

**DIRECTORATE OF AUDIT : GNCTD  
DELHI SECRETARIAT : NEW DELHI – 110002**

Sub:-Audit report on the Accounts of ICDS – SHAHBAD DUALATPUR PROJECT, A-60, and Community Center Jahangirpuri Delhi for the period 2017-18 to 2019-20.

**INTRODUCTION**

The I.A.R. on the accounts of ICDS SHAHBAD DAULATPUR PROJECT, A-60, and Community Center Jahangirpuri Delhi for the period 2017-18 to 2019-20 was conducted by field Audit Party No XII comprising of Ms. Reema Sakhuja I.A.O Audit Party No –XII. w.e.f 24.12.2020 to 06.1.2021(07 working days).

**AIMS AND OBJECTIVES**

Objective of ICDS

1. To improve the nutrition and health states of children in the age group 06 years.
2. To lay the foundation for proper psychological physical and social development of the child.
3. To reduce the incidence of Mortality, Malnutrition and social dropout.
4. To achieve affective co-ordination of policy and implementation amongst the various departments.
5. To enhance the capability of the mother to look after the normal health and nutritional need of the child through proper nutrition and health education.

Service of ICDS

- 1 Supplementary Nutrition
- 2 Pre school, Non formal education
- 3 Nutrition & Health education
- 4 Immunizations
- 4 Referral services.
- 5

**List of HOO/DDO/CDPO**

**HOO:**

S. No	Name	From – To
1	SHALINI PURI	01-4-2017 TO 3-7-2017
2	NEERU NAGPAL	3-7-2017 TO -29-9-2017
3	SAVITA MALIK	29-9-2017 TO 28-01-2019
4	SUNITA VERMA	28-01-2019 TO 31-10-2020
5	DHOLAN RAM	09-12-2020 TO TILL DATE

**DDO:**

S. No	Name	From – To
1	SHALINI PURI	01-4-2017 TO 3-7-2017
2	NEERU NAGPAL	3-7-2017 TO -29-9-2017
3	SAVITA MALIK	29-9-2017 TO 28-01-2019
4	SUNITA VERMA	28-01-2019 TO 31-10-2020
5	DHOLAN RAM	09-12-2020 TO TILL DATE

**CASHIER:**

S. No	Name	From – To
1	NAVEEN KUMAR	01/04/2017-31/03/2018
2	MADHU MALTI	01/04/2018 TO TILL DATE

Budget Allocation and Expenditure for the audit Period 2017-in the following proforma:-

Sr. No.	Financial Year	Budget allotted	Expenditure	(-) Saving (+) Excess
1	2017-2018	17246000	13798478	3447522
2	2018-2019	16124000	13477584	2646416
3	2019-2020	17311000	17073000	238000

**Vacancy Position**

S.No.	Name of the Post	No. Post Sanctioned	Filled	Regular	Contract	Vacant
1	Group- A	0	0	0	0	0
2	Group- B	01	1	1	0	0
3	Group- C	05	03	0	03	2

**Statutory Audit.**

Statutory audit of ICDS-Jahangirpuri, A-60, Community Centre, Jahangirpuri , Delhi has not been conducted for the audit period 2018-19 to 2019-20.

**Maintenance of Records**

The maintenance of records of ICDS-Jahangirpuri, A60, Community Centre, Jahangirpuri, Delhi for the period 2018-20 was found satisfactory subject to observations made in current audit report.



(Ravi Razdan)

A.A.O



(Reema Sakhuja)

I.A.O./A.O.P

**Old Audit Report**

There were 04 paras outstanding alongwith a recovery of Rs.1027776/- incorporated in the current audit report as no compliance was given by the department.

S.No	Year	Total Paras	Paras settled	Outstanding paras
1	2011-17	4	-	4
	<b>Total</b>	<b>4</b>	<b>-</b>	<b>4</b>

**Detail of Recovery**

S.No	Year	Total old recovery	Amount recovered	Balance Recovery (Rs.)
1	2011-17	1027776	-	1027776
		<b>1027776</b>	<b>-</b>	<b>1027776</b>

**Current Audit Report**


During the course of current audit, 12 Observation Memos and 1 record Memo highlighting various irregularities/short recoveries to the tune of Rs.709461/- were issued and 12 memos have been incorporated in the 07 paras alongwith recovery of Rs.709461/- and 04 TANs in the current audit report.

**Detail of current Recovery**

Memo No.	Total recoveries (in Rs.)	Amount recovered (in Rs.)	Balance(in Rs.)
03	1610	-	1610
04	4700	-	4700
05	702461	-	702461
07	700	-	700
<b>Total</b>	<b>709471</b>	<b>-</b>	<b>709471</b>

The internal audit report has been prepared on the basis of information furnished and made available by the ICDS –Shahbad Daulatpur , A-60, Community Centre, Jahangirpuri, Delhi disclaims any responsibility for any misinformation and /of non-information on the part of auditee.

(Ravi Razdan)  
AAO  
Party No.XII

  
(Reema Sakhuja)  
AO/IAO  
Party No.XII

**PART II**  
**Current Audit Report**

**Para No. 1**

**Sub:- Non deduction of Income Tax at source – Recovery of Rs. 1027776/-**

During test check of SNF Bills (Supplementary Nutrition Food Bills), it has been observed that in the following cases, necessary income tax has not been deducted at source from the bills of the supplier, M/s. RASHTRIYA NIRBAL UTHAN SANSTHA, B-12, IInD FLOOR, LOHIA ROAD, ADARSH NAGAR, DELHI-110033.

S.No.	CB No. & date	Supplier Bill No. & date	Period of supply	Bill Amount	Income Tax Deductible (@ 2%)
1.	05/20.06.2011	ICDS/11-12/30 dt 16..07.2011	18.05.2011 to 31.05.2011	527223	10544
2.	-di-	ICDS/11-12/31 dt.16.7.2011	01.06.2011 to 30.06.2011	1235812.5	24716
3.	06/20.08.2011	ICDS/11-12/28 dt16.07.2011	18.05.2011 to 31.05.2011	122001	2440
4.	-DO	ICDS/11-12/29 dt 16.07.2011	01.06.2011 to 30.06.2011	288750	5775
5.	07/20.08.2011	ICDS/11-12/40 dt. 08.08.2011	01/07/2011 to 31.07.2011	1272675	25454
6.	08/20.08.2011	ICDS/11-12/41 dt. 08.08.2011	JULY, 2011	292325	5847
7.	15/24/09/2011	55 DT.07.09.2011	August, 2011	1207019	24140
8.	16A/24/9/2011	56 dt. 07/09/2011	01/08/2011 to 31/08/2011	262108	5242
9.	17/17/10/2011	69 dt. 04/10/2011		284625	5693
10.	16/12/1/2011	68 dt. 04/10/2011	01.09.2011 to 30.09.2011	1231912.5	24638
11.	26/14/12/2011	89 dt. 05/11/2011		241153	4823
12.	25/14/12/2011	80 dt. 05/11/2011	01.10.2011 to 31.10.2011	1007512	20150
13.	27/21.12.2011	94 dt.05.12.2011	01.11.2011 to 30.11.2011	1004490.5	20090
14.	28/2112.2011	95 dt.05.12.2011		251735	5035
15.	30/18/01/2012	116 dt. 06/01/2012	01.12.2011 to 31.12.2011	1128387.5	22568
16.	30A/18.01.2012	11 dt 06.01.2012	01.12.2011 to 31.12.2011	273350	5467

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17.	40/15.2.2012	121 dt. 06.02.2012	01.01.2012 31.01.2012	to	995160	19903
18.	41/15.2.2012	118 dt. 06.02.2012	01/01/2012 31.01.2012	to	263076	5262
19.	53/27.3.2012	133 dt.06.03.2012	01.02.2012 29.02.2012	to	1580278	31606
20.	54/27.3.2012	149 dt.21.3.2012	01.03.2012 20.3.2012	to	415370	8307
21.	02/ 22.5.2012	13 dt 14.5.2012	21.03.2012 31.3.2012	to	415890	8318
22.	-do-	19 dt.14.05.2012	01.04.2012 30.04.2012	to	916432	18329
23.	03/22.05.2012	14 dt.14.5.2012	21.03.012 31.3.2012	to	109175	2184
24.	-do-	20. dt. 14.5.2012	01.04.2012 30.04.2012	to	241032	4821
25.	04 dt. 15.6.2012	35 dt.06.06.2012	01.05.2012 31.05.2012	to	1055470	21109
26.	05 dt.15.06.2012	36 dt.06.06.2012	01.05.2012 31.05.2012	to	284856	5697
27.	11 dt.13.07.2012	55 dt.06.07.2012	01.06.2012 30.06.2012	to	1007025	20141
28.	12dt.13.07.2012	56.dt.06.07.2012	01.06.2012 30.06.2012	to	289987.5	5800
29.	15 dt.13.8.2012	63.dt.03.08.2012	01.07.2012 31.07.2012	to	979187.5	19584
30.	16. dt. 13.08.2012	64 dt.03.08.2012	01.07.2012 31.07.2012	to	285587.5	5712
31.	24 dt. 13.9.2012	76. dt.3.09.2012	01.08.2012 31.08.2012	to	262487.5	5250
32.	25 dt.15.9.2012	75 dt.03.09.2012	01.08.2012 31.08.2012	to	902520	18050
33.	36 dt. 17.10.212	91 dt. 06.10.2012	01.09.2012 30.09.2012	to	930600	18612
34.	37 dt. 17.10.2012	92 dt. 6.10.12	01.09.2012 30.9.2012	to	270336	5407
35.	41dt.12.11.12	105 dt.05.11.2012	01.10.2012 31.10.2012	to	865370	17307
36.	42 dt.12.11.2012	106 dt.05.11.2012	01.10.2012 31.10.2012	to	250228	5005
37.	50dt.12.12.12	120dt.04.12.12	01.11.2012 30.11.2012	to	918125.5	18363
38.	51 dt.12.12.12	121dt4.12.12	01.11.12 30.11.2012	to	265270.5	5305
39.	56dt18.01.2013	129dt.4.01.2013	01.12.12. 31.12.2012	to	974004	19480
40.	57 dt 18.1.2013	130 dt 04.01.2013	01.12.12. 31.12.2012	to	277464	5549
41.	60 dt 11.2.2013	145 dt02.02.2013	01.01.2013 31.01.2013	to	980364	19607
42.	61 dt. 11.2.2013	146 dt02.02.2013	01.01.2013 31.01.2013	to	278388	5568
43.	73 dt.13.03.2013	159 dt.4.3.213	01.02.2013 28.02.2013	to	951671	19033
44.	74 dt.12.03.2013	160 dt.4.3.213	01.02.2013 28.02.2013	to	267547.5	5351
45.	82 dt. 28.03.2013	171 dt21.3.2013	01.03.2013	to	664656	13293

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			20.03.2013			
46.	05dt. 24.05.2013	17 dt. 6.5.2013	21.3.2013 31.03.2013	to	1253463	25069
47.	6. dt 24.5.2013	18 dt 6.5.2013	21.3.2013 31.03.2013	to	351686	7034
48.	7.Dt. 17.6.2013	35 dt. 8.6.2013	01.5.2013 31.05.2013	to	1044400	20888
50.	8. dt. 17.6.2013	36. dt. 8.6.2013	01.5.2013 31.05.2013	to	293287.5	5866
51.	14 dt. 12.7.2013	47 dt. 02.7.2013	01.06.2013 30.06.2013	to	1044325	20887
52.	15 dt. 12.7.2013	48 dt 02.07.2013	01.06.2013 30.06.2013	to	296312	5926
53.	22 dt. 20.8.2013	59 dt 02.08.2013	01.07.2013 31.07.2013	to	1367523	27350
54	23 dt. 20.8.213	60 dt 02.08.2013	01.07.2013 31.07.2013	to	317790	6356
55	36 dt. 17.09.2013	75 dt. 6.9.2013	01.08.2013 31.08.2013	to	1182637	23653
56	37 dt. 17.09.2013	76 dt. 6.9.2013	01.08.2013 31.08.2013	to	272228	5445
57	38 dt. 11.10.2013	87 dt. 03.10.2013	01.09.2013 30.09.2013	to	1254912	25098
58	39 dt 11.10.2013	88 dt. 03.10.2013	01.09.2013 30.09.2013	to	284724	5694
59	50 dt. 21.11.2013	103 dt. 7.11.2013	01.10.2013 31.10.2013	to	1219023	24380
60	51 dt. 21.11.2013	104 dt. 7.11.2013	01.10.2013 31.10.2013	to	276908.5	5538
61	64 dt 17.12.2013	115 dt. 2.12.2013	01.11.2013 30.11.2013	to	1270152	25403
62	65 dt 17.12.2013	116 dt. 2.12.2013	01.11.2013 30.11.2013	to	284856	5697
63	73 dt 21.01.2014	127 dt 6.01.2014	01.12.2013 31.12.2013	to	1220311	24406
64	74 dt 21.01.2014	128 dt 6.01.2014	01.12.2013 31.12.2013	to	274631	5493
65	78 dt 11.2.2014	150 dt 5.2.2014	01.01.2014 31.01.2014	to	301950	6039
66.	79 dt 11.2.2014	149 dt 5.2.2014	01.01.2014 31.01.2014	to	1330050	26601
67	93 dt 26.3.2014	166 dt. 15.3.2014	01.01.2014 15.01.2014	to	647376	12948
68	94 dt 26.3.2014	161 dt. 15.3.2014	01.02.2014 28.02.2014	to	1231236	24625
69	95 dt 26.3.2014	162 dt.5.3.2014	01.02.2014 28.02.2014	to	280450.5	5609
70.	12 dt 9.7.2014	07 dt 23.05.2014	16.03.2014 31.03.2014	to	3157980	63160
71	19 dt 19.7.2014	165 dt 15.03.2014	01.03.2014 15.03.2014	to	833255	16665
72	20 dt.12.8.2014	48 dt. 5.07.2014	01.06.2014 30.06.2014	to	278520	5570
73	22 dt 23.08.2014	47 dt 5.07.2014	01.06.2014 30.06.2014	to	1290168	25803
			Total		51388792	1027778

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The amount of Rs.1027776/- may be recovered from the said agency and be credited to government under intimation to audit.

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## Para No. 2

**Subject:- Under 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 ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2011-12 to 2016-17 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

*Settled and taken as fresh*  
*Am*  
*Audit Party III*

Year	Number of beneficiaries surveyed / identified	Number of beneficiaries registered	Actual number of beneficiaries enrolled
2011-12	162063	140611	131878
2012-13	163079	137018	128460
2013-14	164579	147428	137272
2014-15	163543	158496	139691
2015-16	139712	130654	105941
2016-17	148087	126955	101191

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.. Necessary steps should be taken to follow up action in view of results of surveys.

## **Para No 3**

**Sub : Stock Register**

During the test check of Stock Registers of ICDS Project, Shahbad Daulat pur, Community Centre, Jahangir Puri New Delhi for the period 2011-12 to 2016-17, following shortcomings have been noticed

1. As per GFR 192(1) to 3) the physical verification of fixed assets and consumable should be done at least once in a year and outcome of the verification recorded in the corresponding register, but it has been found that no physical verification of stock registers for the audit period has been done.

*Settled and taken as fresh*  
*Am*  
*Audit Party no XII*

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2. Page counting certificate has been recorded on the first page of the stock register but has not been signed by the competent authority
3. In stock registers many items were not signed by the competent authority in the absence of the same it is difficult to verify the authenticity of the entry.
4. The Department is maintaining only one register for consumable and non-consumable stock items

Para No. 4

**SUB : Non Production of Records**

1. Rent/ Electricity/Water Register.
2. Property Register.
3. Service Book of Smt Shashi Sama, CDPO
4. Conveyance Register
5. LTC Register

**Inspecting Audit OfficerXXXII**



**CURRENT AUDIT REPORT (2017-18 TO 2019-20)**

**PARA 01: Discrepancies in Purchases & Use of GeM while procuring goods and services by Departments in terms of Rule 149 of GFR,2017.**

(Observation Memo No. 1 & 10      Dated: 21.12.2020 & 05.01.2021 )

On scrutiny of test check of bills, it has been observed that items have been purchased beyond the delegated financial power of HOO and Purchases have been made without sanction of competent authority. Neither ex post facto sanction has been obtained from the competent authority. Moreover, items have been purchased by splitting up the purchases to avoid the approval from the competent authority and codal formalities not followed while procuring the good.

As per Rule 149 of GFRs 2017, the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. In case a certain item is not available on the GeM portal, Purchase of goods costing above Rs.25000/- and upto Rs.250000/- on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. During test check of bills, it has been observed that all purchases have been made through open market instead of GeM.

The detail of some cases are as under:

S.No	Bill No. & Date	Agency Name	Invoice No. & date	Description of goods	Amount paid by the department
1	CB-16 DATED 24.07.2019	NCCF	1850-11.07.2019	Plastic Chair	24780/-
	CB-15 dated 18.07.2019	NCCF	1845-09.07.2019	-DO-	24780/-
				Total	49560/-
2	CB-35 dated 30.09.2019	Yash Traders	UB/19-20/417 dated 21.09.2019	Flex	13843
	CB-36 dated 30.09.2019	-do-	UB/19-20/338 dated 11.09.2019	-do-	13574
	CB-37 dated 30.09.2019	-do-	UB/19-20/389 dated 16.09.2019	-do-	13843
					41260
3	CB-100 dated 11.03.2020	-do-	UB/19- 20/12220 dated 21.02.2020	Mat	24976/-
			UB/19-20/1259 dated	Flex Plastic Stool	13843/- 10195/-

*JB*

			UB/19-20/1238 dated 24.02.2020	Plastic Chair	24904
		Rahul Traders	RT/19-20/255 dated 03.03.2020	Toy Fruits Set	15977
		-do-	RT/19-20/240 dated 02.03.2020	Register	18136
					108033
4	CB-127 dated 26.03.2020	Rahul Traders	RT/19-20/333 Dated 19.03.2020	Puzzle Animal MFD toys	24998/-
		Yash Trader	UB/19-20/1465 dated 17.03.2020	Puzzel Game shape	24998/-
				TOTAL	49996/-
5	CB-89 dated 29.01.2020	Rangrezz Enterprise	RZ/2019-20/369-A dated 24.12.2019	Plastic Chair	24883/-
	CB-88 dated 29.01.2020	Rangrezz Enterprise	RZ/2019-20/462 dated 25.01.2020	-do-	24883/-
				TOTAL	49766/-

H.O.O. is hereby directed to regularize the purchases and to get the penalty charges waived off from the competent authority. HOO is hereby directed to use GeM while procuring goods and services by departments.

**PARA 02: -Short Recovery of Income Tax amounting to Rs.1610/-**

(Observation Memo No.3                      Dated : 04.01.2021)

During the test check of Income Tax calculations sheet, Form 16 and PBR, it has been observed that while calculating income tax in respect of Smt. Smt.Savitri Kiran Kesari, CDPO, less amount of income tax has been recovered from the official .The details are as under:-

**FY: 2019-20**

## 1.Smt.Savitri Kiran Kesari, CDPO

Particulars	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Income Tax Due as per Audit Observations (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)
Gross Salary	1020868	1020868	
Less Standard deduction	50000	50000	
Less:- Rebate U/S 80 C, 80 CCC, 80CCD	150000 7800	150000 7800	
Less : Rebate U/S 80 D			
<b>Taxable Income</b>	<b>813070</b>	<b>813070</b>	
Income-Tax	75114	75114	
E/ Cess	3005	3005	
<b>Total Tax</b>	<b>78119</b>	<b>78119</b>	
<b>Tax Deducted</b>	<b>76509</b>		<b>1610</b>

The tax calculated above may be recovered from the employee concerned after due verification of facts and records and deposited into concerned Govt. Account under intimation to Audit. Other similar type of cases if any, may also be got reviewed at own.

**PARA 03:Short Recovery of License Fee amounting to Rs.700/-**  
(Observation Memo No.07 Dated : 05.01.2021)

PWD had revised license fee and water charges for the Govt. of NCT of Delhi Residential (general Pool) accommodation vide No. F4(1)/PWD&H/2004/PF/2388-2400 dated 15.02.2018 and Corrigendum F.4(I)/Misc./PWD & H/A-II/2004/P.F./10039-51 dated 16.07.2018. During the test-check of Pay Bill Register it has come into notice that following official are having Govt. Accommodation but the license fee has been deducted at the old rate as per detail mentioned below:-

S. No	Name & Designation S./Sh/Mrs.	Period	Type	L. Fee +water charges Deducted	L. Fee + water charges to be deducted	No. of Months	Amount recoverable (Rs.)
1.	Smt.Savitri Kiran Kesari, Supervisor	12/2019 to 06/2020	Flat No.67, Type III, Nimri Colony, Delhi	370	470	07	700
<b>Total</b>							<b>700</b>

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Necessary recovery of Rs.700/-be made from the employee concerned after due verification of facts and records. Other similar cases may also be reviewed.

**PARA 04) Penalty of Rs. 702461/-on account of supply of non quality of SNP meals.**

(Observation Memo No.05 Dated.04.01..2021)

As per Office order No. F. 76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31.12.2009 issued by Department of Women & Child Development, required level of nutritional supplement i.e. protein in SNP meal for Pregnant ladies/ Nursing Mothers/Adolescent girls is 18-20 grams. On scrutiny of records/ information /lab test reports, it has been observed that many times MNPO/SHG supplied non quality of SNP meals to Pregnant ladies/Nursing mothers/adolescent girls.The detail of some cases are as under:

Period	MNPO	No. of SNP Meals supplied to PL/NM/ Adolescent girls	Amount paid (Rs.)	Protein level as per Lab test report(result per 320gm)	Penalty amount (Rs.)
06.07.2017	Rashtriya Nirbal Uthan Sanstha	2677	21416	12.42	64248
27.07.2017		2677	21416	12.41	64248
10.08.2017		2639	21112	12.46	63336
28.08.2018		2639	21112	12.71	63336
13.09.2017		2657	21256	12.74	63768
23.01.2018		1132	9056	13.24	27168
06.02.2018		1137	9096	12.42	27288
19.02.2018		1137	9096	12.15	27288
11.07.2018		1090	8720	12.46	26160
21.03.2018		1130	9040	12.72	27120
14.08.2018		1080	8640	12.48	25920
11.07.2018		1101	8808	12.46	26424
04.05.2019		1208	9664	13.27	28992
03.09.2019		1166	11077	12.70	33231
12.03.2019		1228	9824	13.12	29472
09.04.2019		1227	9816	13.39	29448
09.01.2020		1198	11381	13.19	34143
13.02.2020		1435	13623.5	13.18	40871
		Total			702461

As per copy of agreement between MNPO and Department Of Women & Child Development, Govt. of NCT of Delhi , the concerned MNPO/SHG shall replace the non quality supplementary nutrition items with the quality supplementary nutrition items immediately after getting the approval for the same from the concerned Supervisor of the ICDS project at its own cost and government shall not be liable to pay any amount of compensation to the MNPO/SHGs. In the event that non-quality cooked food/ weaning food is accepted by the Anganwadi center and inadvertently consumed by the beneficiaries, no

payment shall be made for that food and an amount equal to twice the value of supply shall be deducted as penalty by the government apart from any other penalty or statutory action against the MNPO/SHGs under the relevant statute .Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to conform to the quality standards according to the lab test analysis report. HOO is hereby directed to recover the penalty amount of Rs.702461/- from the concerned MNPOs for the supply of non quality of supplementary nutrition meals after due verification of facts and records under intimation to audit.

**PARA 05 : Irregular expenditure towards repair of the computer.**

(Observation Memo No.4

Dated : 04.01.2021)

During scrutiny of property register it has been observed that computer is not the part of the ICDS-Shahbad Daulatpur Project . But time to time the expenditure is being incurred on the repair of the computer, which is not the part of the Project. The detail of some case is as under:

S.No	Bill No. /date	Brief of work	Amount (Rs.)
1	CB-90/06.09.2019	Computer repairing	4700/-

HOO is hereby directed to review the above expenditure and necessary recovery of Rs.4700/- be made after due verification of facts and records and maintain the Property Register properly.

**PARA 06:- Under Registration of beneficiaries.**

(Observation Memo No.12 Dated :05.01.2021)

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 ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2017-18 to 2019-20 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

5

Year	Number of beneficiaries surveyed / identified	Number of beneficiaries registered	Actual number of beneficiaries enrolled
2011-12	162063	140611	131878
2012-13	163079	137018	128460
2013-14	164579	147428	137272
2014-15	163543	158496	139691
2015-16	139712	130654	105941
2016-17	148087	126955	101191
2017-18	144292	116729	95807
2018-19	104268	80769	65444
2019-20	120094	78872	64399

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. Elucidate 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.

**PARA 07: Discrepancies in Stock Registers.**

(Observation Memo No. 11

Dated: 05.01.2021)

During the test check of Stock Registers ,following shortcoming have been noticed:

As per GFR 192(1) to 3) the physical verification of fixed assets and consumable should be done at least once in a year and outcome of the verification recorded in the corresponding register, but it has been found that no physical verification of stock registers for the audit period has been done.

Page counting certificate has been recorded on the first page of the stock register but has not been signed by the competent authority.

In stock register many items were not signed by the competent authority in the absence of the same it is difficult to verify the authenticity of the entry.

The Department has maintained only one register for consumable and non-consumable stock items.



**SNP Stock Registers**

- 1 Page counting certificate has not been recorded on the first of the register.
- 2 Initials of Office-Incharge not done in prescribed column no.14.
- 3 Cutting/overwriting in the register should be attested by Incharge which has not been done in many cases .

The HOO is hereby advised to remove the abovementioned discrepancies.

  
(Ravi Razdan )  
A.A.O.

  
(Reema Sakhuja)  
A.O.(Party No. XII)

TAN 01: Various irregularities in Cash Book  
(Observation Memo No. 08

Dated:05.01.2021)

On scrutiny and test check of the cash book, the following discrepancies have been detected:  
1.Cash Book has been written in a casual manner and discrepancies have been noticed .Challan Nos have not been recorded in the Cash Book.The detail of some challan no is as under:-

S. No	Challan No	Dated	Amount (Rs)	Head of Accounts
1	48	18.05.2017	14929	0235
2	49	18.05.2017	8838	0021
3	03	31.07.2017	78000	0210

**2.Brief details of Receipts and Payments were not mentioned:** It has been observed that most of entries on receipts side as well on payment side only cheque number was mentioned. Nature of transaction was not mentioned at all. In absence, it is not possible to ascertain the purpose of receipt and the purpose of making the payment.

3.It has been observed that the Certificate is not in accordance with the certificate prescribed in the R& P Rules. The certificate should normally be in the following form:

“Certified that cash amounting to Rs------(Rs.-----Only) has been physically verified and found correct as per the balance recorded in the cash book.”It is advised that in future appropriate certificate of physically verification of cash be recorded in the cash book.

DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance intimated to audit.

TAN 02:-Shortcoming in the maintenance of Pay Bill Registers

(Observation Memo No. 02 Dated: 29.12.2020)

During the test check of Pay Bill Register for the audit period the following irregularities have been noticed:-

1.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 completely in the PBR. 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 are not written in the PBR.

2. Numerous cutting and overwriting made has not been attested by theDDO/HOO .

3.Monthly entries in PBR have not been verified and signed by the D.D.O. for its correctness, which is irregular.



4. Totalling of the columns in the PBR has not been done which is mandatory for income Tax calculation.

The HOO is hereby advised to remove the abovementioned discrepancies.

**TAN 03: Deficiency in maintenance of Service Book**  
(Observation Memo No. 09 Dated: 05.01.2021)

On scrutiny of service book following discrepancies have been observed:

- 1) **Entry of Earned Leave/Half Pay Leave availed by the Government Servant:** It has been observed that Ms. Pinki, Supervisor availed commuted leave w.e.f. 14.09.2018 to 06.10.2018 (as per leave application and Medical fitness certificate). However, it has been observed that only leave w.e.f. 14.09.2018 to 29.09.2018 has been recorded in the service book, which is not correct.
- 2) **Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant:** As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3<sup>rd</sup> November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number., it has been observed that Aadhaar Number has not been recorded in the service book.
- 3) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- 4) Non inclusion of GPF No. in the service book of Government Servant. It has been observed that GPF No. has not been recorded in the service book.
- 5) **Cutting & Overwriting** – Numerous cutting and overwriting/use of white fluid noticed in the service book were not attested by the competent authority.
- 6) **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 and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.
- 7) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement:**

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service

or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the officer/official concerned. The said certificate has not been found pasted in the Service Book of the officer/official after verification of service from the concerned PAO.

The HOO is hereby advised to remove the abovementioned discrepancies.

**TAN 04:No. of SNP supplied during the year 2017-18 to 2019-20.**  
(Observation Memo No.06 Dated.04.01..2021)

The Hon'ble Supreme Court of India on its order dated 7<sup>th</sup> oct 2004 in the case titled PUCL vs union India &ors. In writ petition (civil) No. 196/2001 had issued directions to all state Govt. and union territories for supply of supplementary nutrition (as per menu) supplement to children adolescent girls, pregnant and lactating women Under the ICDS projects for 300 days in a year.

On scrutiny of information/records provided by the department, it has been revealed that during the audit period the MNPO supplied the SNP meals for less than 300 days in a year. Details as under

S.NO.	Year	No. of SNP Supplied
1	2017-18	278
1	2018-19	283
2	2019-20	286

Supply of SNP less than 300 days is violation of the Hon'ble supreme court direction and non compliance of supply order condition. Department should take steps to ensure uninterrupted supply of meal for 300 days in a year.

  
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