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GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
NEW DELHI-02

Sub: Audit report of I.C.D.S. Project Nihal Vihar, Delhi for the period from 2020-21 to 2021-22.

INTRODUCTION

The Internal Audit on the account of I.C.D.S. Project Nihal Vihar, Delhi for the period from 2020-21 to 2021-22 was conducted by field Audit Party No. XIX, comprising of Krishan Kumar, Sr.AO/IAO and Vishal Sharma, Jr. Assistant. The audit was conducted during 07 working days w.e.f. 10.10.2022 to 19.10.2022.

AIMS & OBJECTIVE

The CDPO, ICDS Project, Nihal Vihar Project, Jat Chaupal, Peeragarhi village, Delhi-87 is functioning under the administrative control of Deptt. Of Women & Child Development, GNCT of Delhi. Total 117 Anganwadi are functioning under this ICDS Project, Nihal Vihar Project. The main aims and objectives of the project are as under:-

1. Supplementary Nutrition to children's Ages 0 to 6 Years & Ladies
2. Immunization
3. Health Checkup
4. Referral Service
5. Nutritional Health Education
6. Non Formal Pre School Education

H.O.O./D.D.O./Cashier

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period **01/04/2021 to 31/03/2022**.

1. List Of HOD, HOO:

S. No	Name (Ms/Mrs)	From – To
1	Seema Malik	01.04.2020 to 30.11.2020
2	Archana	01.12.2020 to 17.08.2021
3	Sunita Vats	18.08.2021 to 31.03.2022

2. List of DDO :

S.No	Name (Ms/Mrs)	From – To
1	Seema Malik	01.04.2020 to 30.11.2020
2	Archana	01.12.2020 to 17.08.2021
3	Sunita Vats	18.08.2021 to 31.03.2022

3. Cashier- NIL

4. Vacancy Statement :

Group	Sanctioned posts	Filled posts	Vacant posts
A	Nil	-	-
B	1	-	1
C	6	2	4

5. Budget detail

Year	Budget allotted	Expenditure made	Balance
2020-21	20669860	19873707	886153
2021-22	28975000	27064244	1910763

STATUTORY AUDIT

Statutory audit of the ICDS Project, Nihal Vihar Project, Delhi has not been conducted by AGCR for the audit period.





MAINTENANCE OF RECORDS:-

The maintenance of records of ICDS Project, Nihal Vihar Project, Delhi for the period from 2020-21 to 2021-22 was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 03 audit paras involving recovery of Rs.Nil outstanding. 01 para was settled(taken as afresh) during the current audit, based on the reply submitted and compliance shown by the unit. Balance 02 paras is incorporated in the current audit report.

(A)

S. No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2011-15	01	Nil	-	01 (Para No.01)
2	2015-20	02	01	02	01 (Para 01)

(B) **Details of Old Recovery**

Sl. No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras (Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
NIL						


Current Audit Report


During the course of current audit, 10 Audit memos + 08 record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 50683/- out of which Rs. 50683 /-has been recovered. On the basis of reply submitted by HOO, 03 memos have been settled completely. The rest audit memos have been converted to 03 Para (including NPR) +05 TAN which are incorporated in current audit report with the total recovery of Rs.NIL/-.

Details of Current Recovery

Memo No.	Recoveries detected	Amt.Recovered	Balance(Rs.)	Para. No.
03	50683	50683	-	-
Total	50683	50683	-	-

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Nihal Vihar Project, Delhi for the period from 2020-21 to 2021-22disclaims any responsibility for any misinformation and / or non-information on the part of auditee.


Vishal Sharma, Junior Assistant


KRISHAN KUMAR
Sr.AO/IAO
Audit Party-XIX

PART - I

OLD AUDIT PARAS
(2011-12 to 2019-20)

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List of Para (Order by Audited Year & Para)

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[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Nihal Vihar, Peera Garhi Village, Jal Chopal, Delhi (3237/25)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2011	2016	2		Lack of record in r/o payment of Honorarium to contractual staff	O	0
2	2016	2020	1		Non procurement through GeM	O	0
3	2016	2020	2		Non production of Records	O	0

* NOTE:
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

[Back](#)

TAFS 01/10

2011-12 TO 2015-16

24
2
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Para No. 2

(Ref to memo no.09 dated 10.03.17)

Para-1

Sub: Lack of record in r/o payment of Honorarium to Contractual Staff.

During the test audit of the ICDS (Nihal Vihar), it comes into notice that there are following persons working on contract basis in this project and the salary paid to them in the form of Honorarium:-

S.No	Post	No. Of employees	Pay per month	Amount per year
1	Supervisor	3	15000	540000
2	Worker	117	5000	7020000
3	Helper	117	2500	3510000
		Total		11070000

But the department is preparing the monthly bills without maintaining any Payment control Register like PBR to control and monitor the payments of the individuals. In the absence of the same the duplicity of the payment can't be ruled out.

Secondly, the department through its circular dt:-09-07-2010 has allowed 135 days of maternity leave to ladies working as Anganwadi worker or Helper. During the test check of the record it was revealed that office has grant the maternity leave to its ladies staff and the salary / Honorarium was paid to them after their joining as an arrear.

The audit party through its memo sought the reply on the above irregularity i.e. the leave record of the staff and also submit how the arrear was prepared when the department has not maintaining any person wise salary / honorarium record but no reply was submitted to audit.

Department has to prepare the payment record of honorarium, person wise to avoid the double payment to staff under intimation to Audit. Same type of other irregularities, if any, pertaining to the post audit period or during audit may also be reviewed at office level.

Para no. 3

(Ref to memo no.1 dated 06/03/2017)

Sub: Non Production of record

During the audit of ICDS, Nihal Vihar the following auditable was not provided to audit. Department may provide the record to next audit.

1. Budget allotment and expenditure register.
2. Unserviceable store register.

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PART-II
CURRENT AUDIT REPORT
(2016-17 to 2019-20)

Para - 2

PARA-01 Non-procurement through GeM. (Audit Memo No. 02 Dated: 28.07.2020)


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 (Nihal Vihar), 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.	Invoice No. & Date	Amount	Name of agency
1.	22, 05.12.2018	28963	DCCWS Ltd.
2.	27, 17.01.2019	12978	DSCM&S Federation
3.	28, 17.01.2019	38708	Rangrezz Enterprises & DCCWS Ltd.
4.	45, 28.03.2019	92867	Yash Traders
5.	7, 18.06.2019	25906	DCCWS Ltd.
6.	10, 03.07.2019	24789	DCCWS Ltd.
7.	11, 03.07.2019	18776	DCCWS Ltd.
8.	12, 03.07.2019	22631	DCCWS Ltd.
9.	13, 03.07.2019	24662	DCCWS Ltd.
10.	21, 19.08.2019	20665	DCCWS Ltd. & Yash Traders
11.	22, 21.08.2019	18471	DCCWS Ltd.
12.	23, 21.08.2019	37149	DCCWS Ltd.

The HOO may get regularized all the purchases outside GeM from the competent authority i.e. Finance Department and 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.



PARA-02 **Non-production of records.** (Audit Memo No. 08 Dated: 31.07.2020)

Following records has not been produced for scrutiny of Audit:

1. Income Tax calculation sheets along with saving documents of officials for the audit period.
2. Pay bill register for the period 2016-17.

2011-16

1. Budget allotment and expenditure register
2. Unserviceable store register.
3. Rent/ Electricity/Water/telephone register.
4. Service Postage Stamp Register.
5. Contingent bill register.
6. Rent Control Register.
7. Payment control register.
8. NPO Bills
9. Advance bill drawn register.

The above record may be produced before the next Audit.


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

Settled & Taken a fresh
19/10/22
Dinesh Kumar
IAD-19

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PART- II
CURRENT AUDIT REPORT
(01.04.2020 to 31.03.2022)

Para 01:-Payment of rent without proof of ownership, rent agreement, measurement of rented area and facilities.

(Ref. Memo No.04 Dated:13.10.2022)

As per office order No. 76(525)/DWCD/ICDS/Hub centre/2017-18/21915-17 dated 24.12.2019 issued by Dy. Director (ICDS) reg. enhancement of rent of AWCs under the ICDS scheme. There are different rental rates for shifting of AWCs which range from Rs. 2500/- to Rs. 6000/- PM. There are few standards must be followed while shifting of AWCs in the ICDS projects by the CDPO concerned:

1. AWC should be on the ground floor
2. Basic amenities like toilet, water and electricity are mandatory in the Anganwadi
3. AWC be easily accessible for the ICDS beneficiaries
4. Safety of children from fire, traffic, water tank etc. must be ensure.

Further, a committee comprising of concerned District Officers, CDPO, Zonal Executive Engineer (CPWD) of PWD and area Supervisor shall inspect the location for the assessment of rent of AWC in accordance with the manual laid by PWD and submit a certificate in r/o every shifted AWC in prescribed format.

During the scrutiny of the records made available to audit, following discrepancies has been noticed:

1. All payments of monthly rental are being made without any proper documentary evidence in respect of proof of ownership of area with physical measurement of the premises rented to the centre nor any rent agreement found to have ever been entered at any level in the any of the cases which may lead to legal problems in future. . e.g- AWC-42, as per certificate owner of the house is Ms Basiran, However ownership proof attached is of Sh. Akbarkhan.
2. Rent register maintained at anganwari centre are also not authenticated by any authority.
3. PFMS of rent is being done by the WCD HW but no proper check to verify the payment credited in owner's account.
4. If there is incorrect payment of rent noticed in any month, no modus operandi is being adopted to verify its correctness.

Irregular expenditure may be regularized from the competent authority under intimation to audit after due verification of facts & figures. Other similar cases may be reviewed at HOO level.


Para 02 :Procurement of common use of goods outside GeM

(Ref. Memo No.10 Dated: 18.10.2022)

As per the orders issued by the Finance Department, GNCT of Delhi 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 bills/vouchers, it has been observed that the unit is not following the instructions and the goods were not procured through GeM and no certificate found recorded on the bills/vouchers. Details are as under:

S.No.	Invoice no./Dated	Name of agency	Amount
1.	21-22/M/1010 14.03.22	DCCWS Ltd.	22366
2.	21-22/M/999 11.03.22	DCCWS Ltd.	20985


Irregular expenditure may be regularized from the competent authority under intimation to audit after due verification of facts & figures. Other similar cases may be reviewed at HOO level. 


Para 03: Non production of records

2011-16

1. Budget allotment and expenditure
2. Unserviceable store register
3. Rent/Electricity/Water/telephone register
4. Service postage stamp register
5. Contingent bill register
6. Rent control register
7. Payment control register
8. NPO bills
9. Advance bill register

2020-22

1. Unserviceable store register
 2. Rent/Electricity/Water/telephone register
 3. Service postage stamp register
 4. Contingent bill register
 5. Advance bill register
 6. Property register
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(KRISHAN KUMAR)
Sr.AO/IAO,
Audit Party No. XIX

PART III
TEST AUDIT NOTES
(01.04.2021 to 31.03.2022)

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TAN 01:- Improper maintenance of Pay Bill Registers.

(Ref. Memo No.01 Dated: 11.10.2022)

During the test check of Pay Bill Registers of ICDS, Nihal Vihar project, Delhi for the period from 2020-21 to 2021-22, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. 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, installment No., PAN No. etc. were also not found completely filled.
3. 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.
4. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
5. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
6. GAR-18, Abstract of Pay bill is not prepared.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN 02:- Improper maintenance of Bill Registers.

(Ref. Memo No.02 Dated: 11.10.2022)

On scrutiny of Bill Registers the period from 2020-21 to 2021-22, following shortcomings have been observed:

1. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
3. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
5. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN 03: Deficiency in maintenance of Service Books

(Ref. Memo No.06 Dated: 13.10.2022)

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) **Photograph:** Vide GID below SR 197, A photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are very old.



- (ii) **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 in token of his perusal. (2)
- (iii) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book.
- (iv) **Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO-** On perusal of Service Book of the staff of school for the Audit period, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (v) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified as per the provision of the rule referred above. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.
- (vi) Increment was granted but no entry has been made in the service book as well as PIC was also not issued (eg. Mohd. Saleem Khan, Jr. Assistant).

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN 04: Shortcomings in Stock Registers

(Ref. Memo No.07 Dated: 17.10.2022)

During the test check of stock registers of ICDS Project Nihal Vihar, the following shortcomings were observed:-

1. Page counting certificate has not been recorded on the first page of some stock registers.
2. Yearly Physical verification is not being done.
3. Non consumable items are entered in consumable stock registers. For eg. Pendrive, Calculator, Scissor, Hot/cold water dispenser etc.
4. Closing balance of the stock has not been worked out and the balance of non consumable items has been shown as issued and balance shown as nil, whereas non consumable items should be stuck off only after condemnation or transfer out of the Unit.
5. Index has not been prepared properly.
6. There are number of cutting and overwriting in the stock register, But these cuttings and over-writings have not been attested by the concerned incharge, which is irregular.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN 05:-Non adherence of Receipt & Payment Rules.

(Ref. Memo No.08 Dated: 17.10.2022)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

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On test check of the office copies of bills/vouchers produced before audit it has been observed that the above provisions of Receipt & Payment Rules are not being adhered.

Necessary action may be taken to follow the rules as mentioned above and shown to next audit

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Sr.AO/IAO,
Audit Party No. XIX