

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

**AUDIT REPORT OF OFFICE OF INTEGRATED CHILD DEVELOPMENT SCHEME  
(MEER VIHAR PROJECT), SECTOR-04, N.P. SCHOOL, NEAR VISHRAM CHOWK, NEW  
DELHI, NEW DELHI-41 FOR THE PERIOD 2018-19 to 2020-21**

**INTRODUCTION**

The Internal Audit Report on the accounts of Office of Integrated Child Development Scheme (Meer Vihar Project), Sector-04, N.P. School, Near Vishram Chowk, New Delhi, New Delhi-41, **for the period 2018-19 to 2020-21** was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO, Sh. Suresh Kumar, AAO & Sh. Sandeep Kumar, ASO. The audit was conducted during 07 working days between 11.06.2021 to 21.06.2021.

**AIMS AND OBJECTIVES**

ICDS Meer Vihar Project is functioning since 2007 and presently there is total no. of 95 AWC's running under ICDS Meer Vihar Project. Services under ICDS Meer Vihar Project are :

1. Supplementary Nutrition
2. Pre-school non-formal education
3. Nutrition & health education
4. Immunization
5. Health check up and
6. Referral services.

**H.O.D / H.O.O. / D.D.O's / CASHIERS**

The following officers have served as HOD/ HOO / DDO / Cashier during 2018-19 to 2020-21 :

S. No.	Name of the Officer Holding Charge of HOO/DDO	Period	
		From	To
1.	Geeta Rana, HOO/DDO	01.04.2018	30.09.2019
2.	Dinesh Kumar, HOO/DDO	01.10.2019	Till date
<b>Cashier</b>			
1.	Priya	01.04.2018	Till date

**Expenditure of the Department for the period**  
**2018-19 to 2020-21**

**(Amount in Rs.)**

<b>Period</b>	<b>Budget Allotted</b>	<b>Expenditure</b>	<b>Savings</b>
2018-19	16181000	15630993	550007
2019-20	20387800	19167131	1220669
2020-21	20363500	19795472	568028

**Vacancy Statement of regular staff as on 31.03.2021 :**

<b>S. No.</b>	<b>Name of the post</b>	<b>No. of Sanctioned posts</b>	<b>Filled</b>	<b>Vacant</b>
1.	Group-A	0	0	0
2.	Group-B	01	0	01
3.	Group-C	07	06	01
	<b>Total</b>	<b>08</b>	<b>06</b>	<b>02</b>

**Statutory Audit:-**

The Statutory audit of the Office of Integrated Child Development Scheme (Meer Vihar Project), Sector-04, N.P. School, Near Vishram Chowk, New Delhi, New Delhi-41, has never been conducted by AG (Audit) Delhi.

**Maintenance of Records:-**

The maintenance of record of the Office of Integrated Child Development Scheme (Meer Vihar Project), Sector-04, N.P. School, Near Vishram Chowk, New Delhi-41 for the period 2018-19 to 2020-21 was found satisfactory subject to the observations made in the Current Audit Report.



PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2007-18	06 01	<del>01</del>	<del>02</del>	05 01
	<b>TOTAL</b>	<del>06 01</del>	<del>01</del>	-	<del>05 01</del>

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered	Balance
1.	2007-14	01	1620397	-	1620397
2.	2014-18	01	955088	-	955088
3.	2014-18	02	<del>8028</del>	<del>8028</del>	-
<b>Balance recovery to be made</b>			<b>2583513</b>	<del><b>8028</b></del>	<b>2575485</b>

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PART II

CURRENT AUDIT REPORT

Para 01

(Ref. Audit Memo No. 7 dated: 19/11/2014)

~~Sub:~~ Non-deduction of Tax at Source amounting to Rs. 16,20,397/- from payments made to contractors/sub-contractors under Section 194 C of Income Tax Act, 1961.

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.

During scrutiny of records of CDPO Project, ICD Meer Vihar, it has been noticed that no TDS has been deducted from the payments made to SHG's/NPO for providing supplementary nutrition material to the Anganwaris under the scheme. <sup>m contract basis</sup> The details are given below:

Bill No. & Date	Name of agency	Amount paid	Non-deduction of the TDS @ 2%	Edn. Cess @ 3% on TDS
2007-08				
CB/01, 21.03.2008	NAV PRAYAS	576433	11529	346
CB/02, 21.03.2008	NAV PRAYAS	1752916	35058	1052
2008-09				
CB/02, 5.08.2008	NAV PRAYAS	1591285	31826	955
CB/03, 05.08.2008	NAV PRAYAS	540930	10819	325
CB/10, 18.08.2008	NAV PRAYAS	1064212	21284	648
CB/23, 23.10.2008	NAV PRAYAS	2253707	45074	1352
CB/39, 22.01.2009	NAV PRAYAS	2816460	56329	1690
CB/54, 12.03.2009	NAV PRAYAS	1705660	34113	1023
2009-10				
CB/01, 26.05.2009	NAV PRAYAS	1255744	25115	--
CB/03, 08.07.2009	NAV PRAYAS	976468	19529	--

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CB/11,16.07.09	NAV PRAYAS	1031256	20625	
CB/13,25.08.14	NAV PRAYAS	684502	13690	
CB/20,25.09.09	NAV PRAYAS	946900	18938	
CB/21,16.10.09	NAV PRAYAS	915308	18306	
CB/29,25.11.9	NAV PRAYAS	950980	19020	
CB/30,07.01.10	NAV PRAYAS	879400	17588	
CB/31,23.01.10	NAV PRAYAS	945348	18907	
CB/51,17.03.10	NAV PRAYAS	2286505	45730	
CB/54,30.03.10	NAV PRAYAS	800847	16017	
2010-11'				
CB/01,26.05.10	NAV PRAYAS	414764	8295	
CB/02,26.05.10	NAV PRAYAS	1146020	22920	
CB/13,14.06.10	NAV PRAYAS	1223783	24476	
CB/14,22.07.10	NAV PRAYAS	1247983	24960	
CB/29,17.08.10	NAV PRAYAS	975045	19500	
CB/30,17.08.10	NAV PRAYAS	319166	6383	
CB/31,09.09.10	NAV PRAYAS	1277988	25560	
CB/51,14.12.10	NAV PRAYAS	110739	2215	
CB/52,14.12.10	NAV PRAYAS	169736	3395	
CB/53,14.12.10	NAV PRAYAS	148852	2977	
CB/54,14.12.10	NAV PRAYAS	174858	3497	
CB/55,14.12.10	NAV PRAYAS	179799	3596	
CB/56,14.12.10	NAV PRAYAS	158345	3170	
CB/57,14.12.10	NAV PRAYAS	165050	3301	

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CB/61,10.01.11	NAV PRAYAS	117112	2342	
CB/62,10.01.11	PRAYAS	185249	3705	
CB/63,10.01.11	SHIKSHA	190239	3805	
CB/64,10.01.11	RONAK	164607	3292	
CB/65,10.01.11	GYAN	176116	3522	
CB/66,10.01.11	PRAGATI	154743	3095	
CB/67,10.01.11	PRAKASH	183079	3662	
CB/76,21.01.11	NAV PRAYAS	118427	2368	
CB/77,21.01.11	PRAGATI	159277	3186	
CB/78,21.01.11	GYAN	175965	3519	
CB/79,21.01.11	PRAKASH	185813	3716	
CB/80,21.01.11	PRAYAS	187070	3741	
CB/81,21.01.11	SHIKSHA	191314	3826	
CB/82,21.01.11	RONAK	166428	3329	
CB/84,14.02.11	NAV PRAYAS	120372	2407	
CB/85,14.02.11	PRAYAS	191027	3821	
CB/86,14.02.11	SHIKSHA	194643	3893	
CB/87,14.02.11	RONAK	169118	3382	
CB/88,14.02.11	GYAN	179253	3585	
CB/89,14.02.11	PRAGATI	160721	3214	
CB/90,14.02.11	PRAKASH	188613	3772	
CB/120,25.03.11	NAV PRAYAS	1092257	21845	
CB/12125.03.11	NAV PRAYAS	724328	14487	
2011-12				

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CB/0119.05.11	NAV PRAYAS	1042531	20851	
CB/02,20.05.11	NAV PRAYAS	498439	9969	
CB/14,10.06.11	NAV PRAYAS	1200992	24020	
CB/35,01.08.11	NAV PRAYAS	1208121	24162	
CB/45,24.08.11	NAV PRAYAS	1202231	24045	
CB/64,14.10.11	NAV PRAYAS	1141889	22838	
CB/71,22.10.11	NAV PRAYAS	1201550	24031	
CB/83,14.12.11	NAV PRAYAS	1095408	21908	
CB/101,01.02.12	NAV PRAYAS	1191486	23830	
CB/105,15.02.12	NAV PRAYAS	1170047	23401	
CB/129,20.03.12	NAV PRAYAS	1098849	21977	
CB/13328.03.12	NAV PRAYAS	730859	14617	
2012-13				
CB/10,22.05.12	NAV PRAYAS	464210	9284	
CB/11,22.05.12	NAV PRAYAS	1105030	22101	
CB/22,14.06.12	NAV PRAYAS	1277808	25557	
CB/35,12.07.12	NAV PRAYAS	1243676	24874	
CB/41,13.08.12	NAV PRAYAS	1272511	25450	
CB/51,13.09.12	NAV PRAYAS	1150391	23008	
CB/57,08.10.12	NAV PRAYAS	1194156	23883	
CB/67,08.11.12	NAV PRAYAS	1128357	22567	
CB/82,20.12.12	NAV PRAYAS	1134593	22692	
CB/87,09.01.13	NAV PRAYAS	1189686	23794	
CB/100,07.02.13	NAV PRAYAS	1160844	23217	

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CB/01,20.03.2013	NAV PRAYAS	1111954	22239	
CB/127,26.03.213	NAV PRAYAS	778174	15563	
2013-14				
CB/01,17.05.2013	NAV PRAYAS	1473875	29478	
CB/02,05/2013	NAV PRAYAS	1217513	24350	
CB/05,06/2013	NAV PRAYAS	1226312	24526	
CB/15,	NAV PRAYAS	1624104	32482	
CB/31	NAV PRAYAS	1392380	27848	
CB/39	NAV PRAYAS	1447272	28945	
CB/51	NAV PRAYAS	1363276	27266	
CB/57	NAV PRAYAS	1043347	20867	
CB/74	NAV PRAYAS	1151090	23022	
CB/88	NAV PRAYAS	1464273	29285	
CB/89	NAV PRAYAS	225772	4515	
CB/90	NAV PRAYAS	373709	7474	
CB/96	NAV PRAYAS	1874173	37483	
CB/107	NAV PRAYAS	716544	14331	
	TOTAL	80650192	1613006	7391

Hence, an amount of Rs. 16,20,397/- (TDS @ 2%) i.e. 16,13,006/- + Edn. Cess @ 3% of TDS i.e. Rs. 7391/- may be recovered from the concerned agencies and deposited in Govt. Account under intimation to the audit after due verification of records as per details given below

S.No.	Name of Agency	Amount to be recovered
1	NAV PRAYAS	15,56,332

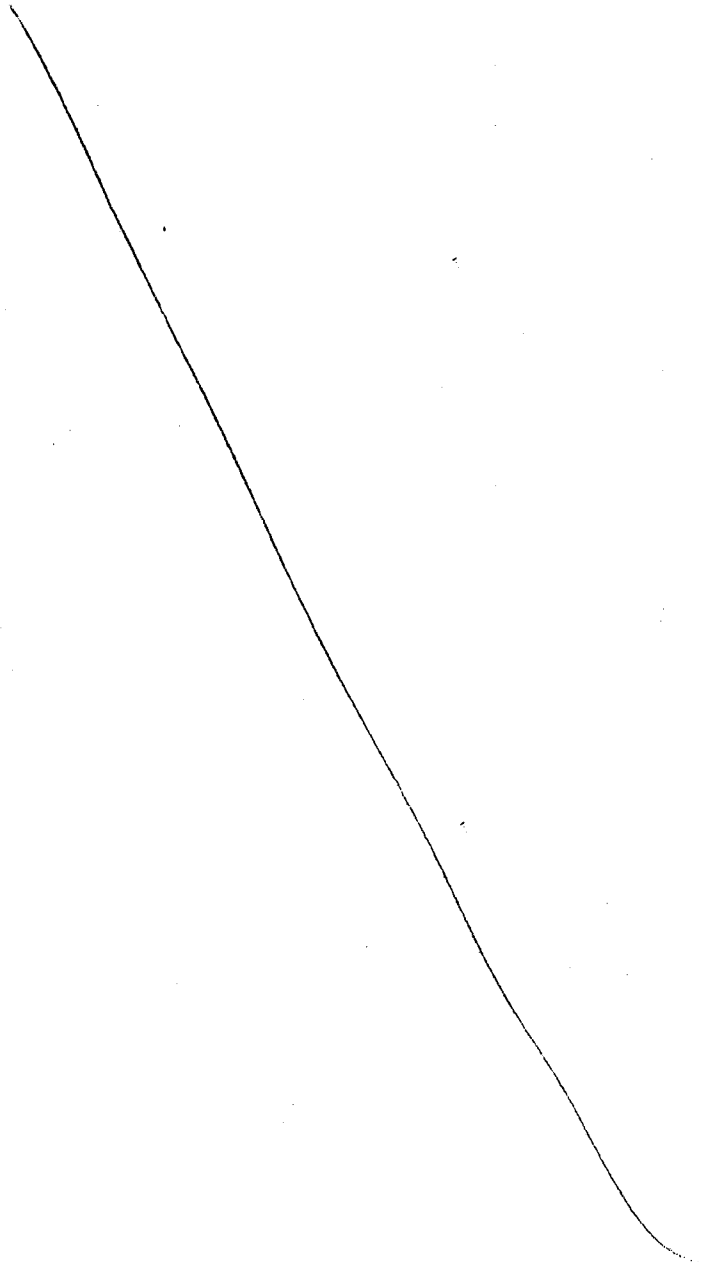
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2	PRAYAS	11267/-
3	SHIKSHA	11524/-
4	RONAK	10003/-
5	GAYAN	10626/-
6	PRAGATI	9495/-
7	PRAKASH	11150/-

If the agency has already deposited the TDS or obtained any exemption from Income Tax Department, copy of the same may be submitted to Department for verification .



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**PART -II**  
**CURRENT AUDIT REPORT**  
**(2014-15 to 2017-18)**

*Para-02*  
~~Para-01~~

**(Audit Memo No.5 Dated:.08.02.2019)**

**Sub:- Non-deduction of TAX at source amounting to Rs. 9,55,088/-From payment made to contractors/subcontractors**

As per Section 194 C of Income Tax 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 at 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 deduction of TDS on their receipts in Form No. 13.

As per the notification, all transaction liable for TDS will have tax deduction at a higher percent of 20% if the Permanent Account Number of the payee is not available. Test check scrutiny of record of CDPO project ICDS Meer Vihar, it has been noticed that no TDS has been deducted from the payment made to SHG's/NPO for supplementary nutrition material to the aanganwarhi under the scheme on contract basis. The details are given below

2014-15							
S. No	Bill No. & Date & Sanction No.	Month & period of supply	Name of Agency	TDS rate%	Amount Sanctioned	TDS to be deducted	Recovery
1	CB/15/ Dt.Nil, vide No.	16.03.2014 to May 2014	M/s Prayas	2	525791		
	F.5/sanction/MV/2014-15/50 dt.09.07.2014		M/s Shiksha	2	557110	10515.82	
			M/s Ronak	2	509208	10184.16	
			M/s Gayan	2	502154	10043.08	
			M/s Pragati	2	488635	9772.7	
			M/s Prakash	2	570653	11413.06	
			M/s Nav Prayaas	2	350386	7007.72	
	<b>Total</b>			2	3503937	70078.74	<b>70078.74</b>
2	CB/28/ Dt.Nil, vide No.	Jun-14	M/s Prayas	2	234069	4681.38	

2016

	F.5/sanction/MV/201 4-15/68 dt.13.08.2014		M/s Shiksha	2	224014		
			M/s Ronak	2	222459	4480.28	
			M/s Gayan	2	222308	4449.18	
			M/s Pragati	2	200870	4446.16	
			M/s Prakash	2	22254	4017.4	
	<b>Total</b>			2	1125974	445.08	
3	CB/30/ Dt.Nil, vide No.	July 2014 to Aug 2014	M/s Prayas	2	449328	22519.48	<b>22519.48</b>
	F.5/sanction/MV/201 4-15/97 dt.15.09.2014		M/s Shiksha	2	435104	8986.56	
			M/s Ronak	2	440115	8702.08	
			M/s Gayan	2	430511	8802.3	
			M/s Pragati	2	387242	8610.22	
			M/s Prakash	2	443086	7744.84	
	<b>Total</b>			2	2585386	8861.72	
4	CB/59/ Dt.20.01.2015 vide No.	Sept. 2014 & October 2014	M/s Prayas	2	420063	51707.72	51707.72
	F.5/sanction/MV/201 4-15/- dt.19.01.2015		M/s Shiksha	2	403198	8401.26	
			M/s Ronak	2	352073	8063.96	
			M/s Gayan	2	373052	7041.46	
			M/s Pragati	2	370467	7461.04	
			M/s Prakash	2	397010	7409.34	
	<b>Total</b>			2	2315863	7940.2	
5	CB/137/ Dt.Nil, vide No.	Nov-14	M/s Prayas	2	205269	46317.26	46317.26
	F.5/sanction/MV/201 4-15/266 dt.31.03.2015		M/s Shiksha	2	197954	4105.38	
			M/s Ronak	2	176984	3959.08	
			M/s Gayan	2	193704	3539.68	
			M/s Pragati	2	184274	3874.08	
			M/s Prakash	2	191672	3685.48	
	<b>Total</b>			2	1149857	3833.44	
6	CB/94/ Dt.03.09.2015, vide No.	Dec-14	M/s Prayas	2	233361	22997.14	22997.14
	F.5/sanction/MV/201 4-15/234 dt.09.03.2015		M/s Shiksha	2	229221	4667.22	
			M/s Ronak	2	211932	4584.42	
						4238.64	

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			M/s Gayan	2	222359	4447.18	
			M/s Pragati	2	212643	4252.86	
			M/s Prakash	2	220122	4402.44	
	<b>Total</b>			2	1329638	26592.76	26592.76
7	CB/05/ Dt.nil vide No.	Jan-15	M/s Prayas	2	226639	4532.78	
	F.5/sanction/MV/2015-16/		M/s Shiksha	2	220687	4413.74	
			M/s Ronak	2	211246	4224.92	
			M/s Gayan	2	219705	4394.1	
			M/s Pragati	2	205866	4117.32	
			M/s Prakash	2	213263	4265.26	
	<b>Total</b>			2	1297406	25948.12	25948.12
8	CB/06/ Dt.nil vide No.	Feb-15	M/s Prayas	2	199046	3980.92	
	F.5/sanction/MV/2015-16/		M/s Shiksha	2	192507	3850.14	
			M/s Ronak	2	187184	3743.68	
			M/s Gayan	2	191823	3836.46	
			M/s Pragati	2	178895	3577.9	
			M/s Prakash	2	188820	3776.4	
	<b>Total</b>			2	1138275	22765.5	22765.5
9	CB/35/ Dt.08.03.2014 vide No.	Mar-15	M/s Prayas	2	122117	2442.34	
	F.5/sanction/MV/2015-16/124		M/s Shiksha	2	116687	2333.74	
			M/s Ronak	2	112459	2249.18	
			M/s Gayan	2	117111	2342.22	
			M/s Pragati	2	109782	2195.64	
	CB/39/ Dt.04.08.2015 .F.5/sanction/MV/2015-16/131		M/s Prakash	2	114466	2289.32	
	<b>Total</b>			2	692622	13852.44	13852.44
10	CB/138/ Dt.31.03.2014 vide No.	Mar-15	M/s Prayas	2	92501	1850.02	
	F.5/sanction/MV/2015-16/262 dated 31.03.2015		M/s Shiksha	2	88553	1771.06	
			M/s Ronak	2	85151	1703.02	
			M/s Gayan	2	88839	1776.78	

			M/s Pragati	2	83312	1666.24	
			M/s Prakash	2	86645	1732.9	
	<b>Total</b>			2	525001	10500.02	10500.02
<b>2015-16</b>							
11	CB/33/ Dt.03.08.2015 vide No.	Apr-15	M/s Prayas	2	201863	4037.26	
	F.5/sanction/MV/20 15-16/ 122 dated 03.08.2015		M/s Shiksha	2	191612	3832.24	
			M/s Ronak	2	186302	3726.04	
			M/s Gayan	2	193796	3875.92	
			M/s Pragati	2	177434	3548.68	
			M/s Prakash	2	187816	3756.32	
	<b>Total</b>			2	1138823	22776.46	22776.46
12	CB/34/ Dt. vide No.	May-15	M/s Prayas	2	206950	4139	
	F.5/sanction/MV/20 15-16/ 123 dated 03.08.2015		M/s Shiksha	2	188547	3770.94	
			M/s Ronak	2	197360	3947.2	
			M/s Gayan	2	214445	4288.9	
			M/s Pragati	2	229544	4590.88	
			M/s Prakash	2	183600	3672	
	<b>Total</b>			2	1220446	24408.92	24408.92
13	CB/60/ Dt 08.09.2015. vide No.	June & July 2015	M/s Prayas	2	475791	9515.82	
	F.5/sanction/MV/20 15-16/ 175 dated 08.09.2015		M/s Shiksha	2	422627	8452.54	
			M/s Ronak	2	430267	8605.34	
			M/s Gayan	2	425060	8501.2	
			M/s Pragati	2	395320	7906.4	
			M/s Prakash	2	407131	8142.62	
	<b>Total</b>			2	2556196	51123.92	51123.92
14	CB/117/ Dt 22.01.2016. vide No.	August & Sept. 2015	M/s Prayas	2	410791	8215.82	

	F.5/sanction/MV/20 15-16/356 dated 22.01.2016		M/s Shiksha	2	335211	6704.22	
			M/s Ronak	2	383557	7671.14	
			M/s Gayan	2	351087	7021.74	
			M/s Pragati	2	350197	7003.94	
			M/s Prakash	2	377856	7557.12	
	<b>Total</b>			2	2208699	44173.98	44173.98
15	CB/129/ Dt 26.02.2016. vide No.	Oct & Nov. 2015	M/s Prayas	2	318028	6360.56	
	F.5/sanction/MV/20 15-16/390 dated 26.02.2016		M/s Shiksha	2	235941	4718.82	
			M/s Ronak	2	262070	5241.4	
			M/s Gayan	2	285992	5719.84	
			M/s Pragati	2	266503	5330.06	
			M/s Prakash	2	289785	5795.7	
	<b>Total</b>			2	1658319	33166.38	33166.38
16	CB/137/ Dt 04.03.2016. vide No.	Dec 2015 & Jan. 2016	M/s Prayas	2	341777	6835.54	
	F.5/sanction/MV/20 15-16/415 dated 26.02.2016		M/s Shiksha	2	263737	5274.74	
			M/s Ronak	2	303265	6065.3	
			M/s Gayan	2	295251	5905.02	
			M/s Pragati	2	286870	5737.4	
			M/s Prakash	2	319767	6395.34	
	<b>Total</b>			2	1810667	36213.34	36213.34
17	CB/162/ Dt 31.03.2016. vide No.	Feb-16	M/s Prayas	2	185048	3700.96	
	F.5/sanction/MV/20 15-16/465 dated 31.03.2016		M/s Shiksha	2	129309	2586.18	
			M/s Ronak	2	154754	3095.08	
			M/s Gayan	2	144818	2896.36	
			M/s Pragati	2	152928	3058.56	
			M/s Prakash	2	167444	3348.88	

	<b>Total</b>			2	934301	18686.02	18686.02	
18	CB/163/ Dt 31.03.2016. vide No.	01.03.2016 to 15.03.2016	M/s Prayas	2	70643	1412.86		
	F.5/sanction/MV/20 15-16/466 dated 31.03.2016 & F. 1(21) ICDS-MV/104 dated 20.08.2016	xxxx	M/s Shiksha	2	60372	1207.44		
			M/s Ronak	2	79154	1583.08		
			M/s Gayan	2	70740	1414.8		
			M/s Pragati	2	76497	1529.94		
			M/s Prakash	2	86832	1736.64		
	<b>Total</b>			2	444238		8884.76	
						8884.76		
19	CB/33/ Dt 20.08.2016. vide No	16.03.2016 to 31.03.2016	M/s Prayas	2	70643	1412.86		
	F. 1(21) ICDS- MV/104 dated 20.08.2016		M/s Shiksha	2	60372	1207.44		
			M/s Ronak	2	79154	1583.08		
			M/s Gayan	2	70740	1414.8		
			M/s Pragati	2	76497	1529.94		
			M/s Prakash	2	86832	1736.64		
	<b>Total</b>			2	444238	8884.76	8884.76	
			<b>2016-17</b>					
20	CB/34/ Dt 27.08.2016. vide No	Apr-16	M/s Prayas	2	113021	2260.42		
	F. 1(21) ICDS- MV/sanction/2016- 17/112 dated 27.08.2016		M/s Shiksha	2	114867	2297.34		
			M/s Ronak	2	159297	3185.94		
			M/s Gayan	2	163064	3261.28		
			M/s Pragati	2	169092	3381.84		

			M/s Prakash	2	173803	3476.06	
	<b>Total</b>			2	893144	17862.88	17862.88
21	CB/46/ Dt 23.09.2016. vide No	May-16	M/s Prayas	2	127246	2544.92	
	F. 1(21) ICDS- MV/sanction/2016- 17/144 dated 23.09.2016		M/s Shiksha	2	138390	2767.8	
			M/s Ronak	2	180717	3614.34	
			M/s Gayan	2	178946	3578.92	
			M/s Pragati	2	187834	3756.68	
			M/s Prakash	2	187823	3756.46	
	<b>Total</b>			2	1000956	20019.12	20019.12
22	CB/56/ Dt 18.10.2016. vide No	Jun-16	M/s Prayas	2	128026	2560.52	
	F. 1(21) ICDS- MV/sanction/2016- 17/168 dated 18.10.2016		M/s Shiksha	2	144129	2882.58	
			M/s Ronak	2	184660	3693.2	
	F. 1(21) ICDS- MV/sanction/2016- 17/193 dated 24.11.2016		M/s Gayan	2	180504	3610.08	
			M/s Pragati	2	190476	3809.52	
			M/s Prakash	2	189679	3793.58	
	<b>Total</b>			2	1017474	20349.48	20349.48
23	CB/67/ Dt 24.11.2016. vide No	Jul-16	M/s Prayas	2	123099	2461.98	
	F. 1(21) ICDS- MV/sanction/2016- 17/194 dated 24.11.2016		M/s Shiksha	2	136491	2729.82	
			M/s Ronak	2	171958	3439.16	
			M/s Gayan	2	172088	3441.76	
			M/s Pragati	2	180620	3612.4	
			M/s Prakash	2	181548	3630.96	
	<b>Total</b>			2	965804	19316.08	19316.08
24	CB/67/ Dt 24.11.2016. vide No	Aug., 2016	M/s Prayas	2	217966	4359.32	
	F. 1(21) ICDS- MV/sanction/2016- 17/233 dated 09.01.2017	Sep-	M/s Shiksha	2	232233	4644.66	



			M/s Ronak	2	313395	6267.9	
			M/s Gayan	2	291514	5830.28	
			M/s Pragati	2	352750	7055	
			M/s Prakash	2	347382	6947.64	
	<b>Total</b>			2	1755240	35104.8	35104.8
25	CB/104/ Dt 16.03.2017 vide No	Oct, Nov., Dec 2016	M/s Prayas	2	321925	6438.5	
	F. 1(21) ICDS- MV/sanction/2016- 17/315 dated 16.03.2017		M/s Shiksha	2	336019	6720.38	
			M/s Ronak	2	545896	10917.92	
			M/s Gayan	2	495467	9909.34	
			M/s Pragati	2	546698	10933.96	
			M/s Prakash	2	517942	10358.84	
	<b>Total</b>			2	2763947	55278.94	55278.94
26	CB/127/ Dt 30.03.2017 vide No	Jan 2017 , Feb 2017, March 01.03.2017 to 15.03.2017	M/s Prayas	2	254572	5091.44	
	F. 1(21) ICDS- MV/sanction/2016- 17/349 dated 30.03.2017		M/s Shiksha	2	265740	5314.8	
			M/s Ronak	2	427848	8556.96	
			M/s Gayan	2	372346	7446.92	
			M/s Pragati	2	427348	8546.96	
			M/s Prakash	2	408545	8170.9	
	<b>Total</b>			2	2156399	43127.98	43127.98
<b>2017-18</b>							
27	CB/14/ Dt 11.08.2017 vide No	March 16.03.2017 to 31.03.2017	M/s Prayas	2	61700	1234	
	F. 1(21) ICDS- MV/sanction/2017- 18/90 dated 11.08.2017		M/s Shiksha	2	63745	1274.9	
			M/s Ronak	2	103250	2065	
			M/s Gayan	2	90698	1813.96	
			M/s Pragati	2	100766	2015.32	
			M/s Prakash	2	99877	1997.54	

	<b>Total</b>			2	520036	10400.72	10400.72
28	CB/26/ Dt 29.09.2017 vide No	April 17, May 2017, June, 2017	M/s Prayas	2	319684	6393.68	
	F. 1(21) ICDS- MV/sanction/2017- 18/129 dated 29.09.2017		M/s Shiksha	2	341692	6833.84	
			M/s Ronak	2	508509	10170.18	
			M/s Gayan	2	452414	9048.28	
			M/s Pragati	2	530836	10616.72	
			M/s Prakash	2	518438	10368.76	
	<b>Total</b>			2	2671573	53431.46	53431.46
29	CB/48/ Dt 21.12.2017 vide No	July 17, Aug. 2017, Sep., 2017	M/s Prayas	2	295623	5912.46	
	F. 1(21) ICDS- MV/sanction/2017- 18/129 dated 21.12.2017		M/s Shiksha	2	326244	6524.88	
			M/s Ronak	2	416379	8327.58	
			M/s Gayan	2	407675	8153.5	
			M/s Pragati	2	459645	9192.9	
			M/s Prakash	2	502188	10043.76	
	<b>Total</b>			2	2407754	48155.08	48155.08
30	CB/60/ Dt 21.02.2018 vide No	Oct. 2017, Nov. 2017, Dec., 2017	M/s Prayas	2	277995	5559.9	
	F. 1(21) ICDS- MV/sanction/2017- 18/243-244 dated 21.02.2018		M/s Shiksha	2	298494	5969.88	
			M/s Ronak	2	379509	7590.18	
			M/s Gayan	2	378710	7574.2	
			M/s Pragati	2	425505	8510.1	
			M/s Prakash	2	451830	9036.6	
	<b>Total</b>			2	2212043	44240.86	44240.86
31	CB/85/ Dt 28.03.2018 vide No	Jan-18	M/s Prayas	2	79173	1583.46	

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	F. 1(21) ICDS- MV/sanction/2017- 18/371 dated 28.03.2018		M/s Shiksha	2	77771	1555.42		
			M/s Ronak	2	96700	1934		
			M/s Gayan	2	95503	1910.06		
			M/s Pragati	2	111971	2239.42		
			M/s Prakash	2	117357	2347.14		
	<b>Total</b>			2	578475	11569.5	11569.5	
32	CB/86/ Dt 28.03.2018 vide No	Feb-18	M/s Prayas	2	91436	1828.72		
	F. 1(21) ICDS- MV/sanction/2017- 18/ dated 28.03.2018		M/s Shiksha	2	126977	2539.54		
			M/s Ronak	2	90823	1816.46		
			M/s Gayan	2	143550	2871		
			M/s Pragati	2	138560	2771.2		
			M/s Prakash	2	140323	2806.46		
	<b>Total</b>			2	731669	14633.38	14633.38	
<b>Grand Total of TDS</b>							<b>955088</b>	

The same observation was raised in the previous Audit during the period 2007 to 2014 amounting to Rs. 16, 20,397/- vide Audit Report Para No. 01. The DD (ICDS) has approved the recoveries from the contractor on account of TDS on 13.09.2018 but the CDPO Meer Vihar has not recovered the above mentioned recovery after lapse of 04 months.

In view of observation raised as above the recovery of Rs 955088/- may be effected from the above said agencies and be deposited in government account under intimation to audit. Other similar cases may be reviewed at office level.

If the agency has already deposited the TDS or obtained any exemption from Income Tax Department during the above mentioned audit period, copy of the same may be submitted to Department for verification

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**Para-02**

**(Audit Memo No.08 Dated:11.02.2019 )**

**Sub. : Irregular payment to Supplier**

During the test check of contingency bills for the period 2014-2018 provided by the CDPO, ICDS, Meer Vihar, it has been noticed that the total payment Rs. 47403/- has been credited in the account of M/s Yas Traders through RTGS/NEFT by PAO XI instead of payment Rs. 39375/- . The balance payment of Rs. 8028/- pertains to M/s Peekay Paper Enterprises. The stationary has been purchased from M/s Yash Traders & M/s Peekay paper Enterprises respectively as per details is given below;

Bill No.	Bill No. of supplier	Date	M/s Yash Traders	M/s Peekay paper Enterprises
CB No. 55 dated 01.02.2018	UB/17-18/576	01.02.2018	16052	0
	UB/17-18/577	01.02.2018	12100	0
	381	19.01.2018	0	1870
	UB/17-18/578	01.02.2018	4950	0
	380	19.01.2018	0	3100
	UB/17-18/580	01.02.2018	6273	0
	379	19.01.2018	0	3058
	Total		39375	8028

Settled

Neither the supplier deposited excess payment in Government Account nor payment transfer to concern supplier through PAO-11 after lapses one year.

In view of observation raised as above the recovery of Rs 8028/- may be effected from the above said agencies and be deposited in government account under intimation to audit. Other similar cases may be reviewed at office level.

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DANESH KUMAR  
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PARA -03

(Audit Memo No.09 Dated: 11.02.2019)

**Sub: Purchase from Kendriya Bhandar, NCCFI, & Etc., after discontinuation of special dispensation**

Test check scrutiny of record provided by the CDPO, ICDS, Meer Vihar, pertaining to the financial years 2015-16 to 2016-18 of audit period, it is found that purchases of stationery, Flexi Board, etc have been made from Kendriya Bhandar, NCCF Ltd. Etc., under different Plan Schemes (including CSS).

S. No.	Bill No.	Date	Name of Agency	Amount (in Rs.)
1	3	16.05.2015	NCCFI Ltd.	1849/-
2	11	16.01.2016	DCCWS Ltd.	12923/-
3	108	15.01.2016	DCCWS Ltd.	8646/-
4	110	15.01.2016	DCCWS Ltd	25420/-
5	108	15.01.2016	DCCWS Ltd	7221/-
6	115	16.01.2016	DCCWS Ltd	7107/-
7	112	16.01.2016	DCCWS Ltd	11631/-
8	114	16.01.2016	NCCFI Ltd.	5070/-
9	150	26.03.2016	Kendriya Bhandar	20502/-
10	153	26.03.2016	NCCFI Ltd.	14963/-
11	151	26.03.2016	Kendriya Bhandar	13086/-
12	152	26.03.2016	Kendriya Bhandar	13862/-
13	158	30.03.2016	NCCFI Ltd.	36141/-
14	54	13.10.2016	NCCFI Ltd.	10028/-
15	55	15.10.2016	DCCWS Ltd	9791/-
16	43	16.09.2016	DCCWS Ltd	7560/-
17	73	01.12.2016	Kendriya Bhandar	14873/-
18	74	02.12.2016	Kendriya Bhandar	12914/-
19	76	03.12.2016	Kendriya Bhandar	4423/-
20	75	03.12.2016	Kendriya Bhandar	11136/-
21	77	04.12.2016	Kendriya Bhandar	14865
22	78	04.12.2016	Kendriya Bhandar	2072
23	90	10.01.2017	DCCWS Ltd	4950
24	95	16.02.2017	DCCWS Ltd	29702
25	96	16.02.2017	NCCFI Ltd.	9178
26	91	16.02.2017	DCCWS Ltd	21713
27	109	18.03.2017	Kendriya Bhandar	10640
28	108	18.03.2017	Kendriya Bhandar	14998
29	107	18.03.2017	Kendriya Bhandar	14980
30	113	25.03.2017	Shiv Shakti Communication	9398
31	116	28.03.2017	NCCFI Ltd.	2879
32	117	28.03.2017	NCCFI Ltd.	8932
33	118	28.03.2017	NCCFI Ltd.	14762
34	120	28.03.2017	DCCWS Ltd	14921
35	119	30.03.2017	NCCFI Ltd.	10377
36	122	30.03.2017	DCCWS Ltd	26770
37	128	30.03.2017	DCCWS Ltd	5362
38	51	08.01.2018	DCCWS Ltd	22420

39	53	19.01.2018	DCCWS Ltd	19942
40	66	17.02.2018	DCCWS Ltd	12880
41	63	01.03.2018	DCCWS Ltd	24979
42	64	01.03.2018	DCCWS Ltd	13283
43	65	03.03.2018	DCCWS Ltd	24945
44	67	13.03.2018	DCCWS Ltd	19293
45	73	19.03.2018	DCCWS Ltd	24847
46	72	19.03.2018	DCCWS Ltd	24564
47	71	19.03.2018	DCCWS Ltd	13125
48	91	30.03.2018	DCCWS Ltd	6776

total 912

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 shareholding by the Central Government after 31.03.2015 the ICDS, Meer Vihar continued to purchase the material like stationary etc, without going through or fulfilling the codal formalities and also procured the material under different schemes in piece meal basis to avoid the necessity of obtaining the sanction of higher authority required against the Rule 148 of GFR 2005.

In view of observation raised as above, the expenditure may be regularized from HOD under intimation to audit. Other similar cases may be reviewed at office level.

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Para-4

~~(Audit Memo No. 11 Dated: 12.02.2019)~~

**Sub: Violation of Head of Office Financial Power**

The Financial powers are hereby delegated to HOOs in respect of items as listed below as per order No. F. 76/ (48) WCD/Accts/Misc/2013-14/20156-270 dated 24.10.2013 of Department of women & Child Development:

S.No.	Items of Expenditure	Existing financial powers of HOD	Existing financial powers of HOD, Now, delegated to HOOs	Apart from existing rules orders, restriction or scales to which the expenditure shall be incurred
1.	Unspecified items (non – incurring)	Rs. 10000/- per annum in each case	Rs. 20000/- per annum	(a) Rs. 20000/- per annum in each cases for HOO (HQ)., WCD only. (b) For Rest HOOs maximum Rs. 20000/- only ( and not in each cases) (c) Preferable from M/s Kendriya Bhandar only (d) Second preference shall be purchase from any other Government agency. (e) And as last option, from local market after exhausting options as stated at sub-point(a) & (b) above and after obtaining prior approval from HOD.
2	Purchase of stationary, Stores	Rs. 500000/- per annum	Rs. 50000/- per annum	(a) Includes office stationary (b) Included purchase of stationary & books for children/inmates of homes/institution studying in MCD. Government school read with JD(T) WCD om No. F. 16(2)/2009 WCD/Insrt/21697-710 dated 26.08.2009. (c) Included purchase of books for children/inmatges of homes/institution studying in MCD. Government school after obtaining list/indents from their respective schools. (d) All above purchase are to be made from M/s Kendriya Bhandar only
3	Stores (b) other stores i.e stores required for the working of an establishment, equipment's and apparatus	Full powers	Rs. 10000/- per annum	(a) Preferably from M/s kendriya Bhandar only. (b) Second preference shall be purchase from any other government agency. (c) And as last option from local market after exhausting options as stated at sub- point (a) & (b) above after obtaining prior approval

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Scrutiny of the bills revealed the following bills were passed and payment made to the concerned agency beyond the financial power of HOO amounting to Rs. 50,000/- per annum for purchase of stationary stores, Rs 20000/- per annum for unspecified items and Rs. 10000/- for stores items.

2015-16						
S. No.	Bill No.	Date	Name of Agency	Amount (In Rs.) of Stationary Items	Amount (In Rs.) of store Items	Remarks
1	3	16.05.2015	NCCFI Ltd.	690	1159	
2	111	16.01.2016	DCCWS Ltd.	12923	0	
3	109	15.01.2016	DCCWS Ltd.	8646	0	
4	110	15.01.2016	DCCWS Ltd	25420	0	
5	108	15.01.2016	DCCWS Ltd	7221	0	
6	115	16.01.2016	DCCWS Ltd	7107	0	
7	112	16.01.2016	DCCWS Ltd	11631	0	
8	114	16.01.2016	NCCFI Ltd.	5070	0	
9	150	26.03.2016	Kendriya Bhandar	20502	0	
10	153	26.03.2016	NCCFI Ltd.	14963	0	
11	151	26.03.2016	Kendriya Bhandar	3078	10008	
12	152	26.03.2016	Kendriya Bhandar	1610	12252	
13	158	30.03.2016	NCCFI Ltd.	591	35550	
<b>Total</b>				119452	58969	
2016-17						
14	54	13.10.2016	NCCFI Ltd.	10028	0	
15	55	15.10.2016	DCCWS Ltd	9791	0	
16	73	01.12.2016	Kendriya Bhandar	14873	0	
17	74	02.12.2016	Kendriya Bhandar	7542	5372	
18	76	03.12.2016	Kendriya Bhandar	2723	1700	
19	75	03.12.2016	Kendriya Bhandar	11136	0	
20	77	04.12.2016	Kendriya Bhandar	14865	0	
21	78	04.12.2016	Kendriya Bhandar	2072	0	
22	95	16.02.2017	DCCWS Ltd	0	29702	
23	96	16.02.2017	NCCFI Ltd.	9178	0	
24	91	16.02.2017	DCCWS Ltd	0	21713	
25	109	18.03. 2017	Kendriya Bhandar	10640	0	
26	108	18.03.2017	Kendriya Bhandar	14998	0	
27	107	18.03.2017	Kendriya Bhandar	14980	0	
28	113	25.03.2017	Shiv Shakti Communication	9398	0	
29	116	28.03.2017	NCCFI Ltd.	2879	0	
30	117	28.03.2017	NCCFI Ltd.	8932	0	
31	118	28.03.2017	NCCFI Ltd.	0	14762	
32	120	28.03.2017	DCCWS Ltd	0	14921	
33	119	30.03.2017	NCCFI Ltd.	10377	0	
34	128	30.03.2017	DCCWS Ltd	5362	0	
				159774	88170	

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2017-18						
35	51	08.01.2018	DCCWS Ltd	22420	0	
36	53	19.01.2018	DCCWS Ltd	19942	0	
37	55	01.02.2018	Yash Traders	47403	0	
38	63	01.03.2018	DCCWS Ltd	24979	0	
39	73	19.03.2018	DCCWS Ltd	24847	0	
40	72	19.03.2018	DCCWS Ltd	0	24564	
41	71	19.03.2018	DCCWS Ltd	13125	0	
42	91	30.03.2018	DCCWS Ltd	0	6776	
<b>Total</b>				152716	31340	
Un-specified items						
36	122	30.03.2017	DCCWS Ltd		26770	
40	66	17.02.2018	DCCWS Ltd		12880	
42	64	01.03.2018	DCCWS Ltd		13283	
43	65	03.03.2018	DCCWS Ltd		24945	
44	67	13.03.2018	DCCWS Ltd		19293	

The ICDS, Meer Vihar continued to purchase the material like stationary etc, stores without going through or fulfilling the codal formalities and also procured the material under different schemes in piece meal basis to avoid the necessity of obtaining the sanction of higher authority required against the Rule 148 of GFR 2005 & Rule 57 of GFR 2017.

In view of observation raised as above, the expenditure may be regularized from HOD under intimation to audit. Other similar cases may be reviewed at office level.

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Para-05

Para 05

(Audit Memo No. 12 Dated: 12.02.2019)  
(Old para No 05 taken as fresh)

Sub: Non-Production of Records

The department has not provided following records for verification.

1. Copies of agreement entered amongst the Director, Deptt, of Women and child development and SNPs/SHGs to supply and distribute the supplementary nutrition to the ICDS beneficiaries. (Old para No. 05 during audit period 2007-2014)
2. Leave Records of Aanganwarhi workers/helpers (Old para No. 05 during audit period 2007-2014)
3. Non-maintenance/non-production of unserviceable stock register, non-consumable stock register,
4. Purchase files.
5. Minutes of meeting of SHGs.

Same observation was raised in previous Audit vide para no. 05 during the Audit period 2007-14

The above said records may be shown to next audit

  
(DEEPAK KUMAR SHARMA)  
I.A.O. Audit Party No.XXIV

4/c

TAN -01

(Audit Memo. No. 2 Dated: 06-02-2019)

**Subject:- Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the **ICDS-Project, Meer Vihar, Delhi** for the Audit period 2014-18 following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
  2. GAR-18, Abstract of Pay bill is not prepared
- HOO is requested to take necessary steps to do the needful and the same may be shown to next audit
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TAN -02

(Audit Memo No.03 Dated: 07.02.2019)

(Old Para No. 04 taken as fresh)

Subject: Shortcomings in Stock registers.

During test check of stock registers of Integrated Child Development Scheme(ICDS) ,Meer Vihar Project, Delhi, the following irregularities were noticed:

1) Only one register is being maintained for Consumable and Non consumable items by the office for example Calculator, Punching Machine, Weighing Machine, Plastic Chair, All out Machine which are non consumable in nature should be entered in Non consumable stock register.

2) Mandatory signature of the officer In charge was not observed in SNP Register for the period October 2017 onwards , which is irregular.

4) **Non Physical verification of stock registers**

Rule 192 of GFR 2005 & 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.

But scrutiny of under-mentioned stock registers revealed that no physical verification of stock register has been carried out during the audit period 2014-2015 to 2017-2018 by the ICDS. Stock register should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However, the same has not been found recorded during 2014-15 to 2017-2018.

5) **Improper maintenance of stock registers as required under Form GFR -41 (2005) & GFR 23 2017)**

Under Rule 190 of GFR 2005 & Rule 211 of GFR 2017, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chinks, etc. should be maintained according to the Form GFR -41 (2005) & GFR 23 (2017)

But scrutiny of under mentioned stock registers revealed that registers have not been maintained in the proper format as required in Form GFR -41 (2005) & GFR 23 (2017), in the absence of which actual opening and closing balances could be worked out .

6) **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



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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. Scrutiny of General Stock Register reveals that of the ICDS, Meer Vihar is issuing material without obtaining indent from the recipient of the material.

Same observation was raised in previous Audit vide para no. 04 during the Audit period 2007-14

HOO is requested take necessary steps to do the needful and the same may be shown to next  
audit

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TAN-03

(Audit Memo No.10 Dated:11.02.2019)

Sub:-Irregularities in maintaining of Cash Book.

During the test audit of Cash book of ICDS- Meer Vihar, Delhi for the audit period 2014-15 to 2017-2018, the following discrepancies have been noticed:-

1. As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash book and record a signed and dated Certificate to that effect. It has been noticed that :-
  - (i) Certificate has also not been recorded regularly month wise e.g. Dec- 2016, Jan 17 Page- 69 & 70.
  - (ii) It has been observed that the Certificate is not in accordance with the Certificate prescribed in the R & P Rules. The certificate should normally, be in the following form :

“Certified that cash amounting to Rs.....(Rupees.....Only) has been physically verified and found correct as per the balance recorded in the cash book .” It is advised that in future appropriate certificate of physically verification of cash be recorded in the cash book.
2. Entries have not been signed by the DDO in the month of April 2014 to March 2018.
3. Dates of writing Cash Book not mentioned on Page No.80, 82 to 88.
4. Challan for Rs.150/- received through Indian Postal Order has been deposited in bank on 14/12/2017 but no entry made in Cash Book.
5. “A/C Payee “ cheques in favour of Govt. Servant and third parties issued by PAO after pre-check to Drawing and Disbursing Officers are not to be entered in the Cash Book and that the delivery and acknowledgement of such cheques is being watched through a separate register.

HOO is requested take necessary steps to do the needful and the same may be shown to next audit

  
(DEEPAK KUMAR SHARMA)  
I.A.O. Audit Party No.XXIV

## Current Audit Report

During the course of current audit, 10 observation Memos were issued to the Office of Integrated Child Development Scheme (Meer Vihar Project), Sector-04, N.P. School, Near Vishram Chowk, New Delhi-41 for the period 2018-19 to 2020-21. The department replied to two audit observations and the same were settled remaining audit memos have been converted into 02 Audit Paras and 06 TANs.

### Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1.	06	799148	-	799148	PARA-01
	<b>Total</b>	799148	-	799148	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Integrated Child Development Scheme (Meer Vihar Project), Sector-04, N.P. School, Near Vishram Chowk, New Delhi-41 for the period 2018-19 to 2020-2021. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

*See*

*[Signature]*

(DINESH KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX

**PART-II**  
**CURRENT AUDIT REPORT (2018-19 to 2020-21)**

**PARA-01 Short recovery of TDS amounting to Rs. 799148/- from MNPOs.**  
(Audit Memo No. 06 Dated: 08.04.2021)

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers of MNPO & SHG's for the Audit period, it has been observed that recovery of TDS has been made by ICDS (Meer Vihar Project) only on the 10% of the bill amount made to the MNPO. However, TDS has not been deducted from the payments made to the SHG's during the audit period. The detail of recovery to be made for F.Y. 2018-21 is as under:

Sr. No.	Name of SHG	Bill No. & Date	Period	Amount paid	TDS @ 2% to be deducted	TDS recoverable
1.	M/s Prakash	36, 03.11.18	Apr' 18 to June 18	458982	9180	9180
2.	M/s Pragati			460089	9202	9202
3.	M/s Gyan			435381	8708	8708
4.	M/s Ronak			440035	8801	8801
5.	M/s Shiksha			374838	7497	7497
6.	M/s Prayas			368494	7370	7370
7.	M/s Prakash	37, 03.11.18	July 18	151628	3033	3033
8.	M/s Pragati			147398	2948	2948
9.	M/s Gyan			163125	3263	3263
10.	M/s Ronak			140242	2805	2805
11.	M/s Shiksha			152707	3054	3054
12.	M/s Prayas			151110	3022	3022
13.	M/s Prakash	56, 29.01.19	Aug' 18 to Sept.' 18	373407	7468	7468
14.	M/s Pragati			349398	6988	6988
15.	M/s Gyan			334305	6686	6686
16.	M/s Ronak			336821	6736	6736
17.	M/s Shiksha			279418	5588	5588
18.	M/s Prayas			192584	3852	3852
19.	M/s Prakash	66, 26.02.19	Oct' 18 to Dec'18	624085	12482	12482
20.	M/s Pragati			590320	11806	11806
21.	M/s Gyan			629081	12582	12582
22.	M/s Ronak			573643	11473	11473
23.	M/s Shiksha			498945	9979	9979
24.	M/s Prayas			378419	7568	7568
25.	M/s Prakash	94,	Jan' 19 to	389401	7788	7788



26.	M/s Pragati	29.03.19	Feb' 19	454112	9082	9082
27.	M/s Gyan			536894	10738	10738
28.	M/s Ronak			444686	8894	8894
29.	M/s Shiksha			353799	7076	7076
30.	M/s Prayas			305274	6105	6105
31.	M/s Prakash	24, 14.08.19	Mar' 19 to Apr' 19	371440	7429	7429
32.	M/s Pragati			437288	8746	8746
33.	M/s Gyan			514913	10298	10298
34.	M/s Ronak			407346	8147	8147
35.	M/s Shiksha			360262	7205	7205
36.	M/s Prayas			307716	6154	6154
37.	M/s Prakash	44, 05.12.19	May 19 to June 19	376730	7535	7535
38.	M/s Pragati			450936	9019	9019
39.	M/s Gyan			514644	10293	10293
40.	M/s Ronak			433323	8666	8666
41.	M/s Shiksha			368932	7379	7379
42.	M/s Prayas			310216	6204	6204
43.	M/s Prakash	45, 05.12.19	July 19	205101	4102	4102
44.	M/s Pragati			248309	4966	4966
45.	M/s Gyan			276038	5521	5521
46.	M/s Ronak			226032	4521	4521
47.	M/s Shiksha			204914	4098	4098
48.	M/s Prayas			166912	3338	3338
49.	M/s Prakash	60, 17.01.20	Aug' 19 to Sept.' 19	358886	7178	7178
50.	M/s Pragati			437795	8756	8756
51.	M/s Gyan			494731	9895	9895
52.	M/s Ronak			393227	7865	7865
53.	M/s Shiksha			364868	7297	7297
54.	M/s Prayas			292558	5851	5851
55.	M/s Prakash	62, 17.01.20	Oct' 19 to Nov' 19	363313	7266	7266
56.	M/s Pragati			444493	8890	8890
57.	M/s Gyan			544499	10890	10890
58.	M/s Ronak			421377	8428	8428
59.	M/s Shiksha			239319	4786	4786
60.	M/s Prayas			286277	5726	5726
61.	M/s Prakash	76, 18.03.20	Dec' 19	201701	4034	4034
62.	M/s Pragati			230224	4604	4604
63.	M/s Gyan			267862	5357	5357
64.	M/s Ronak			204336	4087	4087
65.	M/s Shiksha			124049	2481	2481
66.	M/s Prayas			143748	2875	2875
67.	M/s Prakash	80, 26.02.20	Jan' 20	222241	4445	4445
68.	M/s Pragati			239218	4784	4784
69.	M/s Gyan			290371	5807	5807
70.	M/s Ronak			239113	4782	4782
71.	M/s Shiksha			134328	2687	2687
72.	M/s Prayas			157435	3149	3149
73.	M/s Prakash	81,	Feb' 20	201042	4021	4021

74.	M/s Pragati	26.03.20		224402	4488	4488
75.	M/s Gyan			261036	5221	5221
76.	M/s Ronak			215568	4311	4311
77.	M/s Shiksha			129092	2582	2582
78.	M/s Prayas			144947	2899	2899
79.	M/s Prakash	49, 21.11.20	Mar' 20 to Apr' 20	210908	4218	4218
80.	M/s Pragati			231319	4626	4626
81.	M/s Gyan			223879	4478	4478
82.	M/s Ronak			191832	3837	3837
83.	M/s Shiksha			122368	2447	2447
84.	M/s Prayas			124859	2497	2497
85.	M/s Prakash	57, 14.12.20	May' 20 to Aug' 20 (25%)	217944	4359	4359
86.	M/s Pragati			234648	4693	4693
87.	M/s Gyan			294125	5883	5883
88.	M/s Ronak			253543	5071	5071
89.	M/s Shiksha			153072	3061	3061
90.	M/s Prayas			171304	3426	3426
91.	M/s Prakash	64, 04.01.21	Sept.' 20 to Oct' 20 (25%)	128528	2571	2571
92.	M/s Pragati			133932	2679	2679
93.	M/s Gyan			171417	3428	3428
94.	M/s Ronak			157134	3143	3143
95.	M/s Shiksha			93102	1862	1862
96.	M/s Prayas			104765	2095	2095
97.	M/s Prakash	84, 02.03.21	May 20 to Oct' 20 (75%)	1039416	20788	20788
98.	M/s Pragati			1105740	22115	22115
99.	M/s Gyan			1396626	27933	27933
100.	M/s Ronak			1232028	24641	24641
101.	M/s Shiksha			738525	14771	14771
102.	M/s Prayas			828208	16564	16564
103.	M/s Prakash	101, 30.03.21	Nov' 20 to Dec' 20	529623	10592	10592
104.	M/s Pragati			563039	11261	11261
105.	M/s Gyan			704270	14085	14085
106.	M/s Ronak			632150	12643	12643
107.	M/s Shiksha			389680	7794	7794
108.	M/s Prayas			418159	8363	8363
109.	M/s Prakash	100, 30.03.21	Jan' 21	271381	5428	5428
110.	M/s Pragati			282508	5650	5650
111.	M/s Gyan			351807	7036	7036
112.	M/s Ronak			311735	6235	6235
113.	M/s Shiksha			207219	4144	4144
114.	M/s Prayas			194700	3894	3894
<b>Bills for the month of Feb' 21 and March 21 were not provided to audit.</b>						
Total					799148	799148

ICDS authorities may recover Rs. 799148/- from the concerned agencies as detailed above after due verification of facts and figures and similar type of other cases may also be reviewed and recovery if any may be made under intimation to audit.

**PARA-02 Non-production of records. (Audit Memo No. 06 Dated: 24.06.2020)**


Following records were not produced for scrutiny of audit:

1. Service book of Ms. Hemlata, Supervisor and Rupa Bahal, Supervisor.
2. Consumable stock register of F.Y. 2020-21.
3. MNPO's bills for the month of Feb' 2021 and March 2021.
4. Non-consumable stock register.

The above record may be produced before the next Audit for scrutiny.

*See.*



  
(DINESH KUMAR)  
Inspecting Audit Officer  
Audit Party No. XIX

**PART-III  
(TEST AUDIT NOTE)**

**TAN-01**      **Physical Verification of Stock Register** (Audit Memo No. 07 Dated: 16.06.2020).

Scrutiny of stock registers maintained by the ICDS (Meer Vihar Project), it is observed that physical verification of Consumable & Non-consumable items was not done. Whereas as per GFR Rule, 213-

1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

**TAN-02**      **Shortcomings in maintenance of Service Books.** (Audit Memo No. 02 Dated: 14.06.2021)

During the test check of Service books maintained by the I.C.D.S. Project, Meer Vihar, the following short coming has been noticed:-

**Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

Some of the irregularities noticed in r/o the following employee are as under :-



S. No.	Name and Designation of the official
1.	Ms. Kiran, Supervisor

1. Pay Fixation entry at the time of grant of 7<sup>th</sup> CPC and MACP has not been made in the service book.
2. Form-3 of Family details has also not been maintained.

The HOO may get the service books of the employees completed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

**TAN-03 Irregularities in hiring of premises of AWCs.** (Audit Memo No. 03  
Dated: 14.06.2021)

According to the office order no. 76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019 issued by Department of Women & Child Development a committee comprising of the concerned District officer, CDPO, Zonal Executive Engineer (Civil) of PWD and Area supervisor shall inspect the location for assessment of rent of AWC in accordance with the manual laid by PWD and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

On test check of certificates available in the file for the period 2018-19 & 2020-21, it has been noticed that record/file is not maintained properly, certificates have not been signed by the Committee Members as directed vide above letter dated 24.12.2019. Applications related to hiring of AWCs have not been maintained properly i.e. in some of the cases as listed below rent paid to the landlord is not mentioned, actual date of shifting not mentioned, date of visit to the shifting location is also not mentioned etc. which are running under the Meer Vihar Project during the audit period.

However further scrutiny of payment file, it has been observed that ICDS authorities have made payment of rent to the landlords of AWCs without completing the due process, which is irregular. Example of the some of the cases are as under :

S. No.	AWC No.	Address of the AWC	Area	Rent Amount	Remarks
1	19	D-70 B Pravesh Nagar	50 sq. yd.	4000	Date of visit before shifting is not mentioned.
2	37	1363-A, Jain Nagar	60 sq. yd.	4000	Date of actual shifting is not mentioned.
3	29	C-12/2, Rama Vihar	32 sq. yd.	2500	Date of visit before shifting is not mentioned.
4	40	A-28, Jain Nagar	Not mentioned	2000	Date of visit before shifting is not mentioned and certificate not signed by CDPO
5	36	316, Jain Nagar	50 sq. yd.	4000	Date of visit before shifting is not mentioned.
6.	43	A-23, Sher Singh Enclave	40 sq. yd.	3000	Date of visit before shifting is not mentioned.
7.	57	A-56, Begum Vihar	117 sq. yd.	3000	Date of visit before shifting is not mentioned.

*[Handwritten signatures and initials]*

8.	17	E-67 Bhagya Vihar, Rani Khara	540 sq. ft.	4000	Date of visit before shifting is not mentioned.
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HOO may take necessary step to regularize all the rent certificates according to guidelines issued by the department after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.

**TAN-04 Deficiency in paid Bills/vouchers.** (Audit Memo No. 4 Dated: 15.06.2021)

According to the Instructions contained under rule 59 of the R & P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers —

- (1) Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
- (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
- (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.




But on scrutiny and test check of bills/vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

The HOO/DDO is therefore requested to follow the instructions as per R & P Rules cited above.

**TAN-05 Non-procurement through GeM.** (Audit Memo No. 05 Dated: 15.06.2021)

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM, Dated 24-08-2017, "The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under."

However during test check /scrutiny of Bills/ records of ICDS (Meer Vihar Project), it has been observed that all the purchases are being made outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines.

Some of the cases where purchases have been made outside GeM are as under:

Sr. No.	Bill No. & date	Amount	Name of agency
1	22, 14.08.2020	19824	NCCF of India Ltd.
2	23, 24.08.2020	9391	NCCF of India Ltd.
3.	24, 24.08.2020	13129	NCCF of India Ltd.
4.	37, 10.12.2020	8531	Yash Traders
5.	55, 15.01.2020	5388	DCCWS Ltd.
6.	66, 12.02.2020	61013	DCCWS Ltd.
7.	67, 12.02.2020	10970	DCCWS Ltd.
8.	77, 26.03.2020	29215	NCCF of India Ltd.
9.	78, 21.03.2020	21114	Yash Traders
10.	79, 21.03.2020	142708	NCCF of India Ltd.
11	98, 30.03.2021	65684	DCCWS Ltd.
12	99, 30.03.2021	69386	DCCWS Ltd.
13		12056	Yash Traders

The HOO may ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to in future after due verification of facts and figure given above. Similar type of other cases may also be examined by the HOO at their own level and take necessary action accordingly.

**TAN-06 Non-compliance of order of Hon'ble Supreme Court of India.**  
(Audit Memo No. 09 , Dated: 17.06.2021)

As per clause 3 of the Agreement dated 17.06.2011 between department of Women & Child Development, GNCT and M/s Nav Prayas in which it has been mentioned that "The Hon'ble Supreme Court of India in its order dated 7<sup>th</sup> October, 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) No. 196/2001 had issued directions to all state Government / UT for supply of supplementary Nutrition / supplement to the children, adolescent girls, pregnant and lactating women under ICDS scheme for three hundred days (300 days) in a year."

However, during the scrutiny of record provided by ICDS (Meer Vihar) for the audit period 2018-19 to 2020-21, it has been observed that the above directions of Hon'ble Supreme Court are not being followed as per the details given below:

Financial Year	No. of days during which SNP supplied to the beneficiaries
2018-19	260
2019-20	287
2020-21	275

The above observation was also raised by the previous Audit. However department took no action the follow the directions of Hon'ble Supreme Court.

Necessary steps may be take to remove the above discrepancies under intimation to Audit.




(DINESH KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX