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

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

INTRODUCTION

The Internal Audit on the account of **ICDS Project, Nawada, 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 29/07/2019 to 06/08/2019 (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	10/04/16 to 06/09/16
2.	Smt. Renu Sinha	CDPO	07/09/16 to 03/10/17
3.	Smt. Sukhvinder kaur	CDPO	04/10/16 to 30/09/18
5.	Smt. Shashi Bala	CDPO	01/10/18 to 24/01/19
4.	Smt. Promila Chhiber	CDPO	24/01/19 to till date

Cashier

1	Smt. Khushboo Khandelwal	S.A.	01/04/16 to till date
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Budget details

Year	Budget	Expenditure	Balance
2016-17	29031000	26037748	2993252
2017-18	13737000	10111053	3625947
2018-19	15660000	14400403	1259597

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, Nawada, New Delhi has not been conducted by AGCR .

Maintenance of Records

The maintenance of records of ICDS Project, Nawada, 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. 10180/-, out of which 01 para fully settled with recovery of Rs. 180/-. Remaining 02 paras are still pending with the recovery of Rs 10000/- 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	01	02	1,3	02
	TOTAL	03	01		02	02

(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.10180/-	Rs.180/-	10000/-(Para no.1)
	TOTAL	Rs.10180/-	Rs.180/-	10000/-


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PART II

Current Audit Report

During the course of current audit 07 Audit memo's including 01 -record memo highlighting various irregularities/short comings were issued raising recovery of Rs. 1437/-. 04 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.)
5	Recovery of Income Tax	Rs.1437/-	Rs. 1437/-	Nil
TOTAL		1437/-	Rs. 1437/-	Nil

The internal audit report has been prepared on the basis of information furnished and made available by the ICDS Project, Nawada, 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

CURRENT REPORT PART-II

PARA 1:- Excess payment of rent of AWCs under the ICDS Scheme amount to Rs. 10000/-

[Audit Memo No. 09]

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)/DWCD/ICDS/2014-15/5163-282 dated 07.05.15.

On test check of rent bills it has been observed that the rent paid for the following anganwadi centres are above the norms, detailed as under:-1.

AWC No.	Area/Facilities as per certificate	Rent paid (Rs.)	Rent as per norms (Rs.)	Period	Excess Amount (Rs.)
60	45 Sq. yd with all facilities	3500	3000	01/06/15 to 31.03.16(10M)	500 X 10 = 5000
64	25 Sq. Yd. with all facilities	2000	1500	01/06/15 to 31.03.16(10M)	500 X 10 = 5000
TOTAL					10,000

2. it has also been observed from the records of ICDS Nawada that 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 House:-

AWC No.	Area/Facilities as per certificate	Rent paid (Rs.)	Owner as per records	Payment of rent to whom made
38	28 Sq.Yd with all facilities	2000	Ramakant Verma	Sunita Raghav
52	100 Sq.Yd with all facilities	3500	Sumitra Rathi	Veena Dayal
58	60 Sq.Yd with all facilities	2000	Pooja Kumari	Ranjeet Chauhan

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3. It has also been observed that the ICDS Nawada has made payment of rent on the basis of area of house but scrutiny of rent records reveals that the has not taken any documentary proof of area of house i.e Rent agreement, copy of property documents etc. from the Owner of House to ascertain the actual area of Anganwadi.

Necessary steps should be taken to recover Rs.10,000/- at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level. Necessary steps should also be taken to rectify the shortcoming mentioned at serial no. 02 and 03 above.

Para 2:- Less deduction of CGEIS contribution amounting to Rs. 180/- [Audit Memo No 07]

As per Para 5.1 & 5.2 of Group Insurance Scheme , 1980 the rate of subscription to the Group 'A' employees placed at Rs. 120/- Group 'B' placed at Rs. 60/- and Group 'C' placed at Rs. 30/- per month.

But scrutiny of Pay Bill Registers revealed that the Department has made less deduction of CGEIS contribution from the salary of Mr. Vinod Kumar, C.D.P.O, as detailed given below:-

S.No.	Name & Designation of Employee	Group	Period	Due (in Rs.)	Deducted (in Rs.)	Difference (Per Month) (In Rs.)	No. of months	Amount recoverable (in Rs.)
1	Mr. Vinod Kumar, Supdt./C.D.P.O	B	09/11 to 02/12 <i>for the period of 6 months as per CBPO</i>	60	30	30	6	180
Total								180

Necessary steps should be taken to recover Rs. 180/- from the concerned official at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Settled

Dr

*Boonam Kaleri
IAO
Party No 32*

[Signature]

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Para 3:- Non following of Codal formalities.


[Audit memo No 08]

Rule 145 of GFR 2005 stipulates that Purchase of goods upto the value of Rs. 15000/- (Rupees Fifteen Thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format. " _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

Further a demand should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of higher authority required for sanctioning the purchase of the original demand.

Test check of Contingency Vouchers revealed that the purchases mentioned at serial no1 to 8 were split into small quantities and all these purchased were made with the approval of Head of Office. Copy of power delegated to Head of Office is also not provided to the audit. The details of some such purchases are given below:-

S.No.	Date of Purchase/Bills	Name of Supplier	Details of item purchased	Amount
1	27.03.15	Delhi Consumer Coop Wholesale Store	Purchase of Plastic Bowl	11494
2	27.03.15	Delhi Consumer Coop Wholesale Store	Purchase of Plastic Bowl	11466
3	30.03.15	Delhi Consumer Coop Wholesale Store	Purchase of Plastic Bowl	11466
4	30.03.15	Delhi Consumer Coop Wholesale Store	Purchase of Plastic Bowl	11466
5	20.03.15	Delhi Consumer Coop Wholesale Store	Purchase of Plastic Mat	6710
6	18.03.15	Delhi Consumer Coop Wholesale Store	Purchase of Plastic Mat	14378



7	11.12.15	Delhi Consumer Coop Wholesale Store	Purchase of Mayur Jug	14774
8	28.12.15	Delhi Consumer Coop Wholesale Store	Purchase of Mayur Jug	14774
9	10.03.15	Shyam Stationer, Preet Book Depot & ors	Purchase of Stationery etc. for ECCE day	73701

It was also observed that no certificate by the CDPO under GFR 145 found on records. Justification/reasonableness of rates should also be recorded with intimation to audit.

Necessary steps should be taken to obtain Expost facto sanction of Director (WZCD) for the above purchase at S.No.9 after due verification under intimation to audit.

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

-NIL-



Internal Audit Officer
Audit Party No.XXXII

TEST AUDIT NOTE

2016-17 to 2018-19

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

Sub: Non-compliance of Hon'ble supreme court in the matter of PUCL VS.GOI

“ 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.6 Dated 02/08/2019)

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 during the audit period :-

AWC No.	Area as per certificate	Rent paid	Owner as per record	Payment of rent to whom made
14	55 sq.yards	Rs. 3500/-	Sh. Subhash	Smt. Devki Sharma (wife of Sh. Subash)



30	28 sq.yards	Rs. 2500/-	Sh. Mohit	Smt. Premwati (AW was shifted)
96	130 sq.yards	Rs.10000/-	Sh. Mahender Pal Gosain	Sh. Rohit Singh Gosain (Son of Sh Mahender Pal Gosain)

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.

TAN No.3(Ref.Audit Memo No 7 Dated 02/08/2019)

Sub: Stock Register

On scrutiny of Non Consumable Stock Register & Consumable Stock Register of office of the ICDS Project, Nawada, New Delhi, the following shortcomings have been observed:-

1. The physical verification of the Non consumable stock register & Consumable stock register should be carried out at least once in a year and outcome of the verification recorded in the corresponding register. However, the same has not recorded in the stock registers. The same is required under Rule 213 as per GFR 2017.
2. Register is not being maintained properly. The register is being prepared fresh every year but no previous balance of items have been brought forwarded. All items should be brought forwarded in the new register..
3. Proper index is not being maintained
4. Entries made in the register are without the attestation of the authorized officer.

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



**Inspecting Audit Officer
Audit Party No.XXXII**