24172	DCCWS Ltd	Card Board, Cello Tape Big, Tape Brown, Chart Paper Thick, Paper Glazed, Water Colour Box

The ICDS, Sagarpur continued to purchase the material like stationary etc, stores without going through or fulfilling the codal formalities and also procured the material under different schemes in piece meal basis to avoid the necessity of obtaining the sanction of higher authority required against the Rule 157 of GFR 2017(Rule 148 of GFR 2005).

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

Para 04: (Ref. Audit Memo No. 07 dated:14.08.2023)**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 payment of rent per Aangan Wadi centre per month is ranging from Rs.2500/-to Rs.6000/- vide office order No. 76(525)/DWCD/ICDS/HubCentre/2017-18/21915-17 dated 24.12.2019 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 such instances are given below:

S. NO.	AWC NO.	Details of Property/Owner (Hub Centre)	Rent	Remarks
1.	61,71,80	RZ 460-461/318, Street No.7, Gitanjali Park West Sagarpur, New Delhi-110046, Area 150 Sq. Yds, 03 Room, 01 Toilet, 01 Kitchen, 01 Big Hall, Water and Electricity facility	Rs.15000/- PM	Anganwadi hub which is clubbing of three Anganwadi centre, the approval of rent fixed from Competent Authority is required
2.	54,55,57	RZ-416, Gali No.11 A, Kailash Puri Extn. New Delhi-110045, Area 120 Sq. Yds, 03 Rooms, Kitchen, 02 Toilets and one court yards	Rs.10000/-PM	Anganwadi hub which is clubbing of three Anganwadi centre, the approval of rent fixed from Competent Authority 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.



(KRISHAN KUMAR)
Sr.AO/IAO,
Audit Party No. XIX

PART III
TEST AUDIT NOTES
(01.04.2019 to 31.03.2023)

(3)

TAN 01 (Ref. Audit Memo No.02 dated: 09.08.2023)

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.

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

TAN 02 (Ref. Memo No.04 dated: 10.08.2023)

Subject: Shortcomings in Bill Register

On scrutiny of Bill Registers of CDPO, ICDS Project, Sagarpur, Delhi for the period from 2019-20 to 2022-23 , 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.

TAN 03 (Audit Memo. No. 06 dated: 11-08-2023)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the ICDS-Project, Sagarpur, Delhi for the Audit period 2019-2023, following irregularities have been noticed:-

1. The mandatory Index is not recorded in the PBR's on the first page.
2. 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.
3. GAR-18, Abstract of Pay bill is not prepared
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. This total has not been done in most of the cases.
5. DDO has not signed in PBR in many cases.

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

TAN 04: (Ref. Audit Memo. 09 dated:16/08/2023)

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.

Sub : Shortcomings in Stock Registers

During the test check of stock registers of ICDS Project Sagarpur, the following shortcomings were observed:-

1. Yearly Physical verification is not being done.
2. Closing balance of the stock has not been worked out and the balance of non consumable items has been shown as issued and balance shown as nil, whereas non consumable items should be stuck off only after condemnation or transfer out of the Unit.
3. Index has not been prepared properly.
4. There are number of cutting and overwriting in the stock register, But these cuttings and over-writings have not been attested by the concerned in charge, which is irregular.

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



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