

(14)

**Directorate of Audit
Government of NCT of Delhi
4th FLOOR, DELHI SECTT.
I.P.ESTATE, NEW DELHI**

Sub. Internal Audit Report on accounts of ICDS, Project Uttam Nagar, Janak Puri, New Delhi, for the period 01-04-2019 to 31-03-2023.

INTRODUCTION

The accounts of ICDS, Project Uttam Nagar, Janak Puri, New Delhi for the period 01-04-2019 to 31-03-2023 was test audited by audit Party No. 27 consisting of Sh. Rajesh Grover, IAO (joined on 25/09/2023), Sh. Anil Kumar Grover, A.O. and Sh. Jai Bhagwan, Sr. Asstt. (upto 18/09/2023) w.e.f 11-09-2023 to 26-09-2023.

AIMS AND OBJECTIVES

The ICDS, Project Uttam Nagar, A/1/16, Janak Puri, New Delhi is functioning under the administrative control of Department of Women & Child Development GNCT of Delhi. Total 117 Anganwadis are functioning under this ICDS Project. The aims and objectives of the project are as under

- I. Functions/aims/objective of the ICDS are as under :-
- 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.
 - To reduce the incidence of morbidity, Malnutrition and school dropout.
 - To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development
 - 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 DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

Head of Office/DDO

S.NO.	Name & Designation	Period
1.	Ms. Promila chhiber, C.D.P.O./DDO/HOO	24/01/2019 to 16/10/2019
2.	Ms. Satinder Kaur, C.D.P.O./DDO/HOO	17/10/2019 to 31/08/2020
3.	Ms. D. Nandini, C.D.P.O./DDO/HOO	11/09/2020 to 14/10/2020
4.	Ms. Lovely Sharma, C.D.P.O./DDO/HOO	23/10/2020 to 08/01/2021
5.	Ms. Pratima sharma, C.D.P.O./DDO/HOO	09/01/2021 to 31/07/2022
6.	Ms. Chesta Yadav, C.D.P.O./DDO/HOO	26/08/2022 to 31/03/2023

Cashier

S.NO.	Name & Designation	Period
1.	Ms. Khushboo Khandelwal, Statistical Assistant	01/04/2019 to till date

(Signature)

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2019-2020 to 2022-2023 are as under:-

Year	Budget Allocated & Major Head- 2235 &2236	Expenditure	Balance
2019-2020	15124000-	13704160-	1419840-
2020-2021	15265940-	15060141-	205799-
2021-2022	16446000-	16376501-	159070-
2022-2023	14985237-	14735195-	250042-

69499

VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	CDPO	01	01	0
02	Supervisor	04	03	01
03	S.A.	01	0	01
04	LDC	01	0	01
05	Peon	01	0	01
06	Driver	01	0	01
07	Anganwadi Workers	117	110	07
08	Anganwadi Helper	117	113	04
	Total	243	227	16

Statutory Audit

Statutory audit of ICDS, Project Uttam Nagar, Janak Puri, New Delhi has not been conducted by AGCR (Delhi).

Maintenance of Record :-

The maintenance of record ICDS, Project Uttam Nagar, Janak Puri, New Delhi for the period 01-04-2019 to 31-03-2023 was found satisfactory subject to observations made in Current audit report and in test audit note.

PART-I A
OLD AUDIT REPORT

There were 04 audit paras outstanding with the recovery of Rs. 4000/- in the ICDS, Project Uttam Nagar, Janak Puri, New Delhi for the period 2011 to 2019. ICDS has submitted reply of old Para No. 01 of 2016-2019 which was settled on the basis supporting documents. Rest of the paras have been incorporated with current audit report in Part I.

S.N O	Year	Total Para	Para Settled	Para No. Settled	Outstanding Para with No.	Total outstanding para
1.	2011-2016	02	00	-	02 (01 .03)	02
2.	2016-2019	02	01	01	01 (02)	01
	Total	04	00	01		03

(B) RECOVERY OF OLD AUDIT REPORT

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs. Parawise)
1.	2016-2019	4000/-	4000/-	0
	Total	4000/-	4000/-	0

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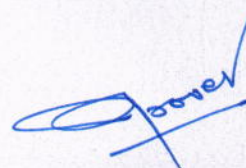
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PART-II

CURRENT AUDIT REPORT

During the course of audit, 09 preliminary audit memos including 01 Record Memos were issued, out of which 01 record memos. has been settled and balance 08 memos have been converted into 05 paras and 03 TANS, and incorporated in current audit report as part-II.

During the course of current audit, NIL recovery has been pointed out.



(RAJESH GROVER)
IAO
Party no.27

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PART 1

(2019-2023)

PART- II

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

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Para-1

P-1

PARA NO.1 : Splitting of purchase and non-observance of codal formalities
(Ref. Audit Memo No.6, Dt.16/03/17)

As per rule 148 of GFR 2005, 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 estimated value of the total demand.

During the test check of records of ICDS Uttam Nagar, it has been observed that there is a practice of splitting the purchases of many items in small quantity to avoid the codal formalities as mentioned in Rule 146 of GFR 2005. Further no certificate under Rule 145 of GFR 2005 is attached in any case. Some examples are as under:

Sl. No.	Date of purchase	C/bill No.& date	Name of Supplier	Items	Qty	Amount (Rs.)
1	15/11/14	64, 16/12/14	DCCWS Ltd.	Gen. Stationery	--	11331
2	20/11/14	65, 24/12/14	--do--	--do--	--	12782
3	09/03/15	106, 30/3/15	--do--	Plastic Mat	93 pc	14857
4	27/03/15	107, 30/3/15	--do--	--do--	--do--	14857
5	14/09/15	59, 14/10/15	--do--	Mayur Jug	47 pc	14467
6	18/09/15	62, 12/10/15	--do--	--do--	--do--	14467
7	02/09/15	55, 06/10/15	--do--	Bowls	1128 pc	14687
8	10/09/15	58, 14/10/15	--do--	--do--	--do--	14687

Sanction of the Head of Department may be obtained under intimation to the audit.

PARA NO. 2: Short recovery of Subscriptions

(A) DGEHS subscription amounting to Rs.600/-

(Ref. Audit Memo No.3, Dt.15/03/17)

The subscriptions of DGEHS were revised on the basis of Grade pay w.e.f. 01.08.2010 by Directorate of Health Services, GNCT of Delhi vide clarification no. F.25(III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010. As per revised rates, the Subscription rate of DGEHS for employees drawing pay in the Grade Pay of Rs.4600/- was fixed at Rs.325/- p.m.

FORMULA KA PWD
Party No. 17

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During test check of PBR, it has been observed that DGEHS subscriptions in respect of Sh. Subhash Chand Gautam, CDPO, whose salary was drawn from ICDS project, Uttam Nagar w.e.f. Sept.11, was not recovered by the office at the revised rates detailed as under:

Period	Rate of DGEHS contribution due @	DGEHS contribution made @	Period of short contribution	Amount of recovery (Rs.)	Remarks
Sept.11 to Feb.12	Rs.325/- p.m	Rs.225/- p.m	6-Months	100 x 6 = 600	Rate revised from Mar.12

Recovery of Rs.600/- (Rupees six hundred only) on account of short deduction of DGEHS subscription of the above mentioned employee may be made, after due verification and deposited to appropriate Head of Account under intimation to Audit.

(B) UTGEIS subscription amounting to Rs.150/-

(Ref. Audit Memo No.4, Dt.15/03/17)

During the test check of PBR it has been observed that Sh. Subhash Chand Gautam, has been promoted as CDPO, Group B post on w.e.f. 01/07/2011, but continued to contribute Rs.30/- per month to UTEGIS instead of Rs.60/- p.m. as per detail given below:-

Period	Amount already deducted (Rs.)	Amount to be recovered as per audit (Rs.)	Amount short recovered (Rs.)	Remarks
Jan.12 to May.12	30 * 5 = 150	60 * 5 = 300	150	Transfer w.e.f 31/5/12

Recovery of Rs.150/- (Rupees one hundred fifty only) on account of short deduction of UTEGIS subscription of the above mentioned employee may be made, after due verification and deposited to appropriate Head of Account under intimation to Audit.

PARA NO.3: Non-production of Records

Para-2
(Ref. Audit Memo No.1(A) (APUR) (M No. 11) (B) , Dt.10/03/17)

The following records are not produced to the audit

1. Fidelity/Surety Bond of Cashier
2. Income tax/Form-16 details in r/o Subhash Chand Gautam, CDPO for 2011-12

Para 2

[Signature]
AO/IAO,
Audit Party No. XXXVI

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

Para No.1 (Ref. audit memo 12 dt.12.09.2019)

Subject:- Irregularities in payment of Rent to Aanganwadi Owner's.

During the test check of PFMS register maintained i.z.o Aanganwadi Owner & Rent Voucher it was noticed that the monthly rent paid to the Aanganwadi Owner i.e. Smt. Roshni Devi (AW No. 91) for the month of March'18 is Rs.6000/- (Central Share- 3600 & State Share - 2400), whereas the Rent Voucher filled was for Rs.2000/-.

Recovery of Rs.4,000/- on account of excess payment of rent to the Aaganwadi Owner may be made, after due verification under intimation to Audit.

Para No.2 (Ref. audit memo 07 dt. 06.09.2019)

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 UttamNagar 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	104258	5968	98290
2017-18	106254	6035	100219
2018-19	107354	5638	101716

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.

@urmita
19/9/19
(Urmila Kapoor)
I.A.O.Audit Party No.XII

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PART -II
CURRENT AUDIT REPORT
(2019-23)

Audit Para - 01

(Memo No. 04 dated : 14/09/2023)

Subject :- Purchases not made through GeM.

As per order issued by the Finance Department,, GNCTD 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 contingent bills for the period 2019-23, it is observed that ICDS has purchased a number of stationery/general items from local vendor and not procured through GeM which is violation of GFR. Examples of some cases are as under:-

S.NO.	Invoice No. & Date	Name of the Agency	Amount (in Rs.)	Items
1.	19-20/M/708 dt. 30/09/2019	DCCWS Ltd.	24570/-	General items
2.	19-20/M/1210 dt. 02/01/2020	DCCWS Ltd.	6403/-	Stationery & General items
3.	UB/19-20/1378 dt. 05/03/2020	Yash Traders	9975/-	Stationery items
4.	UB/19-20/1492 dt. 21/03/2020	Yash Traders	24189/-	Stationery & General items

HOO may take necessary actions for the above and advised to follow the GFR & existing guidelines for procurement. Similar cases may also be reviewed at HOO level.

Audit Para – 02

(Memo No.05 dated: 14/09/2023)

Subject :- Splitting the demand of goods.

As per Rule 149(viii) of GFR 2017, “ A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying/bidding/reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.”

On test check of contingent bills for the period 2019-23, it is observed that ICDS had purchased Misc. and general items or same category of items within a gap of one day or two and splitted the total demand , which is violation of above mentioned Rule of GFR. Examples of some cases are as under:-

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S.NO.	Invoice no. & date	Name of the Agency	Amount (in Rs.)	Items
1.	19-20/M/649 dt. 24/09/2019	DCCWS Ltd.	22435/-	Stationery & General items
2.	19-20/M/670 dt. 25/09/2019	DCCWS Ltd.	18643/-	Stationery & General items
3.	19-20/M/682 dt. 26/09/2019	DCCWS Ltd.	24976/-	General items
4.	19-20/M/1624 dt. 16/03/2020	DCCWS Ltd.	18124/-	General items
5.	19-20/M/1654 dt. 17/03/2020	DCCWS Ltd.	23313/-	Stationery
6.	19-20/M/1676 dt. 18/03/2020	DCCWS Ltd.	24851/-	Stationery
7.	19-20/M/1685 dt. 19/03/2020	DCCWS Ltd.	23938/-	Stationery
8.	19-20/M/1702 dt. 20/03/2020	DCCWS Ltd.	21019/-	General items

HOO is advised to follow the GFR and existing guidelines for procurement.

Audit Para - 03

(Memo No.06 dated: 15/09/2023)

Sub:- Under Registration of beneficiaries.

As per chapter IV of the manual of ICDS, the main aim of the department 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 Anganwadi workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

On scrutiny of the records and information provided by the ICDS regarding survey of population/registration thereof by the Anganwadi Workers/Supervisors for the audit period 2019-20 to 2022-23 revealed that the number of beneficiaries registered with the Anganwadis are far below than the beneficiaries identified. the details are as under:-

YEAR	AVERAGE POPULATION	NO. OF BENEFICIARIES SURVEYED/IDENTIFIED	NO. OF BENEFICIARIES REGISTERED	SHORTFALL IN COVERAGE
2019-20	153967	73895	57300	16595
2020-21	179631	86887	70311	16576
2021-22	175707	97975	79823	18152
2022-23	167963	87024	69444	17580

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 beneficiaries identified and for not taking follow action in view of this result.

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Subject:- Rush of expenditure in March.

As per rule GFR 56(3), Rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial propriety and shall be avoided.

During the scrutiny of Budget and Expenditure Reconciliation statement for the period 2020-21 & 2021-22, it has been observed that huge % of expenditure of the allotted budget was done in the month of March under various head of accounts of ICDS, Project Uttam Nagar.

The details of Budget and Expenditure under the scheme/head of accounts are as under:

2020-2021

S.No.	Name of Head of A/C	BE/RE (in Rs.)	Expdt. Upto Feb. (in Rs.)	Expdt. In March (in Rs.)	% of Funds Incurred in March
1.	2235021025500 13 - OE	150000-	60419-	86885-	57.92%
2.	2236021018200 50 -SNP	7290000-	1876933-	5412043-	74.23%
3.	2236021017300 13 -Poshan Abhiyan	100000-	0	53288-	53.28%

2021-2022

S.No.	Name of Head of A/C	BE/RE (in Rs.)	Expdt. Upto Feb. (in Rs.)	Expdt. In March (in Rs.)	% of Funds Incurred in March
1.	2235021021698 13 - OE	94000-	22546-	70994-	75.5%
2.	2235021021798 13 - OE	145000-	5328-	131165-	90.45%
3.	2235021021797 50 -SNP	5714000-	2846246-	2866292-	50.16%
4.	2235021021697 50 -SNP	8262000-	4240548-	4020866-	48.66%
5.	2235021021696 13 -Poshan Abhiyan	15000-	0	14726-	98.17%
6.	2235021021796 13 -Poshan Abhiyan	60000-	0	40899-	68.16%
7.	2235021031500 13 -SSK	80000-	0	33050-	41.31%

It is advised that due care may be given to avoid the breach of financial propriety and to follow the guidelines/existing rules in this regard.

Subject :- Huge savings of Funds.

As per Rule 62(2) of GFR 2017 “ The savings as well as provisions that cannot be profitably utilised shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses”.

On scrutiny of expenditures/reconciliations for the period 2019-2020 to 2022-2023 revealed that there were huge savings noticed in different head of accounts from 24.71 % to 100% The details are as below:-

Head of Accounts	Budget (in Rs.)	Expenditure (in Rs.)	Savings (in Rs.)	% of savings
2019-2020				
2235021025500 13 - OE	200000-	106671-	93329-	46.66
2236021019000 50 -SNP	4645000-	3496974-	1148026-	24.71
2236027899200 50 - SAG/SABLA	10000-	2508-	7492-	74.92
2236027899100 50 - SAG/SABLA	10000-	3325-	6675-	66.75
2020-2021				
2236021017300 13 - Poshan Abhiyan	100000-	53288-	46712--	46.71
2236021017800 50 - SAG/SABLA	10000-	0-	10000-	100
2236021017700 50 - SAG/SABLA	10000-	5389-	4611-	46.11
2236027899200 50 - SAG/SABLA	10000-	0	10000-	100
2236027899100 50 - SAG/SABLA	10000-	0	10000-	100
2236021017300 02 - Wages	100000-	20000-	80000-	80
2021-2022				
2235021021798 06 - Medical	80000-	11932-	68068--	85
2235021031500 13 -SSK	80000-	33050-	46950-	58.69
2022-2023				
2235021031500 13 -SSK	500000-	163808--	336192-	67.23
2235021031698 11 -DTE	5000-	0	5000-	100

It shows from the above that due care was not taken while preparing BE/RE for the said financial years and funds not utilized/surrendered before the close of the financial year had been lapsed.

It is advised that due care may be given while preparing the BE/RE in future and follow the instructions/guidelines/GFR related to the Budget.

TEST AUDIT NOTE

TAN - 01

(Memo No:02 dated: 12/09/2023)

Subject:- Shortcomings noticed in maintenance of Service Books.

During the test check of service books, the following shortcomings have been observed:-

(1) Service book to be shown to the officials every year

SR -202 stipulates that Service books are required to be shown to the official every year and his /her signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to the officials as there was no signature of the official obtained in the service books .

(2) Re-attestation of Bio-data

The particulars of each Govt. Servant at the first page of service book should be re-attested after every five years , But the same has not been followed in the service book of Ms. .

(3) GPF/PRAN number not mentioned.

GPF/PRAN number of Ms Pooja Jain, Supervisor is not mentioned at the first page of service books .

(4) Improper Leave Account

Crediting of Earned Leave and HPL in Leave account of Ms. Pooja Jain, Supervisor w.e.f. 10/10/2017 to 31/12/2017 are incorrect. Total calendar months were taken as 03 months instead of 02 months due to which two EL and two HPL are excess in number and the same is affected further leave account. Leave accounts since joining is required to be recasted .

(5) Caste, Height & Personal mark of identification are not mentioned in respect of Ms. Pooja Jain, Supervisor .

(6) Increment released on 01/01/2023 in respect of Sh. Manish Kumar Meena, Jr. Asstt. is not attested by HOO/CDPO.

(7) There are a number of cuttings in leave account of service book of Pooja Jain, Supervisor which are not attested by HOO.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN - 02

(Memo No: 03 dated: 14/09/2023)

Sub. :- Shortcomings in Stock Registers.

During the test check of various Stock/Property Registers maintained by ICDS, Project Uttam Nagar, New Delhi , the following shortcomings have been noticed :-

1. Separate Non-consumable stock register is not maintained. All the items have been shown in Consumable stock register.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of stock registers, it has been observed that physical verification for the period 2019-23 were not undertaken in the stock register and Property register.
3. Page counting certificate is not mentioned at the first page of Consumable Stock Register.
4. In Property stock register, the value of the item purchased or supplied by HQ is not mentioned which would be required at the time condemnation of the property.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-03

(Audit Memo No: 09 dated: 15/09/2023)

Sub:- Shortcomings in Cash Book.

On scrutiny of cash book for the year 2019-20 to 2022-2023, following shortcomings have been observed:

1. Cash Book should be written as and when amount received and deposited. On scrutiny it was observed that in Sept. 2019, Amount of Rs. 750/- was received vide two TR-5 receipts no. 85201 & 85202 for Rs. 600/- and Rs. 150/- respectively and the DDO/Cashier was required to make entries in Receipt Side on receiving and on payment side while depositing in Bank, but no entry was done on Receipt side and payment side instead of pasting copy of challans in Cash Book only, which is irregular.
2. Signature of the depositor not taken on reverse of the counterfoil of TR-V.
3. HOO/DDO had not even signed the TR-5 Receipts vide No. 85210 & 85202.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

**Inspecting Audit Officer
Audit Party No.XXVII**