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**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Office of the ICDS, Paschim Vihar Project, Delhi-110064 for the period 2020-22 from 20/05/2022 to 31/05/2022

INTRODUCTION

Test Audit on account of ICDS, Paschim Vihar Project, situated at Nirmal Chhaya Staff Quarters, Hari Nagar, Delhi-110064 for the period 2020-22 from 20/05/2022 to 31/05/2022 has been conducted by the Audit Party No.10 comprising of Sh. Davinder Kumar, IAO, Sh. Rajiv Singhal, SO during the period from 20.05.2022 to 31.05.22 (07 working days).

AIMS & OBJECTIVES

CDPO, ICDS, Paschim Vihar Project, Nirmal Chhaya Staff Quarters, Hari Nagar, Delhi-110064 is supervision office of 87 Anganwadi's in Paschim Vihar. The main aims of the office is to provide the following services to Pregnant Women/Sabla and Children of that area:-

- 1 Supplementary Nutrition of Children's Ages 7 months to 06 year & Pregnant and Nursing Mothers.
- 2 Immunization.
- 3 Health & Nutrition Education
- 4 Referral Service
- 5 Health Check-up
- 6 Non Formal Pre-School Education

HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOO/DDO	Mrs. Lovely Sharma	01.04.2020 to 22.10.2020
	Mrs. Durgesh Nandini	23.10.2020 to 04.11.2020
	Mr. Karam Chand	05.11.2020 to 15.11.2020
	Mrs. Pushplata	16.11.2020 to 12.04.2021
	Mrs. Namrata Biruly	12.04.2021 to 16.08.2021
	Mrs. Archana	17.08.2021 to 27.04.2022
CDPO	Usha Singh, CDPO	2020-21 to 2021-22
Cashier	Mr. Deepak, Jr. Asstt.	01.04.2020 to 22.06.2021
	Ms. Sumedha, S.A	23.06.2021 to till date



Budget Allocation & Expenditure for the year 2020-22 :-

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Financial Year	Budget in Rupees	Expenditure in Rupees
2020-21	12321950	11704834
2021-22	12240000	11673685

Statutory Audit:-

The Statutory audit of the ICDS, Paschim Vihar Project, Nirmal Chhaya Staff Quarters, Hari Nagar, Delhi-110064 has never been conducted by AGCR.

Maintenance of Records:-

The maintenance of records of ICDS, Paschim Vihar Project, Nirmal Chhaya Staff Quarters, Hari Nagar, Delhi-110064 for the period 2020-22 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	Nil	NIL	Nil
2	Group B	01	01	NIL
3	Group C	07	02	05
	TOTAL	08	03	05

S.No.	Honorary Post	No. of Posts Sanctioned	Filled up	Vacant
1	Anganwadi Worker	87	86	01
2	Anganwadi Helper	87	85	02

Old Audit report :-

(A) There were 04 audit paras outstanding in the previous audit report. The Department has submitted reply of 02 old paras. Hence, 01 para has been settled and 01(one) para has been partly settled and taken as fresh in the current report. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2011-16	01	Nil	Nil	01
2	2016-20	03	02	1 & 3	02
Total		04	02	02	02



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(B) Details of Old Recovery: Rs.87927/-

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	2016-20	2	87927/-	NIL	87927/-
Total			87927/-	Nil	87927/-

Details of Current Recovery: Rs. 4608/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	11	Overpayment of Transport Allowance amounting to Rs.4608/- during the leave for full calendar month	4608/-	Nil	4608/-
Total			4608/-	Nil	4608/-

The internal audit report has been prepared on the basis of information furnished and made available by the ICDS, Paschim Vihar Project, Nirmal Chhaya Staff Quarters, Hari Nagar, Delhi-110064 for the period 2020-22, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10

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PART-I
Old Audit Report



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development							
Sub department: I.C.D.S. Proj Paschim Vihar, Panchayat Ghar, Near Laxmi Narayan Mandir, P. Vihar, Delhi (830/7)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2011	2016	1		Lack of record in r/o payment of Honorarium to Contractual Staff	O	0
2	2016	2020	1		Irregularity in pay fixation	O	0
3	2016	2020	2		Recovery for non deduction of tax at source from payments made to firms	O	87927
4	2016	2020	3		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.

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OLD REPORT
PART-I
PART - II

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CURRENT AUDIT REPORT

2011-12 to 2015-16

Para no-1

Para (1)

Para No. 1

(Ref to memo no.08 dated 22.03.17)

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

During the test audit of the ICDS (Paschim 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	98	5000	5880000
3	Helper	98	2500	2940000
		Total		9360000

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. Department is requested to provide the leave record of the staff and also submit how the arrear was prepared when the department is not maintaining any person wise salary / honorarium record.

The audit through its memo has requested to provide the leave record of the staff and also submit how the arrear was prepared when the department is not maintaining any person wise salary / honorarium record but no reply was submitted to audit.

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**CURRENT AUDIT REPORT
PART II
(2016-17 to 2019-2020)**

PARA 01: Irregularity in pay fixation.

(Ref. Audit Memo No.02 dated 18.01.2021)

Test check of service book of Sh. Dharmender Kumar Singh, Supdt. during the course of Audit, revealed various irregularities in pay fixation. He has been granted the benefit of 1st MACP in the PB with grade pay of 4600/- w.e.f. 08.02.2010 but his order regarding pay fixation has not been recorded in his service book and moreover his pay recorded in his service book is also incorrect which should be fixed as under:

Date	Pay fixed by the Department	Pay to be fixed as suggested by the audit party
Pay as on 08.02.2010	13900+4200	13900+4600 (w.e.f. 08.02.2010 to 03.06.2010) 15590+4600
Pay fixed as on 01.07.2010 in PB with grade pay of Rs. 4600/- as per option exercised by the officer after granting annual increment and one notional increment in the previous PB with grade pay of Rs. 4200/-	14450+4200	15590+4600
Pay as on 01.07.2011 on grant of annual increment PB with GP 4600	15010+4200	16200+4600
Pay as on 01.07.2012	16210+4200	16830+4600
Pay as on 01.07.2013	17260+4600	17480+4600
Pay as on 01.07.2014	17920+4600	18150+4600
Pay as on 01.07.2015	18600+4600	18840+4600
Pay Fixed as on 01.01.2016 as per 7 th pay commission	60400	60400

And subsequent increment granted were correct. Hence, pay of Sh. Dharmender kumar Singh, Supdt. may be refixed accordingly under intimation to the audit.

(Shamma Sharma)
Internal Audit Officer
Audit Party No. 18

Submitted by
Settled on 10/05/2021
DAVINDER KR.
100-10

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PARA 02: 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. Rs. 87927/-
(Ref. Audit Memo No.08 dated 20.01.2021)

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 CDPO/Head of Office, ICDS Project, Paschim Vihar, Peera Garhi relief Camp, PWD building, Delhi-110087 it has been noticed that no TDS has been deducted from the payments made to the Stri Shakti 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	September, 2019	CB-44/28.01.20	690586	13812
2	October, 2019 to Dec., 2019	CB-51/18.03.20	2147792	42956
3	January, 20	CB-52/18.03.20	743366	14867
4	Sept., 2018 to Nov., 2018	CB-53/18.03.20	60920	1212
5	Dec., 2018 to Feb., 2019	CB-54/18.03.20	63631	1273
6	Feb., 20	CB-67/26.03.20	690348	13807
TOTAL				87927

Hence, TDS@ 2% amounting to Rs. 87927/- 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 vender providing the service is charging GST in the rates of the food. If he is charging GST in the rates then TDS @ 2% on account of GST is also to be deducted by the DDO from the payment made to the vendor under intimation to audit.

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PARA 03: Non production of records.
(Ref. Record Memo dated 15.01.2021)

The following record has not been produced to the audit for the audit period 2011-16 up to till date:

- 1 Budget allotment and expenditure register.
- 2 Unserviceable store register up to till date
- 3. Service postage stamp register.
- 4. Rent control register.
- 5. Payment control register.
- 6. Rent/Electricity/waater/telephone register.
- 7. TC advance/tution fee register.

Para Settled and Taken as Fresh.

*Wd/-
Dardinder KR
18-01-21*

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

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PART III
TEST AUDIT NOTES
(2016-17 to 2019-2020)

TAN 01:- Information regarding NOC obtained from Delhi Fire Service Department- reg.

(Ref. Audit Memo No.05 dated 18.01.2021)

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.

Hence, the Department is hereby advised to obtain the said certificate from Delhi Fire Service 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) under intimation to audit.

TAN 02:- Information regarding Housekeeping/Sanitation and Security/Date Entry operator Services-reg.

(Ref. Audit Memo No.06 dated 18.01.2021)

As per information provided by the ICDS, Paschim Vihar, Sh Ravi Kumar, Peon engaged on contract basis outsourced through ICSIL Okhla.

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.



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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.

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 in respect of the above employees on contract basis may be shown to next audit.

TAN 03:- Discrepancies in Service Books-reg.

(Ref. Audit Memo No.09 dated 20.01.2021)

During the test check of Service books, maintained by the O/o **The CDPO/Head of Office, ICDS Project, Paschim Vihar, Peera Garhi relief Camp ,PWD building,Delhi-110087**, following short comings have been noticed:-

1. The Colour Photograph was either not pasted or nor attested on the 1st page of the service book. in respect of the following officials:-

No.	Name (Dr./Ms/Mrs/Mr)	Designation
1	Dharmender Kumar Singh	CDPO
2	Deepak Kumar,	UDC

2. **As per Rule- 257 of GFR:-** Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-257) or not, is to be intimated to audit.

3. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1.	Dharmender Kumar Singh	CDPO



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2.	Deepak Kumar,	UDC
3.	Bhuvnesh Yadav	Supervisor

4. As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining	Date of Birth
1.	Dharmender Kumar Singh	CDPO	08.02.2000	22.06.1973

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.

7. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950. Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in the following cases.

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Deepak Kumar,	UDC
2	Bhuvnesh Yadav	Supervisor
3	Dharmender Kumar Singh	CDPO

8. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.



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TAN 04:- Discrepancies in Bill Registers for the audit period.
(Ref. Audit Memo No.10 dated 20.01.2021)

During test check of the Bill Register for the year 2016-17 to 2019-2020 maintained by the O/o The CDPO/Head of Office, ICDS Project, Paschim Vihar, Peera Garhi relief Camp ,PWD building, Delhi-110087, 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. **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.
3. **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.
4. **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.
5. Further, **Bill No.** -15/02.09.17, 23/05.01.18, 35-36/16.03.18, 45/05.03.19, 40/17.03.18, 37/15.01.20, 49/12.03.20 etc have been cancelled without assigning any reason, the audit could not ascertain whether the bills have been passed by the PAO or not.
6. Several cuttings and overwriting seen in the bill registers for the audit period which is irregular e.g bill no. 27/25.12.19, 81/03.17, 67/06.02.17.

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

TAN 05: Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers .
(Ref. Audit Memo No.11 dated 20.01.2021)

During the test check of Stock Registers, maintained by the O/o The CDPO/Head of Office, ICDS Project, Paschim Vihar, Peera Garhi relief Camp ,PWD building, Delhi-110087 , 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.

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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.
8. Stock register maintained by the supervisor not attested by the supervisor herself and not countersigned by the CDPO which is irregular.
9. Summary of No. of beneficiaries and total amount to be paid 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

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	Receipt	Issue	Issue	Balance	Unit



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		No. and Date		Voucher No.			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 06: Non-compliance of Hon'ble Supreme court of India

(Ref: Audit Memo No.12 dated 21.01.2021)

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 2016-17 to 2019-20 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	2016-17	284
02	2017-18	278
03	2018-19	282
04	2019-20	287

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.

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CURRENT AUDIT REPORT (2020-22)

(ICDS, Paschim Vihar Project)

PARA 01 : Overpayment of Transport Allowances amounting to Rs.4608/- during the Leave for full calendar month.

(Ref. audit memo no.11 dated 24.05.2022)

During test check of the information provided and scrutiny of Pay Bill Registers for the period 2020-22 of ICDS Project, Paschim Vihar, Delhi , it has been found that the following staff was on Leave(Maternity Leave) for full calendar month but Transport Allowance was paid to her during the period mentioned against her name, which was not admissible as per detail below:-

S. No.	Name & Designation	Leave Period	Leave full calendar month	Transport Allowance paid for the month of August,2021 as per PBR	Overpayment of Transport Allowances to be recovered in Rs.
1	Ms. Bhuvnesh Yadav, Supervisor Gr.II	Maternity Leave 02/7/2021 to 28/12/2021	Aug, Sept., Oct, and Nov.2021	4608/-	4608/-
Total					Rs. 4608/-

Necessary steps should be taken to recover the Transport Allowance amounting to Rs. 4608/- from Smt. Bhuvnesh Yadav, Supervisor Gr.II, after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

PARA 02 : Purchase of Stationery/General items made outside GeM.

(Ref. audit memo no.13 dated 26.05.2022)

As per direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873/JS exp. dated 26.04.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or services which are available on GeM. The details of some cases of procurement of stationery and general items through local market by this office are as under:-

S.No.	CB No. & Date	Name of the agency/firm	Items Procured	Amount
1	CB-22 dated 17.08.2020	DCCWS Ltd.	Stationery	19760/-



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2	CB-23 09.09.2020	dated	DCCWS Ltd.	Stationery	30969/-
3.	CB-24 09.09.2020	dated	DCCWS Ltd.	Stationery	40729/-
4	CB-27 17.09.2020	dated	DCCWS Ltd.	Gen. Items	34751/-
5.	CB-28 17.09.2020	dated	DCCWS Ltd.	Stationery	10457/-

On the scrutiny of Bills/Vouchers provided by the ICDS, it has been observed that office has continued to make purchases regularly from local dealers in gross violation of Govt. Guidelines even during the year 2020-22 to till date.

It has also been noticed that the ICDS, Paschim Vihar Project has not even registered itself with the GeM portal till date.

The HOO/DDO, ICDS Paschim Vihar Project, Delhi may take necessary steps to comply with the directions of the Finance Department in true spirit under intimation to audit.

PARA 03: Non Production of Record.

Audit Report 2016-2020

1. Unserviceable Store Register upto till date.
2. Rent Control Register.
3. Payment Control Register.

During audit the following record has not been produced to audit, the same may be provided to next audit:-

1. List of Unserviceable/Obsolete items.
2. Long Term Advance Register.
3. Non-Consumable Register 2020-22.
4. TR-V alongwith stock register 2020-22.

TEST AUDIT NOTES

2020-22

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TAN 1 **Improper maintenance of Pay Bill Register.**
(Ref audit memo No. 9 dated 23.05.2022)

During the test check of Pay Bill Registers of ICDS Project Paschim Vihar, Delhi for the audit period 2020-22, the following shortcomings have been noticed:-

1. Upper Columns i.e. GPF/CPF details, Adhaar No. , PRAN Number, PAN No., Govt. Accommodation detail, Pay Level, DNI, , DOB etc. have not been filled in most of the cases 2020-21 and 2021-22.
2. A number of cutting/overwriting in the PBR has not been authenticated by the DDO e.g. P-16,18 & 19 etc..
3. Monthly entries of Pay & allowances entered in the PBR have not been signed by DDO for the period 2020-21 and 2021-22.
4. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR.
5. Alphabetical Index has not been maintained in the PBRs.
6. At the close of every financial year vertical totals for Income Tax purpose should be squared up. But on scrutiny of PBR it was noticed that same were not done.
7. GAR-18 Abstract of Pay Bills has not been filled up in the PBRs for the year January,2021 onwards.

Necessary steps should be taken to rectify the same and compliance may be shown to the next audit.

TAN 2 **Shortcomings in maintenance of Service Books**
(Ref. audit memo No. 10 dated 23.05.2022)

During the Test Check of Service Books & Leave Accounts of the Office of ICDS Project Paschim Vihar, Delhi , the following discrepancies have been noticed:-

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(A) Discrepancies in maintenance of Leave Account: -

- (i) Sh. Deepak Kumar, Jr. Asstt. /LDC - Earned Leave Account incomplete since 16.08.2016 i.e. his date of joining also Entry regarding Earned Leave granted w.e.f. 10.12.2018 to 24.12.2018 has not been recorded as per Leave Rule and under FR 26(ii)(b).
- (ii) Smt. Bhuvnesh Yadav, Supervisor Gr.II - Earned Leave Entry is incomplete during August and September, 2018 on Page 12 of Service Book as the Entry regarding Earned Leave granted has not been recorded as per Leave Rule and under FR 26(ii)(b). Maternity Leave granted w.e.f. 02.07.2021 to 28.12.2021 not signed/attested by Officer Incharge at page 17 of Service Book. Further, it has also been observed that CCL entry in the CCL Chart from 30.12.2021 to 29.03.2022 has not been attested by the competent authority.
- (iii) Sh. Dharmender Kumar Singh, Supdt./CDPO – Earned Leave Account for the year 2021 not attested by the Officer Incharge also EL granted w.e.f. 15.02.2021 to 01.11.2021 has not been recorded as per Leave Rule and under FR 26(ii)(b).

(B) Verification and communication of qualifying service after 18 years of service:-

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of following Officers/officials after verification of service from the concerned PAO.

- (i) Sh. Dharmender Kumar Singh, Supdt./CDPO.

(C) Misc./ Other discrepancies :

- (i) Medical Fitness Certificate and Police Verification Report /Character and Antecedents Report has not been pasted in the Service Book in original in respect of Smt. Bhuvnesh Yadav, Supervisor Gr.II , Sh.Deepak Kumar, Jr.Asstt./LDC and Police Verification entry in respect of Sh. Dharmender Kumar Singh, Supdt./CDPO has not been attested by HOO
- (ii) Nomination Papers of UTEGIS/Gratuity have not been pasted in Service Books of Smt. Bhuvnesh Yadav, Supervisor Gr.II and Sh.Deepak Kumar, Jr.Asstt./LDC. However, the nomination forms for UTGEIS, Gratuity in respect of Sh. Dharmender Kumar Singh, Sudpt. have not been attested by the HOO.

- 7/c
- (iii) Service Verification has not been attested by the DDO/HOO for the period 01.04.2021 to 28.02.2022 in respect of Sh. Deepak, Jr. Asstt. Similarly Service Verification entry w.e.f. 01.09.2022 to 28.02.2022 is wrong in itself and has not been attested.
 - (iv) Adhaar Number and PRAN have not been mentioned in the Service Books of Smt. Bhuvnesh Yadav, Supervisor Gr.II (PRAN) and Sh.Deepak Kumar, Jr.Asstt./LDC and Sh.Dharmender Kumar Singh, Supdt.(Adhaar No.).
 - (v) Photo on page 1 of Service Book of Sh. Deepak, Jr. Asstt. Has been attested but stamp of HOO not affixed.
 - (vi) Annual Increment entries for 01.07.2020 and 01.07.2021 in respect of Sh.Deepak , Jr. Asstt. have not been signed by the Officer concerned.
 - (vii) First page of Service Book in respect of Smt. Bhuvnesh Yadav, Supervisor has not been signed / attested by the HOO and only stamp has been affixed.
 - (viii) First Service Verification Entry in respect of Smt. Bhuvnesh Yadav, Supervisor has been made w.e.f. 06.12.2017 instead of 10.10.2017 i.e. her date of joining in Govt. Service.

Necessary steps should be taken for proper maintenance of Service Books under intimation to audit. Other similar type of cases may also be taken into account for necessary action.

TAN 3 Improper Maintenance of Cash Book
(Ref audit memo No.11 dated 24.05.2022)

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and the initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.-----
--- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test check of Cash book of ICDS Project, Paschim Vihar, Delhi for the period 2020-22, the following discrepancies have been noticed:-

1. Page Count Certificate has not been recorded on the first page of Cash Book. Re-paging of the Cash Book may be done from the very first page containing transactions from 28.03.2012 to 30.03.2012..
2. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been recorded as per Receipt and Payment Rule as above and also has not been recorded on monthly basis e.g. we.f. 17.11.2020 to 31.03.2021 and 01.04.2021 to 16.08.2021 at page no.33. Further, the

certificate recorded w.e.f. 01.10.2019 to 31.01.2020 on page 31 has not been signed/attested by the DDO concerned.

b/c

3. A number of cuttings/overwriting/use of fluid have not been authenticated by the DDO e.g. page 31.
4. The Cash deposited through GAR-7 bearing no.6 and 7(Challan) on 25.01.2021 amounting Rs.375/- and Rs.975/- respectively have not been recorded in the Cash Book.
5. Upper columns of the Cash Book reflecting name of office and month/year etc have not been filled up regularly.
6. Further, it has been seen that various orders have been pasted on the receipt side of the cash book (page 31 and 33) thereby making it impossible for the writer to make any entry/transaction on the receipt side of the cash book which is irregular.

Necessary steps should be taken to rectify the above mentioned discrepancies under intimation to audit after due verification of facts and figures.

TAN 4 Non adherence of Rule 59 of Receipts & Payment Rules.
(Ref. audit memo no.15 dated 27.05.2022)

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

- (i) 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.
- (ii) 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.
- (iii) All vouchers to bills which are not required to be sent to PAO in terms of Rule 109(iii) of CGA(R&P) Rules must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

On scrutiny of the CB Bills/Vouchers for the audit period 2020-22 of office of ICDS, Paschim Vihar Project, Delhi, it has come to the notice that the above rule has not been followed .

The HOO/DDO may take necessary steps to adherence of Rule 59 in letter and spirits under intimation to audit after due verification of facts and figures.



TAN 5

Improper maintenance of various Supplementary Nutrition Programme Stock Registers.

(Ref. audit memo no.16 dated 27.05.2022)

5/c

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On Test Check of the SNP Stock Registers provided to the Audit Party by the Office of ICDS, Paschim Vihar Project, Hari Nagar, New Delhi-110064 for the period 2020-22, the following discrepancies have been noticed:-

SNPs(Supplementary Nutrition Programme) Registers

- (a) It has been observed that Annual Physical Verification of the stock has not been done and certificate to this effect has not been recorded during the entire audit period 2020-2022.
- (b) Page Count Certificate has not been recorded in the SNP stock registers maintained by the Supervisors during the period 2020-22. Further, some of the stock registers maintained at the Aganwari Centres also do not reflect the Page Count Certificate which is mandatory and also the Page Count Certificate in some stock registers do not bear the signatures of the Supervisors as well as the Officer In charge .
- (c) Further, it has been observed that no stock entry has been made for the month of April and May 2020 in the stock registers by the supervisor whereas the payment for the said period has been released by the Office of ICDS, Paschim vihar.
- (d) During the month of Feb., 2022, the Raw Food/Dry Ration was not distributed in the 87 AWCs due to strike by the AWWs. However, no such entry has been made in the stock register to this effect .
- (e) Stock entries during the month of April,2020 to July,2021 (page no.29 to 57) have not been signed by the supervisor and CDPO as well.
- (f) White Fluid has been used during the month of Aug, Oct & Nov..2021(P-59,67 and 70 etc.) which is strictly prohibited under rules.
- (g) Several entries have not been signed by the AWW's at various centres e.g. Centre No.10(Page-53) for June,2021, AWC no.39 for July,2021 (P-57) and Centre No.50,67 at P-58 and 60 for the month of August,2021 which is irregular.

(h) Separate Stock Register should be maintained by every supervisor as per their work allocation/distribution of AWCs and be got signed by Officer Incharge.

Necessary steps should be taken by the HOO/DDP for proper maintenance of various SNPs Stock Registers under intimation to audit.

TAN 6 Improper maintenance of various Stock Registers (Consumable, Property).

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On Test Check of the various stock registers provided to the Audit Party by the Office of ICDS, Paschim Vihar Project, Hari Nagar, New Delhi-110064 for the period 2020-22, the following discrepancies have been noticed:-

1. It has been observed that Annual Physical Verification of the stock (consumable, non-consumable and property) has not been done and certificate to this effect has not been recorded during the entire audit period 2020-2022.
2. Page Count Certificate has not been recorded in the consumable stock register during the period 2020-22.
3. Index of the items has not been prepared in the Property Register and Alphabetical Index has not been maintained in the Consumable Stock Register.
4. Non consumable items have been entered in the Consumable Stock Register for instance Weighing Machine (P-1), Calculator (P-34) etc.
5. The relevant columns have not been filled up in the Property Register e.g. Bill No. and date, Qty, Rate and Amount etc. in respect of Aadhar Tablet (P-16), Smart Phone (P-17 to 27), Computer (P-13), Photocopier (P-14) etc.
6. The Smart Phones with accessories i.e. Screen guard and SIMs were issued to AWWs without proper acknowledgement from all the receiptants (P-21 to 23) etc. in the stock register page 17 to 27.
7. Non-consumable items have been wrongly entered in the property register e.g. Mayur Jug (P-16), Scissor (P-39), Digital Thermometer (P-38), Blue Tooth Speaker (P-41), Pressure Cooker (P-43) etc and a Non-Consumable Stock Register should be maintained separately.
8. Placement has not been shown in the property register e.g. Table (P-2) Photocopier (P-14), Steel Almirah (P-3), Staff Chair (P-5) etc.
9. Cutting, overwriting and use of fluid e.g. P-15, P-27 which has not authenticated by the Officer Incharge.

Necessary steps should be taken for proper maintenance of various Stock Registers under intimation to audit.


(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10