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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI**

**AUDIT REPORT OF OFFICE OF INTEGRATED CHILD DEVELOPMENT SCHEME
(MANGOL PUR KHURD PROJECT), E-7, SHANI BAZAR ROAD, SULTAN PURI, , NEW
DELHI-41 FOR THE PERIOD 2015-16 to 2020-21**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Integrated Child Development Scheme (Mangol Pur Khurd Project), E-7, Shani Bazar Road, Sultan Puri, New Delhi-41, **for the period 2017-18 to 2020-21** was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO & Sh. Suresh Kumar, AAO. The audit was conducted during 07 working days between 15.04.2021 to 19.04.2021 (Lockdown due to COVID-19 20.04.2021 to 06.06.2021) & 07.06.2021 to 10.06.2021.

AIMS AND OBJECTIVES

ICDS Mangol Pur Khurd Project is functioning since 2011 and presently there is total no. of 101 AWC's running under ICDS Mangol Pur Khurd Project. Services under ICDS Mangol Pur Khurd Project are :

1. Supplementary Nutrition
2. Pre-school non-formal education
3. Nutrition & health education
4. Immunization
5. Health check up and
6. Referral services.

H.O.D /H.O.O./ D.D.O's / CASHIERS

The following officers have served as HOD/ HOO / DDO / Cashier during 2017-18 to 2020-21 :

S. No.	Name of the Officer Holding Charge of HOO/DDO	Period	
		From	To
1.	Mrs. Sukhvinder Kaur	01.04.2017	03.10.2017
2.	Mrs. Kusum Lata Rastogi	04.10.2017	31.08.2018
3.	Mrs. Kamlesh Gulshan	01.09.2018	31.05.2020
4.	Mr. Ravinder Kumar	01.06.2020	08.01.2021
5.	Mrs. Krishna Yadav	09.01.2021	Till date
Cashier			
1.	Durgesh Vashisht	01.04.2017	Till date



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Expenditure of the Department for the period
2017-18 to 2020-21

(Amount in Rs.)

Period	Budget Allotted	Expenditure	Savings
2017-18	15952000	11895382	4056618
2018-19	16161400	14417103	1744297
2019-20	21764315	12974315	8790000
2020-21	17249000	16923354	325646

Vacancy Statement of regular staff as on 31.03.2021 :



S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	0	0	0
2.	Group-B	01	01	0
3.	Group-C	07	06	01
	Total	08	07	01

Statutory Audit:-

The Statutory audit of the Office of Integrated Child Development Scheme (Mangol Pur Khurd Project), E-7, Shani Bazar Road, Sultan Puri, New Delhi-41, has never been conducted by AG (Audit) Delhi.

Maintenance of Records:-

The maintenance of record of the Office of Integrated Child Development Scheme (Mangol Pur Khurd Project), E-7, Shani Bazar Road, Sultan Puri, , New Delhi-41 for the period 2017-18 to 2020-21 was found satisfactory subject to the observations made in the Current Audit Report.

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PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2011-17	01	0	-	01
	TOTAL	01	0	-	01

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2011-17	01	1752849	-	1752849
	Balance recovery to be made		1752849		1752849

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**PART- II
CURRENT AUDIT REPORT
(01.04.2011 to 31.03.2017)**

FORM NO. 01

(Audit Memo No.5)

Sub: Non deduction of Tax at source from payment made to contractor under section 194 C of Income Tax Act, 1961.

During scrutiny of records of CDPO, Mangalore Khurdi Project, it has been noticed that TDS has not been deducted from the payment made to M/s ANMOL for providing nutrition to Anganwadis under the schemes. The details of tax due are as under:

FY	Sr.No.	Bill No	Bill Date	Bill Amount	TDS @ 2%	Period to which bills pertain	Name of Scheme	Name of Supplier
2011-12	1	1	6/9/2011	1740819	34816	Jul'11	SNP	M/s Anmol
	2	2	6/9/2011	312125	6243	Jul'11	Sabla	M/s Anmol
	3	5	3/10/2011	1089557	21791	Aug'11	SNP	M/s Anmol
	4	9	19/10/2011	1134487	22690	Sep'11	SNP	M/s Anmol
	5	10	2/10/2011	383295	7666	Aug'11	Sabla	M/s Anmol
	6	11	2/11/2011	279687	5594	Sep'11	Sabla	M/s Anmol
	7	16	14/12/2011	952482	19049	Oct'11	SNP	M/s Anmol
	8	21	23/12/2011	1026252	20525	Nov'11	SNP	M/s Anmol
	9	22	19/01/2012	1079667	21593	Dec'11	SNP	M/s Anmol
	10	31	15/02/2012	762217	15244	Oct'11 & Nov'11	Sabla	M/s Anmol
	11	32	14/02/2012	794156	15883	Dec'11 & Jan'12	Sabla	M/s Anmol
	12	33	15/02/2012	1023936	20479	Jan'12	SNP	M/s Anmol
	13	41	13/03/2012	265459	5309	Feb'12	Sabla	M/s Anmol
	14	42	13/03/2012	963831	19277	Feb'12	SNP	M/s Anmol
	15	50	29/03/2012	226445	4529	Mar'12	Sabla	M/s Anmol
	16	51	29/03/2012	628440	12569	Mar'12	SNP	M/s Anmol
2012-13	17	1	21/05/2012	1343954	26879	Mar'12, Apr'12	SNP	M/s Anmol
	18	2	21/05/2012	505384	10108	Mar'12, Apr'12	Sabla	M/s Anmol
	19	4	13/06/2012	399542	7991	May'12	Sabla	M/s Anmol
	20	5	13/06/2012	1091558	21831	May'12	SNP	M/s Anmol
	21	12	13/07/2012	388713	7774	Jun'12	SNP	M/s Anmol
	22	13	13/07/2012	1045900	20918	Jun'12	SNP	M/s Anmol
	23	17	16/08/2012	1041725	20835	Jul'12	SNP	M/s Anmol
	24	18	16/08/2012	385060	7701	Jul'12	Sabla	M/s Anmol
	25	19	9/11/2012	346357	6927	Aug'12	Sabla	M/s Anmol
	26	20	12/9/2012	955525	19110	Aug'12	SNP	M/s Anmol
	27	23	8/10/2012	993358	19867	Sep'12	SNP	M/s Anmol
	28	24	7/11/2012	911306	18226	Oct'12	SNP	M/s Anmol
	29	25	9/11/2012	347292	6946	Sen'12	Sabla	M/s Anmol
	30	34	12/12/2012	946170	18923	Nov'12	SNP	M/s Anmol
	31	35	12/12/2012	311454	6229	Oct'12	Sabla	M/s Anmol
	32	38	17/12/2012	323246	6465	Nov'12	Sabla	M/s Anmol
	33	45	15/1/2013	320732	6415	Dec'12	Sabla	M/s Anmol
	34	46	17/01/2013	975758	19515	Jan'13	SNP	M/s Anmol
	35	52	11/2/2013	973992	19480	Feb'13	SNP	M/s Anmol
	36	70	7/3/2013	938289	18766	Feb'13	SNP	M/s Anmol
	37	75	21/03/2013	492504	9850	Mar'13	SNP	M/s Anmol
	38	78	26/03/2013	330924	6619	Mar'13	Sabla	M/s Anmol

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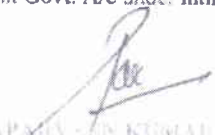
2013-14	39	79	26/03/2013	314985	6304	Mar'13	Sabla	M/s Anmol	
	40	2	17/05/2013	1425468	28509	Mar'13&Apr'13	SNP	M/s Anmol	
	41	3	10/6/2013	164208	3284	Mar'13	Sabla	M/s Anmol	
	42	4	10/6/2013	467280	9366	Apr'13	Sabla	M/s Anmol	
	43	5	11/6/2013	1069725	21391	May'13	SNP	M/s Anmol	
	44	6	11/6/2013	324750	6495	May'13	Sabla	M/s Anmol	
	45	15	12/7/2013	1151637	23033	Jun'13	SNP	M/s Anmol	
	46	16	12/7/2013	345400	6908	Jun'13	Sabla	M/s Anmol	
	47	19	22/08/2013	1363122	27262	Jul'13	SNP	M/s Anmol	
	48	21	7/9/2013	370210	7404	Jul'13	Sabla	M/s Anmol	
	49	27	17/09/2013	305750	6115	Aug'13	Sabla	M/s Anmol	
	50	28	17/09/2013	1160695	23214	Aug'13	SNP	M/s Anmol	
	51	36	9/10/2013	1195944	23919	Sep'13	SNP	M/s Anmol	
	52	37	9/10/2013	317328	6347	Sep'13	Sabla	M/s Anmol	
	53	53	19/11/2013	1136148	22723	Oct'13	SNP	M/s Anmol	
	54	54	19/11/2013	362529	7251	Oct'13	Sabla	M/s Anmol	
	55	60	18/12/2013	1180556	23611	Nov'13	SNP	M/s Anmol	
	56	61	18/12/2013	309188	6184	Nov'13	Sabla	M/s Anmol	
	57	68	8/1/2014	292776	5855	Dec'13	Sabla	M/s Anmol	
	58	69	8/1/2014	1132523	22656	Dec'13	SNP	M/s Anmol	
	59	96	10/2/2014	1251694	25034	Jan'14	SNP	M/s Anmol	
	60	103	12/3/2014	309237	6185	Jan'14	Sabla	M/s Anmol	
	61	108	24/03/2014	1127799	22556	Feb'14	SNP	M/s Anmol	
	62	109	24/03/2014	275643	5513	Feb'14	Sabla	M/s Anmol	
	63	114	31/03/2014	593568	11871	Mar'14	SNP	M/s Anmol	
	2014-15	64	6		2861986	57240	Mar'14	SNP	M/s Anmol
		65	9		670268	13405	Mar'14	Sabla	M/s Anmol
		66	10		142032	2841	Mar'14	Sabla	M/s Anmol
		67	14	8/8/2014	1177308	23546	Apr'14	SNP	M/s Anmol
		68	17		170000	34000	Apr'14	Sabla	M/s Anmol
		69	24		1277786	25556	May'14	SNP	M/s Anmol
		70	30	20/10/2014	251113	5022	Jun'14	Sabla	M/s Anmol
		71	31	30/10/2014	2298273	45965	Jun'14	SNP	M/s Anmol
72		32	22/11/2014	258885	5178	Sep'14	SNP	M/s Anmol	
73		46	20/01/2015	1982562	39651	Oct'14	SNP	M/s Anmol	
74		47	20/01/2015	436228	8725	Oct'14	SNP	M/s Anmol	
75		53	20/02/2015	249656	4993	Nov'14	Sabla	M/s Anmol	
76		61	18/03/2015	217639	4353	Dec'14	Sabla	M/s Anmol	
77		66	18/03/2015	2071588	41432	Dec'14	SNP	M/s Anmol	
78		67	18/03/2015	1158983	23179	Jan'15	SNP	M/s Anmol	
79		73	30/03/2015	427982	8560	Mar'15	SNP	M/s Anmol	
80		85	23/03/2015	195888	3918	Mar'15	Sabla	M/s Anmol	
81	87	31/03/2015	427982	8560	Mar'15	SNP	M/s Anmol		
2015-16	82	4	6/6/2015	36619	7324	Apr'15	Sabla	M/s Anmol	
	83	13	20/07/2015	2092160	41843	Apr'15	SNP	M/s Anmol	
	84	14	20/07/2015	552771	11055	Apr'15	Sabla	M/s Anmol	
	85	15	20/07/2015	190454	3809	Apr'15	Sabla	M/s Anmol	

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	86	27	3/9/2015	322223	6444	Mar'15	Sabla	M/s Anmol
	87	29	10/9/2015	1139247	22785	Jun'15	SNP	M/s Anmol
	88	30	10/9/2015	1100276	22006	Jul'15	SNP	M/s Anmol
	89	31	10/9/2015	428450	8569	Jun'15&Jul'15	Sabla	M/s Anmol
	90	54	20/01/2016	664746	13295	Aug'15, Sep'15, Oct, 15 & Nov'15	Sabla	M/s Anmol
	91	55	22/01/2016	3308726	66175	Aug'15, Sep'15, Oct, 15 & Nov'15	SNP	M/s Anmol
	92	74	17/03/2016	334224	6684	Dec'15 & Jan'16	Sabla	M/s Anmol
	93	75	17/03/2016	1578744	31575	Dec'15 & Jan'16	SNP	M/s Anmol
	94	84	31/03/2016	164468	3289	Feb'16	Sabla	M/s Anmol
	95	85	31/03/2016	802176	16044	Feb'16	SNP	M/s Anmol
	96	87	31/3/2016	407688	8154	Mar'16	SNP	M/s Anmol
	97	88	31/03/2016	81018	1620	Mar'16	Sabla	M/s Anmol
2016-17	98	14	6/8/2016	2053702	41074	Mar'16, Apr'16 & May'16	SNP	M/s Anmol
	99	21	30/09/2016	902775		Apr'16	SNP	M/s Anmol
	100	33	24/11/2016	860448	1720	Jul'16	SNP	M/s Anmol
	101	37	5/12/2016	397441	7949	Mar'16, Apr'16 & May'16	Sabla	M/s Anmol
	102	38	5/12/2016	333129	6663	Jun'16 & Jul'16	SNP	M/s Anmol
	103	41	30/12/2016	1623240	32465	Aug'16 & Sep'16	SNP	M/s Anmol
	104	42	30/12/2016	317460	639	Aug'16 & Sep'16	Sabla	M/s Anmol
	105	55	16/03/2017	3428080	48512	Oct'15, Nov'16 & Dec'16	SNP	M/s Anmol
	106	56	16/03/2017	150876	3018	Nov'16	Sabla	M/s Anmol
	107	57	16/03/2017	301405	6028	Oct'16 & Dec'16	Sabla	M/s Anmol
	108	78	30/03/2017A	1915985	3210	Oct'16, Dec'17 & Jan'17	SNP	M/s Anmol
	109	79	30/03/2017	350014	700	Dec'17 & Mar'17	Sabla	M/s Anmol
	Total			87642467	1752849			

Therefore, a sum of Rs. 17,52,849/- is to be recovered from the concerned service provider and deposited in Govt. A/c under intimation to Audit after due verification of record.


 (PARVEEN KUMAR GUPTA)
 IAO Audit Party No. SN 121

AUDIT NOTE
 (01.04.2011 to 31.03.2017)

TAN NO. 1
 (Ref. Audit Memo No.4)

Subject: Shortcoming in stock registers of consumable and non consumable items.
 Contrary to rule 192 of GFR-2005, the yearly physical verification of stock has not been undertaken during the audit period. In non-consumable stock register, annual physical verification of all stores should be carried out at least once in every year and discrepancies, if any, shall be investigated and be made good after following the set procedure.

Department after physical verification of stock registers submit the report to audit with documentary proof.


 (PARVEEN KUMAR GUPTA)
 IAO Audit Party No. SN 121

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Current Audit Report

During the course of current audit, 12 observation Memos were issued to the Office of Integrated Child Development Scheme (Mangol Pur Khurd Project), E-7, Shani Bazar Road, Sultan Puri, New Delhi-41, the unit replied to two Audit Memos and the same have been settled on the basis of reply made. Remaining audit Memos have been converted into 04 Audit Paras and 06 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1.	01	6908	0	6908	PARA-01
2.	05	615541	0	615541	PARA-03
	Total	622449	-	622449	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Integrated Child Development Scheme (Mangol Pur Khurd Project), E-7, Shani Bazar Road, Sultan Puri, , New Delhi-41 for the period 2017-18 to 2020-2021. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

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(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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PART-II
CURRENT AUDIT REPORT (2015-16 to 2020-21)

PARA-01 Excess payment of adhoc-bonus - recovery of Rs. 6908/-. (Audit Memo No. 01 Dated: 15.04.2021)

As per Office Memorandum regarding Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to government employees for the audit period, it has been provided that the benefit will be admissible to only those employees who have rendered atleast six months of continuous services. Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year.

During the scrutiny of service books & Pay Bill Register, it has been observed that following officials have joined govt. service during 2018-19 and the department have paid full bonus in the subsequent Financial year for the services rendered in previous F.Y. whereas as per the service book records the official has joined the govt. services from the dates as mentioned hereunder, as per the details given below:

Sr. No.	Name of Official	Date of Joining of Govt. Service	Bonus paid by School in the next financial year	Bonus entitled	Recovery to be made
1.	Vikrant Rana, Jr. Asstt.	30.10.2018	6908	0	6908
TOTAL RECOVERY TO BE MADE					6908

ICDS authority may recover Rs. 6908/- from the above official after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level under intimation to Audit.

PARA-02 Late payment Surcharge paid to MTNL. (Audit Memo No. 04, Dated: 6.04.2021)

During the test check of MTNL bills for the audit period it has been observed that the department frequently delayed the monthly charges of usage of telephone to MTNL and has paid Late Payment Surcharge (LPSC) as per details given below:

Billing Period	Amount including LPSC paid by deptt.	LPSC paid	Bill No. & date
01.03.2018 to 31.03.2018	1626	40	07, 05.06.2018
01.05.2018 to 31.05.2018	1593	40	11, 09.07.2018
01.06.2018 to 30.06.2018	1569	40	11, 09.07.2018
01.07.2018 to 31.07.2018	1568	40	14, 08.08.2018
01.10.2018 to 31.10.2018	1576	40	31, 12.11.2018
1.11.2018 to 30.11.2018	1581	40	38, 18.12.2018
01.05.2019 to 31.05.2019	1575	40	13, 10.06.2019
01.07.2019 to 31.07.2019	1568	40	28, 13.03.2019



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ICDS authority may get the above late payment surcharge regularized from the competent authority under intimation to Audit. Similar type of other cases may also be got reviewed at HOO/DDO/CDPO level.

PARA-03: Non / Short recovery of TDS amounting to Rs. 615541/- from MNPO (Audit Memo No. 05 Dated: 19.04.2021).

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers of MNPO for the Audit period, it has been observed that M/s Anmol is supplying the SNP (Supplementary Nutrition Program) to the AWCs under Mangolpur Khurd Project. It has been further observed that no recovery/ less recovery of TDS have been made by ICDS (Mangolpur Khurd Project). This observation was also raised by the previous audit. The detail of less recovery/ no recovery made by ICDS and recovery to be made as observed by Audit during audit period is as under:-

Sr. No.	Bill No. & Date	Period	Amount paid	TDS ded.	TDS to be deducted	TDS recoverable
1.	28, 23.10.2018	April to July, 18	3353471	0	67069	67069
2.	36, 07.12.2018	Aug., 2018	779355	0	15587	15587
3.	37, 07.12.2018	Sept, 2018	940582	0	18812	18812
4.	64, 16.02.2019	Oct., 2018	1016255	0	20325	20325
5.	65, 16.02.2019	Nov., 2018	918876	0	18378	18378
6.	68, 27.02.2019	Dec., 2018	1034820	0	20696	20696
7.	77, 22.03.2019	Jan., 2019	1067550	0	21351	21351
8.	-do-	Feb., 2019	997268	0	19945	19945
9.	25, 09.08.2019	Mar., 2019	1013012	0	20260	20260
10.	26, 09.08.2019	Apr, 2019	1021211	0	20424	20424
11.	38, 27.09.2019	May, 2019	1103937	0	22079	22079
12.	39, 27.09.2019	Jun & July, 2019	2183323	0	43666	43666
13.	51, 15.11.2019	Aug., 2019	1019164	0	20383	20383
14.	52, 15.11.2019	Sept, 2019	1022304	0	20446	20446
15.	61, 04.01.2020	Oct., 2019	1056840	0	21137	21137
16.	62, 04.01.2020	Nov., 2019	1000684	0	20014	20014
17.	77, 05.03.2020	Dec., 2019	1061952	0	21239	21239
18.	76, 05.03.2020	Jan., 2020	1177033	0	23541	23541
19.	79, 28.03.2020	Feb., 2020	1074276	0	21486	21486
20.	33, 21.12.2020	May to Oct., 20 (25%)	2046279	5000	40926	35926
21.	53, 02.03.2021	May to Aug., 2020 (75%)	3832759	0	76655	76655
22.	54, 02.03.2021	Sept. to Oct., 2020 (75%)	2306080	0	46122	46122
Recovery to be made						615541

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SNP payment bills in respect of above contractor for the period 2017-18, March-April, 2020 and November 2020 to March, 2021 were not produced for scrutiny of Audit.

ICDS authorities may recover Rs. 615541/- after due verification of facts and figures and similar type of other cases may also be reviewed and recovery if any may be made under intimation to audit.

PARA-04 Inappropriate Protein provided to beneficiaries of SNP against approved menu. (Audit Memo No. 12 Dated: 08.06.2021)

As per the agreement clause 17 dated 05/12/2011 with M/s Anmol (NPO) it has been provided that "in the event that the non-quality cooked food/weaning food is accepted by the Anganwadi centre and consumed by the beneficiary, no payment shall be made for the 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 NPO under the relevant statute, Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report".

Further as per the office order No. F. No.76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31/12/2009 provided to audit, the nutritional and feeding norms and menu for target beneficiaries under Supplementary Nutrition Programme (SNP) of ICDS per day per beneficiaries are as under :-

S. No	Age Group Category of beneficiaries	Name of the SNP and the Qty. to be given per day per beneficiary as per norms revised norms	Required Calorie & Protein as per revised norms of GOI	Item to be given
1	6 mths-1 year Children beneficiaries	Weaning Food (Panjiri)-140 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Panjiri-Additional 20 gms of groundnut powder should be added in the present recipe for enriching it.
2	1 Year-3 years Children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary <u>along with</u> Panjiri-50 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Hot Cooked Meal: Khichri, Namkeen Dalia Sweet rice, Veg Pulao with kala channa, Sweet Dalia and Halwa
3	3 years-6 years children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary <u>along with</u> Snack-50 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Additional 20 gms of Soyabean/peanut powder should be added in the present recipe for enriching it.
4	Pregnant & Nursing mother	Hot Cooked Meal 350 gm per day per beneficiary <u>along with</u> Snack-75 gm per day per beneficiary	600 Calories & 18-20 gm of Protein	

According to the order no.6/delegation/DWCD/ICDS/2016-17/18385-432 Dated-18/09/17 the CDPO are required to send the samples for Lab test at least twice in a month for each project.

See [Handwritten signatures]

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However during the test check of records provided regarding test report of SNP. It is found that ICDS authorities has not checked the test reports that NPO has not supplied the meal with required calories & Protein to the category of beneficiaries mentioned above i.e. Pregnant & Nursing mother.

According to the above mentioned order dt. 31/12/2009. 425 gm. meal (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein) is to be supplied to Pregnant & Nursing mother as per norms prescribed by the Govt.

But according to test report available in records it is observed that the required protein in the 425 gm Hot Cooked Meal supplied to Pregnant & Nursing mother has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm Protein. Some of the cases test checked are as under :-

S. No.	Name of the SNP and the qty. tested as per lab. Report with date	Protein as per report in 320 gm. Cooked	Protein in 425 gm. Cooked food as per test report by average method as no specific test report available	Protein required as per norms of Govt to Pregnant & Nursing mother
1.	Pulao & black Chana 320 gm dt. 10.07.2018 (SPECTRO Analytical Labs Ltd.)	12.73	$12.73/320 \text{ gm} \times 425 \text{ gm} = 16.91 \text{ gm}$	18 - 20 gm
2.	Khichdi & white Matar 320 gm. Dt. 08.08.2018 (SPECTRO Analytical Labs Ltd.)	12.54	$12.54/320 \text{ gm} \times 425 \text{ gm} = 16.65$	18 - 20 gm
3.	Veg Pulao mix Muttar 320 gm dt. 08.01.2019 (FICCI Research & Analysis Centre)	13.19	$13.19/320 \text{ gm} \times 425 \text{ gm} = 17.52 \text{ gm}$	18 - 20 gm
4.	Pulao mix Muttar 320 gm dt. 16.02.2019 (FICCI Research & Analysis Centre)	13.15	$13.19/320 \text{ gm} \times 425 \text{ gm} = 17.52 \text{ gm}$	18 - 20 gm
5.	Khichadi mix Kala Chana 320 gm dt. 06.03.2019 (FICCI Research & Analysis Centre)	13.19 gm	$13.19/320 \text{ gm} \times 425 \text{ gm} = 17.52 \text{ gm}$	18 - 20 gm
6.	Cooked Khichadi with Black chana 320 gm dt. 10.04.2019 (ITL Labs Pvt. Ltd.)	13.32 gm	$13.32/320 \text{ gm} \times 425 \text{ gm} = 17.69 \text{ gm}$	18 - 20 gm
7.	Cooked Veg Pulao with White matar 320gm dt. 07.05.2019 (ITL Labs Pvt. Ltd.)	13.19 gm.	$13.19/320 \text{ gm} \times 425 \text{ gm} = 17.52 \text{ gm}$	18 - 20 gm
8.	Veg Pulav & White Matar 320gm, dt. 09.07.2019 (SPECTRO Analytical Labs Ltd.)	12.70 gm	$12.70/320 \text{ gm} \times 425 \text{ gm} = 16.87 \text{ gm}$	18 - 20 gm
9.	Sweet Daliya & Black Chana 320 gm., dt. 09.08.2019 (SPECTRO Analytical Labs Ltd.)	12.73 gm	$12.73/320 \text{ gm} \times 425 \text{ gm} = 16.91 \text{ gm}$	18 - 20 gm

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Further test check of payment file, it has been observed that as per financial clause of the agreement, no payment has been deducted for non-quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS authorities while releasing the payment.

ICDS authority may calculate the overpaid amount with penalty according to relevant clause of agreement for the entire period and recover the same from the above MNPO after due verification of facts and figure and similar type of other cases may also be reviewed and recovery if any may also be made under intimation to Audit.

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(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XIX

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PART-III
(TEST AUDIT NOTE)

TAN-01 Improper maintenance of Pay Bill Registers. (Audit Memo No. 02
Dated: 15.04.2021)

During the test check of the PBRs maintained by the ICDS (Mangolpur Khurd Project), for the Audit period 2017-18 to 2020-21 following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Monthly entries of Pay and allowances for the period 2017-18 to 2019-20 have not been entered in the PBRs and only pasted the copy of the yearly details of employee generated through NIC.
4. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
5. GAR-18 have also not been maintained.
6. Index of employees has not been maintained in the PBR.

Necessary steps may be take to remove the above discrepancies under intimation to Audit.

TAN-02 Non-compliance of order of Hon'ble Supreme Court of India. (Audit Memo No. 06 Dated: 19.04.2021)

As per clause 3 of the Agreement dated 17.06.2011 between department of Women & Child Development, GNCT and Rastriya Nirbal Uthan Sanstha in which it has been mentioned that "The Hon'ble Supreme Court of India in its order dated 7th October, 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) No. 196/2001 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."

However, during the scrutiny of record provided by ICDS (Tikri Khurd) for the audit period 2017-18 to 2020-21, it has been observed that the above directions of Hon'ble Supreme Court are not being followed as per the details given below:

Financial Year	No. of days during which SNP supplied to the beneficiaries
2017-18	278
2018-19	284
2019-20	287
2020-21	299

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The above observation was also raised by the previous Audit. However department took no action to follow the directions of Hon'ble Supreme Court.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

TAN-03 Shortcomings in maintenance of Service Books. (Audit Memo No. 03 Dated: 15.04.2021)

During the test check of Service books maintained by the I.C.D.S. Project, Mangolpur Khurd, the following short coming has been noticed:-

Non-recording of mandatory entries in the Service Books

The entries of appointment of order, verification of character and antecedents and entry of medical fitness are mandatory to be entered in the Service record of the employees. However during the test check of the service books it has been observed that following officials have joined the Govt. Service w.e.f. the date mentioned against each but entries of verification of character and antecedents and entry of medical fitness have not been found entered in their service records till date:

Sr. No.	Name of Official	Date of Joining of Govt. Service
1.	Seema Supervisor	11.10.2017
2.	Kusum, Supervisor	11.10.2017
3.	Manju Rani, Supervisor	11.10.2017
4.	Vikrant Rana, Jr Asstt.	30.10.2018

Service Book to be shown to the official every year as per SR 202:

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

- i. First page of service of have not been signed by the HOO.
- ii. Form-3 of Family details has also not been maintained.
- iii. Annual increment recorded in the service book has also not been signed by the HOO/DDO.
- iv. Leave Account has not been updated.

HOO may get the service books of the employees completed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

TAN-04 Rush of expenditure. (Audit Memo No. 07 Dated: 19.04.2021)

During the test Audit of reconciliation for the month of March, 2017 to March, 2021, the budget allocation & Actual expenditure for the above period in the following heads is as under:



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Head of Account	Revised estimate	Expenditure during March	Total Expenditure	%age of expenditure in March
March, 2018				
PLAN OE	180000	101591	101591	100
290013	260000	97100	132387	73.34
March, 2019				
OE (contingency)	350000	138837	217885	63.72
POSHAN (MH 2236)	365000	271048	271048	100
2236-02-101-20-00-50	208400	208400	208400	100
March, 2020				
SNP	1465000	355478	355478	100
March, 2021				
SNP	7750000	5614416	7660695	73.28
SNP	5000000	3626080	4998922	72.54
SNP	1600000	1568216	1568216	100

It has been observed that heavy expenditure was booked during the month of March of above financial years in the above head of accounts. HOO/DDO is advised to incur the budget in proportionate in a financial year under intimation to Audit.

TAN-05 Non-procurement through GeM. (Audit Memo No. 09 dated 07.06.2021)

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, "The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under."

However during test check /scrutiny of Bills/ records of ICDS (Mangolpur Khurd Project), it has been observed that all the purchases are being made outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines.

Some of the cases where purchases have been made outside GeM are as under:

Sr. No.	Bill No. & date	Amount	Name of agency
1.	84, 26.03.2019	40256	DCCWS Ltd
2.	89, 29.03.2019	40055	NCCF of India Ltd.
3.	18, 11.07.2019	16213	Yash Traders
4.	19, 12.07.2019	24898	DCCWS Ltd
5.	30, 04.09.2019	44028	DCCWS Ltd
6.	48, 13.11.2019	37084	DCCWS Ltd
7.	49, 13.11.2019	28084	DCCWS Ltd
8.	50, 13.11.2019	17281	DCCWS Ltd
9.	53, 23.11.2019	29327	DCCWS Ltd
10.	68, 19.01.2020	18180	DCCWS Ltd
11.	69, 29.01.2020	22260	DCCWS Ltd
12.	70, 29.01.2020	48384	DCCWS Ltd
13.	72, 03.02.2020	22293	DCCWS Ltd
14.	71, 03.02.2020	24973	Yash Traders
15.	71, 11.03.2019	43834	DCCWS Ltd
16.	86, 26.03.2019	37552	Yash Traders
17.	88, 27.03.2019	24874	DCCWS Ltd
18.	91, 29.03.2019	24998	DCCWS Ltd

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The HOO may ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to in future after due verification of facts and figure given above. Similar type of other cases may also be examined by the HOO at their own level and take necessary action accordingly.

TAN-06 Improper maintenance of Consumable Stock Register. (Audit Memo No. 11 Dated: 07.06.2021)

Scrutiny of stock registers maintained by the ICDS (Mangol Pur Khurd Project), it is observed that physical verification of Consumable & Non-consumable items was not done. Whereas as per GFR Rule, 213: -

1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

Further following shortcomings have also been noticed in the stock register:

- i. Items received in the Stock Register but distribution of the same has not been entered in the issued column of Stock register but closing balance shown NIL.
- ii. Signatures of the officials have not been obtained in the stock register in most of the cases.
- iii. Incharge of the unit has also not verified the stock register.

Necessary steps may be take to remove the above discrepancies under intimation to Audit.






(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX