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**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Internal Audit report on accounts ICDS Inder Puri Project, Super Bazaar Complex, Gulabi Bagh, Delhi-110007 for the audit period 2015-16 to 2019-20.

INTRODUCTION

The Internal Audit Report of the accounts of office of the CDPO, ICDS Inderpuri Project, Super Bazaar Complex, Gulabi Bagh, Delhi-110007 for the audit period 2015-16 to 2019-20 which was conducted by the field Audit Party No XI comprising of Sh. Dewan Chand, I.A.O., and Sh. Deepak Kumar, Sr.Asstt. The audit was conducted w.e.f. 11-03-2021 to 19.03.2021 (07 Working Days).

AIMS AND OBJECTIVES

- 1 To improve the nutritional and health status of children in the age group 0 to 6 years & pregnant Ladies.
- 2 To lay foundation for proper psychological physical, emotional and social development of children.
- 3 To enhance the capability of the mother through proper nutrition and health education for looking after the normal health and nutrition needs of the children of the areas.
- 4 To provide full immunization to children, pregnant ladies and adolescent girls.
- 5 Health Check-up
- 6 Referral Service

The I.C.D.S Inder Puri Project, Super Bazaar Complex, Gulabi Bagh, Delhi-110007 is now is running from Rain Brashear, Pratap Nagar, Delhi-110007 under the administrative control of Deptt. of Women & child Development, GNCT of Delhi. There were 157 Anganwadi functioning under this I.C.D.S Project to achieve the above objectives. The office is engaged in providing services of supplementary nutrition immunization, health check up and referral services for the children upto 6 yrs of age, non formal preschool education to children of age group 3 to 6 yrs and nutrition and health education in the area of project.

Details of H.O.D/H.O.O/D.D.O/Cashier/Store Keeper/Care Taker

The following officials have served as Head of Department/ HOO/DDO/Cashier/Store Keeper/Care Taker during the Financial Year 2015-16 and 2019-20 :-

Head of Office /CDPO/DDO

Name & Designation	From	To
Ms Sunita Kundra, CDPO/DDO	01.04.2015	31.10.2017
Ms. Shalini Puri, CDPO/DDO	01.09.2017	12.11.2017
Ms. Kamlesh Gulshan, CDPO/DDO	13.11.2017	16.09.2018
Ms. Poonam Kakoriya, DDO	17.09.2018	04.07.2019
Ms. Ragini Sethi, CDPO	18.09.2018	15.01.2019

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Ms. Archana Kaushik, DDO	05.07.2019 to 28.02.2020
Ms. Sarita Kumari, CDPO	16.01.2020 to till date.
Mr. Anil Kumar, DDO	01.03.2020 to 24.10.2020
Dr. Ram Vir Singh, DDO	25.10.2020 to till date.

CASHIER/ STORE KEEPER Cum CARE TAKER

Name & Designation	From	To
Mr. Zabbar Ali, SA	03.11.2011	30.06.2015
Mr. Shri Krishan, UDC	11.08.2015	22.11.2015
Mr. Rajiv Kumar, LDC	23.11.2015	30.05.2016
Mr. Vikram, LDC	10.10.2016	31.03.2017
Ms. Kusum Lata, SA	01.05.2017	17.12.2017
Mr. Vikram, LDC	18.12.2017	till date.

Budget Allocation and Expenditure (in Rs.)

S.No.	Financial Year	Budget Allocated	Expenditure	Saving (-) Excess (+)
1	2015-16	43608302	41675657	1932643
2.	2016-17	40950877	38714333	2236544
3.	2017-18	24257579	18534667	5722912
4.	2018-19	20088431	19118433	969998
5.	2019-20	21700600	21260525	440075

Vacancy Position of staff

S. No.	Name of Post	No. of Post Sanctioned	Filled	Vacant
1.	Group A	-	-	-
2	Group B	01	-	01
3	Group C	07	03	04
	TOTAL	08	03	05

STATUTORY AUDIT

Statutory audit of office of the CDPO, ICDS, Inder Puri Project, Super Bazaar complex, Gulabi Bagh, Delhi-110007 has been conducted by the office of A. G. (Audit) upto 2017.

Maintenance of Records.

The maintenance of records of office of the ICDS, Inder Puri Project, Super Bazaar complex, Gulabi Bagh, Delhi for the audit period 2015-16 to 2019-20 was found satisfactory subject to observation made in current audit report and in test audit notes.

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Current Audit Report (Audit Period 2015-20)

During the course of current audit 12 audit memos were issued highlighting various irregularities involving Rs 128616 recovery. In compliance of Audit Memos, the department has submitted replies of audit memos which were examined and after careful examination, 02 audit memo was settled with the recovery of Rs. 1185 and the remaining 10 audit memos (Memo no 10 merged with Memo no. 06) converted into 09 Para with Rs 127431 recovery. The aforesaid Paras incorporated in the current audit report- Part-II.

Details of Current Recovery (Audit Period 2015-20)

Memo No.	Total Recovery in Rs.	Amount Recovered	Balance	Para No
02	180	180		Settled
03	1005	1005		do
08	104064		104064	PARA-07
11	23367		23367	PARA-08
TOTAL	128616	1185	127431	

The internal audit report has been prepared on the basis of the information & records furnished and made available by HOO, ICDS under Puri Project, Super Bazar Complex, Gulabi Bagh, Delhi-110007 for the year 2015-20. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditor.

(DEWAN CHAND)
I.A.O., Audit Party No. 7

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PART - I
old outstanding paras

Then a list of these items be produced before audit for verification, if no items have been condemned then reasons for the same be explained to audit.

- ii) Some utensils and other cooking items which were in use at the time khicri etc. were lying unused. The audit had a sired that in case of their non-use, these items be transferred to other units under Dte. of Social Welfare, where such items are still in use. In case all such items have been transferred than transfer order / acknowledgement etc. be shown to audit for inspection. In case no such items have been disposed than reason for the same be explained to audit.

PART. - I

(Ref. Para No. 08 dated 11.09.98)

Para No. 1
Para No. 05

Sub: Contingent Bills

Observation

Scrutiny of the contingent bills for the period 1997-98, the following discrepancies have been observed which may be rectified / and compliance shown to audit:-

2. In the following cases proper bill and justification of claim has not been indicated / attached with bills. In the above of this, the claim could not be justified and audit is followed view to recount the same under intimation to audit:-

Bill No.	Amount	Purchase	Remarks
CB-157	195/-	Purchase of cosmetics	No proper bill
CB-156	800/-	No details	
-do-	510/-	Conveyance Charges	Destination not indicated
CB-57	225/- 65/-	Repair of Foam Foaming charges	No proper bill -do-
TOTAL	1795/-		

3. The stock entry have not been made in respect of following bills. In the absence proper entry in the stock register, the _____ could not be justified:-

Bill No.	Item	Amount
CB-202	Purchase of Book	50/-
	Purchase of Hard etc.	170/-
CB-263	Repairing	90/-
	TOTAL	310/-

1795 + 310 = 2105

4. The following purchase have been made on split up loans to avoid codal formalities:-

Bill No.	Item	Amount
CB-287	Repair of Almirah 25.03.98	380/-
-do-	-do-	490/-
-do-	-do-	480/-
	TOTAL	1350/-

Rent of Anganwaries Centres:-

While going that Contingent Bills, it have been noticed that the office is paying appropriately Rs. 14880/- per month on rent of the anganwadi centres at the rate of Rs. 120/-. But it have been seen that proper receipt have not been obtained from the house owner and thus the authenticity of the expenditure could not be justified. Audit is of the view that rent receipt should be obtained from the house owner while making the payment.

It is further observed that no rent agreement have been provided to the audit for verification.

Para No. 6

(Ref. Para No. 09 dated)

Sub: Irregularities found in the contingent bills 1998-99.

The bills received from various parties on account of contingent payments and supposed to occupancy the sanction of the HOO/HOD and required to be passed for payment by the DDO before presenting to the P & AO. In the following cases the bills from parties enclosed with the contingent bills do not fulfill the above requirements. The office may do the needful and show compliance to the audit. Similar other cases may also be purchased and needful done.

Bill No.	Date	Amount
CB-92	17.03.99	Rs. 4350/-
CB-86	17.03.99	Rs. 7440/-
CB-88	17.03.99	Rs. 5130/-
CB-93	17.03.99	Rs. 6750/-
CB-113	31.03.99	Rs. 4651/-

In the following cases supply of eatable have been obtained from the approved suppliers b y placing indents on them from time to time as per requirement of the other. The supplier then raised a consolidated bills against such indents the number of indents being adequate. The told supply of the item is shown in the bill. The office is advised to attach a statement of the indents in the following format. So that the total quantity of items supplied and claimed in the bill may be ascertained.

PART - II
CURRENT REPORT
(2012-2013 to 2014-2015)

Audit Para No. 2

Para 1 : Misc. recoveries from the employees.

(A) Less deduction of License Fee amounting to Rs. 7677/-

The PWD Deptt. of Delhi Govt. have revised the License Fee and Water Charges from July 2012 & July 2013 vide order F.4(1)/Misc./PWD/Allot/2004/8496-8500 dt. 27/7/12 and F.4(1)/Misc./PWD*H/A-II/2004/2749-2765 dt. 10/3/14 respectively. But scrutiny of PBRs revealed that the department had not deducted the License Fee and Water Charges from the salary of the under mentioned employee according to the revised rates as per details given below:

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Description	Period	License Fee (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deducted	Diff.		
1.	Ashok Kr. Thakur, Driver	A-18, Nirmal Chhaya Complex, Jail Road	L. Fee	7/12 to 6/13	115	80	35/-	12	420/-
				7/13 to 9/15	135	80	55/-	27	1485/-
			W.Charges	7/12 to 9/15	157	09	148/-	39	5772/-
Total								7677/-	

Necessary steps should be taken to recover the arrears of License Fee and Water Charges as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

(B) Recovery of Income Tax to the tune of Rs. 4422/-

As per Income Tax Rule, while calculating the Total Income of an employee, Tuition Fee / Leave Encashment has to be included in the total income of the employee. But scrutiny of Pay Bill Registers, Calculation sheet and Form 16 for the under-mentioned employees revealed that Tuition Fee / Leave Encashment was not included in the total income of the employee resulting in less recovery of Income Tax as per details given below:-

1. **Smt. Satinder Kaur, Sr. Supervisor (F.Y. 2013-14)**

S.No.	Description	Calculation by the Deptt. (In Rs.)	Calculation by Audit (In Rs.)
1	Total Income	881234/-	881234/-
2	Tuition Fee	---	13488/-
3	Deductions permissible	118874/-	118874/-
4	Taxable Income (rounding off)	762360/-	775850/-
5	Income tax	82472/-	85170/-
6	Cess	2474/-	2555/-
7	Total tax	84946/-	87725/-
8	Total tax deducted		84497/-
9	Income Tax Recoverable		87725-84496 = 3228/-

2. Smt. Sarita Kumari, Supervisor (F.Y. 2013-14)

S.No.	Description	Calculation by the Deptt. (In Rs.)	Calculation by Audit (in Rs.)
1	Total Income	530482/-	530482/-
2	Leave Encashment		11597/-
3	Deductions permissible	100623/-	100623/-
4	Taxable Income (rounding off)	429860/-	441460/-
5	Income tax	20986/-	22146/-
6	Cess	630/-	664/-
7	Total tax	21616/-	22810/-
8	Total tax deducted		21616/-
9	Income Tax Recoverable		22810-21616 = 1194/-

Necessary steps should be taken to recover the balance income tax of Rs. 4422 (3228 + 1194) (including cess) from the concerned employee after due verification of records under intimation to audit.

(C) Less deduction of DGEHS contribution amounting to Rs. 2400/-

As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010. But scrutiny of PBRs revealed that the contribution of some employees have not been deducted correctly as per details given below:-

S. No.	Name and designation (sh/smt)	Grade pay (Rs.)	Prescribed rates p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
1	Satinder Kaur, Sr. Supervisor	4600	325	225	100	3/12 to 2/13	12	1200/-
2	Basanti Devi, Supervisor	4200	225	125	100	3/12 to 2/13	12	1200/-
Total								2400/-

Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 2400/- after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

(D) Less deduction of UTGEIS Contribution from the salary amounting to Rs. 645/-

As per GIO(1) below Para 5.4 of Group Insurance Scheme, 1980, the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800/- and classified as Group 'C' is at Rs. 30/- per month from January, 2011 onwards.

But scrutiny of Pay Bill Register revealed that the department is making less deduction of CGEIGS contribution of the following employee :-

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Name & Designation	Grade Pay and Group	Period	Due (in Rs.)	Deducted (in Rs.)	Difference (Per Month) (in Rs.)	No. of months	Amount recoverable (in Rs.)
Sh. Pramod Kr., Peon	1800 (Group 'C')	3/12 to 9/15	30	15	15	43	645/-
TOTAL							645/-

Necessary steps to be taken to recover the arrears of UTGEIS contribution amounting to Rs. 645/- after due verification of records under intimation to audit.


(S.S. Grover)
IAO

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TEST AUDIT NOTES

TAN 1 : Improper maintenance of Pay Bill Registers (2012-13 to 2014-15)

During the test check of pay bill registers, the following shortcomings have been noticed:

1. Page counting certificate has not been furnished by DDO in the PBRs.
2. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that the entries are not checked in any of the PBRs.
3. Upper columns i.e. Date of joining, total recovery against GPF advance, festival advance, date of drawal etc. have not been filled, Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
4. Gross Totaling for income tax purposes not carried out in PBR.
5. Numerous cutting & over-writing noticed in the PBR were not attested by the Competent Authority in any of the PBRs maintained by the office.
6. Details of Loan/advances/refunds etc. not recorded in many cases.
7. Past information from the LPCs of the employees who have been transferred to this office, were not noted in the PBRs.
8. Abstract of Pay Bills (GAR-18) in the PBRs have not been filled and signed by the DDO.

The department may ensure to remove the above mentioned anomalies under intimation to the audit.


(S.S. Grover)
IAO

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PART II
CURRENT AUDIT REPORT
(2015-20)

Audit Para No. 01: - Irregularities in maintenance of Service Books.
(Reference Audit Memo No.1 dated: 11-03-2021)

During the test check of Service books maintained by the office of CDPO, ICDS Project Inderpuri, Local Shopping Complex, Gulabi Bagh, Delhi-110007, the following irregularities have been noticed :-

S.No	Name and Designation	Remarks
1.	Ms.Sarita Kumari , CDPO	Pay regulation entry found up to 1.7.2016 whereas Service verification entry found up to 31.03.2019. Leave Account found completed by 31.12.2018 and E.L Period 14.01.2019 to 17.01.2019 and thereafter not found in Service Book or Leave account which is irregular. Form-3 (Details of family) not found accepted by HOO duly stamped. 10 days EL encashed during LTC availed in 2019 not found deducted from Leave Account.Other form of nomination required to be replaced with fresh one.
2.	Ms. Basanti Devi, Supervisor	Bio data page of Service Book and Photo not found attested by HOO. Entry for police verification not found recorded in the Service Book.. Family Details (Form -3) and nomination forms required to be replaced with fresh one duly attested by the HOO..
3.	Sh. Promod Kumar, Peon	Earned Leave Account completed up to 06/2016 whereas HPL account found completed up to 06/2015 and Service Verification up to 31.03.2016. EL for the period from 21.06.2016 to 30.06.2016 and 06.09.2016 to 25.09.2016 and thereafter not found in the Service Book or Leave account being incomplete. Form 3 (Details of Family) not found pasted in the Service book and other form for nominations required to be replaced with fresh one. Entry for pay regulation not found after 01.07.2016 onwards only copy of pay fixation order pasted in Service Book which is also unsigned thus irregular. Clear entries required to be recorded in reference to pay fixation order..

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As per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be 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 up-dating which should be returned within 30 days of its receipt. Further, it has been observed that the Service Book has not been maintained as per prescribed format as Name of Post and Scale of Post, Status of employee (Officiating/Substantive/Permanent etc. not found recorded in the Service Book of any of the employees. The entries of leave availed/sanctioned not found recorded in the Service Book portion with entries in Leave Account which is incorrect / irregular practice and serious lapse on the part of HOO.

As per Rule, the Service Book of the officials/officers, who have completed 18 years of regular service or left five years of service before retirement, will be verified by the PAO concerned and service verification certificate issued by the PAO, will be pasted on the service book. The following officers/officials, who have completed 18 years of service or left 5 years of service, but their service book not got verified by PAO:-.

S.No	Name and Designation (Smt.)	Date of Birth	Date Appointment of	Date of Retirement
1.	Sarita Kumari, CDPO	08.07.1961	05.07.1995	31.07.2021
2.	Basanti Devi, Supervisor	10.07.1961	28.12.1999	31.07.2021

As per DOPT O.M. No. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, all the department may ensure that the Aadhar Number of all the Govt. employees should be recorded in his Service Book but it has been observed that Aadhaar Number has not been recorded in any of the service book. PAN No. as well as GPF Account NO. and Employee identification no. may be invariably recorded in the Service Book. Recent photo of all the official may be pasted in the Bio Data page of Service Book. In addition to above, the entry of PRAN may also be recorded in the S/Book of NPS employees

The HOO may get all the service book reviewed in reference to attendance record/personal files/PBRs as well as in reference to above mentioned provisions for maintenance of service books in order to get them completed in all respect under intimation to audit.

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Audit Para No.02 :- Shortcomings in maintenance of Stock registers.
(Reference Audit Memo No.04 dated: 15.03.2021).

During test check of stock registers maintained for SNP items and general items/stationery items (Consumable/Non Consumable items) by the office of ICDS Project- Inderpuri, Local Shopping complex, Gulabi Bagh, Delhi-7 , the following irregularities were noticed:-

Stock Register (Consumable) :- Total three stock Register found maintained during the audit period from 2015-16 to 2019-20, one for 2013-14 to 2015-16, second for 2016-17 to 2018-19 and third for 2019-20 with separate items and without interlinking the balance carried/brought forward being the separate entries/Register found recorded/maintained which is irregular and serious lapse on the part of store keeper/CDPO/HOO.

1. The mandatory page count certificate on first page of the stock register not found recorded in any of the Stock Register.
2. No indexing of items has been found done in the stock Register.
3. The balance brought forward (B/F) not found in any of the items which shows there was no previous stock which is next to impossible as the balance of previous year stock Register items for the year 2013-14 to 2018-19 not found taken into account thus requires clarification.
4. Stock Register not found maintained as per prescribed format as signature of store keeper in Column No.03 and 14 as taken in item in the stock Register and balance verification, not found in the stock Register.
5. Date of issue of item not found recorded in any of the items. Signature of recipient not found taken in Stock Register in most of the entries.
6. Signature of HOO not found in most of the entries recorded in the Stock Register as verification of entries and correctness thereof.

Stock Register : SNP/SABLA (2016-17 to 2019-20)

1. SNP Stock Register for 2015-16 not provided to audit for verification of balance items and scrutiny etc.
2. The mandatory page count certificate on first page of the Stock Register not found recorded in Supplementary Nutrition Programme (SNP) Stock Register (Consumable).
3. No proper indexing of items has been found made in the stock Register.
4. No indent/Challan file provided to audit for scrutiny.
5. It has been observed that the entries were recorded on the basis of bill submitted by the NPO not on the basis of duly acknowledged challan of the supervisor concerned on receipt side and on the basis of indent duly acknowledged by supervisor concerned on the issue side of stock register etc.
6. The balance brought forward (B/F) not found in any of the items which shows there was no previous stock and no previous year stock Register provided to audit thus requires clarification.
7. Month wise entries of stock (in full quantity on receipt and issue side) found recorded instead of item wise which does not serve the purpose of maintaining stock register as name of item not shown in the stock register
8. In most of the cases, the quantity received/ total quantity and quantity issued/balance not found shown in Col No.6 and 8 respectively and full quantity found shown issued at once without showing date of issue and balance quantity etc. which is irregular.

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9. Neither the Signature of recipient in Column No.13 nor the signature of Supervisor/CDPO in remarks column No.15 as verification/correctness of entries found in the Stock Register.

Property Register :-

1. The mandatory page count certificate on first page of the Property register not found recorded .
2. No indexing of items has been found done in the Property Register.
3. Non consumable items found entered in the Property Register as no Non Consumable item stock Register found maintained in the office.

Further, the SNP Register and other consumable item register/Non consumable item register as well as property register of all the supervisors were also scrutinized and not found maintained up to mark being not maintained as per column prescribed etc.

Non Physical verification of stock registers

As per Rule 213 of GFR 2017, Physical Verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

The scrutiny of stock registers/Property Register revealed that no physical verification has been carried out during the audit period from 2015-16 and 2019-20 by the office which is irregular and serious lapse on the part of HOO.

Receipt of materials without obtaining Challan.

As per provisions of General financial Rules, the indented material should be received from the vender on the basis of challan or original invoice if supplied at one point and in full quantity in one lump sum under proper acknowledgement which will evident for stock entry and verification of invoice etc. for release of payment. In absence of indent, short supply could not be identified for deduction for short supply cost and impose of penalty. In addition to above, the invoice submitted by the SHG and NPO are without dated in almost of the cases thus the terms and condition regarding submission of bill and payment with deduction of penalty for non submission of bill within 45 days from the month to which the supply relates could not be determined which is serious irregularity and needs clarification.

Issuance of Material without obtaining the indent

Under Rule 188(2) of the GFR 2005 & Rule 209(2) of GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials. During the scrutiny, it was noticed that the office is issuing material without obtaining indent from the recipient of the material which is irregular and serious lapse on the part of CDPO as neither the requisition before purchase of items nor the indent for issue of items found obtained as stipulated in the relevant provisions

The HOO may ensure to adopt correct procedure for maintaining of stock registers /Property Register and arrange to get all the stock registers of CDPO office as well as AWCs office completed along with remedial action to remove other shortcomings pointed out by the audit and compliance may be shown to next audit..

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**Audit Para No.03 :- Improper mechanism of verification of bills.
(Reference Audit Memo No. 05 dated 16.03.2021).**

On scrutiny of the record maintained in the office of ICDS Project for the audit period 2015-16 and 2019-20, it has been observed that Supplementary food stock register has been maintained for keeping watch on date wise stock of each commodity supplied and received for use. It has been observed that stock entries have been made on the basis of bill submitted by the Vender not on the basis of Challan duly acknowledged by the Supervisor to whom the supply was made which is irregular as no such record produced before audit.

The food quantity should be indented by estimating the number of beneficiaries likely to come on the particular date by taking an average of the attendance of the previous three days as per ICDS Manual. However, the department is in practice of issue of monthly indents by taking the average of previous month's attendance of beneficiaries to vendors for procuring Meals, which is irregular.

Further, it has been observed that the Bills are being verified on the basis of indents issued whereas it should be on the basis of challans of items received from vendors on day to day basis. No record of indent/challans provided by the Office for inspection and scrutiny.

It has also been noticed that monthly indent has been found to be issued to the vendor for supply of commodities instead of day or week wise and on the basis of the same intend the supply bills have been found verified which is serious lapse being the commodities should be collected on challan basis which will supplement as documents for verification of bills.

The HOO may ensure adoption of correct procedure while indenting & receiving of the food items/diets/general items etc. on the basis of challans/bills and stock entries thereof in the concerned stock registers and verification of bills in compliance of provisions of ICDS Manual . The compliance of the same may be shown to next audit.

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**Audit Para No.04 : - Irregularities in process of making Govt. procurements.
(Reference Audit Memo No.06 dated 17.03.2021 & Audit
Memo No.10 dated 18.03.2021).**

During the test check and scrutiny of Contingent vouchers of office of ICDS Project-Inderpuri, Local Shopping Complex, Gulabi Bagh, Delhi for the audit period 2015-16 and 2019-20, the following irregularities have been noticed:-

A) As per provision in Rule 154 of GFR, 2017, purchase of goods up to the value of Rs.25,000/- (Rupees Twenty five thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

B) Further, as per provision given in Rule-155 of GFR, 2017, purchase of goods costing above Rs.25,000/- and up to the estimated value of Rs.2,50,000/- on each occasion may be made on the basis of the recommendations made by the Local Purchase committee on the basis of survey of the market. In such cases, the purchase committee shall record the certificate in the following format:-

"Certified that we _____ members of the purchase committee are jointly and individually satisfied that the foods recommended for purchase of the requisite specification and quality, priced at the prevailing market and the supplier recommended is reliable and competent to supply the goods in question".

During the test check of vouchers, it has been observed that neither the requisite certificate as envisaged under Rule 154 of GFR nor certificate as envisaged under Rule 155 of GFR for purchases during the period of audit has been found recorded on any of the following vouchers:-

S.No	Bill No.	Date	Name of Agency	Amount (in Rs.)	Item purchased
1.	CB-75	24.03.18	M/s NCCF of India Ltd.	22508	Game
2	CB-76	24.03.18	-do-	23211	-do-
3	CB-77	26.03.18	-do-	21101	Counting frame
4	CB-92	25.03.19	M/s Yash Traders	24592	Stationery /Gen, items
5	CB-93	26.03.19	-do-	24355	-do-
6	CB-94	-do-	M/s Sethi Enterprises	21101	-do-

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7	CB-111	27.03.20	M/s DCCWS Ltd.	24874	Ruled Register
8	CB-112	27.03.20	-do-	24851	Stock Register
9	CB-113	27.03.20	-do-	24981	Beneficries register
10	CB-114	27.03.20	-do-	23311	Stationery items
11	CB-115	-do-	-do-	23437	-do-

In spite of discontinuation of special dispensation by the DOPT, Ministry of Government of India in respect of Kendriya Bhandar, NCCF and other multistate co-operative societies having majority share-holding by the Central Government after 31.03.2015, the office of ICDS Project continued to purchase the material like Stationery and other Misc. Items etc, without going through or fulfilling the codal formalities and also procured the material by split up the demand under different schemes in piece meal basis to avoid the necessity of obtaining the sanction of higher authority required against applicable Rule of GFR, 2017.

In context to above, it has been observed that neither the purchase committee formed during the audit period nor the market survey conducted before any purchase. Further, even after lapse of more than three years, the office has not been got registered in Gem portal which is irregular and in contravention of Govt. guidelines on procurement. In addition to above, the HOO is in practice of recording certificate on the bills that the purchased items are not available on Gem Portal even when the office is not registered on the Gem Portal which is serious lapse and unbecoming of Govt. Servant.

It has also been noticed that most of the time, the DDO not signed the office copy of bills including certificate of stock entry/Pass for payment and presentation of bill to PAO under his signature & sanction attached with the bills are unsigned from the HOO and not officially dispatched besides it the HOO fails to submit the reasons for such irregularities.

The HOO may ensure to get the office registered with Gem Portal immediately and constitute purchase committee and hence forthwith no purchase be made without observing codal formalities of GFR and compliance of departmental guidelines. The compliance of the same may be shown to next audit.

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Audit Para No.05 :- Non observing of departmental guidelines for shifting/fixation of Rent AWCs in ICDS.
(Reference Audit Memo No.7dated 17.03.2021).

The rent of Anganwadi Centres under ICDS scheme was revised according to the norms specified vide office order no. 76(13)/(revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.2015 issued by Department of Women & Child Development, Govt. of NCT of Delhi . Rent of AWC under the ICDS schemes are as under:-

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

The Department of Women and Child Development, GNCT, Delhi has approved the guidelines for fixation of rent on establishment/shifting of AWCs with fixation of rent vide office order dated 07.06.2015 and 24.12.2019 and Committee to visit the site proposed for AWCs for approval of rent after assessment etc.

On scrutiny of the record pertaining to shifting and fixation of rent during the audit period 2015-16 to 2019-20, the following shortcomings have been observed :-

1. Signature of Nodal officer not found on the certificates for fulfillment of criterion and fixation of rent of any of the AWCs.
2. Area of the location not found recorded in exact measurement but category of measurement shown on the certificate of some of the AWCs which is irregular.
3. In some of the cases, request of AWCs/supervisor or owner of house found on record for establishment/shifting of AWCs.
4. The approval of competent authority not found on record to hire the premises for shifting/opening of AWCs.
5. No documentary proof for ownership of house/room found on record.
6. In some of the cases, no exact date of taking premises on rent found recorded on the certificate. Use of fluid or cutting found on measurement/date of hiring of premises found on record which is also irregular.

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It has also been noticed that the AWCs have been shifted frequently and no proper process for selecting of place and fixing of rent found initiated on record at the level of CDPO Office which is irregular and serious lapse on the part of HOO.

The HOO may review all the proposals related to fixation of rent at their own level and get it completed in all respect before release of rent for the forthcoming months. Further, it has also been advised that one consolidated file may be maintained at ICDS level to process the proposal forwarded by the supervisors with their recommendations for change of location as well as fixation of rent etc.

**Audit Para No. 06 : - Irregularities in release of HRA having occupied Govt. accommodation.
(Reference Audit Memo.08 dt.19.03.2021).**

During the test check and scrutiny of PBR and other related record maintained in the office of ICDS Project- Inderpuri, Local Shopping Complex, Gulabi Bagh, Delhi for the audit period 2015-16 to 2019-20. It has been noticed that HRA had been released to Mrs, Sarita Kumari, Supervisor/CDPO during the period from 6/2018 to 11/2018 even having Govt. accommodation allotted to her husband by the ITI, Pusa Institute in possession being permission of retention of Govt. flat was given for the period from 1.06.2018 to 30.11.2018 on deposit of Licence fee amounting to Rs.8484/- vide Receipt dated 31.05.2018. Release of HRA amounting to Rs.89136- for that period is irregular and serious lapse on the part of DDO/HOO.

Further as per copy of vacation slip, the officer had vacated the Govt. Accomodation on 31.12.2018 hence recovery of HRA up to the Month of Dec., 2018 will also be effected enhancing total recovery amount of Rs.104064- (Rs.14496- for 06/2018 + @ Rs.14928- for 07/18 to 12/2018).

The HOO may arrange to get the above said overpaid amount of HRA from the Officer concerned and deposit the same into Govt. account on the basis of facts and figures under intimation to audit.

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**Audit Para No.07:- Non-deduction of TDS at source from payment made to Vender.
(Reference Audit Memo No.09 dated 18.03.2021).**

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 in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

Section 197 of the Income Tax Act 1961 provides for the facility of NIL deduction of tax or deduction at a lower rate of tax. To avail of this benefits, the assesses whose TDS to be deducted on certain receipts should make an application before the TDS Assessing Officer who has a jurisdiction over his/her/its cases. The deductee concerned may apply for a certificate for Nil or lower rate of deduction of TDS on their receipts in Form No.13.

During test check of the record of CDPO, ICDS Project-Inderpuri, Delhi, it has been observed that the office was in practice of deducting TDS @0.2% plus 3% Edn.cess thereon from the payment made to NPO (M/s Stri Shakti) during the financial year 2015-16 and thereafter no TDS deducted during the financial year 2016-17 and 2017-18. During 2018-19 again TDS @ 1% found deducted against prescribed rate of 2% and no TDS found deducted during the financial year 2019-20 from the payment made to vender for supply of supplementary nutrition material to the anganwadis under the scheme.

Further, it has also been observed that the NPO had submitted copy of certificate under section 12AA dt.06.05.19 on the basis of which the CDPO stopped deduction from the period from 08/2019 till date but no administrative decision found taken on record by the HOO/DDO and accordingly TDS deducted without ascertaining the turnover prescribed for exemption from TDS which requires clarification regarding date of submission of said certificates in the Office as well as decision taken on the issue.

Further, the record pertaining to issue of expenditure sanction of the competent authority have been scrutinized for the audit period 2018-19 and found that due to poor/improper maintenance of record, the audit could not assess the issue of compliance of clauses of agreement regarding recovery/action for Lab Test failure, Short supply/Non supply/failure to supply of items, Delay in submission of bills and non maintenance/poor maintenance of record at the level of SHG/MNPO.

The HOO may review the issue of deduction of TDS thoroughly in reference to provisions and recover correct amount of TDS wherever due along with short recovered amount on the basis of facts and figures in consultation with DD/HOD etc. concerned on the certificate submitted by the NPO and ensure correct deduction of TDS henceforth with under intimation to audit..

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**Audit Para No :08 - Irregularities in reimbursement of LTC claim.
(Reference Audit Memo No.11 dated 19.03.2021).**

LTC Rule, 7, Admissibility of Leave Travel Concession, provides that Govt. servants should produce evidence of their having actually performed the journey, for example, serial no of confirmed journey tickets etc. for reimbursement of LTC Claim.

Further, as per Railway Rules, names of the passengers who are left out fully (all the passengers in the ticket) on waiting list after chart preparation, their names will be dropped and will not appear in charts and they are not allowed to board the train if their tickets are booked through IRCTC website being their paid amount automatically refunded and credited to Customer/Agent account electronically. However, if detected traveling in the train, they shall be treated as passenger traveling without ticket.

During the test check and scrutiny of vouchers related to LTC claim maintained in the office of ICDS Project- Inderpuri, Local Shopping Complex, Gulabi Bagh, Delhi for the audit period 2015-16 to 2019-20. It has been noticed that the reimbursement of LTC claim to Mrs. Basanti Devi, Supervisor for the block year 2013-17 for journey from Delhi to Kopargaon & return journey for self and family members vide bill No.26 dt.09.10.2017 amounting to Rs.5500- is irregular being found considered on the waiting tickets of both sides, purchased through IRCTC website.

The HOO may review the position in reference to submission of claimant if any and arrange to recover the amount of Rs.23367-.including an amount of Rs.17867- paid for 10 days Earned Leave encashment for the purpose, from the official concerned and deposit the same into Govt. account under intimation to audit.

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Audit Para No.9 :- Non-Production of Records.
(Reference Audit Memo No.12 dated 19.03.2021).

The Office has not provided the following records for scrutiny in compliance to audit record memo issued during the currency of audit :-

1. File related to AMC of Computer/Printer and other items.
2. Bio Metric attendance record
3. Non consumable item stock Register.
4. Indent/Challan file
5. List of idle store/unserviceable items etc.
6. Visit Register of Supervisor/CDPO.

Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department and which is serious lapse on the part of Head of institution.

The HOO may get the above said record traced or maintained and produce before the same before next audit for scrutiny and observations.

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(DEWAN CHAND)

INTERNAL AUDIT OFFICER
AUDIT PARTY NO.XI