

13

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

Sub: - Internal Audit of I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi for the period 2021-22 to 2022-23 from 02.08.2023 to 10.08.2023.

INTRODUCTION

Test Audit on account of I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi for the period 2021-22 to 2022-23 has been conducted by the Audit Party No.VII comprising of Sh. Dinesh Kumar Dhawan, Sr. AO/IAO, Sh.J.S. Rawat, AO, Sh. Amit Kumar, DEO during the period from 02.08.2023 to 10.08.2023.

AIMS & OBJECTIVES

The CDPO, ICDS Project, Hamdard Nagar Project, D-block Community, centre Khanpur, Delhi-62, is functioning under the administrative control of Deptt. Of Women & Child Development, GNCT of Delhi. Total 135 Anganwadi are functioning under this ICDS Project, Hamdard Nagar Project. The main aims and objectives of the project are as under:-

- Supplementary Nutrition to children's Ages 0 to 6 Years & Ladies
- Immunization
- Health Checkup
- Referral Service
- Nutritional Health Education
- Non Formal Pre School Education

HOS/HOO/DDO's/CASHIERS: -

HOD

S.No.	Name of Officer	Designation	Period
1	Mr. Rashmi Singh	(IAS)	01.04.2021 to 29.05.2022
2	Mr. Krishan Kumar	(IAS)	30.05.2022 to 31.03.2023

HOO/DDO

S.No.	Name of Officer	Designation	Period
1	Vinod kr. Meena	CDPO	01.03.2021 to 31.03.2023

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Cashier

S.No.	Name of Officer	Designation	Period
1	Miss Jyoti Sharma	Contractual Staff	01.04.2021 to 20.12.2021
2	Miss Jayanti purbey	Contractual Staff	21.12.2021 to 31.03.2023

Budget Allocation & Expenditure from 2020-21 to 2022-23: -

Year	Budget Allotted in Rupees	Expenditure in Rupees	Balance in Rupees
2021-22	32489000	31015241	1473759
2022-23	25263000	21796208	3466792

Statutory Audit: -

The Statutory audit of I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi has not conducted by AGCR.

Maintenance of Records: -

The maintenance of records of I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi for the period 2021-22 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement: -

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	NIL	NIL	NIL
2	Group B	01	00	01
3	Group C	09	02	07
	TOTAL	10	02	08

Old Audit Report:-

(A) There were 04 audit Paras with recovery of Rs. 21762/- outstanding in old audit report of I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi. The details are as under:

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2012-15	01	Nil	Nil	01 (1)

2	2015-21	03	Nil	Nil	03(1,2,3)
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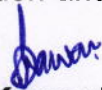
(B) Details of Old Recovery: Rs.21762/-

S. No	Period	Audit Para No.	Description	Recovery Amount	Settled on the spot	Remaining Recovery
1	2015-21	01	Duplicate Payment of Rs.21762/-	21762/-	Nil	21762/-
	Total			21762/-	Nil	21762/-

Details of Current Recovery: Rs.29593/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	08	Non deduction of TDS from contractor/Vendor as per Income-Tax Section 194C of Income Tax Act 1961 amounting to Rs.1561/-	1561/-	Nil	1561/-
2	13	Excess payment of HRA Amounting to Rs.28032/-	28032/-	Nil	28032/-
	Total		29593/-	Nil	29593/-

The internal audit report has been prepared on the basis of information furnished and made available by I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII

10

I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi

2021-2022 to 2022-2023

PART-I

Old Outstanding Para



9

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi (2824/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	2012	2015	1		Non production of Record	O	0
2	2015	2021	1		Duplicate payment of Rs. 21762/-	O	21762
3	2015	2021	2		Process of SNP Bills	O	0
4	2015	2021	3		Non compliance of Codal Formalities	O	0

*** NOTE:**
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

[Back](#)

8

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PARA-II

PARA-1

Para-01

(Audit Memo. No. 1,2,3 & 4 Dated: 27-01-2016)

Subject: Non-Production of Record

Following record has not been provided to audit for verification:

1. Income Tax record for the financial year 2012-13.
2. LTC Advance Register.
3. Dead stock/unserviceable store (Stock).
4. GPF Advance/Withdrawal Register.
5. GAR-6 Book/Register
6. Contingency Register.
7. Kitchen Inspection Reports.

Mohinder
(Mohinder Kumar)
I.A.O. - XI

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PART- II
CURRENT AUDIT REPORT
(01.04.2015 to 31.03.2021)

Para - 02
Para 01 : Duplicate payment of Rs. 21762/-

(Ref. Audit Memo No.07 Dated: 02.12.2021)

On test check of the bills /voucher for the audit period, it has been observed that the Unit has purchased MPR old register(100 pages) numbering 145 from M/s Delhi Consumers Co-Operative Federation Ltd at a cost of Rs.21,762/- and the payment has been made vide bill No. 44 dated 12.12.2019 against invoice No. DCF/GM-997 dated 30.1.2019. Further it has been observed that the unit has again made the payment of Rs.21762/- vide bill no.7 dated 07/03/2020 against same invoice Number and date. From the above as per record made available by the unit double payment has been occurred.

Necessary step may be taken to recover the excess payment amounting to Rs.21762/- and deposited in to the Govt. account under intimation to audit after due verification of facts & figures. Other similar cases may also be reviewed at HOO level.

Para 02
Para 02: Processing of SNP bills.

(Ref. Audit Memo No.10 Dated: 03.12.2021)

As per clause 24 of agreement dated 17.06.2011 made between M/s Stri Shakti and Department of Women & Child Development, GNCT of Delhi, being extended from time to time, for supply of supplementary nutrition to the ICDS beneficiaries, the MNPO shall submit to the CDPO concerned, the consolidated as well as SHG wise monthly bill within 45 days of the last date of the month to which the bill pertains. For every 15 days delay thereafter a penalty of Rs. 10,000/- shall be deducted from the MNPO's bills.

On test check of bills/vouchers and payment file for the audit period, it has been observed that the unit is processing the SNP bills of various months in one go. Further, the bills received are not being diarised and no diary number and date are mentioned on the bills. For example, the department has paid an amount of Rs. 53,39,615/- vide bill CB No. 24 dated 01.11.2018 to the firm for supply of SNP for the period April 2018 to August 2018 as under:

S.No	Period	Period up to the bills are to be submitted	Bill processing date
1.	April 2018	15 June 2018	03 Oct 2018
2	May 2018	15 July 2018	03 Oct 2018
3	June 2018	15 August 2018	03 Oct 2018
4	July 2018	15 September 2018	03 Oct 2018

In case any delay on part of the firm in submission of the bills the unit should have invoked the penalty clause as referred above. However, it cannot be ascertained by the audit, when these bills were submitted by the MNPO, as there is no diary number and date mentioned on the bills. As per Manual of Office procedure every receipt shall be date-stamped with registry number and should be processed within seven days or within the time prescribed, if any by the Department.

From the above, it is evident that the bills are either late submitted or there is considerable delay in processing the bills.

The department may take necessary steps to evolve a proper mechanism for diarizing the bills on receipt from the MNPO to monitor timely submission of bills under intimation to audit.

Para 03
Para 03 : Non compliance of codal formalities.

(Ref. Memo No.09 Dated 03.12.2021)

1. Purchase beyond delegated financial powers: Department of Women & Child Development, Govt of NCT of Delhi, vide order no. F.76(48)/WCD/Accts/Misc/2013-14/20156-270 dated 24.10.2013, delegated various financial powers of HoD to HOO's.

As per para no.05 serial no.18(a) Purchase of stationery stores, extent of financial powers of HOD delegated to HOO's is Rs. 50,000/- per annum.

Further, as per serial no. 24(b) other stores , i.e, stores required for the working of an establishment, equipments and apparatus is Rs. 10,000/- per annum.

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On test check of bills/vouchers for the audit period it has been observed the following purchases were made beyond the financial powers delegated to HOO.

2017-18

CB No. & date	Name of the firm	Items	Amount
30/06.02.2018	Delhi Consumer Co-operative wholesale Store	Stationery and store items	21408
31/06.02.2018	-do-	Stationery and store items	24789
32/06.02.2018	-do-	Stationery and store items	24992
33/06.02.2018	-do-	Stationery and store items	15954
34/06.02.2018	-do-	Stationery and store items	23010

2019-20

CB No. & date	Name of the firm	Items	Amount
43/12.12.2019	Delhi Consumer Co-operative whole sale Store	Stationery and store items	43342
44/12.12.2019	-do-	Stationery and store items	46754
45/12.12.2019	-do-	Stationery and store items	24692
46/12.12.2019	-do-	Stationery and store items	46644
48/18.12.2019	-do-	Weighing machine	24662
73/23.03.2020	Delhi Consumer Co-operative federation ltd.	Stationery and store items	61029

2. Splitting of Purchase: As per Rule 148 of GFR, a demand for goods/works should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

However, on test check of Bills/ vouchers, it has been observed that similar nature of items are being purchased on consecutive days from the same agency without fulfilling the codal formalities in piece meal basis. Some of the instances are given below:

2017-18

CB No. & date	Name of the firm	Items	Amount
30/06.02.2018	Delhi Consumer Co-operative Store	Stationery and store items	21408
31/06.02.2018	Delhi Consumer Co-operative Store	Stationery and store items	24789
32/06.02.2018	Delhi Consumer Co-operative Store	Stationery and store items	24992
33/06.02.2018	Delhi Consumer Co-operative Store	Stationery and store items	15954
34/06.02.2018	Delhi Consumer Co-operative Store	Stationery and store items	23010

2019-20


CB No. & date	Name of the firm	Items	Amount
73/23.03.2020	Delhi Consumer Co-operative federation ltd.	Plastic chatai	19346
73/23.03.2020	Delhi Consumer Co-operative federation ltd.	Plastic chatai	20213

As per the orders issued by the Finance Department, GNCT of Delhi 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 test check of bills/vouchers, it has been observed that the unit is not following the instructions and the goods were not procured through GeM and no certificate found recorded on the bills/vouchers.

In reply to the audit memo the unit has replied that, the WCD department is allocating the budget in the end of the financial year and they are compelled to make the necessary procurements in time.

The reply submitted by the unit is not justified. The unit may regularize the irregular procurement with the approval of HOD and take necessary steps to comply with the provisions of GFR and delegation of financial powers while making procurements in future..


(MATHEW KURIAN)
 IAO, Audit Party No. IX

5

CURRENT AUDIT REPORT
(2021-2022 to 2022-2023)

I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi

Para 01: - Non deduction of TDS from contractor/Vendor as per Income-Tax Section 194C of Income Tax Act 1961 amounting to Rs.1561/- (Ref. Memo No. 08 Dated 03.08.2023)

As per Income Tax Section 194C TDS, it is mandatory to deduct the TDS (Income Tax) from the contractor in a single contract which exceed Rs.30000 then TDS will be deducted @ 2%.

During the test check of Bills for the year 2021-22 and 2022-23 it was noticed that the Department has not deducted the TDS on the following Vendors/Contractors bills.

The details are as below:-

S.No	Name of Vendor/Contractor	CB Bill No. & Date	Item Purchased	Amount in Rs.	TDS Amount to be Recovered
1	Yash Trader	CB-35 dated 04.10.21	Stationery, Sanitizer Items	39250/-	785/-
2	Rahul Traders	CB-36 dated 04.10.21	Hand Gloves, Face Masks	38808/-	776/-
	Total				1561/-

Necessary steps should be taken to recover the amount of Rs.1561/- after due verification of facts & figures. Other similar type of cases may also be reviewed by the Department itself for similar action for the other financial years under intimation to audit.

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**Para 02: - Excess payment of HRA Amounting to Rs.28032/-
(Ref. Memo No. 13 Dated 07.08.2023)**

As per FR & SR Part -iv ,para 5 (c.)(ii)(iii) HRA is not admissible if the employee resides in accommodation allotted to his/her parents , Son/Daughter ,Husband/Wife by the central Government , State Govt etc .

During the scrutiny of records & information provided by the department it was noticed that Smt. Bisakha Karan Supervisor Grade II was residing in Govt. Accommodation at 506,Type II Sector -02 , Sadique Nagar ND - 110049 for the period 12.03.19 to 30.06.19.

Since , Smt. Bisakha Karan Supervisor Grade II was residing in Govt. Accommodation ,she was not entitled for HRA as per the above mentioned rule but department had paid her HRA which is irregular.Details are as below:-

S.No.	Period	Basic Pay	HRA Drawn/ Paid	Recovery Amount
1	12.03.19 to 31.03.19	18839/-	7008/-*	7008/-
2	April 2019	29200/-	7008 /-	7008/-
3	May 2019	29200/-	7008/ -	7008/-
4	June 2019	29200/-	7008/-	7008/-
	Total			28032/-

* HRA from 12.03.19 to 31.03.19 wrongly drawn of Rs.7008/- instead of Rs.4521/- Hence, fully recovered.

Necessary steps should be taken to recover the House Rent Allowance amounting to Rs. 28032/- from the above mentioned staff, after due verification of fact & figures, under intimation to audit. Other similar type of cases may also be reviewed by the Department.

**(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII**

**Tan 01: - Irregular maintenance of Bill Register.
(Ref. Memo No. 09 Dated 03.08.2023)**

During the test check of Bill Registers of I.C.D.S Project Hamdard Nagar, D-Block, Community Centre, Khanpur, Delhi for the audit period 2021-22 and 2022-23, the following shortcomings have been noticed: -

- 1) There was no page counting certificate found recorded in Bill Registers.
- 2) There were number of cutting and overwriting in the Bill register which are irregular. These cuttings and over-writings must be attested by the DDO, example is PB-24 dated 08.09.22
- 3) Blank Coloumn 4, 7 and 8 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/payment, but the same has never been completed/ signed by the DDO under audit period 2021-22 and 2022-23, which is irregular.
- 4) Many entries mentioned in the Bill Registers with remarks "cancelled" without giving any specific reason/details of bills. Example is CB-20 dated 08.07.21.
- 5) Many entries were left blank without giving any reasons. Example is Bill no.65 dated 12.01.22

The HOO/DDO take necessary action to rectify the same and compliance may be shown to next audit.

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Tan 02: - Non Adherence of Guidelines for Shifting of AWC.
(Ref. Memo No. 14 Dated 09.08.2023)

As per office order No.F.No.76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019 regarding enhancement of rent of Anganwadi Centres (AWC) under the ICDS scheme wherein it is mentioned that the shifting of Angadwadi Centres should be done on the basis of a committee comprising District Officers, CDPO, Zonal Executive Engineer(Civil) of PWD and Area Supervisor shall inspect the location for the assessment of rent of AWC in accordance with the manual laid by PWD and submit a certificate in r/o every shifted AWC in prescribed format.

During the test check of records/files produced to audit in r/o Anganwadi Centres, It was noticed that the shifting of the following Angadwadi Centre were done without the approval of the District Officer and Zonal Executives Engineers (Civil) of PWD.

S.No	AWC No.	Shifted Address	Date of Shifting
1	03	A-377 Lal Kuan, Jaitpur, New Delhi	01.01.22
2	09	D-171, Lal Kuan	01.10.22
3	32	J-240 Lal Kuan Prem Nagar M.B. Road	07.07.22
4	40	G 8/289, Sangam vihar New Delhi	30.09.22
5	72	H/16-1336 Sangam Vihar New Delhi	01.11.22
6	92	H.NO.2075A Gali No.16 Sangam Vihar	01.01.22
7	126	I-18/1579, Sangam vihar New Delhi	01.12.22
8	132	I-2/594A/9 Sangam Vihar	01.01.23

HOO/CDPO is advice to adherence the guidelines issued by the department and take the necessary approval of the competent authority (District Officer) for shifting of AWC.

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Tan 03: - Irregularities in maintaining of Accounts (Salary Account).
(Ref. Memo No. 15 Dated 09.08.2023)

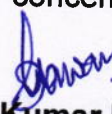
The Department has Salary Holding Account No.120001414761 in Canra Bank, Delhi Secretariat 110002 as per the guideline of Govt. Of India, Ministry of Finance, Department of Expenditure letter dated 23.03.2021, special secretary Finance letter dated 21.05.2021 and office of the Deputy Director ICDS letter No. F.No.76.106/DWCD.O.A.Bank.ICDS.HQ.2021/3078-83 dated 13 May 2022 regarding procedure for release of funds under the centrally sponsored schemes (CSS).

Salary deduction from the employees are deposited in the Bank Holding Account and after that the office deposit the deductions through challans in different concerned heads in SBI, Lajpat Nagar for onwards credit in PAO 23 for different Heads like GPF, UTGIES, Income Tax, NPS, DGHS.

During the scrutiny of records it was noticed that the following amount were deducted by the DDO, ICDS Hamdard Nagar in Dec.2022, Jan.2023 and Feb.2023 from salary bill but not deposited in the concerned PAO through Challan timely.

S.No	Amount Deducted from Salary and Withhold in Holding Account	Deduction Pertains to the Period	Deduction Made in PPA Order No. and Date	Amount Withhold in Bank Holding Account on	Withhold Amount Deposited in Bank
1	Rs.76633/-	March To November 2022	20221226750166 dated 26.12.22	30.12.22	Deposited on 20.07.23 & 08.08.23
2	Rs.40260/-	November 2022	20230107878589 dated 07.01.23	10.01.23	--do--
3	Rs.18618/-	Dec.22 & Jan.23	203101291071196 dated 29.01.23	08.02.23	--do--
4	Rs.121720/-	Dec.22 & Jan.23	202302061160588 dated 08.02.23	12.02.23	--do--
Total	Rs.257231/-				

HOO/CDPO is advice to deposit the withhold amount in the concerned PAO through challan timely.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII