

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

Subject:- Internal Audit report on accounts of ICDS-Madipur, AF Block, Community Centre, Madipur, New Delhi for the audit period 2016-17 to 2018-19.

INTRODUCTION

The Internal Audit Report of the accounts of ICDS-Madipur, AF-Block, Community Centre, Madipur, AF Block, Community Centre, Madipur, New Delhi for the year 2016-17 to 2018-19 was conducted by the field Audit Party No.XII. Comprising of Smt. Urmila Kapoor, I.A.O., Smt. Nirmal Sharma, AAO(on Leave) & Sh.Vijay Kumar, ASO. The audit was conducted w.e.f. 02.12.2019 to 10.12.2019 (07 working days)

GENERAL SET UP AND ACTIVITIES

ICDS-Madipur, AF-Block, Community Centre, Madipur, New Delhi is functioning under the administrative control of Department of Women and Child Development, GNCT of Delhi. Total 50 Anganwadi are functioning under this ICDS Project. The objectives/activities of the project are as under:-

- a) To improve the nutritional and health status of children in the age group of 0-6 year.
- b) To lay the foundation for proper psychological, physical and social development of child.
- c) To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- d) To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development. and
- e) To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

D.D.O/H.O.O/C.D.P.O

S.NO..	Name & Designation (Shri/Smt.)	Period
1.	Nirmal Dahiya, C.D.P.O	01.04.2016 to 01.08.2016
2.	Mrs Krishna Chugh, C.D.P.O	01.08.2016 to 31.07.2018
3	Shashi Bala, C.D.P.O	01.08.2018 to 31.08.2019
3	Kuldeep Singh, C.D.P.O	26.09.2019 to 19.10.2019
5	Durgesh Nandini, C.D.P.O	19.10.2019 to till date

(Signature)

Cashier

S. No.	Name & Designation (Smt.)	Period
1	Ms Sumedha Kumari, SA	01.04.2016 to 31.03.2017
2.	Mr. Deepak, LDC	01.4.2017 to Till date

Vacancy Position of staff as on 31.03.2019

S.No.	Group	No. of Sanctioned Posts	Filled	Vacant
1	Group A	00	00	00
2	Group B	01	00	01
3	Group C	05	01	04
TOTAL		06	01	05

Budget Sanctioned and Expenditure Statement

Year	Budget Allocated	Expenditure	Balance
2016-17	13297000	10926145	2370855
2017-18	7888000	4722682	3165318
2018-19	6566000	5235405	1330595

STATUTORY AUDIT

No Statutory audit of ICDS Madipur, AF Block, Community Centre, Madipur, New Delhi has not been conducted by the A. G. (Audit) till date.

Maintenance of Records.

The maintenance of records of office of ICDS Madipur, AF Block, Community Centre, Madipur, New Delhi for the audit period 2016-17 to 2018-19 was found satisfactory subject to observation made in current audit report and in test audit notes.

Urmita
9.12.2019
(URMITA KAPOOR)
I.A.O., Audit Party No.XII

Old Audit Report:-

There are 03 Audit Paras outstanding with recovery of Rs.Nil/-. No paras have been settled Remaining 03 outstanding paras with Rs. Nil as Part-I of the report.

A. Details of Old Paras

Year	No. of Old Paras		Settled		Still Outstanding	
	Total Para	No.	Para year	No.	Para Year	No.
2011-2016	03	1,2,3	2011-2016	--	2011-2016	1,2,3
Total	03			Nil		03

Urmita
 (URMITA KAPOOR)
 IAO Party No. XII

CURRENT AUDIT REPORT

During the course of current audit, **16** audit memos (07 Record memos & 09 Observation memos) were issued highlighting various irregularities/short recoveries to the tune of **Rs.250/-**. Out of **16** Audit Memo's (including 07 record memo), **09** Audit Memo's (06 record memo & 03 observation memo) settled with the recovered amount of Rs.250/- on the spot. Hence, remaining **07** Audit Memo's have been converted into **01 PARA & 6 TANs** with recovery of Rs NIL/-.

Details of Current Recovery (Audit period 2016-17 to 2018-19)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
03	250	250	NIL
Total	250	250	250

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Madipur, AF Block, Community Centre, Madipur, New Delhi.


(URMILA KAPOOR)
IAO Party No. XII

PART - I

PART - II
CURRENT AUDIT REPORT
2011-12 to 2015-16

~~Para No. 1~~ PARA No. 1

(ref memo No. 11 dated. 03.04.17)

Sub. Excess payment of Rs. 150/- paid to MTNL towards LPSC

While scrutiny of the MTNL bills it has been found that an amount of Rs. 150/- has been paid in excess as per the detail given below:-

S.No.	Bill No.	Date	Amount Paid	Amount to be Paid	Overpayment due to payment of late fee
1	CB/61	13/03/2015	712	642	70
2	CB/01	20/05/2015	1740	1720	20
3	CB/03	12/06/2015	601	561	40
4	CB/73	16/03/2016	888	868	20
Total					150

Department has to regularize the excess payment of Rs. 150/- made to MTNL as Surcharge from HOD, who is the competent Authority to sanction surcharge. Similar cases may also be reviewed at the level of HOO.

~~Para No. 2~~ PARA No. 2

(ref memo No. 12 dated. 03.04.17)

Sub. Excess payment of Rs. 3876/- paid to BSES towards LPSC

While test scrutiny of the BSES bills it has been found that an amount of Rs. 3876/- has been paid in excess as per the detail given below:-

[Handwritten Signature]

S.No.	Bill No.	Date	Overpayment due to payment of arrear and late fee
1	CB/62	24/03/2015	3588
2	CB/40	19/11/2015	288
		Total	3876

Department has to regularize the excess payment of Rs. 3876/- made to BSES as Surcharge and arrears from HOD, who is the competent Authority to sanction surcharge. Similar cases may also be reviewed at the level of HOO.

~~Para no. 3~~ PARANO3

(Ref to memo no. 1 dated 27/03/2017)

Sub: Non Production of record

During the audit of ICDS, Madi Pur 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
(Ajay Gupta)
AO/IAO
Party No. XXV

PART II
CURRENT AUDIT REPORT
(2016-17 to 2018-19)

Para No.1 (Ref. audit memo 08 dt.03.12.2019)

Subject:- Shortfall in numbers of Registration of beneficiaries.

As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Aanganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

Scrutiny of the record and information provided by the office of ICDS-Madipur regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2016-17 to 2018-19 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Number of beneficiaries identified	Number of beneficiaries registered	Shortfall in coverage
2016-17	33621	32189	1,432
2017-18	30842	27761	3,081
2018-19	33466	31695	1,771

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

The department may look into the reasons for less registration with reference to number of beneficiaries surveyed / identified and for not taking follow up action in view of result of surveys.

Urmila Kapoor
18/12/2019
URMILA KAPOOR
IAO Party No. XII

TEST AUDIT NOTE
(2016-17 to 2018-19)

TAN No. 1 (Ref Audit Memo No.09 Dated: 05.12.2019).

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the office of ICDS-Project, Madipur, AF Block, Community Centre, New Delhi for the Audit period 2016-17 to 2018-19, the following irregularities have been noticed:-

1. The mandatory page counting certificate not found recorded in the PBR's, which is irregular. Needful be done and shown to the audit.
2. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled up completely in any of the PBR's. Apart from the name, Date of Joining, and other details like pay scales (Basic pay and grade pay) address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. Past information of the employees who are transferred in, to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purposes etc) and also those employees were transferred out, from this unit to another unit the same were not recorded in the PBR. which is irregular.
4. Numerous cuttings and overwritings were also noticed in the PBRs which were also not attested by the DDO, in PBR maintained by the unit, which is irregular.
5. Monthly entries in PBR have not been verified and signed by the D.D.O. for its correctness, which is also irregular.
6. GAR-18-Abstract Pay Bill – entries not found maintained during entire audit period which should be maintained duly attested /verified by the D.D.O. for its correctness.
7. Separate Pay Bill Register for the employees who Joined Government Service on or after 01.01.2004 was also not being maintained by the office being NPS contributory employees.

Department may please explain the reasons for the aforesaid irregularities/ non-compliance of the rules. Further, rectifications of the above irregularities may be made and shown to audit.

Chitra

Subject:- Shortcomings in maintenance of Bill Register.

On scrutiny of Bill Registers maintained by the office of ICDS-Project, Madipur, AF Block, Community Centre, New Delhi for the Audit period 2016-17 to 2018-19, the following irregularities have been noticed:-

- 1 Almost all the Bill Register have not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Registers.
- 2 Particulars of every bill presented to PAO needs to be entered in Column No.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that Bill No.18 to 23 (2016-17) entries are found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
- 3 Further, the Column No. 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 to ascertain the timely receipt of cheques, 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.
- 4 Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for non compliance thereof may be furnished to audit.
- 5 Column No. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
- 6 Further, the 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 presented before the PAO for payment through ECS.

Department may please explain the reasons for the aforesaid irregularities/ non-compliance of the rules. Further, rectifications of the above irregularities may be made and shown to audit Necessary action as mentioned above and shown to next audit.

TAN No. 3 (Ref Audit Memo No.11 Dated: 06.12.2019)

Sub:-Irregularities in maintaining of Cash Book.

During the Scrutiny of Cash Book of ICDS-Project, Madipur, AF Block, Community Centre, Madipur, New Delhi for the period 2016-17 to 2018-19, following discrepancies have been noticed :-

1. Non completion of columns of TR-V while issuing: Whenever any cash is received by the Cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of

Chauhan

cash. It has been observed that columns such as date, amount in words and figure and purpose have not been mentioned in the TR-V. Further TR-V has not been shown to the audit. In the absence of this, it could not be verified whether TR-V issued or not. (2)

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

TAN No. 4 (Ref Audit Memo No.12 Dated: 06.12.2019)

Subject: Non procurement of goods and services through GeM (Government e-Marketplace) by the department in terms of Rule 149 of GFR 2017.

The procurement of Goods and Services by Departments is mandatory for all those Goods or Services which are available on GeM in terms of FD'S OM dated 26.04.2017 and the departments were asked to follow the prescribed procedure as laid down in Rule 149 of GFR. Further Controller of Accounts, Principal Accounts Office vide letter No.F.5(02)/2016/T-1/Pr. A.O./Pt. File/2039-2141 dated 28.08.2017 advised all HOO/ DDOs to submit a certificate along with payment bills to PAO's to the effect that the goods and services available in GeM have been procured after 01.06.2017 through the said platform.

However, during the test check of Vouchers and other allied records of ICDS, Madipur, it was observed that various types of goods and services were not being procured through GeM.

Hence, Department may be advised to procure the various goods and services through GeM strictly in future.

TAN No. 5 (Ref Audit Memo No.15 Dated: 09.12.2019)

Subject:-Shortcomings in Property Register.

During the test check of Property Register of ICDS-Project, Madipur, AF Block, Community Centre, Madipur, New Delhi for the period 2016-17 to 2018-19, following discrepancies have been noticed which need to be rectified under intimation to audit:-

- 1) Contrary to rule 192(1) and 192(2) of GFR 2005 & Rule 213(1) and 213(2) of GFR 2017, the yearly physical verification of Fixed Assets(Non-consumable items) and Consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On Scrutiny of records, it has been observed that Annual physical verification of Property Register has not been recorded for the period 2016-17 to 2018-19.
- 2) Alphabetical index not maintained.
- 3) AT Page No.4 Smart Mobile phone:- It has been observed that how no. of phone has been received and how much are issued toanganwadi works.

Anita

Hence, department has to carry out necessary physical verification as per rule 192 rule of GFR2005. (1)

TAN No. 6 (Ref Audit Memo No.16 Dated: 09.12.2019)

Subject:-Shortcomings in Stock Registers (Consumable / Non consumable)

During the test check of Consumable / Non consumable stock registers of ICDS-Project, Madipur, AF Block, Community Centre, Madipur, New Delhi, the following irregularities have been noticed:-

General items Stock register

- 1 Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken in non-consumable stock register. Annual physical verification of all stores should be carried out at least once in very year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
- 2 Separate Stock register are being maintained every year by the Store Incharge for every items.
- 3 As per rule different. page should be open for each and every stock article which is having different specification but it has been found that in many cases many articile of the different specification have been entered in one page.
- 4 The Department is maintaining only one register for consumable and non-consumable stock item. There should be the progressive total of non consumable items and that can be reduced only after condemnation, but the same is not followed.
- 5 Opening balance (as brought down from previous year) as well as closing balance at the end of year of the stock has not been verified by competent authority.
- 6 Alphabetical index not maintained for the period 2016-17 to 2018-19.
- 7 Various entries made in the register are without the attestation of the incharge/officer.

SNP Stock Register

1. Annual stock verification has not been recorded for the financial year 2016-17, 2017-18 and 2018-19.
2. SNP Stock Register maintained in casual manner, on the receipt side copy of the bill pested.
3. Month wise total is not record in the end of the month.
4. Initial of Store keeper, office-incharge is not marked.
5. Initial of workers/recipient is not done at the time of receiving.

Hence, department has to carry out necessary physical verification as per rule 192 rule of GFR2005.

Urmila Kapoor
(Urmila Kapoor)

I.A.O.Audit Party No.XII