

30/6

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**Audit report of ICDS, Project Sri Ram Colony, F-2, RCL Community Centre, Sunder Nagri, Delhi -93 (994/08) for the period 2020-2023.**

**INTRODUCTION**

The Internal Audit Report of **ICDS, Project Sri Ram Colony, F-2, RCL Community Centre, Sunder Nagri, Delhi -93 (994/08)** on the accounts for the period 2020-2023 was conducted by the field Audit Party No.XXII Comprising of Sh. Shalendra Kumar Heta, IAO/Sr. AO and Sh. Vinay Arora, AAO. The conducted during 07 working days between 19.05.2023 to 29.05.2023.

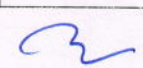
**AIMS & OBJECTIVES:-**

The I.C.D.S. Project Shri Ram Colony, F-2, RCL Community Centre Sunder Nagri Delhi – 110093 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 117 Anganwadies functioning under this project. The aims and objectives of the project are:

- 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.
- To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, 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.

The following officers/officials have been served as CDPO/HOO/DDO/Cashier during 2020 to 2023 :-

<b>CDPO/Head of the Office/D.D.O (Smt./Shri/Ms.)</b>				
Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	SMT.SADHANA SINGH	DDO/HOO	19/02/2019	06/02/2023
2.	SMT. VIMLA KUMARI	CDPO/DDO/HOO	06/02/2023	31/03/2023
3.	VACANT	CDPO/DDO/HOO	01/04/2023	23/04/2023
4.	SMT. GURMEET KAUR	CDPO/DDO/HOO	24/04/2023	Till Date



**List of Cashier/LDC**

Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Samrat Singh Jeenwal	LDC (Outsourced)	19/02/2019	Til Date

**Budget & Expenditure of the Department for the period: 2020 to 2023.**

Year	Budget	Expenditure	Balance Amt.
2020-21	20860150	19428066	1432084 ✓
2021-22	19741000	19069888	671112 ✓
2022-23	27191000	25576089	1614911 ✓

**Vacancy Statement: As on 31.03.2023**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	-	-	-
2	Group – 'B'	02	01	01
3	Group – 'C'	241	237	04
<b>Total :</b>		<b>243</b>	<b>238</b>	<b>05</b>

**Statutory Audit:-**

The Statutory audit of the ICDS, Sri Ram Colony, Sunder Nagri, Delhi has not been conducted by AG (Audit) Delhi during audit period.

**Maintenance of Records:-**

The maintenance of record of of ICDS, Project Sri Ram Colony, F-2, RCL Community Centre, Sunder Nagri, Delhi -93 (994/08) for the period 2020-23 was found satisfactory subject to the observations made in the Current Audit Report.

**Old Audit Reports & Recoveries –**

There was only 08 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2008-13	03	0	0	2, 3 & 4
2.	2013-17	01	0	0	2
3.	2017-20	04	1	4	1, 2 & 3
<b>Total</b>		<b>08</b>	<b>01</b>	<b>-</b>	<b>07</b>



## Details of Old Recoveries

28/c

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2013-17	02	1451034	Nil	1451034	

### Current Audit Report :


During the course of current audit, **10** Observation Memos were issued for the period 2020-2023. **01** Audit Memos have been settled on the spot. Out of **09** remaining observation Audit Memos, **05** Audit Memos have been converted into paras and **04** into TANs.

### Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	04	409	0	409	01
2.	05	9648	9648	0	Dropped/settled
TOTAL		<b>10057</b>	<b>9648</b>	<b>409</b>	

Internal Audit report for the period 2020-23 has been prepared on the basis of information furnished and made available by of ICDS, Project Sri Ram Colony, F-2, RCL Community Centre, Sunder Nagri, Delhi -93 (994/08). The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

  
VINAY ARORA, AAO

  
(SHALENDRA KUMAR HETA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXII

PART-I

**OLD AUDIT REPORT**  
**(2008-2020)**

Para No-1


PARA No.02

Audit Memo No.10.Dated : - 02-04-14

Subject :- Contingent Bill of Supplementary Nutrition Plan (SNP)

During the test check of the contingent Bills of SNPs in respect of the payment made to M/S Rao Raghbir Singh Sewa Samiti (Mother Non Profit Organization -MNPO), Registered office 185 Bawa Patwari Market.Khichari Pur Delhi and other NGO's (Self Help Group -SHG) entrusted with the work of supply of SNP to the Office of ICDS ( Sri Ram Project ), Sanskar Ashram Delhi, some irregularities have been noticed by the audit. List of SHGs registered with MNPO is as under:-

- (i) Darshit – SHG- E-3/54A Pandit Jodha Ram Wali Gali No.03, Dayal pur Delhi.
- (ii) Youjana – SHG 9/3 Gali No.3 Bihari Pur village, Delhi.
- (iii) Abhilasha- SHG A-86 /402 Gali No. 04, Hanuman Chowk Nehru Vihar, Delhi.
- (iv) Prathishta – SHG-House No.95-96 Gali No. 01Shor Pur Village,Delhi.
- (v) Ujala—SHG - H.No. 12 Gali No. 12 , Gali No.3 Bihari Pur village, Delhi.
- (vi) Pratibha – SHG-- B-94 Gali No.3, Nehru Vihar, Delhi.
- (vii) Sanskar – SHG --- B-94 Gali No.3, Nehru Vihar, Delhi.
- (viii) Prathana- SGH- A-10 Gali No.1 West Karawal Nagar, Delhi.

  
DCC/HOU  
ICDS SRI RAM COLONY  
Deptt. of Women & Child Development  
Govt. of NCT of Delhi




25/e

The following bills have been scrutinized for the audit period  
vide which payment had been made to M/s Rao Raghubir Singh  
Sewa Samiti and associated SHCs. :-

S. No.	CB. No. & Date for the Year	Amount	S. No.	CB. No. & Date for the Year 2010-11	Amount
1.	28 dt. 24-10-08	2862788/-	1.	02. dt. 24-05-10	1349150/-
2.	29 dt. 24-10-08	452828/-	2.	28 dt. 15-07-10	1474877/-
3.	34 dt. 10-12-08	30048/-	3.	35 dt. 25-08-10	1474877/-
4.	57 dt. 02-03-09	909900/-	4.	38 dt. 29-09-10	157260/-
5.	58 dt. 02-03-09	2390257/-	5.	43 dt. 18-10-10	1338016/-
6.	76 dt. 25-03-09	1588508/-	6.	63 dt. 11-01-11	122860/-
7.	77 dt. 25-03-09	218040/-	7.	80. dt. 08-02-11	1322270/-
CB. No. & Date for the Year 2009-10			CB. No. & Date for the Year 2011-12		
1.	1. dt. 30-05-09	158520/-	1.	05 dt. 26-05-11	189846/-
2.	19 dt. 25-06-09	1035852/-	2.	12 dt. 15-07-11	1289592/-
3.	24 dt. 10-08-09	1077748/-	3.	27 dt. 08-09-11	273680/-
4.	30 dt. 29-09-09	132120/-	4.	28 dt. 08-09-11	1330212/-
5.	41 dt. 07-10-09	1060752/-	5.	40 dt. 20-11-11	344850/-
6.	48 dt. 13-10-09	1060760/-	6.	81 dt. 29-03-12	1836867/-
CB. No. & Date for the Year 2012-13					
1.	06 dt. 18-05-12	1927683/-	3.	07 dt. Nil	501913/-
2.	76 dt. 15-01-13	1232086/-	4.	77 dt. 15-01-13	320232/-

1. As per Income Tax Rule 194-C- the TDS should be deducted from the contractor/Sub contractor. The audited unit has submitted reply vide letter dated 17-04-14 enclosing there with reply of M/S Rao Raghubir Singh Sewa Samiti.

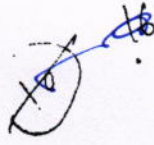
  
 DDO/HOO  
 ICDS SRI RAM COLONY  
 Deptt. of Women & Child Development  
 Govt. of NCT of Delhi

with regard to 10 % payment and registration with Sale Tax/Service Tax Department .But, nothing has been mentioned about the exemption certificate issued by the Income Tax Department. Since, the Department had failed to furnish sufficient proof for exemption certificate issued by Income Tax Department or TDS earlier deducted, , therefore, recovery of T.D.S. be made from the Contractor/ Self Help Groups as per rule, after due verification of facts and figures at the level of HOO under intimation to audit.



DDO/HOO  
ICDS SRI RAM COLONY  
Deptt. of Women & Child Development  
Govt. of NCT of Delhi

24/C





Para No-2  
②


Ref.Audit Memo No.09 Dated :- 31-03-14

Sub: Engagement of Supplying of Supplementary Nutrition to Anganwari beneficiaries.

On scrutiny of copy of agreement dated 01/10/2007 made between Director, DSW and M/S Rao Raghbir Singh Sewa Samiti placed in file no. F(1)/ICDS/SRC/2008-09 regarding Supplying of Supplementary Nutrition to Anganwari by M/S Rao Raghbir Singh Sewa Samiti and other self Help Groups, it has been observed that as per Condition No.3 it has clearly been stipulated that "This agreement shall be valid, initially, for nine months. If in the opinion of the Government, the assessment of the NPO is satisfactory, the Government may extend this agreement for further period of nine months, provided that in any case, the agreement shall not be extended beyond a period of twenty-seven months from the date of the commencement of the agreement".

Further, as per Condition No.10 of above Agreement, the NPO shall furnish Bank Guarantee in the form of security deposit of CDR/FDR equivalent to three months expenditure amount tentatively worked out by the Government for the NPO. But, on perusal of letter dated Nil, M/S Rao Raghbir Singh Sewa Samiti submitted FDR NO 440800PR00040792 dated 19/01/2011 for Rs. 1,05,000/- which prima facie seems to be for less amount. It is relevant to mention here that an expenditure amounting to Rs. 10,97,512/- was incurred by ICDS towards payment of Cooked Food, Halwa and Weaning Food during the period July-2009.

The audited unit has not furnished satisfactory reply, hence copy of renewed agreement and reasons for furnishing less security than prescribed one will be shown to next audit.

  
DDO/HOO  
ICDS SRI RAM COLONY  
Deptt. of Women & Child Development  
Govt. of NCT of Delhi



Para No - 3

PARA NO. 04

Ref. Audit Memo No.12 Dated: - 04-04-14

**Subject: Discrepancies in supply of food items in terms of Required Calorie and Protein as per revised norms of GOI.**


During the test check of file related to sending samples of food items to FICCI Research & Analysis Centre and its report, it has been revealed that contents of Protein and Calorie present in food items received at Aanganwadi Centres from M/s Rao Raghbir Singh Sewa Samiti were on higher sides as compared to norms provided by Govt. of India.

In this regard, an Office Order was also issued by the Deputy Director, Deptt. of W&CD vide No.76/DWCD/ICDS-SNP/2008-09/33330-419 dated 3/12/2009 regarding revising nutritional and feeding norms and menu for target beneficiaries under SNP of ICDS in compliance of Hon'ble Supreme Court of India judgment dated 22/04/2009 as under:-

S.NO.	AGE GROUP/ CATEGORY OF BENEFICIARIES	REQUIRED CALORIE AND PROTEIN AS PER REVISED NORMS OF GOI
5M to 1 Year	Weaning Food	Calorie- 500 Protein-12-15 gm
1Y-3Y	Hot Cooked Meal alongwith Panjiri	Calorie- 500 Protein-12-15 gm
3Y-6Y	Hot Cooked Meal alongwith Snacks	Calorie- 500 Protein-12-15 gm
Pregnant and Nursing Mother	Hot Cooked Meal alongwith Snacks	Calorie- 600 Protein-18-20 gm
Severely Malnourished Children beneficiaries (1-3 Years)	Hot Cooked Meal alongwith Panjiri	Calorie- 800 Protein-20-25 gm
Severely Malnourished Children beneficiaries (3-6 Years)	Hot Cooked Meal alongwith Snacks	Calorie- 800 Protein-20-25 gm

Some of the Report submitted by testing Lab regarding presence of Calorie and Protein in dietary items is tabulated as under:-

ICDS dated collection	Letter for of	Presence of Calorie as per test Report	Presence of Protein as per test	Food Items
-----------------------------	---------------------	---	--	------------

  
DDO/HOO  
ICDS SRI RAM COLONY  
Deptt. of Women & Child Development  
Govt. of NCT of Delhi

Sample		Report	
14/03/2012	676.07 gm	18.65	Kala Chana
11/05/2012	668.71 gm	19.77	Rajma Rice
11/01/2013	619.81 gm	19.72	Weaning Food (6M to 1 Year)
13/02/2013	696.29 gm	19.20	Khichri Mix + Snacks
22/02/2013	647.64 gm	19.77	Weaning Food
13/03/2013	668.55 gm	19.90	Khichri+ Snacks
25/03/2013	644.56 gm	18.55	Weaning Food
12/04/2013	651.24 gm	19.23	Sweet Dalia with Snacks
26/04/2013	641.63 gm	19.82	Weaning Food
15/05/2013	632 gm	19.95	Khichri+ Snacks
13/08/13	675.98 gm	19.84	Namkeen Dalia with Snacks
27/08/2013	648.69 gm	18.30	Weaning Food
13/12/2013	639.37 gm	19.73	Sweet Dalia with Snacks
24/12/2013	639.37 gm	18.72	Namkeen Dalia with Snacks

Any correspondence made with the M/s Rao Raghbir Singh Sewa Samiti with regard to presence of Calorie and Protein in food items at higher side than the prescribed norms may be shown to Audit.

Further, as per order dated 31/12/2009, there is a provision for supply of Supplementary Nutrition to Severely Malnourished Children beneficiaries (1-3 Years) and (3-6 Years). But, on perusal of record, it has been observed that the Department failed to identify such categories of beneficiaries during the audit period thereby not adhering the provisions contained in Order dated 31/12/2009 in true spirit.

In this regard, attention is invited to a survey carried out by an NGO namely CRY (Child Relief and You) wherein it has clearly been pointed out that 1 in 3 kids in city's Urban Slums malnourished. Out of the total 3650 kids, 1300 children (about 36%) were found to be acutely malnourished. More girls were found to be malnourished than boys.

Efforts taken by ICDS Office to identify such category of malnourished children in their respective area may be intimated to Audit so as to meet the objective of scheme.



*Beiler*



Para No. 2

Ref. Audit Memo. No. 04  
Dated: 22/01/2018

Sub: Recovery of TDS amounting to Rs.14,51,034/- from the contractors of meal supplier to Aanganwadi's of ICDS, Project - Sri Ram Colony, Delhi.

During the scrutiny of contingency bills of SNP/SABLA for the period 2013-17 in respect of contractor M/s Rao Raghbir Singh Sewa Samiti, 185 Baba Patwari Market Main Road Khichripur, Delhi-110091 and other eight Self Help Group (SHG) viz. M/s Darshit, M/s Prathana, M/s Abhilasha, M/s Yojna, M/s Prathistha, M/s Ujala, M/s Pratibha & M/s Sanskar who are working under the above said NGO are entrusted to supply the Supplementary Nutrition to 113 Aanganwadi's centre of ICDS, Project - Sri Ram Colony, Women & Work Centre, D-Block, Community Centre, New Seema Puri, Delhi-110095, it is found that TDS have not been deducted at the time of making payments :-

M/s Rao Raghbir Singh Sewa Samiti, 185 Baba Patwari Market Main Road Khichripur, Delhi-110091.

2013-14

S.No	Period/Scheme	Bill No. and Date	Amount of the bill (in Rs.)	TDS @2% is to be recovered(Rs)
1.	April 13(SABLA)	11, 06/06/2013	4,57,176/-	9,144/-
	March 13(SNP)	05, 27/05/2013	17,48,122/-	34,962/-
2.	May 13(SNP)	16, 18/06/2013	12,69,139/-	25,383/-
	(SABLA)	17, 18/06/2013	3,34,763/-	6,695/-
3.	June 13(SNP)	22, 12/07/2013	12,79,367/-	25,587/-
	SABLA	23, 12/07/2013	3,33,069/-	6,661/-
4.	July 13(SABLA)	31, 26/08/2013	3,60,442/-	7,209/-
	(SNP)	30, 26/08/2013	16,58,990/-	33,180/-
5.	Aug.13(SNP)	45, 09/10/2013	14,25,242/-	28,505/-
	(SABLA)	46, 09/10/2013	3,01,884/-	6,038/-
6.	Sep. 13(SABLA)	53, 24/10/2013	3,19,577/-	6,392/-
	(SNP)	54, 24/10/2013	14,92,844/-	29,857/-
7.	Oct 13(SABLA)	67, 18/12/2013	3,04,084/-	6,082/-
	(SNP)	60, 20/11/2013	14,46,360/-	28,927/-
	Nov.13(SABLA)	68, 18/12/2013	3,16,360/-	6,327/-
8.	Nov.13(SNP)	66, 18/12/2013	14,82,708/-	29,654/-

*[Handwritten signature]*



19/c

9	Dec. 13(SNP) (SABLA)	70, 20/01/2014 91, 12/03/2014	14,30,441/- 3,01,086/-	28,609/- 6,022/-
10	Jan. 14(SNP) (SABLA)	79, 11/02/2014 92, 12/03/2014	15,23,691/- 3,23,526/-	30,474/- 6,471/-
1	Feb. 14(SNP) (SABLA)	96, 15/03/2014 98, 27/03/2014	14,55,768/- 2,97,973/-	29,115/- 5,959/-
12	01/3/14 to 15/3/14(SNP)	100, 20/03/2014	7,55,669/-	15,113/-
<b>Total</b>			<b>2,06,18,281/-</b>	<b>4,12,366/-</b>

**2014-15**

S.No.	Period/Scheme	Bill No. and Date	Amount of the bill (in Rs.)	TDS @2% is to be recovered(Rs)
1	April 14(SNP) Mar 14 to May 14(SABLA)	19, 04/07/2014 24, 31/07/2014	21,00,613/- 9,04,303/-	42,012/- 18,086/-
2	May, June 14	31, 03/09/2014	30,85,179/-	61,704/-
3	June, July 14(SABLA)	37, 02/10/2014	6,26,274/-	12,525/-
4	July 14(SNP)	34, 15/09/2014	15,49,974/-	30,999/-
5	Sep. 14(SNP)	46, 20/10/2014	14,34,679/-	28,694/-
6	Aug., Sep. 14(SABLA) Sep. 14(SNP)	49, 11/11/2014 50, 11/11/2014	6,09,801/- 15,63,890/-	12,196/- 31,278/-
7	Oct. 14 (SHG) (SABLA)	57, 16/12/2014 58, 16/12/2014 63, 26/12/2014	1,23,194/- 11,08,739/- 2,51,075/-	2,464/- 22,175/- 5,022/-
8	Dec. 14(SHG)	69, 19/01/2015	13,68,906/-	27,378/-
9	Dec. 14(SNP) (SNP) Nov., Dec. 14(SABLA)	82, 16/02/2015 83, 16/02/2015 110, 31/03/2015	4,81,530/- 10,28,018/- 5,82,901/-	9,631/- 20,560/- 11,658/-
10	Jan. 15(SABLA) (SNP)	109, 31/03/2015 118, 31/03/2015	2,95,339/- 14,90,102/-	5,907/- 29,802/-
<b>Total</b>			<b>1,86,04,517/-</b>	<b>3,72,091/-</b>

2015-16

S No.	Period/Scheme	Bill No. and Date	Amount of the bill (in Rs.)	TDS @2% is to be recovered(Rs)
1.	Feb. 15 to 15/3/15 SABLA/SNP	07, 06/06/2015 06, 06/06/2015	3,80,842/- 18,83,909/-	7617/- 37,678/-
2.	16/3/15 to April 15(SNP)	35, 26/08/2015	20,31,966/-	40,639/-
3.	16/3/15 to April 15(SABLA)	53, 12/10/2015	9,61,456/-	19,229/-
4.	July 15(SABLA)	56, 02/10/2015	2,73,102/-	5,462/-
5.	May 15 to July 15(SNP)	57, 15/10/2015	42,04,071/-	84,081/-
6.	Aug. 15(SNP)	92, 22/01/2016	12,23,919/-	24,478/-
7.	Sep. 15(SNP)	93, 22/01/2016	20,48,962/-	40,979/-
8.	Sep. 15 to Oct. 15(SABLA)	106, 22/02/2016	3,88,129/-	7,763/-
9.	Dec. 15(SNP)	116, 18/03/2016	10,07,767/-	20,155/-
10.	Nov. 15 & Jan. 16(SNP)	117, 18/03/2016	19,10,238/-	38,205/-
11.	Nov., Dec. 15(SAB LA)	118, 18/03/2016	3,43,623/-	6,872/-
12.	Feb. 16(SNP)	133, 31/03/2016	10,08,974/-	20,179/-
13.	1/3/16 to 15/3/16(SNP)	134, 31/03/2016	5,17,636/-	10,353/-
14.	Jan. 16(SABLA)	135, 31/03/2016	1,76,990/-	3,540/-
<b>Total</b>			<b>1,83,61,584/-</b>	<b>3,67,231/-</b>

*A*



2016-17

S.No.	Period/Scheme	Bill No. and Date	Amount of the bill (in Rs.)	TDS @2% is to be recovered(Rs)
1	Feb. 16 to 15/03/2016(SABLA)	28, 02/08/2016	2,72,365/-	5,447/-
2	16/03/16 to 31/05/2016(SNP)	29, 03/08/2016	26,50,545/-	53,011/-
3	June 2016(SHG)	42, 17/10/2016	9,20,240/-	18,405/-
4	June 2016 to July 2016(SNP)	54, 24/11/2016	13,24,747/-	26,495/-
5	June 2016 to July 2016(SABLA)	61, 03/12/2016	2,49,442/-	4,989/-
6	16/3/16 to 31/7/16 (SABLA)	62, 31/12/2016	9,39,684/-	18,794/-
7	Aug. & Sept. 2016(SNP)	73, 06/01/17	21,74,278/-	43,486/-
8	Aug. & Sept. 2016(SABLA)	88, 31/01/17	3,89,482/-	7,790/-
9	Oct. 2017 to Dec. 2016(SNP)	123, 17/03/17	31,32,838/-	62,657/-
10	Jan. 17 to 15/3/17(SNP)	143, 30/03/17	23,71,285/-	47,426/-
11	Oct. 16(SABLA)	145, 31/03/17	1,84,679/-	3,694/-
12	Nov. 16 to Feb. 17(SABLA)	146, 31/03/17	3,57,621/-	7,152/-
<b>Total</b>			<b>1,49,67,206/-</b>	<b>299346/-</b>
<b>Grand Total</b>			<b>7,25,51,588/-</b>	<b>14,51,034/-</b>

The above said TDS amount of Rs.14,51,034/- may be recovered from the contractor **M/s Rao Raghbir Singh Sewa Samiti** under section 194(c) of income tax act and deposit the above said amount into Govt. Accounts <sup>(Income Tax)</sup> under intimation to audit.

*Akhurana*  
IAO, Party No. xi



16/c

**PART II**  
**CURRENT AUDIT REPORT**  
(2017-18 to 2019-20)

Page No-5  
**PARA No. 1 (A)**

**(Ref: Audit Memo No. 06 dated- 11/09/2020)**

**(A) Sub:-Purchase of Stationery**

As Per Department of women and child development, Govt of NCT of Delhi order no. F/76(48)/WCD/Acctts/Misc./2013-14/20156-270 dated 24/10/2013 vide which financial power of HOD to HOOs have been delegated. At sr. no. 18, the power for purchase of stationary stores have been delegated amounting to Rs.50000/- per annum including office stationary, purchase of stationary & book for children/inmates of homes/ institutions studying in MCD/Govt school after obtaining list/indents from their respective school. All above purchase are to be made from M/s kendriya Bhandar.

During the scrutiny of stationery bills, it has been observed that the purchase of stationery has been made in the year 2017-18 beyond the limit of Rs.50,000/- The details is as under :

S.No	Bill No.	Date	Amount	Agencies Name
1	CB-82	26/03/2018	24977/-	DCCWS Ltd.
2	CB-62	15/03/2018	9721/-	DCCWS Ltd.
3	CB-63	15/03/2018	17334/-	DCCWS Ltd.
4	CB-65	15/03/2018	22373/-	DCCWS Ltd.
5	CB-67	15/03/2018	10001/-	DCCWS Ltd.
6	CB-68	15/03/2018	18668/-	DCCWS Ltd.
7	CB-70	15/03/2018	17334/-	DCCWS Ltd.
		Total Rs.	120408/-	

Sanction of competent authority i.e. Head of Department may be obtained and shown to next audit.



13/c

**Audit Memo No. 10 dated -14/09/2020)**

**(B) Sub : Non-compliance of codal formalities**

During the scrutiny of contingency bills, it has been observed that the purchases of several items have been made without observing the codal formalities under POSHAN ABHIYAN through DCCWS Ltd. And purchase of furniture i.e. CHAIRS etc., banned items were made.

s.no.	Bill No.	Date	Amount(Rs.)	Items purchased
01	45	26/01/2019	98379/-	Block building games/Brush/Hand wash/Chairs and buckets
02	22	11/07/2019	71044/-	Chair plastic/MAT/REPORT CARD
03	125	28/03/2020	48907/-	MAT and Black Boards
04	52	30/09/2019	29568/-	Weight charts
05	23	11/07/2019	27853/-	WEIGHT MACHINE and WEIGHT BOOK
06	51	30/09/2019	89693/-	PUZZLES/Stationery/ Bindi /Chunni/Mehandi etc.
07	123	28/03/2020	35356/-	Stationery,office utility items
08	124	28/03/2020	10725/-	Hand sanitizer

As per General Financial Rules, the above purchase were need to be made through GEM /or after observing codal formalities

Hence, sanction of the competent authority i.e.HOD/FD may be obtained and shown to next audit.





Para No-6

PARA No. 2

(Ref: Audit Memo No. 08, dated 14/09/2020)

**Sub:- Non compliance of Hon'ble Supreme Court Directions.**

The Hon'ble Supreme court of India in its order dated 07/10/2004 in the case titled PUC vs Union of India & Ors. In writ petition (Civil) no. 196/2001 had issued directions to all state Govt. and Union Territories for supply of supplementary nutrition (as per menu) supplement to children, adolescent girls, pregnant and lactating women under the ICDS Projects for 300 days in a year.

On the basis of the above order, Deptt. Of Women & Child Development, Govt of Delhi entered into a contract with RAO RAGHUBIR SINGH SEWA SAMITI, a Mother Non Profit Organization for uninterrupted supply of Supplement and to setup Self Help Groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of RAO RAGHUBIR SINGH SEWA SAMITI MNPO and also a tripartite agreement with Deptt. Of Women & Child Development with RAO RAGHUBIR SINGH SEWA SAMITI, MNPO and seven other SHG on 17/10/2011.

On scrutiny of records of the distribution of SNP, it has revealed that none of the audit period the MNPO and SHG supplied Audit SNP meals for 300 days in a year details as under:-

Sl.no.	Year	No. of days supplied
1.	2017-18	276
2.	2018-19	282
3.	2019-20	282

Supply of Nutrition meals less than 300 days is violation of the Hon'ble Supreme Court direction and non compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.

Faint, illegible text at the bottom left of the page, possibly a stamp or administrative note.



Para No-7

**PARA No. 3**

**(Ref: Audit Memo No. 09, dated 14/09/2020)**

**Sub : NPS contribution**

National Pension Scheme is applicable to all Central Govt. Servants who are appointed on and after 01/01/2004, the recovery will be effected from the following month of the officer/official joined the Government service.

As per NPS Rules, every month of 10% of his/her salary (Basic Pay + D.A) and equivalent Govt. Contribution will be invested in N.P.S. from 01/04/2019. From 01/04/2019, 10% of basic pay plus DA to be paid by the employee and 14% of the basic pay +D.A by the Central Govt./State Govt.

Smt. Swati has joined her service w.e.f 23/8/2017. Her NPS subscription as well as Govt. Contribution have not been deducted from 01/09/2017 to 31/12/2017.

Similarly, Smt. Nasreen Jahan has joined service w.e.f 11/10/2017, her NPS subscription and Govt. Subscription have also not deducted from 01/11/2017 to 31/12/2017.

The same may be deducted from their salary and deposited in the concerned HEAD OF ACCOUNT.

**PARA -04**

**(Ref: Record Memo No. 01, dated 07/09/2020)**

**Sub : Non-Production of Records**

The following records were not made available to audit.

- 1. Dead stock/unserviceable store(Stock)
- 2. Medical Reimbursement charges Register
- 3. ~~L.T.C/O.T.A/T.A Register~~

*Taken a fresh*

*Registers seen (settled/dropped)*

*Taken a fresh*

The above records may be produced before the next audit.



**(R.K.SINGH)  
IAO/Sr. A.O.  
Audit Party No. XXV**

12/c

# **PART-II**

## **CURRENT AUDIT REPORT** **(2020 to 2023)**

11/e

**PARA 01:- Recovery of overpayment of Pay & Allowances Rs. 409/-**

**Audit Memo. No. 04**


**Dated: 25.05.2023**

During the scrutiny of PBR and other relevant records in respect of the employees of the Deptt. for the audit period, it has been observed that **Ms. Swati, Supervisor** had availed 180 days Maternity Leave w.e.f. 17.12.2019 to 13.06.2020 and 180 days C.C.L. w.e.f. 14.06.2020 to 10.12.2020. The annual increment benefits should be given from the date of joining w.e.f. 11.12.2020. Whereas, the increment benefits have been given to the official w.e.f.01.12.2020 and full Pay and Allowances had been paid to her, which was incorrect/irregular resulting excess payment as per details given below:

Period	Pay (in Rs.)				Due	Pay (in Rs.)				Over paym ent (in Rs.)
	B.Pay	D.A.	H.R. A.	Total		B.Pay	D.A.	H.R. A.	Total	
	01	02	03	04	05	06	07	08	Col. (4-8)	
1.12.20 to 10.12.20 (10 days)	10000 (B.P.- 31000)	1700	2400	14100	31900	5423	7656	44979	--	
11.12.20 to 31.12.20 (21 days)	21610 (B.P.- 31900)	3674	5186	30470						
<b>Total (in Rs.)</b>	31610	5374	7586	44570	31900	5423	7656	44979	409	

The facts and figures mentioned above may please be confirmed and the recoveries of Rs. 409/- may be made and deposited into Govt. Account under intimation to the next Audit.

Other similar cases may also be checked and needful may be done and compliance be shown to the next audit.





**PARA 02:- Purchases made without following GeM conditions.**

**Audit Memo. No. 06**

**Dated: 26.05.2023**

As per GFR rule 149- Govt. e-Market place (GEM) – the procurement of Goods & Services by the Deptt. will be mandatory from GeM. The GeM portal shall be utilized by the Govt. buyer for direct on-line purchases as under-

1. Up to Rs. 50000/- through any of the available suppliers on the GeM, Meeting the requisite quality, specification and delivery period.
2. Above Rs.50000/- and up to Rs. 30,00,000/-through the GeM seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM meeting the requisite quality, specification and delivery period.
3. Above Rs. 30,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

As per the order issued by the FD, GNCTD from time to time in accordance with rule 149 of GFR-2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM, a certificate to this effect that the particular goods/services are not available on GeM should be recorded.

On the test check of the Vouchers of Deptt. during the audit period, it has been found that the goods/services were not procured through GeM and no N.A. (not availability) certificate issued through GeM was found recorded on the bills. Some instances have been given below:-

S. No	Name of the agency	Description	Bill No. & date	Net Amount (in Rs.)
1.	M/s Unique Enterprises	Purchasing vegetable blocks	CB-34 dt.15.10.2020	19712
2.		Purchasing fruits blocks	CB-35 dt.15.10.2020	19712
3.		Purchasing learning kit	CB-36 dt.15.10.2020	20944
4.	M/s Ritesh & Co.	Computer repairing	CB-31 dt. 26.10.2021	12508
5.	M/s Delhi Consumer,s Co-op Wholesale store Ltd.	Duster (Big)	CB-09 dt. 30.07.2022	7849
6.	M/s Rahul Traders	Purchase & office expenses	CB-20 dt.12.09.2022	25799
7.	M/s Delhi Consumer's Co-op Wholesale store Ltd.	Register for AWC use	CB-28 dt. 15.10.2022	24981

CDPO is advised to take necessary steps for removing above said irregularities and compliance may be shown to next audit.

**PARA 03:- Theft cases of ICDS Project, Sri Ram Colony.****Audit Memo. No. 07****Dated: 29.05.2023**

During the course of audit, it has been noticed that records pertaining to ICDS Shri Ram Colony Project prior to October 2020 has been theft on 21.10.2020 from D-Block Community/Work Women Centre, New Seemapuri, Delhi. In this regard, a FIR No.0480 dt. 22.10.2020 has been lodged in Police station of Seemapuri, Delhi. Details of lost records provided to audit are as under :

**1. Property items Before 21/October 2020**

Table, Photo Copy Machine, Mayur Jug, Fan etc.

**2. File's List:- Before 21/October 2020**

SNP/ Sabla File File, office order file, sable Adolescent Girls file, Purchase File, Condemnation File, Audit File, Expenditure File, Reconciliation File, Budget File , Cash Book ,Chillan File, income Tax File, Return File, RTI File, GPF File, Liveries File, AWW/AWH/AWO File, Staff Personal File (Contractual/ Outsourced Staff File and other Misc. office work File, etc.

**3. Register s Before 21/October 2020**

PBR Register prior to 2009-10, Bill Register, Budget Register, Contingency Bill Register, SNP Stock Register, General Stock Register, MTNL Register, LTC Register, GPG Advance/TA/T. Fee Register, Acquaintance Register, Attendance Register, Cash Book, Receipt Book, and other Misc. office work Register, etc.

It is lapse on the part of concerned officials/officers of ICDS, Project Sri Ram Colony, Delhi. HOO/CDPO may seek help from higher authorities of Directorate of WCD for pursue the case with police authorities.

An appropriate effort may be made by the department to trace out the theft record/ obtain the status report from the police authorities and action taken report may be intimated to next audit.



**PARA 04:- Irregularities to engagement of supplying of supplementary nutrition to anganwari beneficiaries.**

**Audit Memo. No. 08**

**Dated: 29.05.2023**

During the scrutiny of agreement regarding supply of Supplementary Nutrition's to Anganwari, it was observed that :

1. An agreement made between Director, Department of Women & Child Development, G.N.C.T. of Delhi and M/s Rao Raghbir Singh Samiti with 8 Self Help Groups on 17-06-2011. This agreement is valid for 10 months w.e.f. 01-10-2010 to 31-07-2011. Time to time Extension is being given. Since then, M/s Rao Raghbir Singh Sewa Samiti and 8 Self Help Groups (SHG) are supplying these items as EOI published with regard to supply of SNP has not been finalized.
2. MNPO M/s Rao Raghbir Singh Sewa Samiti has deposited Performance Security amounting to Rs. 1,05,000 vide FDR No. 440800PR00040792 of Punjab National Bank But it is not clear from the recods that Performacne Guarnatee (FDR/BG) has been renewed upto the extended period of term i.e. 31.05.2023 or not. If renewed, copy of the same may please be provided to audit. It is relevant to mention here that expenditure was incurred by ICDS towards payment of supply of Nutrition – Cooked food, Halwa etc.
3. As per Clause 23 of agreement, the MNPO shall get all accounts audited by a certified chartered accountant and submit his report to the department within 06 months of the close of a financial year. The same is not available in the file. Copy of the same may please be provided.

TDS is required to be deducted as per sec.194 of Income Tax Act. If the SHG's are tax free organization then the relevant document is required to be provided to audit.

CDPO is advised to take necessary steps for removing above said irregularities and compliance may be shown to next audit.



**PARA 05:- Non production/maintenance of the records.**

**Audit Memo. No. 10  
Dated: 29.05.2023**

The Department has not record provide/maintain/registers of the following for the audit period:

**Period 2017-2020:**

1. Dead stock/unserviceable store (stock).
2. Medical reimbursement charges register.

**Period 2020-2023:**

1. Children Education Allowance register.
2. TR-5 book.

**Vinay Arora, AAO**

**Shalendra Kumar Heta, IAO  
Dated: 29.05.2023**

TAN 01: Shortcomings in Pay Bill Register.

Audit Memo No. 01  
Dated: 24/05/2023

During test-check of PBR, following irregularities have been noticed:

1. Incomplete personal information – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the PBRs for the period 2020-23.
2. Paging certificate has not been mentioned at the First Page of PBR. It should be mentioned and signed by DDO.
3. Cutting & Overwriting – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOS/DDO and *initial checkers signature is not found, it should be signed by DDO in the prescribed column.*
4. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that total of Gross amount is not done for calculation of Income Tax. The vertical totals should be worked out and shown to audit.
5. In a number of cases, as per PBR, neither LPC of newly joined/transferred officers/officials have been attached nor the reason of start/discontinuation of pay have been mentioned which is irregular.
6. Details of Misc. Recoveries have not been mentioned in the PBR.
7. GAR 18/Abstracts of pay bills have not been maintained.

The above discrepancies may be rectified at the earliest.



**TAN 02: Discrepancies in maintenance of Service Books.****Audit Memo. No. 02****Dated: 24.05.2023**

During the test check of service books of the officers/officials during the audit period, the following shortcomings have been noticed:

1. The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and fresh Photographs should be appended and attested after every 10 years. But this has not been followed in most of the cases.
2. Entry of AADHAR Number has not been made in the Service Book of the officers/officials which is required as per instruction circulated by the Finance Department, GNCT of Delhi vide letter No. F.3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.
3. Nominations papers for DCRG, Family Pension, UTGEIS, Details of Family, Home Town Declaration are not entered/attached in Service Book. The few instances are given below:-

S. No.	Name	Designation
1.	Ms. Beena Rani	CDPO (Gr.I)
2.	Ms. Sonal	Supervisor (Gr.II)
3.	Ms. Swati	Supervisor (Gr.II)
4.	Ms. Nasreen Jahan	Supervisor (Gr.II)

4. Up-to Date Service verification have not been carried out. The few instances are given below:-

S. No.	Name	Designation	Service verified upto
1.	Ms. Beena Rani	CDPO (Gr.I)	30.11.2022
2.	Ms. Sonal	Supervisor (Gr.II)	30.06.2022
3.	Ms. Swati	Supervisor (Gr.II)	30.06.2019
4.	Ms. Nasreen Jahan	Supervisor (Gr.II)	30.06.2019

5. Leave Record has not been completed in service Book of the following officer/official.

S. No.	Name	Designation	Leave Account completed upto
1.	Ms. Beena Rani	CDPO (Gr.I)	Leave record (EL) w.e.f. 31-12-21 and HPL Record w.e.f 01-07-2019 is not in order
2.	Ms. Sonal	Supervisor (Gr.II)	31.12.2022
3.	Ms. Swati	Supervisor (Gr.II)	Leave record completed up to 30.06.2022 but not signed by Competent Authority. Further 180 days CCL w.e.f. 14-06-2020 to 10-12-2020 availed but not entered in Leave record of CCL
4.	Ms. Nasreen Jahan	Supervisor (Gr.II)	Leave record completed up to 30.06.2022 but not signed by Competent Authority.



- 6. Service Book is required to be shown to the officer/official every year and signature of the officer/official concerned is obtained. But this procedure is not being followed by the department.

Necessary action may be taken to get the Service Books of the officials completed under intimation to next Audit.



**TAN 03: Non-maintenance of LTC Register.**

**Audit Memo. No. 03**

**Dated: 25.05.2023**

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register. Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

1. During the scrutiny of the records and information provided to Audit, it has been observed that register for LTC Claim has not been maintained by the department. The same may now be maintained in the following format.

Sl. No.	Bill No. / Date of advance / final bill	Name / Designation of Govt. servant	Block / year	Place of visit	For whom claim is made	Amt. of advance / final bill	Bill No. / date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

2. Since time limit of one month where advance has been drawn and three months in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case.

The above discrepancies may be rectified under intimation to next audit.

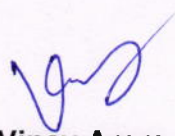


**TAN 04: Shortcomings in Bill Register.****Audit Memo. No. 09****Dated: 29.05.2023**


On scrutiny of Bill Register for the financial year 2020 to 22, the following shortcomings have been observed:

1. Registers are not serially numbered.
2. Page counting certificate has not been recorded on the first page of the any of the register.
3. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But it is noticed most of the entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
4. Col. 5,6,7,8 and 9 not filled, Col 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS 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.
5. Col 10,11 and 12 of the bill registers 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. Col No.13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Cutting and blank numbers:- There are number of cutting and overwriting in the bill register, But these cuttings and over-writings have not been attested by the DDO, certain numbers have also been left blank without proper attestation of DDO which is irregular.

Reasons for aforesaid discrepancies may be elucidated to audit.



**Vinay Arora, AAO**



**Shalendra Kumar Heta, IAO**  
**Dated: 29.05.2023**