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**DIRECTORATE OF AUDIT
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

Sub: Audit report of ICDS Project, Mayapuri, New Delhi for the period 01.04.2016 to 31.03.2019

INTRODUCTION

The Internal Audit on the account of **ICDS Project, Mayapuri, New Delhi** for the period 01.04.2016 to 31.03.2019 was conducted by field Audit Party No. 32, comprising of Smt. Poonam Kohli, IAO/A.O.& Smt. Dheeraj Kapoor, AAO. The audit was conducted during 12/09/2019 to 20/09/2019 (07 Working days) .

AIMS AND OBJECTIVES

The objective of the unit is to improve the nutritional and health status of children in the age group of 0-6 years, to lay the foundation for proper psychological, physical and social development of the child and 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.

LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

DDO

1	Smt. Sukhvinder kaur	CDPO	01/04/16 to 08/09/16
2.	Smt. Satinder Kaur	CDPO	09/09/16 to till date

Cashier

1	Smt. Kusum	LDC	01/04/16 to till date
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Budget details

Year	Budget	Expenditure	Balance
2016-17	26980000	24654987	2325013
2017-18	14087000	10207847	3879153
2018-19	13592000	12400670	1191330

Vacancy Position

S.No.	Name of the Post	No. of Posts Sanctioned	Filled	Vacant
1	Group A	-	-	-
1	Group B	01	01	-
2	Group C	04	03	01
	Total	05	04	01

Statutory audit


Statutory audit of ICDS Project, Mayapuri, New Delhi has not been conducted by AGCR

Maintenance of Records

The maintenance of records of ICDS Project, Mayapuri, New Delhi in r/o the audit period 2016-19 was found satisfactory, subject to observations made in current audit report.



AAO



AO/Internal Audit Officer
Audit Party No. XXXII

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Old Audit Report Part – I

There were 03 audit paras outstanding with recovery of Rs.21262/-, out of which 02 para fully settled with recovery of Rs. 762/- Remaining 01 para is still pending with the recovery of Rs 20500/- and have been incorporated with current audit report in Part-I

SN	Year	Total para's	Para settled	Para No. of settled	Outstanding Para's with Para No.	Total outstanding para
1	2011-16	03	02	2 & 3	1	01
	TOTAL	03	02		01	01

(B) Details of Old Recovery

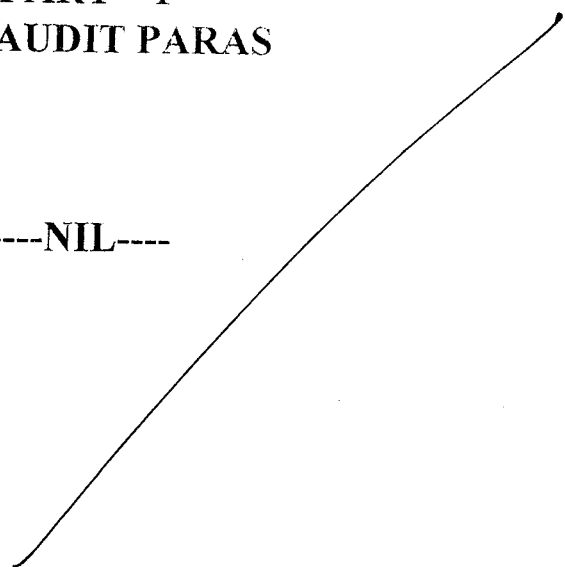
S No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1	2011-16	Rs. 21262/-	Rs.762/-	Rs. 20500/- (Para no. 1)
	TOTAL	Rs. 21262/-	Rs.762/-	Rs. 20500/-

**AO/Internal Audit Officer
Audit Party No. XXXII**

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**PART - I
OLD AUDIT PARAS**

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PART- II

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CURRENT AUDIT REPORT
(2011-2012 to 2015-2016)

PARA NO.1 : Irregularities in payment of rent of AWCs under the ICDS Scheme amounting to Rs.20500/-

(Ref. Audit Memo No.9, Dt.09/03/17)

The rent of Anganwadi Centres under ICDS scheme was revised according to the norms specified vide office order No. 76(13)/ (revised rate of rent) /DW/CD/ ICDS/ 2014-15/5163-282 dt.7/05/2015.

On test check of rent bills for the audit period, it has been observed that the rent paid for the following anganwadi centres are above the norms, detailed as under:

AWC No	Rent as per circular of WCD (Rs.)	Rent paid actually (Rs.)	Difference per month (Rs.)	Period	Excess payment per AWC (Rs.)	Gross over payment (Rs.)
94 (26 to 35 Sqyd) One AWC	2000	2500	500	01/11/15 to 31/03/16 (5 M)	500 x 5 =@2500	2500
90-91 (26 to 35 Sqyd) Two AWCs	2000 per AWC for 2 AWCs	3000 per AWC for 2 AWCs	1000 per AWC for two AWCs	01/07/15 to 31/03/16 (9 M)	1000 x 9 = @9000 for two AWCs	18000
TOTAL						20500

The excess amount paid upto date may be recovered and deposited to appropriate govt. account after due verification of facts and figures under intimation to audit. Similar other cases may be reviewed at the department level.

PARA NO.2: Irregular exemption of HRA amounting to Rs.762/-

(Ref. Audit Memo No.5, Dt.07/03/17)

As per income tax rules if the employee is living in a rented house, exemption of HRA is allowed to the extent of the least of the three (i) the actual amount of HRA received (ii) rent paid in excess of 10% of the salary and (iii) 50% of the salary

During the test check of the records of income tax in respect of Smt. Sukhvinder Kaur CDPO, it has been noticed that rebate of HRA was allowed in excess during FY 2012-13 as detailed under:

Settled

[Signature]

Poonam Kaler

IAO

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Total of BP+GP + DA (Rs.)	10% of BP+GP+ DA (Rs.)	Rent /HRA paid during the year (Rs.)	Rebate of HRA allowed (Rs.)	Rebate admissib le (Rs.)	Differenc e (Rs.)	Income tax +Cess to be recovered (Rs.)
503720	50372	132000/ 89028	89028	81628	7400	762 (61138)

Head of Office may recover an amount of Rs 762/- as detailed above from the employee and deposit the same in the appropriate Government account under intimation to audit.

PARA NO.3: Non-production of Records

(Ref. Audit Memo No.1(A),1(B) , Dt.01/03/17)

The following records are either not maintained in the office or not produced to the audit:

1. Fidelity/ Surety Bond of Cashier
2. Tuition Fee Reimbursement Registers

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20/9/2019
Poonam Kalia
IAO - 32.

AD/IAO
Audit Party No. XXXV

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PART II

Current Audit Report

During the course of current audit 08 Audit memo's including 01 -record memo highlighting various irregularities/short comings were issued raising recovery of Rs. 1061/-. 05 Memo settled on the basis of reply and remaining 3 memo converted into Nil Para & 3 TAN and have been incorporated in the current audit report with Nil recovery.

Details of Current Recovery				
Memo No.	Subject	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
6	Recovery of Income Tax	Rs.1061/-	Rs. 1061/-	Nil
TOTAL		Rs.1061/-	Rs.1061/-	Nil

The internal audit report has been prepared on the basis of information furnished and made available by the ICDS Project, Maya Puri, New Delhi for 2016-19. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



AO/Internal Audit Officer
Audit Part No. XXXII

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

-NIL-



Internal Audit Officer
Audit Party No.XXXII

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TEST AUDIT NOTE

2016-17 to 2018-19

TAN.1(Ref.Audit Memo No. 03 Dated 30/07/2019)

Sub: Supplement to children

The Hon'ble Supreme court of India in its order dated 7th October 2004 in the case titled Pupil Union for civil liberties vs. Union of India and others in writ petition (Civil) number 196 of 2001 had issued directions to all state Government /UT for supply of supplementary Nutrition/ supplement to the children, adolescent girls, pregnant and lactating women under ICDS scheme for three hundred days (300 days) in a year."

In reference to the memo the following information has been provided to audit, in which it has been observed that during 2016-17 and 2018-19 the directions of Hon'ble supreme court has not been followed as per the detail given below:-

Sl. No	Year	Number of days during which supplement given
01	2016-2017	282
02	2017-2018	276
03	2018-2019	283

Supply of SNP less than 300 days is in violation of the directions of Hon'ble supreme court. Necessary steps should be taken to follow the directions.

TAN No.2 (Ref.Audit Memo No.7 Dated 17/9/2019)

Sub: Rent of AWC's

On scrutiny of rent record of AWC's it has been observed that this office has made payment of rent to the owner of the house through ECS. But in the following cases payment of rent was not made to the owner of the house :-

AWC No.	Rent paid	Owner as per record	Payment of rent to whom made
40	Rs.1000/-	Sh.Prem Prakash Roy	Sh.Prakash Kumar Roy
104	Rs.1000/-	Smt.Bimla	Smt.Maya

It has also been observed that this office has not taken any documentary proof i.e. proof of area , rent agreement and copy of property documents etc.

It is advised that rent should be paid to the owner of the house after due verification of records . Documentary proof should also be taken before release of rent.

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TAN No.3(Ref.Audit Memo No 8 Dated 18/09/2019)

Subject: Shortcomings in maintenance of Stock registers.

During test check of stock registers of ICDS Project- Maya puri, New Delhi, the following irregularities were noticed:

1. Consumable/Non-Consumable Stock Register

Only one register is being maintained for Consumable and Non consumable items by Supervisor & Aanganwadi workers for example Steel Spoon, Carom Board, Water Cooler, Calculator, Weighing Machine, etc which are non consumable in nature should be entered in Non consumable stock register.

Mandatory signature of the officer In charge was not done in register for the audit, which is irregular

2. Non Physical verification of stock registers

Rule 192 of GFR 2005 & Rule 213 of GFR 2017, Physical Verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

The above shortcomings may be removed and shown to next audit.



Inspecting Audit Officer
Audit Party No.XXXII