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DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002

Internal Audit Report of

**Integrated Child Development Scheme ICDS Project, KIRTI NAGAR, Delhi DDO
No. 098140 for the period for the period 2019-20 to 2021-2022**

INTRODUCTION

The internal audit on the accounts of **Integrated Child Development Scheme ICDS Project, kirti nagar, Delhi DDO No. 098140 for the period for the period 2019-20 to 2021-2022** was conducted by field Audit Party No. XVIII comprising of Mrs Shamma Sharma, AO/IAO and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 07 working days w.e.f. 18.10.2022 to 28.10.2022

AIMS AND OBJECTIVES

CDPO, ICDS kirti nagar, Nirmal chhaya complex, virender nagar , Delhi-110064 is supervision office of 100 anganwaris situated in kirti nagar.. The main aim of the office is to provide shelter and nutritious food to pregnant ladies and children of that area.

The following officers/officials have held the charge of the respective posts as listed below:-

HOO/DDO:

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Lovely Sharma, ,CDPO	01.04.19 to 30.09.19
2.	Durgesh Nandini ,CDPO	30.0.19 to 11.10.19
3	Kuldeep Singh,CDPO	11.09.19 to 25.09.19
4	Karam Chand,CDPO	25.09.19 to 16.11.20
5	Pushplata Shokinda,CDPO	16.11.20 to 12.04.21
6	Namrata Biruly	12.04.21 to 16.08.21
7	Archana	16.08.21 to 27.04.22
8	Poonam Rana	27.04.22 to till date

CASHIER:

S. No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	Sumedha,S.A.	01.04.19 TO 10.3.21
2.	Prem Raj,LDC	10.03.21 TO TILL DATE

VACANCY POSITION

S. No	Group	Sanctioned	Filled	Vacant
1	A	0	0	0
2	B	1	1	0
3	C	7	4	3
	Total	8	5	3
Honorary staff				
1	Anganwari worker	100	89	11
2	Anganwari helper	100	99	1

Budget Allocation and expenditure for the year 2019-2020 TO 2021-22

YEAR	Budget	Expenditure
2019-2020	11965000	11502769
2020-2021	11707160	11452070
2021-2022	14706000	13914590

STATUTORY AUDIT

Statutory audit of ICDS Project, KIRTI NAGAR, Delhi-110064 has not been conducted up to till date by AG (Audit) Delhi.

Maintenance of Records

The maintenance of records of Integrated Child Development Scheme ICDS Project Kirti nagar, Delhi DDO No. 098140 for the period for the period 2019-20 to 2021-2022 was found satisfactory, subject to observations made in current audit report.

Old Audit Report Part – I

There were '03' outstanding objection on the accounts of O/o Integrated Child Development Scheme ICDS Project, kirti nagar, Delhi DDO No. 098140 for the period for the period 2011-2019, out of which 03 paras are settled and the remaining 3 paras incorporated in the current audit report. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding with para No	Para's
1.	2011-16	02	0	0	1,2,3	
	2016-19	04	03	1,2,4	0	
	Total	06	03		03	

(Part-II)
Current Audit Report

Current Audit Report:

During the course of current audit, 10 audit memos and 01 record memo, highlighting various irregularities & recoveries to the tune of Rs.121590 - were issued. On the basis of compliance shown by the Department, 02 memos were settled and the remaining 9 audit memos have been converted into 03 para and 06 TAN(s) along with an outstanding recovery of Rs. 121590/- in the current audit report.

Details of current recovery (2019-2020 TO 2021-22)

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
5	121590	0	121590
Total	121590	0	121590

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XVIII

29/12/13

**PART II
CURRENT AUDIT REPORT
(2011-16)**

PARA NO-1

Para No-1

(Ref audit Memo no 08 dt 21.4.17)

Sub: Irregularities in Implementation of IGMSY conditional maternity benefit scheme to pregnant and lactating mother for their first two live births-reg.

Under the Indira Gandhi Matritva Sahyog Yojana (IGMSY), a cash incentive of Rs.4000/- upto 9 sept. 2013 is to be given in three installments to pregnant and lactating mother of 19 years and above, for their first two live births subject to beneficiary on fulfilling all the following conditions relating to maternal, child health and nutrition

Cash Transfer	Conditions	Amount(in Rs.)
1st Instalment (in 2 nd trimester of Pregnancy)	i)Pregnancy registered within 4 months at the AWC or Health Centre ii)Received at least one antenatal check up iii)received IFA tablets iv)Received atleast one TT vaccination v)Received atleast one counseling session at the AWC/village health and nutrition day /homevisit.	Rs.1500/-
2 nd Installment (at the end of 03 Months of delivery)	i)Child birth is registered ii)Child has received Polio & BCG Vaccination iii) Child has received Polio and DPT 1 iv)Child has received Polio and DPT 2 v)Child has been weighed at least two times after birth vi)After delivery,mother has attended at least two IYCF counselling sessions	Rs.1500/-
3 rd Instalment(when infants complete months of age)	i)child has been exclusively breastfeed for 06 months ii)child has been introduced complementary food on a months iii)child has received polio and DPT 3 iv)Child has been weighed at least two times v) Mother has attended at least two IYCF counselling sessions	Rs.1000/-

On scrutiny of records, it has been observed that many of beneficiaries registered at Aaganwadi Centre or at Health Centre after the delivery of the child which does not fulfill the condition for the payment of installments. However, the scheme aims to provide partial compensation for the wage loss so that women is not under compulsion to work till the last stage of pregnancy and can take adequate rest before and after delivery. The detail of some cases who had registered at AWC or HC after the delivery of the child is as under:-

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S.No	Name of beneficiary	Date of delivery	Date of registration At AWC/Health Centre
1.	Seema	11/01/12	13/1/12
2.	Manju	24/08/11	01/03/12
3.	Poonam	16/1/12	16/4/12
4.	Durga Devi	30/10/2011	01/02/12
5.	Meenakshi	28/09/2011	01/02/12
6.	Jyoti	19/11/2011	01/02/12
7.	Manju	14/1/12	01/02/12
8.	Mamta	26/08/12	01/02/12
9.	Savita Pandey	10/11/12	25/3/12
10.	Shabnam Parveen	07/10/11	01/02/12
11.	Sunaina	14/1/12	01/02/12
12.	Pushpa	10/01/12	10/01/12
13.	Radhika	22/12/11	01/04/12
14.	Rita Devi	09/11/11	01/11/11
15.	Monu	17/11/12	01/04/12
16.	Suman	10/03/12	10/03/12
17.	Geeta	16/02/12	21/02/12

From the above data it is clear that in these cases conditions for benefit under the scheme IGMSY were not fulfilled. As per information given by the office total payment of Rs. 66500/- was made in above cases as such payment made under the scheme was irregular and needs to be recovered or regularized by the HOD.

Other similar cases may also be reviewed and action be taken accordingly.

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Details of payment made to IGMSY beneficiaries as mention in para 1, memo no 8 dt 21.4.2017

S.NO.	BEN. NAME	1st table			2nd table			3rd table		
		BILL NO.	DATE	AMOUNT	BILL NO.	DATE	AMOUNT	BILL NO.	DATE	AMOUNT
1	SEEMA	CB-41	2/14/2012	1500	CB-41	14.02.12	1500	CB-43	25.02.12	1000
2	MANJU	CB-43	12/19/2012	1500	CB-43	19.11.12	1500	CB-96	30.03.13	1000
3	POONAM	CB-41	2/14/2012	1500	CB-42	31.03.12	1500	CB-96	30.03.13	1000
4	DURGA DEVI	CB-41	2/14/2012	1500	CB-69	31.03.12	1500	CB-42	19.11.12	1000
5	MINAKASHI	CB-41	2/14/2012	1500	CB-69	31.03.12	1500	CB-42	19.11.12	1000
6	JYOTI	CB-41	2/14/2012	1500	CB-69	31.03.12	1500	CB-42	19.11.12	1000
7	MANJU	CB-41	2/14/2012	1500	CB-69	31.03.12	1500	CB-42	19.11.12	1000
8	MAMTA	—	—	—	CB-41	14.02.12	1500	CB-69	31.03.12	1000
9	SAVITA PANDAY	CB-43	11/19/2012	1500	CB-53	21.02.12	1500	CB-97	30.03.13	1000
10	SHABNAM	CB-43	11/19/2012	1500	CB-71	06.03.13	1500	CB-71	06.03.13	1000
11	SUNAINA	CB-43	11/19/2012	1500	CB-43	19.11.12	1500	CB-30	09.12.13	1000
12	PUSHPA	CB-41	2/14/2012	1500	CB-42	19.11.12	1500	CB-42	19.11.12	1000
13	RADHIKA	CB-72	3/6/2013	1500	CB-53	21.12.12	1500	CB-97	30.03.13	1000
14	REETA DEVI	CB-41	2/14/2012	1500	CB-53	21.12.12	1500	CB-72	06.03.13	1000
15	MONU	CB-43	11/19/2012	1500	CB-96	30.03.13	1500	CB-31	09.12.13	1000
16	SUMAN	CB-43	2/25/2012	1500	CB-43	19.11.12	1500	CB-72	06.03.13	1000
17	GEETA	CB-43	11/19/2012	1500	CB-42	19.11.12	1500	CB-31	09.12.13	1000
							25500			17000

13800
24000

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Details of payment made to IGMSY beneficiaries as mention in para 1, memo no 8 dt 21.4.2017

PARA NO-2

(Ref audit Memo no 11 dt 24.4.17)

Para no-2

Sub: Irregularities in payment of rent of AWCs under the ICDS Scheme.

As per Office Order No.F.76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.2015 regarding enhancement of rent of AWCs under the ICDS Scheme, rent will be paid on the basis of following categorization of rental norms:-

Area	Facilities	Rental Norms
18-25 sq.yards	Without toilet,drinking water and electricity facilities	Rs.1000/-
18-25 sq.yards	With toilet,drinking water and electricity facilities	Rs.1500/-
26-35 sq.yards	Without toilet,drinking water and electricity facilities	Rs.1500/-
26-35 sq.yards	With toilet,drinking water and electricity facilities	Rs.2000/-
36-45 sq.yards	Without toilet,drinking water and electricity facilities	Rs.2000/-
36-45 sq.yards	With toilet,drinking water and electricity facilities	Rs.3000/-
46-55 sq.yards	Without toilet,drinking water and electricity facilities	Rs.3000/-
46-55 sq.yards	With toilet,drinking water and electricity facilities	Rs.4000/-
56-66 sq.yards	Without toilet,drinking water and electricity facilities	Rs.4000/-
56-66 sq.yards	With toilet,drinking water and electricity facilities	Rs.5000/-

On scrutiny of records regarding payment of rent of AWCs under the ICDS maintained by ICDS Project, kirtinagar,Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi. for the years 2011-16, following discrepancies have been observed:

S.No	Aaganwari Center No.	Rental Norms	Rent paid	Rent to be paid	Excess rent paid
1.	31	Rs.2000.p.m. for 26-35 sq.yards with toilets,drinking water and electricity facilities	Rs.3000/- p.m for July 15 to Oct 2015 Rs.2500/- p.m. for Nov.15 to January 17 = Total Rent paid Rs.49500/-	Rs.2000/-p.m. (July 15 to Jan 17)= Rs.2000/- x 19 months=Rs.38000/-	Rs.11500/-
2.	97	Rs.1500.p.m. for 18-25 sq.yards with toilets,drinking water and electricity facilities	Rs.2000/- (June 15 - March 16) =2000/-x 10 months= Rs.20000/-	Rs.1500/- (June 15 - March 16) =1500/-x 10 months=15000/-	Rs.5000/-
3.	57	Rs.1500.p.m. for 18-25 sq.yards with toilets,drinking water and electricity facilities	Rs.2000/- (June 15 to March 16)= 2000/-x 10=20000/-	Rs.1500/- (June 15 - March 16) =1500/-x 10 months=15000/-	Rs.1500/-
				Total	21500/-

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Details of payment made to IGMSY beneficiaries as mention in para 1, memo no 8 dt 21.4.2017

From the above, it is clear that the payment towards rent were made without proper checking of rates w.r.t area as mehtioned in the order issued by the Department time to time. Therefore recovery of over payment of rent amounting of Rs. 21500/- be made after due verification and deposited into Govt account under intimation to Audit.

Moreover, there were many Cutting/overwriting in records /supporting documents related to payment of rent which should be avoided and if it happens at any time, must be attested by CDPO/DDO which has not been done.

Other similar cases may also be reviewed and action be taken accordingly.

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PARA NO-3

(Ref audit Memo no 13 dt 24.4.17)

Sub: Short deduction of CGEGIS/UTGEIS subscription of Group 'B' employee amounting to Rs. 1800/-

In pursuance of the recommendation of the 6th Pay Commission vide notification no.GSR 622(e) dated 29.08.2008 issued by Ministry of Finance, and subsequent classification of posts vide notification No.605 dated 9th April 2009 issued by DOPT as published in Gazette of Government of India, Post of Supervisor/CDPO classified as Group 'B'.

During test check of records for the audit period, it has been noticed that the UTGEIS subscription in r/o Smt. Lovely Sharma, CDPO "Group B" is not deducted at the enhanced rate of Rs. 60/- for the period w.e.f. 01.01.2010 to 31.12.2014 as per details given below:

S. No.	Name & Designation	Grade Pay	Amount recovered w.e.f. 01.01.2010 to 31.12.2014	Amount to be recovered	Balance to be recovered w.e.f. 01.01.2010 - 31.12.2014
1.	Smt. Lovely Sharma, Supervisor/CDPO	4600	@ Rs.30/- p.m.	@ Rs.60/-p.m.	Rs.30 x 60 Months =1800/-
Total					1800/-

The short deduction of UTGEIS amounting to Rs.1800/- may be recovered from the officer concerned after due verification of facts and figures under intimation to audit.

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PARA NO-4

(Ref audit Memo no 14 dt 24.4.17)

Sub: Irregularities in fixation of pay as per V CPC in r/o Smt.Lovely Sharma,CDPO.

On scrutiny of service book in respect of Smt.Lovely Sharma,CDPO, it is noticed that pay fixation as per V CPC has not been made correctly.

Basic pay (as per IV CPC in the scale of 1400-40-1800-EB-50-2300) as on

01.05.1995 - Rs.1850/- (Date of next increment - May 1996)

Corresponding scale of V CPC -(4500-125-7000) and further upgraded in the scale of 5500-175-9000 w.e.f.1.1.1996 as post of 52 Supervisor upgraded to the post of Supervisor Grade I.

Her pay should be refixed as under:

Name & Designation	Period	Pay should be fixed in the upgraded scale of 5500-175-9000	Pay fixed by the Deptt. in the scale of 5500-175-9000
Lovely Sharma,CDPO	01.01.1996	6025/-	6200/-
	01.02.1996	6025/-	6200/-
	01.03.1996	6025/-	6200/-
	01.04.1996	6025/-	6200/-
	01.05.1996	6200/-	6200/-

Period		Due	Drawn	Amount of recovery
From	To			
01.01.1996	31.01.1996	6025/-	6200/-	175/-
01.02.1996	29.02.1996	6025/-	6200/-	175/-
01.03.1996	31.03.1996	6025/-	6200/-	175/-
01.04.1996	30.04.1996	6025/-	6200/-	175/-
			Total	700/-

Therefore CDPO/DDO of ICDS Project, Kirti Nagar is requested to review the pay fixation in the upgraded scale 5500-175-9000 as per V CPC w.r.t. order as well as circulars issued time to time by DOPT which are not available in the service book of Smt. Lovely Sharma, CDPO and recovery amounting to Rs.700/- may be made after due verification and deposited into Govt .Account under intimation to Audit.

26/4/17.
(Usha Purwaha)
I.A.O.Audit Party No.VIII

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

PARA-1: (A) Recovery of DGEHS subscription amounting to Rs.32,775/- (1,250/- + 31,775/-)

Audit Memo No.3
Audit Memo No.04

Dated: 25/10/2019
Dated: 25/10/2019

1. The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No. F. 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under: -

S. No	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

*Settlement
(Sharma Sharma)
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However on scrutiny/ test check of records it has been noticed that the subscription of DGEHS has not been deducted during 2017-18 from the following employees as mentioned against each according to the revised rates applicable from 01/02/2017:-

Sr No	Name	Designation	Level	Subscription due from Feb.2017 to June 2017	Subscription deducted as per PBR	Outstanding amount to be recovered
1	Sho Singh Rana	LDC	1 to 5	250x5=1250	NIL	1250/-
TOTAL						1250/-

CDPO/DDO may ensure the recovery of Rs.1,250/- pointed out above after due verification of facts and figure under intimation to Audit.

Similar other cases may also be examined by the CDPO at his own level for necessary action and recovery, if any under intimation.

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(B)

Recovery of DGEHS subscription amounting to Rs.31,525/-

1. The rates of subscription were revised on the basis of pay/pension of the Delhi Government employees/pensioner w.e.f. July, 2009 as under:-

S. No	Grade pay drawn per month	Contribution (Rs per month)
1	Up to 1650/-	Rs.50.00
2	Rs.1800, Rs.1900, Rs.2400, Rs.2400 and Rs.2800	Rs.125.00
3	Rs.4200	Rs.225.00
4	Rs.4600, Rs.4800, Rs.5400 and Rs.6600	Rs.325.00
5	Rs.7600 and above	Rs.500.00

2. The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No F 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under:-

S. No	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However, on scrutiny/ test check of records it has been noticed that despite the Scheme being compulsory one, the subscription of DGEHS has not been deducted w.e.f. July 2009 from the salary of Ms. Lovely Sharma, CDPO. The details are given below:-

Sr No	Name	Designation	Subscription due from July 2009 to April 2017	Subscription deducted as per PBR	Outstanding amount to be recovered
1.	Lovely Sharma	CDPO	325 x 91=29,575/- (July 2009 to Jan.2017)	NIL	Rs.29,575/-
			650x3= 1,950/- (Feb.2017 to April 2017)	NIL	Rs.1,950/-
TOTAL					Rs.31,525/-

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CDPO/DDO may ensure the recovery of Rs.31,525/- pointed out above after due verification of facts and figures, under intimation to Audit.

Similar other cases may also be examined by the CDPO at his own level for necessary action and recovery, if any under intimation.

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PARA-2: Non-deduction of NPS Subscription**Dated. 28.10.2019****Audit Memo No.7**

Vide Ministry of Finance, Deptt. Of Expenditure, Office of Controller of General Account, Gol OM No.1/(7)(2003)/TA/Part-file/279 dated 02.09.2008, instructions have been issued regarding implementation of defined contribution Pension Scheme applicable to all new entrants joining Govt. Service on or after 01.01.2004.

As per new Pension Scheme, contribution to Tier-1 is mandatory for all Govt. Servant joining Govt. Service on or after 01.01.2004. Under the scheme, a contribution of 10% of Basic Pay plus DA is required to be deducted from salary bill every month by the DDO concerned with equal matching contribution by the employer.

On scrutiny of records, it has been observed that NPS contribution of Sh. Sho Singh Rana, LDC has been deducted only from September, 2017 whereas he has entered in the Govt. Service on 27.07.2016.

CDPO/DDO may, therefore, make deduction of NPS subscription as per the Govt. of India's Instructions dated 02.09.2008 and may be shown to next audit.

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(Shamur Singh)
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PARA-3:- Purchases made outside GeM.

Audit Memo No.11

Part No 3

Dated: 31.10.2019

As per the 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 & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the ICDS, it has been observed that CDPO office has continued to make purchases from the local dealers in violation of Govt. Guidelines as per the details given below:-

*Called
for ass. frs
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(S. S. S.)*

S No	Bill No and date	Items purchased	Amount
1	CB 55 dated 16.03.2019	Stationary	Rs.17,359/-
2	CB 61 dated 27.03.2019	Mats	Rs.4,408/-
3	CB 30 dated 06.12.2018	Stationary	Rs.19,051/-

CDPO may ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to and regularize the purchase earmarked above.

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PARA-4: Non Production of Record.

During audit the following record has not been provided to audit, the same may be provided to next audit.

1. LTC advance register
2. Long Term Advance Register.
3. Medical bill Register.
4. Condemnation record.
5. Postal stamp register.
6. Liability register

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TEST AUDIT NOTE

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TAN-1: Improper maintenance of Pay Bill Registers.

Audit Memo No 5

Dated: - 28/10/2019

Audit Memo No.6

Dated: -28/10/2019

During the test check of pay bill registers of the audit period from 2016-17 to 2018-19, the following shortcomings have been noticed: -

1. Numerous cuttings and fluids were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the office.
2. Upper column i.e. previous PBR No., PAN No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Abstract of Pay bills (G.A.R. 18) have not been prepared by the school.
4. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
5. Over-writings have been noticed in the PBR for corrections which is not attested by the DDO.
6. TA and DA on TA have not been shown separately in the PBR.

CDPO/DDO may take necessary steps to update the PBRs and may be shown to next audit.

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(B) Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/reviewing the pay bill register it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation
1	Sh. Sho Singh Rana, LDC

CDPO may maintain separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

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TAN-2: - **Short coming in maintenance of Service Books.**

Audit Memo No.08

Dated: 28.10.2019

During the test check of Service books maintained by the ICDS, Project Kirti Nagar, Hari Nagar, New Delhi-64, the Service Book Ms. Lovely Sharma, CDPO have been test checked by the audit.

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service book, it has been noticed that this has not been done in the Service Book mentioned above.
2. **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 her signature obtained. The Govt. Servant will ensure that her 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 her signature therein has been complied with in respect of the previous financial year. It is observed that the service books of the employee mentioned above was not shown to her.
3. Entry of AADHAAR No. has not been made in the Service Book of Ms. Lovely Sharma, CDPO which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done.
5. A number of entries in services books i.e. pay fixation on grant of ACP & MACP have not been made in the Service Book of Ms. Lovely Sharma, CDPO.
6. Nomination of GPF, DCRG, CGEIS, Family Pension and details of family have not been pasted/entered in the Service Book mentioned above at Sr. No. 1 and 5.

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The HOO may get the service books of the employees competed ~~under intimation to~~
~~audit.~~ Similar other cases may also be examined by the school at their own level and their
service records be updated accordingly.

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TAN-3:
Register

Shortcomings in the Supplementary Nutritional Program (SNP) Stock

Audit Memo No.09

Dated: 31.10.2019

During the test-check of SNP Stock Register, following shortcomings have been noticed:-

1. Entries in the stock register have not been checked and verified by the competent authority in the months of April 2016, February-2018 etc.
2. Over-writings/cuttings have been noticed in the Stock Register for corrections which is not attested by the CDPO.
3. Fluid has been used in most of the months which is not permitted.

CDPO may take necessary steps to rectify the above shortcomings and may be shown to next audit.

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11/e

TAN-4: Shortcomings in the Property Stock Register

Audit Memo No.10

Dated: 31.10.2019

During the test-check of Property Stock Register, following shortcomings have been noticed:-

1. No annual physical verification of stock has been done.
2. Over-writings/cuttings have been noticed in the Stock Register for corrections which is not attested by the CDPO.
3. A new Property Stock register has been maintained but items entered in old register have not been transferred/carried forward to new register.

CDPO may take necessary steps to rectify the above shortcomings and may be shown to next audit.

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**CURRENT AUDIT REPORT
PART II**

(2016-17 to 2019-2020) to 2021-22)

PARA 01

Sub: Recovery for Non-deduction of Tax at source from payments made to firms for the F.Y 2019-20 under Section 194 C of Income Tax Act, 1961.

(Ref. Audit Memo No.05 dated 20.10.2022)

As per Section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work amounting to Rs. 30000/- or more in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

During scrutiny of records of the O/o, The ICDS Project, Kirti Nagar, A-21 Staff Quarters, Nirmal Chhaya complex, Delhi-110064. it has been noticed that no TDS has been deducted from the payments made to the STRI SHAKTI, 76, Najafgarh Road, Ranhola village, Delhi-110041 for providing services for supply of food as detailed below:

Sl.No.	Bill for the period	Bill No.	Amount of bill	TDS @ 2% to be recovered
1	AUGUST 2019	CB-51/24.01.20	816028-	16320
2	SEPTEMBER 2019	CB-52/24.01.20	830645	16612
3	NOV. & DEC. 2019	CB-50/18.03.20	1709955	34199
4	OCT. 19	CB-60/18.03.20	891780	17836
5	JAN. 2020	CB-62/27.03.20	946803	18936
6	FEB. 2020	CB-64/28.03.20	884376	17687
TOTAL				121590

Hence, TDS@ 2% amounting to Rs121590/- may be recovered from the firm mentioned above and deposited into government account after due verification of records. similar other cases may also be reviewed at your own level under intimation to audit.

Further it is not clear from the bills that vendor providing the service is charging GST in the rates of the food. If it is charging GST in its rates then TDS @ 2% on account of GST is also to be deducted by the DDO from the payment made to the vendor. A copy of the rates may also be provided to the audit.

Recovery may be made from vendor and deposit the same into govt. account under intimation to audit.

9/c

PARA 02: Re Sub: Purchases made outside GeM

(Ref. Audit Memo No.09 dated 27.10.2022)

As per the instructions issued by the finance(Accounts) department, Govt. of NCT of delhi vide OM NO.F20/8/2017/866-873 DATED 24-06-2017 READ WITH OM dated 24-08-2017,the procurement of goods and services has been made mandatorily for all those goods or services which are available on GeM.

On the scrutiny of bills/vouchers provided by ICDS, it has been observed that CDPO office has continued to make purchases from the local market/dealers in violation of the govt guidelines as per the details given below:-

S.NO.	Bill No. and date	Items purchased	Amount(Rs.)
1.	CB-32/26.09.2019	Slip Pad,pens, white board	14309/-
2.	CB-33/27.09.2019	Chunari, Annaprashan set	21700/-
3.	CB-49/17.01.2020	Stationary	7460/-
4.	CB-53/11.03.2019	Soap, Hand-wash, Towels	3869/-


CDPO must ensure that the above instructions given in the OM dated 24.06.2017 & 24.08.2017 are properly adhered to and regularize the purchase earmarked above.

PARA 03: Non production of records.

(Ref. Record Memo dated 18.10.2022)

The following record has not been produced to the audit for the audit period 2016-19 up to till date:

1. LTC advance register.
2. Long term advance register.
3. Medical bill register.
4. Condemnation record.
5. Postal stamp register.
6. Liability register.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XVIII

8/c

PART III
TEST AUDIT NOTES
(2019-20 to 2021-2022)

TAN 01:- - Discrepancies in Pay Bill Register (PBR).

(Ref. Audit Memo No.02 dated 19.10.22)

During test check of the Pay Bill Register for the year 2019-20 to 2021-22 maintained by the O/o, ICDS Project, Kirti nagar, A-21 Staff Quarters, Nirmal Chhaya complex, Delhi-110064, the following shortcomings have been observed:-.

1. Index not maintained in the PBR.
2. Name of Department/Unit, Financial Year not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
3. Mandatory columns such as DOJ, Govt. accommodation etc. not filled in any of the PBRs.
4. Entries made in the PBRs have not been checked and signed by the competent authority/DDO every month for its correctness.
5. Numerous cuttings and overwriting observed in the PBR, which is irregular, it is advised to avoid this practice in future.
6. Detail of employees transferred to/from this school not pasted in the PBRs which is reqd. at the time of calculation of Income tax.
7. Totaling of gross salary and deductions not made in the PBR which is mandatory for calculation of income tax.
8. PBR is in very torn condition, as this is a very important record so it should be properly binded and maintained.

Reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

7/c

TAN 02:- Information regarding NOC obtained from Delhi Fire Service Department-reg.
(Ref. Audit Memo No.04 dated 19.10.22)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010 as well as vide circular No. F.6/Estate/CC/Fire/Safety/2011/3298-3398 dated 01.03.2011 issued by the Directorate of Education, Govt. of NCT of Delhi, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment, the same may be provided to audit.

TAN 03:- Discrepancies in Bill Registers for the audit period.

(Ref. Audit Memo No.06 dated 20.10.22)

During test check of the Bill Register for the year 2019-2020 to 2021-22 maintained by the O/o The ICDS Project, Kirti nagar, A-21 Staff Quarters, Nirmal Chhaya complex, Delhi-110064, the following shortcomings have been observed:-

1. Name of Unit/Department and financial year of opening details are not recorded at the front of cash book, it should be recorded at the time of opening.
2. Bill register for the period 2017-18 to till date is in very torn condition
3. **Blank Col-5, and 9-** Col. 5 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.
4. **Blank Col . 10-12-** 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 the DDO may be furnished to audit.
5. **Blank Co; 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.
6. Further, **Bill No. -53** of 2019-20 and has been cancelled without assigning any reason, the audit could not ascertain whether the bills have been passed by the PAO or not.
7. Several cuttings and overwriting seen in the bill registers for the audit period which is irregular.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

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TAN 04:- Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers
(Ref. Audit Memo No.07 dated 21.10.22)

During the test check of Stock Registers, maintained by the O/o The ICDS Project, Kirti Nagar, A-21 Staff Quarters, Nirmal Chhaya complex, Delhi-110064, the following shortcomings have been observed:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
3. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
4. Overwriting recorded at many pages and so many cuttings found, which is irregular.
5. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
6. Progressive total of the non-consumable items not carried out in stock registers.
7. Description of items purchased not recorded in stock register which is required at the time of condemnation.
8. Stock registers maintained by the supervisors not attested by the supervisor herself and not countersigned by the CDPO which is irregular.
9. Summary of food distributed under different schemes is not maintained by the supervisor at the end of the month which is required for the computation of amount to be paid to the organisation.
10. Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule 211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

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1. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule 211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

TAN 05 :Irregularity in Housekeeping/Sanitation and Security/Date Entry operator Services-reg.

. (Ref. Audit Memo No.08 dated 27.10.22)

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "*sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities.* The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

As per Information provided by the unit regarding staff of Housekeeping/Sanitation and Security Services police verification of the following staff is pending

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Kamlesh	supervisor	ICSIL

In case other outsourced/contractual employees are working from other private agencies in the department, the department has advised to take same action as per above laid down rules may be followed.

Compliance may be furnished to audit immediately.

TAN 06:- Non-compliance of Hon'ble Supreme court of India

(Ref Memo No. 10 dt. 27.10.22)

As per clause 3 of the agreement dated 17/06/11 between department of women and child development, GNCT and Dalit Prahari in which it has been mentioned that "The Honorable supreme court of India in its order dt.07th October 2004 in the case titled PUCL 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 and it has been observed that during 2019-20 to 2021-22 the directions of Honorable Supreme court has not been followed as per the detail given below:-

S.NO.	YEAR	Number of days during which supplement given
01	2019-20	287
03	2021-22	286

Hence, it is suggested that either the unit may be opened for at least 300 days to fulfill the clause 3 of agreement dated 17/06/11 or take up the matter with administrative department to fulfill the objectives of the scheme and directions of the Hon'ble court.