

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI

AUDIT REPORT OF I.C.D.S. PROJECT, MANGLAPURI, DELHI-110064 FOR THE PERIOD 2019-2020 TO 2022-2023

INTRODUCTION

The Internal Audit Report on the accounts of **I.C.D.S. Project, Mangla puri, Delhi-110064** for the Audit Period 2019-2023 was conducted by the field Audit Party No.XXIV Comprising of Sh.Vijay Kumar, IAO and Smt. Hemlata, AAO. The audit was conducted during 07 working days w.e.f 08.08.2023 to 17.08.2023.

AIMS AND OBJECTIVES:

The Integrated Child Development Scheme (ICDS) aims to improve the nutritional and health status of vulnerable groups including, Pre-school children, pregnant women and nursing mothers through providing a package of services including supplementary nutrition, school education, immunization, health check-up, referral services and nutrition and health education. There were 110 Aanganwarhi Centres sanctioned as on 16.08.2013 & 110 Aanganwarhi Centres are working till now. PMMVY provides monetary assistance to pregnant and lactating women.

DDO/HOO

S. NO.	Name of Officials	Designation	Period
1.	Mrs.Satinder Kaur	DDO/HOO	25-11-2017 to 09-10-2019
2.	Mr. Karam Chand	DDO/HOO	09-10-2019 to 17-11-2020
3.	Mrs. Pushplata	DDO/HOO	17-11-2020 to 08-01-2021
4.	Mrs. Pratima Sharma	DDO/HOO	08/01/2021 to 31/07/2022



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5.	Mrs. Chesta Yadav	DDO/HOO	29-08-2022 To 02/02/2023
6.	Mr. Tarun Yadav	DDO/HOO	02/02/2023 to till date

Cashier

S.No.	Name	Designation	Period
1.	Mr. Rajesh Sundriyal	LDC	April 2017 to Till Date

Budget Allocation and Expenditure for the year 2019-2023:-

S.No.	Financial Year	Budget allotted	Expenditure
1	2019-20	Rs.12245500/-	Rs.11490377/-
2	2020-21	Rs.15362320	Rs.14694690
3	2021-22	Rs.18681000	Rs.18180590
4	2022-23	Rs.17412000/-	Rs.14635098/-

Statutory Audit:

Statutory audit of ICDS Meer Vihar, Department of Women & Child Development, GNCT of Delhi was not conducted by AGCR, Delhi till now.

VACANCY POSITION:

S.No.	Name of Post	No. of Post Sanctioned	Filled	Vacant	Remarks
1	CDPO	1	1	0	
2	Supervisor	4	4	0	
3	L.D.C.	1	0	1	
4	S.A	1	0	1	
5	Peon	1	0	1	
	Total	8	5	3	

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	Hon Post				
1	Anganwadi Worker	110	101	9	
2	Anganwadi Helper	110	99	11	

Maintenance of Records:

The maintenance of records of CDPO, ICDS Project- Aman Vihar, was found satisfactory subject to observations made in current audit report and in Test Audit Note.

Old Audit Reports & Recoveries

There was 01 audit para outstanding in the previous Audit Report. The ICDS has submitted the reply of old Audit Paras during the period 2011-2019

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2016-2019	01	01	01	Nil

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries		
			[Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
NIL					

Current Audit Report :

During the course of current audit, 14 memos(07 Record Memos, 07 audit memos and three letters (one for remittance verification, one for verification of remittance and one for reply of old paras) have been issued to ICDS Mangla puri, Delhi for the period 2019-20 to 2022-2023. Out of which nil Audit Memos have been settled on spot and 07 observation Audit Memos and 01 Record memo have been converted into 06 PARAS and 02 TANs.

Details of Current Audit Recovery:-

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance outstanding
04	03	Recovery towards Income Tax	3151	0	3151
05	04	Wrong pay fixation Recovery thereof	2086	0	2086
TOTAL			5237	0	5237

Internal audit report has been prepared on the basis of information furnished and made available by the ICDS Mangla puri, Delhi for the period 2019-20 to 2022-2023. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(B) 17/8/2023

(VIJAY KUMAR)

IAO, AUDIT PARTY NO. XXI



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Mangla Puri, Community Centre (MCD), JJ Colony, Sec-1, Dwarka, Delhi (207/2)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2011	2016	1		Non production of Records	O	0

* NOTE:
 'O'- Outstanding Paras.
 'R' -Reply submitted by the Department/Units.
 'C'- Comment by the Directorate of Audit on reply submitted.

Settled

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PART-II

CURRENT AUDIT REPORT (2016-2019)

Para No. 1:- Non Production of Records.

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

- (1) LTC Register
- (2) Medical Register
- (3) Tuition fee Register
- (4) File/List of unserviceable/Condemned Articles
- (5) Any other auditable records

Sitting file bearing the record not by the

A.K. Bhatt

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

A.K. Bhatt

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Part III

TAN No. 1: - Deficiency in maintenance of Service Book.
(Vide Memo No. 10 dated 8.5.2019)

1. **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. No Service Books has been shown to any officer/official.
2. **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 any of the service books.
3. **Verification and communication of qualifying service after 18 years of service** - As per Rule 32 of CCS (Pension) Rules, on completion of 18 years of services of the Government servant concerned a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. No such certificate was seen issued in any of the Service Books.

The above irregularities may be removed and compliance be shown to the next audit.

A.K. Bhatt

(A.K. BHATT)

I.A.O, Audit Party No. XXIII

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PART – II
CURRENT AUDIT REPORT (2019-2023)

PARA 01

(Audit Memo No. 02 Dated:11.08.2023)

Sub: Irregularities in r/o procedure of rent of Angan wadi Centres.

Test check scrutiny of record pertaining to payment of rent in r/o Aangan Wadi centres under ICDS, **Mangla puri 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.

However, proof of ownership, proof of the area of the centre and rent agreement/period of occupancy are not found in some of the cases except a Proforma of a certificate filled by the staff of the ICDS, as required by the Department of WCD. Letter of communication with the owner in r/o Rent terms & conditions with period of occupancy are not found in the files. Some instances are given below:

S. NO.	AWC NO.	Details of Property/Owner	Rent	Remarks
1.	79	Rz-444/C/1 Raj Nagar-II, Palam Colony(50Yards)/ Sh. Sukhdev	Rs.5000/- in favour of Sh. Jatin Kumar	Rent paid to other than owner of the property ,Rent Agreement and rent bill not attached
2.	70	Rz-728/Gali no.11, Raj Nagar-II, Palam Colony,ND, (46.7Yards)/ Sh. Ramesh Kumar	Rs.5000/- in favour of Ms. Anita w/o Sunil Kumar	Rent paid to other than owner of the property ,Rent Agreement and rent bill not attached



3.	20	A-124 Mangla Puri, Phase -II(25 Sq.Yard)/ Appu Kumar Gupta	Rs.5000/- in favour of Ms. Sharda Devi w/o Appu Kumar	Rent paid to other than owner of the property ,Rent Agreement and rent bill not attached
4.	78	D-180, Gali No. 05, Raj Nagar-II, Palm Colony(40Sq. Yard)/	Rs.4000/- in favour of Ms. Sunita	Ownership proof not attached
5.	72	RZH-221, Gali No. 7, Raj Nagar,Part-II	Rs.4000/- in favour of Ms. Promila Chauhan	Ownership proof not attached
6.	65	RZ7B/3B, Puran Nagar, Gali No. 1(19Sq Yard)	Rs.2500/- in favour of Ms. Uma Sehgal	Ownership proof not attached
7.	76	RZH-689,Gali No. 15, Raj Nagar, Part-II, Palam Colony(50Sq Yard)	Rs.5000/- in favour of Ms. Rashmi Bhatnagar	Ownership proof not attached

In the absence of valid ownership proof/rent agreement, Period of Occupancy, formal letter of communication to Landlord alongwith terms and condition of contract, Audit Team is not in a position to ascertain the validity of Rent Accommodations, Merely affidavit cannot be valid proof of ownership for opening of a space for Aanganwadi Centres. Moreover, rent has been paid to other the owner of accommodation.

The HOO may take the necessary action for obtaining the valid ownership proof/ remedies as per observation mentioned above.



PARA NO. 02**(Audit Memo No. 04 Dated: 11.08.2023)****Sub: Recovery of Rs.3151/- in r/o Smt. Aarti Dalal, Superisor towards Income Tax**

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2019-2023, the Income Tax has not been deducted in r/o **Smt. Aarti Dalal, Superisor** as per norms. As such the income tax has been re-calculated.

Rate of Income Tax for Financial Year 2022-23(Opted for old pattern)

UptoRs. 2, 50,000/-	Nil
Rs. 2, 50,001 to Rs.5,00,000/-	5% of income exceeding Rs. 2,50,000/-
Rs. 5,00,001 to Rs. 10,00,000/-	Rs. 12500 plus 20% of income exceeding Rs.5,00,000/-
Rs.10,00,001 and above	Rs. 1,12,500/- plus 30% of total income exceeding Rs.10,00,000/-

	As per Form – 16	Correct Calculation
Gross Income	727494	727494
Earned Leave encashment	0	15142*
Gross Income	727494	742636
Less Standard Deduction	50000	50000
Income chargeable under the head "Salaries"	677494	692636
Gross Total Income	677494	692640
Less Deductions under Section 80C	150000	150000
Less Deductions under Section 80D	3000	3000
Total Taxable Income	524494	539640
Taxable Income	524490	539640
Tax due	17398	20428

Education Cess@4%	696	817
Net tax payable	18094	21245
Tax Deducted at Source	18094	18094
Short Recovery		(-)3151

Recovery amounting to Rs.3151/- may be made from the above said official and be deposited into Government account under intimation to audit. All such similar cases may be reviewed by the HOO at its own level.



PARA NO. 03

(Audit Memo. No. 05

Date: 16.08.2023)

Subject: - Wrong Pay Fixation- Recovery amounts to Rs.2086/-

As per Ministry of Finance, Govt. of India, OM No. 1/1/2008-IC dated 29.01.2009, which reads as – “ In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10 but on test check of the service books maintained by ICDS-Project Manglapuri, Department of Women & Child Development, Nirmal Chhaya Staff Quarters, Room No. 2, New Delhi-110064, it has been observed that Smt. Pratima Sharma, Supervisor was drawing the pay of Rs.13160/-on 01.01.2006 with the G.P. of Rs.4200/-. On 01.07.2006, incorrect increment amount was allowed to them while rounding off the calculated increment amount to the next multiple of 10.

The same may be rectified and re-fixation may be done on the basis of audit observation as under:-

Particulars	Pay fixed after granting annual increment by the department(in Rs.)	Pay to be fixed as suggested by the Audit(inRs.)
Pay as on 01-01-2006	13160 + 4200	
Pay as on 01/07/2006 after Annual Increment	13690 +4200	13680 +4200
Pay as on 01/07/2007 after Annual Increment	14230+4200	14220+4200
Pay as on 01/07/2008 after Annual Increment	14790+4200	14780+4200
Pay fixed as on 01/09/2008 after grant of financial upgradation under MACP in PB Rs.9300-34800 GP 4600	15360 +4600	15350 +4600
Pay as on 01/07/2009 after Annual Increment	15960 +4600	15950+ 4600
Pay as on 01/07/2010 after Annual Increment	16580+4600	16570+4600
Pay as on 01/07/2011 after Annual Increment	17220 +4600	17210 +4600
Pay as on 01/07/2012 after Annual Increment	17880 +4600	17870 +4600

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Pay as on 01/07/2013 after Annual Increment	18560+4600	18550 +4600
Pay as on 01/07/2014 after Annual Increment	19260+4600	19250 +4600
Pay as on 01/07/2015 after Annual Increment	19980 +4600=24580	19970 + 4600=24570
Pay as on 01.01.2016 on implementation of 7 th CPC	64100	64100

Hence above mentioned irregularities in pay fixation in r/o above official from the pay may be checked and re-fixation may be done after due verification of records and recovery amounting to Rs.2086/-(as per annexure A attached) may be made from the above said official under intimation to audit. All such similar cases may be reviewed by the HOO at its own level.

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Due - Drawn Statement in r/o Mrs. Pratima Sharma Supervisor, ICDS Manglapuri from the period 01.01.2006 to 31.12.2015 Annexure A

DA%	MONTH	DUE					DRAWN					DIFFERENCE				
		BP	GP	DA	HRA	TOTAL	BP	GP/DP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
0%	Jan-06	13160	4200	0	5208	22568	13160	4200	0	5208	22568	0	0	0	0	0
0%	Feb-06	13160	4200	0	5208	22568	13160	4200	0	5208	22568	0	0	0	0	0
0%	Mar-06	13160	4200	0	5208	22568	13160	4200	0	5208	22568	0	0	0	0	0
0%	Apr-06	13160	4200	0	5208	22568	13160	4200	0	5208	22568	0	0	0	0	0
0%	May-06	13160	4200	0	5208	22568	13160	4200	0	5208	22568	0	0	0	0	0
0%	Jun-06	13160	4200	0	5208	22568	13160	4200	0	5208	22568	0	0	0	0	0
2%	Jul-06	13680	4200	358	5364	23602	13690	4200	358	5367	23615	-10	0	0	-3	-13
2%	Aug-06	13680	4200	358	5364	23602	13690	4200	358	5367	23615	-10	0	0	-3	-13
2%	Sep-06	13680	4200	358	5364	23602	13690	4200	358	5367	23615	-10	0	0	-3	-13
2%	Oct-06	13680	4200	358	5364	23602	13690	4200	358	5367	23615	-10	0	0	-3	-13
2%	Nov-06	13680	4200	358	5364	23602	13690	4200	358	5367	23615	-10	0	0	-3	-13
2%	Dec-06	13680	4200	358	5364	23602	13690	4200	358	5367	23615	-10	0	0	-3	-13
6%	Jan-07	13680	4200	1073	5364	24317	13690	4200	1073	5367	24330	-10	0	0	-3	-13
6%	Feb-07	13680	4200	1073	5364	24317	13690	4200	1073	5367	24330	-10	0	0	-3	-13
6%	Mar-07	13680	4200	1073	5364	24317	13690	4200	1073	5367	24330	-10	0	0	-3	-13
6%	Apr-07	13680	4200	1073	5364	24317	13690	4200	1073	5367	24330	-10	0	0	-3	-13
6%	May-07	13680	4200	1073	5364	24317	13690	4200	1073	5367	24330	-10	0	0	-3	-13
6%	Jun-07	13680	4200	1073	5364	24317	13690	4200	1073	5367	24330	-10	0	0	-3	-13
9%	Jul-07	14220	4200	1658	5526	25604	14230	4200	1659	5529	25618	-10	0	-1	-3	-14
9%	Aug-07	14220	4200	1658	5526	25604	14230	4200	1659	5529	25618	-10	0	-1	-3	-14
9%	Sep-07	14220	4200	1658	5526	25604	14230	4200	1659	5529	25618	-10	0	-1	-3	-14
9%	Oct-07	14220	4200	1658	5526	25604	14230	4200	1659	5529	25618	-10	0	-1	-3	-14
9%	Nov-07	14220	4200	1658	5526	25604	14230	4200	1659	5529	25618	-10	0	-1	-3	-14
9%	Dec-07	14220	4200	1658	5526	25604	14230	4200	1659	5529	25618	-10	0	-1	-3	-14
12%	Jan-08	14220	4200	2210	5526	26156	14230	4200	2212	5529	26171	-10	0	-2	-3	-15
12%	Feb-08	14220	4200	2210	5526	26156	14230	4200	2212	5529	26171	-10	0	-2	-3	-15
12%	Mar-08	14220	4200	2210	5526	26156	14230	4200	2212	5529	26171	-10	0	-2	-3	-15
12%	Apr-08	14220	4200	2210	5526	26156	14230	4200	2212	5529	26171	-10	0	-2	-3	-15
12%	May-08	14220	4200	2210	5526	26156	14230	4200	2212	5529	26171	-10	0	-2	-3	-15
12%	Jun-08	14220	4200	2210	5526	26156	14230	4200	2212	5529	26171	-10	0	-2	-3	-15
16%	Jul-08	14780	4200	3037	5694	27711	14790	4200	3038	5697	27725	-10	0	-1	-3	-14
16%	Aug-08	14780	4200	3037	5814	27831	14790	4200	3038	5817	27845	-10	0	-1	-3	-14
16%	Sep-08 Granted MACP	15350	4600	3192	5985	29127	15360	4600	3194	5988	29142	-10	0	-2	-3	-15
16%	Oct-08	15350	4600	3192	5985	29127	15360	4600	3194	5988	29142	-10	0	-2	-3	-15
16%	Nov-08	15350	4600	3192	5985	29127	15360	4600	3194	5988	29142	-10	0	-2	-3	-15
16%	Dec-08	15350	4600	3192	5985	29127	15360	4600	3194	5988	29142	-10	0	-2	-3	-15
22%	Jan-09	15350	4600	4389	5985	30324	15360	4600	4391	5988	30339	-10	0	-2	-3	-15
22%	Feb-09	15350	4600	4389	5985	30324	15360	4600	4391	5988	30339	-10	0	-2	-3	-15
22%	Mar-09	15350	4600	4389	5985	30324	15360	4600	4391	5988	30339	-10	0	-2	-3	-15
22%	Apr-09	15350	4600	4389	5985	30324	15360	4600	4391	5988	30339	-10	0	-2	-3	-15
22%	May-09	15350	4600	4389	5985	30324	15360	4600	4391	5988	30339	-10	0	-2	-3	-15
22%	Jun-09	15350	4600	4389	5985	30324	15360	4600	4391	5988	30339	-10	0	-2	-3	-15
27%	Jul-09	15950	4600	5549	6165	32264	15960	4600	5551	6168	32279	-10	0	-2	-3	-15
27%	Aug-09	15950	4600	5549	6165	32264	15960	4600	5551	6168	32279	-10	0	-2	-3	-15
27%	Sep-09	15950	4600	5549	6165	32264	15960	4600	5551	6168	32279	-10	0	-2	-3	-15
27%	Oct-09	15950	4600	5549	6165	32264	15960	4600	5551	6168	32279	-10	0	-2	-3	-15
27%	Nov-09	15950	4600	5549	6165	32264	15960	4600	5551	6168	32279	-10	0	-2	-3	-15
27%	Dec-09	15950	4600	5549	6165	32264	15960	4600	5551	6168	32279	-10	0	-2	-3	-15
35%	Jan-10	15950	4600	7193	6165	33908	15960	4600	7196	6168	33924	-10	0	-3	-3	-16
35%	Feb-10	15950	4600	7193	6165	33908	15960	4600	7196	6168	33924	-10	0	-3	-3	-16
35%	Mar-10	15950	4600	7193	6165	33908	15960	4600	7196	6168	33924	-10	0	-3	-3	-16
35%	Apr-10	15950	4600	7193	6165	33908	15960	4600	7196	6168	33924	-10	0	-3	-3	-16
35%	May-10	15950	4600	7193	6165	33908	15960	4600	7196	6168	33924	-10	0	-3	-3	-16
35%	Jun-10	15950	4600	7193	6165	33908	15960	4600	7196	6168	33924	-10	0	-3	-3	-16
45%	Jul-10	16570	4600	9527	6351	37048	16580	4600	9531	6354	37065	-10	0	-4	-3	-17
45%	Aug-10	16570	4600	9527	6351	37048	16580	4600	9531	6354	37065	-10	0	-4	-3	-17
45%	Sep-10	16570	4600	9527	6351	37048	16580	4600	9531	6354	37065	-10	0	-4	-3	-17
45%	Oct-10	16570	4600	9527	6351	37048	16580	4600	9531	6354	37065	-10	0	-4	-3	-17
45%	Nov-10	16570	4600	9527	6351	37048	16580	4600	9531	6354	37065	-10	0	-4	-3	-17
45%	Dec-2010	16570	4600	9527	6351	37048	16580	4600	9531	6354	37065	-10	0	-4	-3	-17
51%	Jan-11	16570	4600	10797	6351	38318	16580	4600	10802	6354	38336	-10	0	-5	-3	-18

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51%	Feb-11	16570	4600	10797	6351	38318	16580	4600	10802	6354	38336	-10	0	-5	-3	-18
51%	Mar-11	16570	4600	10797	6351	38318	16580	4600	10802	6354	38336	-10	0	-5	-3	-18
51%	Apr-11	16570	4600	10797	6351	38318	16580	4600	10802	6354	38336	-10	0	-5	-3	-18
51%	May-11	16570	4600	10797	6351	38318	16580	4600	10802	6354	38336	-10	0	-5	-3	-18
51%	Jun-11	16570	4600	10797	6351	38318	16580	4600	10802	6354	38336	-10	0	-5	-3	-18
58%	Jul-11	17210	4600	12650	6543	41003	17220	4600	12656	6546	41022	-10	0	-6	-3	-19
58%	Aug-11	17210	4600	12650	6543	41003	17220	4600	12656	6546	41022	-10	0	-6	-3	-19
58%	Sep-11	17210	4600	12650	6543	41003	17220	4600	12656	6546	41022	-10	0	-6	-3	-19
58%	Oct-11	17210	4600	12650	6543	41003	17220	4600	12656	6546	41022	-10	0	-6	-3	-19
58%	Nov-11	17210	4600	12650	6543	41003	17220	4600	12656	6546	41022	-10	0	-6	-3	-19
58%	Dec-11	17210	4600	12650	6543	41003	17220	4600	12656	6546	41022	-10	0	-6	-3	-19
65%	Jan-12	17210	4600	14177	6543	42530	17220	4600	14183	6546	42549	-10	0	-6	-3	-19
65%	Feb-12	17210	4600	14177	6543	42530	17220	4600	14183	6546	42549	-10	0	-6	-3	-19
65%	Mar-12	17210	4600	14177	6543	42530	17220	4600	14183	6546	42549	-10	0	-6	-3	-19
65%	Apr-12	17210	4600	14177	6543	42530	17220	4600	14183	6546	42549	-10	0	-6	-3	-19
65%	May-12	17210	4600	14177	6543	42530	17220	4600	14183	6546	42549	-10	0	-6	-3	-19
65%	Jun-12	17210	4600	14177	6543	42530	17220	4600	14183	6546	42549	-10	0	-6	-3	-19
72%	Jul-12	17870	4600	16178	6741	45389	17880	4600	16186	6744	45410	-10	0	-8	-3	-21
72%	Aug-12	17870	4600	16178	6741	45389	17880	4600	16186	6744	45410	-10	0	-8	-3	-21
72%	Sep-12	17870	4600	16178	6741	45389	17880	4600	16186	6744	45410	-10	0	-8	-3	-21
72%	Oct-12	17870	4600	16178	6741	45389	17880	4600	16186	6744	45410	-10	0	-8	-3	-21
72%	Nov-12	17870	4600	16178	6741	45389	17880	4600	16186	6744	45410	-10	0	-8	-3	-21
72%	Dec-12	17870	4600	16178	6741	45389	17880	4600	16186	6744	45410	-10	0	-8	-3	-21
80%	Jan-13	17870	4600	17976	6741	47187	17880	4600	17984	6744	47208	-10	0	-8	-3	-21
80%	Feb-13	17870	4600	17976	6741	47187	17880	4600	17984	6744	47208	-10	0	-8	-3	-21
80%	Mar-13	17870	4600	17976	6741	47187	17880	4600	17984	6744	47208	-10	0	-8	-3	-21
80%	Apr-13	17870	4600	17976	6741	47187	17880	4600	17984	6744	47208	-10	0	-8	-3	-21
80%	May-13	17870	4600	17976	6741	47187	17880	4600	17984	6744	47208	-10	0	-8	-3	-21
80%	Jun-13	17870	4600	17976	6741	47187	17880	4600	17984	6744	47208	-10	0	-8	-3	-21
90%	Jul-13	18550	4600	20835	6945	50930	18560	4600	20844	6948	50952	-10	0	-9	-3	-22
90%	Aug-13	18550	4600	20835	6945	50930	18560	4600	20844	6948	50952	-10	0	-9	-3	-22
90%	Sep-13	18550	4600	20835	6945	50930	18560	4600	20844	6948	50952	-10	0	-9	-3	-22
90%	Oct-13	18550	4600	20835	6945	50930	18560	4600	20844	6948	50952	-10	0	-9	-3	-22
90%	Nov-13	18550	4600	20835	6945	50930	18560	4600	20844	6948	50952	-10	0	-9	-3	-22
90%	Dec-13	18550	4600	20835	6945	50930	18560	4600	20844	6948	50952	-10	0	-9	-3	-22
100%	Jan-14	18550	4600	23150	6945	53245	18560	4600	23160	6948	53268	-10	0	-10	-3	-23
100%	Feb-14	18550	4600	23150	6945	53245	18560	4600	23160	6948	53268	-10	0	-10	-3	-23
100%	Mar-14	18550	4600	23150	6945	53245	18560	4600	23160	6948	53268	-10	0	-10	-3	-23
100%	Apr-14	18550	4600	23150	6945	53245	18560	4600	23160	6948	53268	-10	0	-10	-3	-23
100%	May-14	18550	4600	23150	6945	53245	18560	4600	23160	6948	53268	-10	0	-10	-3	-23
100%	Jun-14	18550	4600	23150	6945	53245	18560	4600	23160	6948	53268	-10	0	-10	-3	-23
107%	Jul-14	19250	4600	25520	7155	56525	19260	4600	25530	7158	56548	-10	0	-10	-3	-23
107%	Aug-14	19250	4600	25520	7155	56525	19260	4600	25530	7158	56548	-10	0	-10	-3	-23
107%	Sep-14	19250	4600	25520	7155	56525	19260	4600	25530	7158	56548	-10	0	-10	-3	-23
107%	Oct-14	19250	4600	25520	7155	56525	19260	4600	25530	7158	56548	-10	0	-10	-3	-23
107%	Nov-14	19250	4600	25520	7155	56525	19260	4600	25530	7158	56548	-10	0	-10	-3	-23
107%	Dec-14	19250	4600	25520	7155	56525	19260	4600	25530	7158	56548	-10	0	-10	-3	-23
113%	Jan-15	19250	4600	26951	7155	57956	19260	4600	26962	7158	57980	-10	0	-11	-3	-24
113%	Feb-15	19250	4600	26951	7155	57956	19260	4600	26962	7158	57980	-10	0	-11	-3	-24
113%	Mar-15	19250	4600	26951	7155	57956	19260	4600	26962	7158	57980	-10	0	-11	-3	-24
113%	Apr-15	19250	4600	26951	7155	57956	19260	4600	26962	7158	57980	-10	0	-11	-3	-24
113%	May-15	19250	4600	26951	7155	57956	19260	4600	26962	7158	57980	-10	0	-11	-3	-24
113%	Jun-15	19250	4600	26951	7155	57956	19260	4600	26962	7158	57980	-10	0	-11	-3	-24
119%	Jul-15	19970	4600	29238	7371	61179	19980	4600	29250	7374	61204	-10	0	-12	-3	-25
119%	Aug-15	19970	4600	29238	7371	61179	19980	4600	29250	7374	61204	-10	0	-12	-3	-25
119%	Sep-15	19970	4600	29238	7371	61179	19980	4600	29250	7374	61204	-10	0	-12	-3	-25
119%	Oct-15	19970	4600	29238	7371	61179	19980	4600	29250	7374	61204	-10	0	-12	-3	-25
119%	Nov-15	19970	4600	29238	7371	61179	19980	4600	29250	7374	61204	-10	0	-12	-3	-25
119%	Dec-15	19970	4600	29238	7371	61179	19980	4600	29250	7374	61204	-10	0	-12	-3	-25
	Total	1981440	539200	1395416	756312	4672368	1982580	539200	1396020.00	756654	4674454	-1140	0	-604	-342	-2086

PARA NO. 04**(Audit Memo No. 06****Dated: 16.08.2022)****Sub: Violation of delegation of Financial Power of head of Office and GFR 2017 in r/o Procurement of goods & services.**

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 – reccurring)	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/inmates 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 of **ICDS-Mangla puri** revealed that the following bills were passed and payment made 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. Details as under:

2019-2020						Amount (in Rs.)	
S. No.	Bill No.	Date	Name of Agency	Amount of Stationary items	Amount of store items	Amount of unspecified items	Remarks
1	19	04.07.2019	DCCWS Ltd.	19678	0	0	
2	36	28.09.2019	DCCWS Ltd.	0	22400	0	
3	35	28.09.2019	DCCWS Ltd.	0	0	21000*	CHUNARI*
4	38	30.09.2019	DCCWS Ltd	15234	0	0	
5	37	28.09.2019	DCCWS Ltd	18314	0	0	
Total				53226	22400	21000	
2020-2021							
1	30	22.10.2020	DCCWS Ltd	9593	0	0	
2	51	15.02.2021	DCCWS Ltd	24015	0	0	
3	52	15.02.2021	DCCWS Ltd	46691	0	0	
Total				80299	0	0	

6/c

2021-2022

1	76	19.03.2022	Rahul Traders	14913	0	0	
2	77	19.03.2022	Ekam Enterprises	20790	0	0	
3	78	19.03.2022	Yash Traders	21342	0	0	
4	79	19.03.2022	Rahul Traders	24080	0	0	
5	80	19.03.2022	Yash Traders	18700	0	0	
6	81	19.03.2022	Rahul Traders	21150	0	0	
7	82	19.03.2022	SAHIB BUSINES PLUS	20238	0	0	
8	83	21.03.2022	Rahul Traders	21150	0	0	
9	85	21.03.2022	Yash Traders	0	19568	0	
10	86	21.03.2022	HN ENTERPRISES	0	17160	0	
11	88	25.03.2022	SUKHMANI OFFICE INNOVATION	17641	24822	0	
12	90	28.03.2022	SUKHMANI OFFICE INNOVATION	11901	0	0	
Total				191905	61550	0	

2022-2023

01	40	10.01.2023	SS ENTERPRISES, SNS ENTERPRISES, SAANVI ENTERPRISES	62718	0	0	
02	nil	29.03.2023	National Engineering, Rangrezz Enerprise	38200	0	0	
03	nil	29.03.2023	National Engineering, Rangrezz Enerprise	0	45897	0	
Total				100918	45897	0	

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5/c

The ICDS, Mangla puri continued to purchase the material like stationary etc, stores without 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 149, 155, 157 of GFR 2017 . Scrutiny of records revealed that the above said purchase have been made against norms of GFR violated by the CDPO, Mangla puri.

In view of observation raised as above, the expenditure may be regularized from HOD under intimation to audit. Other similar cases may be reviewed at office level.



PARA NO.05

(Audit Memo No. 07

Dated: 17.08.2023)

Subject: Accumulation of unserviceable stores amounting to RS. nil

GFR 196 stipulates “an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring he items or obsolete or unserviceable should be recorded by the competent authority. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing of the surplus goods should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.”

During the test Audit of ICDS-Project Manglapuri, Department of Women & Child Development for the period 2019-2023, it was observed that the department prepared a list of 01 unserviceable item lying in the department having book value of Rs.nil as per information provided. The following item is lying in obsolete condition as on date:-

S. No.	Type of Item	Qty./Weight	Year of purchase	Amount(In Rs.)
1.	Photocopy Machine	01	2011	Not provided

Since, with the passage of time, these items are losing their residual value. If the above item have completed their useful life and can't be used economically in the unit, then the authorities are requested to condemn these items as per the prescribed procedure at the earliest.

PARA NO.06

(Record Memo No. 07

Dated:..10.08.2023)

Sub: Violation of agreement by the NPO (Non-Profit Organization) with the Department of Women & Child Development.

The Department of Women & Child Development had entered an agreement with the NGO/ NPO (Non-Profit Organization) viz., SHAPE INDIA vide dated 06.06.2011 which states that **“the NPO shall create at least, one third(1/3) of the SHG and make them fully functional within an initial period of 06 months with separate decentralized kitchen for each SHG. Similarly, another group of one third(1/3) SHGs shall be made fully functional with separate decentralized kitchen in next 06 months so that at the end of 18 months, all SHGs are made fully functional with separate decentralized kitchen. The NPO shall submit compulsory monthly progress report about formation and functioning of SHGs to the Head Quarter and the CDPO concerned.”** As per agreement dated 06.06.2011, the following information, record, registers etc was requisites and department has replied the observation which is as under :-

S.No.	Observation of Audit Team	Reply by Department
1	Details of Committees if any, constituted in respect of functioning of AWCs with details of composition, names, designation etc., under ICDS, Mangla puri Project;	No Committees has been constituted in respect of AWC
2	Details of number, address etc of all 100 AWC (from April 2019 onwards) with number of beneficiaries as on 31 st March of each of the year of audit period under the Mangla puri project;	Detail provided
3	Details of decentralized kitchens for all SHGs and NPO with address, date of functioning, etc	M/S SHAPE INDIA Kitchen Address : HNo.443, Nasirpur Village, New Delhi-11045
4	Details of Members of each of SHG (with changes if any, from time to time) and copy of Minutes of Meeting, if any, in respect of Members of each of the SHG;	SHG NOT FUNCTIONAL
5	Details of Capacity Building Support provided by the NPO to each the SHG during the audit period with documentary proofs;	SHG NOT FUNCTIONAL

The Contractor has not complied the terms and conditions of agreement dated 06-06-2011 in respect point No.4 & 5 and Department has also not provided any exemption of creation of 1/3rd of the SHGs, HOO is directed the take the necessary action as per terms and conditions of Contract/Tender Document under intimation to Audit.



(VIJAY KUMAR)
I.A.O.
Audit Party No.XXI

TAN 01**(Audit Memo. No. 01****Dated: 11-08-2023)****Subject:- Improper maintenance of Pay Bill Registers.**

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

1. GAR-18, Abstract of Pay bill is not prepared
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of GPF loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Pay scale as per 7th CPC are required to be mentioned on the upper left side of each page in the PBR.
5. 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.

HOO is requested take necessary steps to do the needful and the same may be shown to next audit.

TAN NO. 02

(Audit Memo. No.03

Dated: 11.08.2023)

1/c

Subject: Improper maintenance of S/Books

During the test check of Service Books for the Audit period 2019-2023, the following shortcomings have been observed:

(1) **Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in some cases eg. Ms. Aarti Dalal, Supervisor, Ms. Jyoti Yadav, Supervisor.

(2) **Photo not attested by HOO**

Photograph pasted on the front page of the Service Book should be attested by Head of Office. But, photograph has not attested by HOO in the Service Books eg. Ms. Aarti Dalal, Supervisor, Ms. Jyoti Yadav, Supervisor, Ms. Rekha Supervisor.

(3) **Form No. 03 not attested**

The Form No. 03 should be accepted by the competent authority. But the same has not been attested by the competent authority. eg. Ms. Rekha, Supervisor, Ms. Jyoti Yadav, Supervisor.

(4) **Certificate of caste not attached**

Caste certificate is not pasted in service book in r/o Ms. Jyoti Yadav, Supervisor.

HOO is requested take necessary steps to do the needful and the same may be shown to next audit.



(VIJAY KUMAR)

I.A.O.

Audit Party No.XXI