

**DIRECTORATE OF AUDIT
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

Sub: Audit report of ICDS Project, Tri NAGAR, New Delhi for the period 01.04.2016 to 31.03.2020

INTRODUCTION

The Internal Audit on the account of **ICDS Project, Tri NAGAR, New Delhi** for the period 01.04.2016 to 31.03.2020 was conducted by field Audit Party No. 32, comprising of Smt. Poonam Kohli, IAO/A.O., Smt. Dheeraj Kapoor, AAO & Sh.Naveen Kumar, Jr. Asstt. The audit was conducted during 20/05/2020 to 29/05/2020 (07 Working days) .

AIMS AND OBJECTIVES

The objective of the unit is to improve the nutritional and health status of children in the age group of 0-6 years, to lay the foundation for proper psychological, physical and social development of the child and to enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

1. LIST OF HOO./DDO:

S. No	Name	From – To
1	Ms. Munawar Sultana	01 April 2016 to 31 October 2016
2	Ms.Manjula Rani	31 October 2016 to 31 December 2017
3	Ms.Krishna Chugh	01 January 2018 to 31 July 2018
4	Ms. Shashi Bala	01 August 2018 to 31 August 2019

(11)

5	No DDO	01.09.2019 TO 25.09.2019
6	Ms. Chanchal Satija	26 September 2019 to 18 October 2019
7	Ms. Kuldeep Singh	18 October 2019 to Till Date

2. LIST OF CASHIER :

S No	Name	From - To
1.	Ms. Sumedha Kumari	01 April 2016 to Till Date

3. Vacancy Statement :-

S.No.	Name of Post	No. of Post Sanctioned	Filled	Vacant	Remarks
1	C.D.P.O.	1	1	0	
2	DDO/HOD	1	1	0	
3	Supervisor	2	2	0	
4	L.D.C.	1	0	1	
5	S.A	1	1	0	
6	Peon	1	0	1	
7	Driver	1	0	1	
8	Anganwadi Worker	55	51	4	
9	Anganwadi Helper	55	55	0	

4. Budget detail

S.No.	F.Y.	Budget allocated	Expenditure	Savings (-)
1.	2016-17	15878000	13339896	2538104
2.	2017-18	8788000	6523386	2264614
3.	2018-19	9745000	8155561	1589439
4.	2019-20	9982400	8113405	1868995


ke

Statutory audit

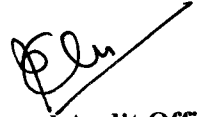
Statutory audit of ICDS Project, Tri NAGAR, New Delhi has not been conducted by AGCR .

Maintenance of Records

The maintenance of records of ICDS Project, Tri NAGAR, New Delhi in r/o the audit period 2016-17 to 2019-2020 was found satisfactory, subject to observations made in current audit report.


AAO




AO/Internal Audit Officer
Audit Party No. XXXII


Old Audit Report Part – I

There were 04 audit paras outstanding with recovery of Rs. 10240/-, out of which 01 para fully settled with recovery of Rs. 240/-. Remaining 03 paras are still pending with the recovery of Rs 10000/- and have been incorporated with current audit report in Part-I

SN	Year	Total para's	Para settled	Para No. of settled	Outstanding Para's with Para No.	Total outstanding para
1	2011-16	04	01	02	1,3,4	03
	TOTAL	04	01		03	03

(B) Details of Old Recovery

S No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1	2011-16	Rs. 10240/-	Rs.240/-	Rs.10000/-(Para no.1)
	TOTAL	Rs. 10240/-	Rs.240/-	Rs.10000/-


AO/Internal Audit Officer
Audit Party No. XXXII

2


PART II

Current Audit Report

During the course of current audit 06 Audit memo's including 01 -record memo highlighting various irregularities/short comings were issued raising recovery of Rs.Nil. 02 Memo settled on the basis of reply and remaining 4 memo converted into 01 Para & 03 TAN and have been incorporated in the current audit report with Nil recovery.

Details of Current Recovery				
Memo No.	Subject	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
NIL				

The internal audit report has been prepared on the basis of information furnished and made available by the ICDS Project, Tri Nagar, New Delhi for 2016-17 to 2019-2020. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


AO/Internal Audit Officer
Audit Part No. XXXII

Part 1

(7) 2012

PART - II OLD REPORT
(Current Audit Report)

2011-2016

Para 1

Para No.1

Ref Audit Memo No. 14

Dated:-13/04/2017

Sub:- Irregular payment of Rs. 10,000/- as Special Pay on account of Sterilization (Small Family Norms).

Test check of Pay Bill Register revealed that Smt. Gita Rana, CDPO of ICDS, Tri Nagar is being paid Special Pay on account of Small Family Norms. Scrutiny of the Service Book of the officer revealed that neither any entry regarding sanction of Personal Pay on account of Small Family norms nor the rates at which it is to be paid are never ever recorded in her service book either at the initial stage or which regulating pay be granting annual increment and at the time of revision of pay scales due to promotion or up-gradation. The official joined ICDS, Tri Nagar w.e.f. 01/03/2015 and drawn Personal Pay @ Rs. 400/- while drawing Pay Rs. 18380/- + 4600/- Grade Pay. No entry found recorded in the Service Book. As such, the payment made on this account is irregular & to be recovered from the official. Over Payment of Rs. 10,000/- for the period w.e.f. 01/03/2015 to 31/03/2017(25 months) has been worked out and this may be recovered from the officer.

Payment made prior to the period of 01/03/2015 may also be verified from the previous office of the officer & recovery be effected from the date of its initial payment on account of Personal Pay under intimation to audit.



(6) a/c

Para No. 2

Ref. Audit Memo. No.12

Date: 12/04/2017

Sub : Short Recovery of UTGEIS Contribution amounting to Rs.240/-

The inspection of PBRs revealed that the UTGEIS contribution has been deducted short from the following employees as per details given below:

S. No	Name & Designation	Period		Months	Deduction/per month			Short
		From	To		Due	Deducted	Short	
					Rs.	Rs.	Rs.	Rs.
1	Mrs. Gita Rana, CDPO	01/2016	08/2016	08	60	30	30	30X08=240
Total Recovery								240/-

Similar cases may also be reviewed and the recovery of Rs.240/-- may be recovered from the above official and deposited in govt. account, under intimation to the audit.

Settled
Recovery made.

[Signature]
28/5/2020
POORNAM KOTHY
ITD 2010-32

5

8/4

2

Para No. 3

Ref. Audit Memo No.06

Dated :11/04/2017

Sub:- Under Registration of beneficiaries.

As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 year), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Aanganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

Scrutiny of the record and information provided by the ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2011-12 to 2015-16 revealed that the number of beneficiaries registered with the Aanganwadi's are far below than the beneficiaries identified, whose details are given below:

Year	Number of beneficiaries surveyed /identified	Number of beneficiaries registered	Actual number of beneficiaries enrolled
2011-12	41931	37735	35321
2012-13	66376	62492	58131
2013-14	68412	63811	60251
2014-15	70284	65284	60537
2015-16	68484	62521	51051

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

The department may clarify the difference between the actual number of beneficiaries identified, registered and enrolled under intimation to audit.

Para No 4

(3)

Ref. Audit Memo No.17
Dated 17/04/2017

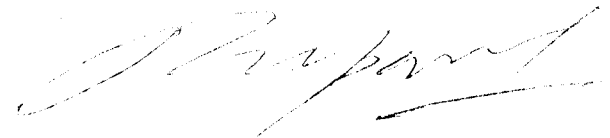
Sub:- Contingency -Part times payments.

The unit has employee sweeper on part time basis for cleaning the office premises. During the audit period the following payments were made on accounts of sweeping charges-

June 2012 to Oct 2013 @ Rs. 300/- Per month =	Rs. 5,100/-
Nov 2013 to March 2016 @ Rs. 500/- Per month=	<u>Rs. 15,000/-</u>
Total	<u>Rs. 20,100/-</u>

Payment of the same was made out of the office contingencies (O.E.) As per Para 18 of the Standing Guard file on delegation of Financial power of HOD/HOO under Govt. of NCT of Delhi, no power were delegated to HOD/HOO for incurring expenditure on payment to staff for contingencies. Hence the expenditure incurred was unauthorized.

Necessary approval of Finance Deptt. GNCT of Delhi for regularization of expenditure may be obtained



3

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

PARA NO.1 (Ref.Audit Memo No 4 Dated: 28/5/2020)

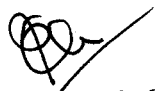
SUB: PURCHASES MADE OUTSIDE GEM

As per directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide .OM No.F20/08/2017/866-873 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 scrutiny of bills/vouchers provided, it has been noticed that this office continued to make purchases regularly from the local dealers in total violation of Govt. Guidelines and without procuring a non-availability certificate from GeM. Some instances are as under:-

S.No.	Bill No.& Date	Amount paid	Items purchased
1.	CB-61 Dt.18/03/2019	17052/-	Stationery
2.	CB-62 Dt.18/03/2019	11207/-	Stationery
3.	CB-63 Dt.18/03/2019	21856/-	Stationery

Govt guidelines may be observed while procuring goods and services.


Inspecting Audit Officer
Audit Party No.XXXII

TEST AUDIT NOTE

2016-17 to 2018-19

TAN.1(Ref.Audit Memo No. 03 Dated 28/05/2020)

Sub: Stock Register & Property Register

On scrutiny of Stock Register of office of the ICDS Project, Tri Nagar, New Delhi, the following shortcomings have been observed:-

1. The physical verification of the Non consumable stock register & Consumable stock register should be carried out at least once in a year and outcome of the verification recorded in the corresponding register. However, the same has not recorded in the stock registers. The same is required under Rule 213 as per GFR 2017.
2. Two separate registers are being maintained for general & stationery items.
3. Proper index is not being maintained
4. Entries made in the register are without the attestation of the authorized officer.
5. Progressive balance has been shown as Nil in Property Register.

Necessary steps may be taken to remove the above discrepancies.

TAN No.2 Audit Memo No 5 dated 27/05/2020)

Sub: Shortcomings in Bill Register

During test check of the Bill Registers for the years 2016-17 to 2019-20, following discrepancies are observed:-

1. DDO has not put his/her dated initials in any of the entries (Col.4).
2. All the columns except Columns 1 to 3 (i.e. Bill No. & date, Particulars and Net amount of the bill) have been left blank in respect of all most all bills.
3. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.

Necessary steps may be taken to rectify above shortcomings under intimation to audit.

TAN No.3 (Ref.Audit Memo No.6 dated 29/05/2020)

Sub: Supplementary Nutrition

“ The Hon’ble Supreme court of India in its order dated 7th October 2004 in the case titled Pupil Union for civil liberties vs. Union of India and others in writ petition

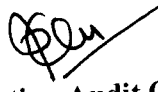
①

(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, in which it has been observed that during 2016-17 and 2019-20 the directions of Hon'ble supreme court has not been followed as per the detail given below:-

Sl. No	Year	Number of days during which supplement given
01	2016-2017	284
02	2017-2018	278
03	2018-2019	283
04	2019-2020	287

Supply of SNP less than 300 days is in violation of the directions of Hon'ble supreme court. Necessary steps should be taken to follow the directions.


Inspecting Audit Officer
Audit Party No.XXXII