

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI

Audit report of ICDS, Project Kondli (Deptt. of WCD), MCH Centre, Khicripur, Delhi-91(2000/17) for the period 2019-23.

INTRODUCTION

The Internal Audit Report of **ICDS, Project Kondli (Deptt. of WCD), MCH Centre, Khicripur, Delhi-91(2000/17)** on the accounts for the period 2019-2023 was conducted by the field Audit Party No.XXII Comprising of Sh. Shalendra Kumar Heta, IAO/AO and Sh. Satish Kumar, ASO. The conducted during 07 working days between 09.01.2024 to 17.01.2024.

AIMS & OBJECTIVES:-

- (a) To improve the nutritional and health status of children in the age group 0-6 years.
- (b) To lay the foundations for proper psychological, physical and social development of the child.
- (c) To reduce the incidence of mortality, morbidity, malnutrition and school drop-out.
- (d) To achieve effective coordinated policy and its implementation amongst the various departments to promote child development and.
- (e) 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.

To achieve above aims and objectives of ICDS six services are being rendered in the form of package through the focal Anganwadi Centre:-

1. Non-formal pre-school Education.
2. Supplementary Nutrition Programme (SNP).
3. Nutritional and Health Education.
4. Immunization.
5. Health checkup.
6. Referral services.

The following officers/officials have been served as CDPO//DDO/Cashier during 2019 to 2023 :-

CDPO/D.D.O. (Smt./Shri/Ms.)

Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	Smt. Dipika Mangain	CDPO	13.10.2017	07.01.2021
2.	Smt. Nalini Joshi	CDPO	08.01.2021	20.01.2023
3.	Smt. Beena Rani	CDPO	21.01.2023	15.05.2023
4.	Smt. Preeti Shukla	CDPO	16.05.2023	Till Now

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List of Cashier/LDC

Sr.No.	Name of the Officer	Designation	Period	
			From	To
There is no regular staff in the project but presently look after the charge of cashier from outsourced staff and all payment through PFMS.				

Budget & Expenditure of the Department for the period: 2019 to 2023.

Year	Budget	Expenditure	Balance Amt.
2019-20	21129800	17698430	3431370
2020-21	22539120	21297862	1241258
2021-22	23959000	23401613	557387
2022-23	21565800	20964235	601565

Vacancy Statement: As on 31.03.2023

S. No.	Name of the post	Designation	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	Nil	0	0	0
2	Group – 'B'	CDPO	01	01	0
3		S.A.	01	01*	0
4	Group – 'C'	Supervisor	05	04(1+3*)	01
5		Jr. Assistant	01	0	01
6		Peon	01	01*	0
Total :			09	07	02

*-Contractual/outsourced

Statutory Audit:-

The Statutory audit of the **ICDS, Project Kondli (Deptt. of WCD), MCH Centre, Khicripur, Delhi-91(2000/17)** has not been conducted by AG (Audit) Delhi during audit period.

Maintenance of Records:-

The maintenance of record of **ICDS, Project Kondli (Deptt. of WCD), MCH Centre, Khicripur, Delhi-91(2000/17)** for the period 2019-23 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There was only 04 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.	2017-19	04	1	4	1,2 & 3
Total		04	01	-	03

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/Regularized	Balance	
1.	2017-19	01	487218	Nil	487218	-
2.	2017-19	03	55662	Nil	55662	
Total (in Rs.)			542880	0	542880	

Current Audit Report :

During the course of current audit, **06** Observation Memos were issued for the period 2019-2023. **Nil** Audit Memos have been settled on the spot. Out of **06** remaining observation Audit Memos, **02** 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	
NIL					

Internal Audit report for the period 2019-23 has been prepared on the basis of information furnished and made available by of **ICDS, Project Kondli (Deptt. of WCD), MCH Centre, Khicripur, Delhi-91(2000/17)**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.

(SATISH KUMAR, ASO)

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

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PART-I
OLD AUDIT REPORT
(2007-2019)

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PART- III
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2019)

Para 1

(Memo No 07 dt. 14.02.2020)

Sub: Irregularity in TDS Deduction.

As per section 194C of Income Tax Act, TDS @ 2% of the Bill Amount is to be deducted from the contractors/sub-contractors and deposited into Govt. Account whereas on the test check of the Vouchers paid to the contractor by the unit during the period 2017-19, it was observed that TDS is not being deducted at the said rate and hence short recovery of Rs. 487218/-as mentioned below was made.

Date	Bill. No. & Amount	TDS Deducted	TDS Due	Balance
2017-2018				
77 (22/03/18)	1851859	3704	37037	33333
67 (28/02/18)	3490315	6981	69806	62825
59 (08/02/18)	1167824	2336	23356	21020
48(08/12/17)	1652997	3306	33060	29754
CB 22(05/09/17)	3903040	7806	78061	70255
CB 21(11/08/17)	767480	1535	15350	13815
2018-2019				
72 (27/03/19)	1312231	2624	26245	23621
71 (27/03/19)	1430762	2862	28615	25753
54 (11/03/19)	3918293	7837	78366	70529
43 (31/01/19)	2201531	4298	44031	39733
23 (26/09/18)	4317373	8635	86347	77712
03 (13/06/18)	1048270	2097	20965	18868
Total				487218

The above amount may be recovered from the concerned and deposited in the Income Tax Head under intimation to the Audit.

Para No - 02

Para 2

(Memo No 11 dt 18.02.2020)

Sub: Non-observance of codal formalities.

On the test check of the record pertaining to the purchases of the unit during the Audit period it was found that no codal formalities were observed and also no separate purchase files are maintained by the unit.

Split Purchases for an amount less than Rs.25000/-on each occasion were made to avoid codal formalities like Stationary and etc were purchased as under:-

S.No.	Voucher No.	Date	Items Purchased	Amount
1.	67	26/03/19	Health Check Register, Water Colour, Stamp Pad	24937
2.	52	25/02/19	Attendance Register, Colour Chart paper	24705

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3.	51	25/02/19	Survey Register	24846
4.	63	20/02/18	Stock Register	19482
5.	65	24/02/18	Daily Diary	8992
6.	76	19/03/18	Curriculum Book & drum with stick	23956
7.	74	19/03/18	Drawing book with colour APPs	24931
8.	75	19/03/18	Slate	24360
9.	79	23/03/18	Board with wooden frame	19482

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All the above purchases were made under Rule 154 of GFR from open market instead of combining the requisition and inviting Tender so as to make more economical purchases.

The above purchases were not made through Gem but a certificate was enclosed with the Bill stating that the items are not available on Gem in all the cases whereas no proof was found.

The above purchases may be get regularized by obtaining expost-facto approval from the HOD under intimation to the Audit.

Para No - 3
 Para 3

(Memo No 12 dt 20.01.2020)

Sub: Wrong Pay Fixation on implementation of 6th Pay Commission.

On the test check of Service Book of Smt. Deepika Mangain, CDPO, it was found that the Pay Fixation on implementation of 6th Pay commission was incorrect. As per 6th pay commission, officials whose increment falls on 1st January as per 5th pay commission should be allowed one more Annual Increment in the old scale and pay is to be fixed on that pay on 01/01/2006. Whereas the official pay was fixed on implementation of 6th pay commission on the pay drawn in the old scale as on 01/01/2005 and one more increment was allowed on 01/01/2006 in new pay as under.

Pay as on	Pay fixation as per Audit Due	Pay fixation as per service book Drawn
01/01/2005	7900(old Scale)	7900
01/01/2006	8100(old Scale)	-
01.01.2006 (pay fixation as 6 th PC)	15070+GP4600	14700+GP4600
01/01/2006 (Increment)	15070+GP4600	15280+ GP4600
01/07/2006	15660+ GP4600	15880+GP4600
01/07/2007	16270+ GP4600	16500+GP4600
01/07/2008	16900+GP4600	17140+GP4600
01/07/2009	17550+GP4600	17800+GP4600
01/07/2010	18220+GP4600	18480+ GP4600
01/07/2011	18960+GP4600	19180+GP4600
01/07/2012	19620+ GP4600	19900+GP4600
01/07/2013	20350+GP4600	20640+GP4600
01/07/2014	21100+GP4600	21400+GP4600
01/07/2015	21880+GP4600	22180+GP4600

Hence an amount of Rs.55662/- excess drawn by the official as per Annexure A may be recovered under intimation to the Audit. Also the official's Pay fixation may be rectified as per the audit observation.

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Due & Drawn Statement

Smt. Deepika Mamgain, CDPO

Period 01/01/2006 TO 31/12/2015

Period	Amount Due				Amount Drawn				difference						
	Pay	G. PAY	D.A.	H.R.A.	TOTAL	Pay	G. Pay	D.A.	H.R.A.	TOTAL	Pay	G.PAY	D.A	H.R.A.	TOTAL
1-Jan-06	15070	0	0	0	15070	15280	0	0	0	15280	-210	0	0	0	-210
1-Feb-06	15070	0	0	0	15070	15280	0	0	0	15280	-210	0	0	0	-210
1-Mar-06	15070	0	0	0	15070	15280	0	0	0	15280	-210	0	0	0	-210
1-Apr-06	15070	0	0	0	15070	15280	0	0	0	15280	-210	0	0	0	-210
1-May-06	15070	0	0	0	15070	15280	0	0	0	15280	-210	0	0	0	-210
1-Jun-06	15070	0	0	0	15070	15280	0	0	0	15280	-210	0	0	0	-210
1-Jul-06	15660	0	313	0	15973	15880	0	318	0	16198	-220	0	-5	0	-225
1-Aug-06	15660	0	313	0	15973	15880	0	318	0	16198	-220	0	-5	0	-225
1-Sep-06	15660	0	313	0	15973	15880	0	318	0	16198	-220	0	-5	0	-225
1-Oct-06	15660	0	313	0	15973	15880	0	318	0	16198	-220	0	-5	0	-225
1-Nov-06	15660	0	313	0	15973	15880	0	318	0	16198	-220	0	-5	0	-225
1-Dec-06	15660	0	313	0	15973	15880	0	318	0	16198	-220	0	-5	0	-225
1-Jan-07	15660	0	940	0	16600	15880	0	953	0	16833	-220	0	-13	0	-233
1-Feb-07	15660	0	940	0	16600	15880	0	953	0	16833	-220	0	-13	0	-233
1-Mar-07	15660	0	940	0	16600	15880	0	953	0	16833	-220	0	-13	0	-233
1-Apr-07	15660	0	940	0	16600	15880	0	953	0	16833	-220	0	-13	0	-233
1-May-07	15660	0	940	0	16600	15880	0	953	0	16833	-220	0	-13	0	-233
1-Jun-07	15660	0	940	0	16600	15880	0	953	0	16833	-220	0	-13	0	-233
1-Jul-07	16270	0	1464	0	17734	16500	0	1485	0	17985	-230	0	-21	0	-251
1-Aug-07	16270	0	1464	0	17734	16500	0	1485	0	17985	-230	0	-21	0	-251
1-Sep-07	16270	0	1464	0	17734	16500	0	1485	0	17985	-230	0	-21	0	-251
1-Oct-07	16270	0	1464	0	17734	16500	0	1485	0	17985	-230	0	-21	0	-251
1-Nov-07	16270	0	1464	0	17734	16500	0	1485	0	17985	-230	0	-21	0	-251
1-Dec-07	16270	0	1464	0	17734	16500	0	1485	0	17985	-230	0	-21	0	-251
1-Jan-08	16270	0	1952	0	18222	16500	0	1980	0	18480	-230	0	-28	0	-258
1-Feb-08	16270	0	1952	0	18222	16500	0	1980	0	18480	-230	0	-28	0	-258
1-Mar-08	16270	0	1952	0	18222	16500	0	1980	0	18480	-230	0	-28	0	-258
1-Apr-08	16270	0	1952	0	18222	16500	0	1980	0	18480	-230	0	-28	0	-258
1-May-08	16270	0	1952	0	18222	16500	0	1980	0	18480	-230	0	-28	0	-258
1-Jun-08	16270	0	1952	0	18222	16500	0	1980	0	18480	-230	0	-28	0	-258
1-Jul-08	16900	0	2704	0	19604	17140	0	2742	0	19882	-240	0	-38	0	-278
1-Aug-08	16900	0	2704	0	19604	17140	0	2742	0	19882	-240	0	-38	0	-278
1-Sep-08	16900	0	2704	5070	24674	17140	0	2742	5142	25024	-240	0	-38	-72	-350
1-Oct-08	16900	0	2704	5070	24674	17140	0	2742	5142	25024	-240	0	-38	-72	-350
1-Nov-08	16900	0	2704	5070	24674	17140	0	2742	5142	25024	-240	0	-38	-72	-350
1-Dec-08	16900	0	2704	5070	24674	17140	0	2742	5142	25024	-240	0	-38	-72	-350
1-Jan-09	16900	0	3718	5070	25688	17140	0	3771	5142	26053	-240	0	-53	-72	-365
1-Feb-09	16900	0	3718	5070	25688	17140	0	3771	5142	26053	-240	0	-53	-72	-365
1-Mar-09	16900	0	3718	5070	25688	17140	0	3771	5142	26053	-240	0	-53	-72	-365
1-Apr-09	16900	0	3718	5070	25688	17140	0	3771	5142	26053	-240	0	-53	-72	-365
1-May-09	16900	0	3718	5070	25688	17140	0	3771	5142	26053	-240	0	-53	-72	-365
1-Jun-09	17550	0	4739	5265	27554	17800	0	4806	5340	27946	-250	0	-67	-75	-392
1-Jul-09	17550	0	4739	5265	27554	17800	0	4806	5340	27946	-250	0	-67	-75	-392
1-Aug-09	17550	0	4739	5265	27554	17800	0	4806	5340	27946	-250	0	-67	-75	-392
1-Sep-09	17550	0	4739	5265	27554	17800	0	4806	5340	27946	-250	0	-67	-75	-392
1-Oct-09	17550	0	4739	5265	27554	17800	0	4806	5340	27946	-250	0	-67	-75	-392

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1-Nov-09	30-Nov-09	17550	0	4739	5265	27554	17800	0	4806	5340	27946	-250	0	-67	-75	-392
1-Dec-09	31-Dec-09	17550	0	4739	5265	27554	17800	0	4806	5340	27946	-250	0	-67	-75	-412
1-Jan-10	31-Jan-10	17550	0	6143	5265	28958	17800	0	6230	5340	29370	-250	0	-87	-75	-412
1-Feb-10	28-Feb-10	17550	0	6143	5265	28958	17800	0	6230	5340	29370	-250	0	-87	-75	-412
1-Mar-10	31-Mar-10	17550	0	6143	5265	28958	17800	0	6230	5340	29370	-250	0	-87	-75	-412
1-Apr-10	30-Apr-10	17550	0	6143	5265	28958	17800	0	6230	5340	29370	-250	0	-87	-75	-412
1-May-10	31-May-10	17550	0	6143	5265	28958	17800	0	6230	5340	29370	-250	0	-117	-78	-455
1-Jun-10	30-Jun-10	18220	0	8199	5466	31885	18480	0	8316	5544	32340	-260	0	-117	-78	-455
1-Jul-10	31-Jul-10	18220	0	8199	5466	31885	18480	0	8316	6924	33720	-260	0	-117	-78	-455
1-Aug-10	31-Aug-10	18220	0	8199	5466	31885	18480	0	8316	5544	32340	-260	0	-117	-78	-455
1-Sep-10	30-Sep-10	18220	0	8199	5466	31885	18480	0	8316	5544	32340	-260	0	-117	-78	-455
1-Oct-10	31-Oct-10	18220	0	8199	5466	31885	18480	0	8316	5544	32340	-260	0	-133	-78	-471
1-Nov-10	30-Nov-10	18220	0	8199	5466	31885	18480	0	8316	5544	32340	-260	0	-133	-78	-471
1-Dec-10	31-Dec-10	18220	0	9292	5466	32978	18480	0	9425	5544	33449	-260	0	-133	-78	-471
1-Jan-11	31-Jan-11	18220	0	9292	5466	32978	18480	0	9425	5544	33449	-260	0	-133	-78	-471
1-Feb-11	28-Feb-11	18220	0	9292	5466	32978	18480	0	9425	5544	33449	-260	0	-133	-78	-471
1-Mar-11	31-Mar-11	18220	0	9292	5466	32978	18480	0	9425	5544	33449	-260	0	-133	-78	-471
1-Apr-11	30-Apr-11	18220	0	9292	5466	32978	18480	0	9425	5544	33449	-260	0	-156	-81	-507
1-May-11	31-May-11	18220	0	9292	5466	32978	18480	0	9425	5544	33449	-260	0	-156	-81	-507
1-Jun-11	30-Jun-11	18220	0	10968	5673	35551	19180	0	11124	5754	36058	-270	0	-156	-81	-507
1-Jul-11	31-Jul-11	18910	0	10968	5673	35551	19180	0	11124	5754	36058	-270	0	-156	-81	-507
1-Aug-11	31-Aug-11	18910	0	10968	5673	35551	19180	0	11124	5754	36058	-270	0	-156	-81	-507
1-Sep-11	30-Sep-11	18910	0	10968	5673	35551	19180	0	11124	5754	36058	-270	0	-156	-81	-507
1-Oct-11	31-Oct-11	18910	0	10968	5673	35551	19180	0	11124	5754	36058	-270	0	-175	-81	-526
1-Nov-11	30-Nov-11	18910	0	10968	5673	35551	19180	0	11124	5754	36058	-270	0	-175	-81	-526
1-Dec-11	31-Dec-11	18910	0	12292	5673	36875	19180	0	12467	5754	37401	-270	0	-175	-81	-526
1-Jan-12	31-Jan-12	18910	0	12292	5673	36875	19180	0	12467	5754	37401	-270	0	-175	-81	-526
1-Feb-12	29-Feb-12	18910	0	12292	5673	36875	19180	0	12467	5754	37401	-270	0	-175	-81	-526
1-Mar-12	31-Mar-12	18910	0	12292	5673	36875	19180	0	12467	5754	37401	-270	0	-175	-81	-526
1-Apr-12	30-Apr-12	18910	0	12292	5673	36875	19180	0	12467	5754	37401	-270	0	-202	-84	-566
1-May-12	31-May-12	18910	0	12292	5673	36875	19180	0	12467	5754	37401	-270	0	-202	-84	-566
1-Jun-12	30-Jun-12	18910	0	14126	5886	39632	19900	0	14328	5970	40198	-280	0	-202	-84	-566
1-Jul-12	31-Jul-12	19620	0	14126	5886	39632	19900	0	14328	5970	40198	-280	0	-202	-84	-566
1-Aug-12	30-Aug-12	19620	0	14126	5886	39632	19900	0	14328	5970	40198	-280	0	-202	-84	-566
1-Sep-12	30-Sep-12	19620	0	14126	5886	39632	19900	0	14328	5970	40198	-280	0	-202	-84	-566
1-Oct-12	31-Oct-12	19620	0	14126	5886	39632	19900	0	14328	5970	40198	-280	0	-224	-84	-588
1-Nov-12	30-Nov-12	19620	0	14126	5886	39632	19900	0	14328	5970	40198	-280	0	-224	-84	-588
1-Dec-12	31-Dec-12	19620	0	14126	5886	39632	19900	0	15920	5970	41790	-280	0	-224	-84	-588
1-Jan-13	31-Jan-13	19620	0	15696	5886	41202	19900	0	15920	5970	41790	-280	0	-224	-84	-588
1-Feb-13	28-Feb-13	19620	0	15696	5886	41202	19900	0	15920	5970	41790	-280	0	-224	-84	-588
1-Mar-13	31-Mar-13	19620	0	15696	5886	41202	19900	0	15920	5970	41790	-280	0	-224	-84	-588
1-Apr-13	30-Apr-13	19620	0	15696	5886	41202	19900	0	15920	5970	41790	-280	0	-261	-87	-638
1-May-13	31-May-13	19620	0	15696	5886	41202	19900	0	15920	5970	41790	-280	0	-261	-87	-638
1-Jun-13	30-Jun-13	19620	0	15696	5886	41202	19900	0	18576	6192	45408	-290	0	-261	-87	-638
1-Jul-13	31-Jul-13	20350	0	18315	6105	44770	20640	0	18576	6192	45408	-290	0	-261	-87	-638
1-Aug-13	31-Aug-13	20350	0	18315	6105	44770	20640	0	18576	6192	45408	-290	0	-261	-87	-638
1-Sep-13	30-Sep-13	20350	0	18315	6105	44770	20640	0	18576	6192	45408	-290	0	-261	-87	-638
1-Oct-13	31-Oct-13	20350	0	18315	6105	44770	20640	0	18576	6192	45408	-290	0	-261	-87	-638
1-Nov-13	30-Nov-13	20350	0	18315	6105	44770	20640	0	18576	6192	45408	-290	0	-290	-87	-667
1-Dec-13	31-Dec-13	20350	0	20350	6105	46805	20640	0	20640	6192	47472	-290	0	-290	-87	-667
1-Jan-14	31-Jan-14	20350	0	20350	6105	46805	20640	0	20640	6192	47472	-290	0	-290	-87	-667
1-Feb-14	28-Feb-14	20350	0	20350	6105	46805	20640	0	20640	6192	47472	-290	0	-290	-87	-667

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1-Mar-14	31-Mar-14	20350	0	20350	6105	46805	20640	0	20640	6192	47472	-290	0	-290	-87	-667
1-Apr-14	30-Apr-14	20350	0	20350	6105	46805	20640	0	20640	6192	47472	-290	0	-290	-87	-667
1-May-14	31-May-14	20350	0	20350	6105	46805	20640	0	20640	6192	47472	-290	0	-290	-87	-667
1-Jun-14	30-Jun-14	20350	0	20350	6105	46805	20640	0	20640	6192	47472	-290	0	-290	-87	-667
1-Jul-14	31-Jul-14	21100	0	22577	6330	50007	21400	0	22898	6420	50718	-300	0	-321	-90	-711
1-Aug-14	31-Aug-14	21100	0	22577	6330	50007	21400	0	22898	6420	50718	-300	0	-321	-90	-711
1-Sep-14	30-Sep-14	21100	0	22577	6330	50007	21400	0	22898	6420	50718	-300	0	-321	-90	-711
1-Oct-14	31-Oct-14	21100	0	22577	6330	50007	21400	0	22898	6420	50718	-300	0	-321	-90	-711
1-Nov-14	30-Nov-14	21100	0	22577	6330	50007	21400	0	22898	6420	50718	-300	0	-339	-90	-729
1-Dec-14	31-Dec-14	21100	0	22577	6330	51273	21400	0	24182	6420	52002	-300	0	-339	-90	-729
1-Jan-15	31-Jan-15	21100	0	23843	6330	51273	21400	0	24182	6420	52002	-300	0	-339	-90	-729
1-Feb-15	28-Feb-15	21100	0	23843	6330	51273	21400	0	24182	6420	52002	-300	0	-339	-90	-729
1-Mar-15	31-Mar-15	21100	0	23843	6330	51273	21400	0	24182	6420	52002	-300	0	-339	-90	-729
1-Apr-15	30-Apr-15	21100	0	23843	6330	51273	21400	0	24182	6420	52002	-300	0	-357	-90	-747
1-May-15	31-May-15	21100	0	23843	6330	51273	21400	0	24182	6654	55228	-300	0	-357	-90	-747
1-Jun-15	30-Jun-15	21880	0	26037	6564	54481	22180	0	26394	6654	55228	-300	0	-357	-90	-747
1-Jul-15	31-Jul-15	21880	0	26037	6564	54481	22180	0	26394	6654	55228	-300	0	-357	-90	-747
1-Aug-15	31-Aug-15	21880	0	26037	6564	54481	22180	0	26394	6654	55228	-300	0	-357	-90	-747
1-Sep-15	30-Sep-15	21880	0	26037	6564	54481	22180	0	26394	6654	55228	-300	0	-357	-90	-747
1-Oct-15	31-Oct-15	21880	0	26037	6564	54481	22180	0	26394	6654	55228	-300	0	-357	-90	-747
1-Nov-15	30-Nov-15	21880	0	26037	6564	54481	22180	0	26394	6654	55228	-300	0	-357	-90	-747
1-Dec-15	31-Dec-15	21880	0	26037	6564	54481	22180	0	26394	6654	55228	-300	0	-17322	-7200	-55662
Total		2196660	0	1222008	506784	3925452	2227800	0	1239330	515364	3982494	-31140	0	-17322	-7200	-55662

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Para 4

Subject : Non production of Record

The following Record has not been provided/maintained:-

1. Contingent Expense Register
2. Purchase Files
3. Postal Stamp Register.

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M. Saut
(Smt. M. Savithri)
Inspecting Audit Officer
Audit Party No. XXI

PART-II

CURRENT AUDIT REPORT
(2019 to 2023)

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECRETARIAT: NEW DELHI

PARA 01:- Purchases made without following GeM conditions.

Audit Memo. No. 04

Dated: 12.01.2024

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 2019-20 to 2022-23, 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 of the items	Bill No. & date	Net Amount (in Rs.)
1.	Renu Enterprises	Stationary items	63- 20.01.2020	12446
2.	Unique Enterprises	Stationary items	63- 20.01.2020	13716
3.	GDSL Enterprises	Misc. Purchase	77- 20.01.2020	26810
4.	GDSL Enterprises	Stationary Items	91- 03.03.2020	46439
5.	Meer Enterprises	Stationary items	96- 17.03.2020	49020
6.	Hayat Sales Corporation	Soap	99- 20.03.2020	6350
7.	Rangezz Enterprises	Room Heater	63- 27.03.2021	2395
8.	R.K. Traders	Stationary items	50- 24.02.2021	3795
9.	Rangezz Enterprises	Grocery items	36- 06.01.2022	3753

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



PARA 02:- Non production/maintenance of the records.

Audit Memo. No. 06

Dated: 17.01.2024

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

Period 2017-2019:

1. Contingent Expense Register.
2. Purchase files.
3. Postal Stamp Register.

Period 2019-2023:

1. LTC register/Children Education Allowance/Medical bill register.
2. TR-5 book.

The same may be maintained and shown to the audit.


(SATISH KUMAR, ASO)


Shalendra Kumar Heta, IAO
Party No. XXII

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECRETARIAT: NEW DELHI

TAN 01: **Shortcomings in Pay Bill Register.**

Audit Memo No. 01
Dated: 09/01/2024

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

1. Paging certificate has not been mentioned at the First Page of PBR. It should be mentioned and signed by DDO.
2. Indexing is not being maintained for the audit period 2019 to 2023.
3. **Incomplete personal information** – The mandatory information/details of the officers/officials (which was required to be written on the upper part of each page) were not found filled completely in the PBR for the period 2019-2023.
4. **Cutting & Overwriting** – Numerous cutting and overwriting/fluid were noticed in the PBRs and also not attested by the DDO.
5. Monthly entries of Pay and Allowances entered in the PBR has not been signed by the DDO.
6. Abstract of Pay Bills (GAR-18) is not filled up.

The above shortcomings may be rectified at the earliest.

TAN 02: Shortcomings in Bill Register.**Audit Memo. No. 02****Dated: 09.01.2024**

On scrutiny of Bill Register for the financial year 2019 to 2023, the following shortcomings have been observed:

1. Page counting certificate is not being recorded at first page of bill register.
2. The Column No. 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.
3. Col 10.11 and 12 of the bill register 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. Reason for not compliance thereof may be furnished to audit.
4. 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 found filled up, which is irregular.
5. Further, the ECS detail has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.
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.
7. Bill Register 2019 to 2023 has been not maintained in proper format i.e. GAR-9.

The above shortcomings may be rectified at the earliest.



TAN 03: Shortcomings in Stock Registers (Consumable/Non-Consumable Stock Registers).

Audit Memo. No. 03

Dated: 11.01.2024

During the test check of the Consumable Stock Register & Non-consumable Stock Register maintained by the ICDS Project Kondli, MCH Centre, Delhi-91, the following shortcomings have been noticed:

1. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On test check of records, it has been observed that no physical verification of consumable items and Non consumable items were undertaken by the unit in the Stock Registers.
2. Stock entries have been made in the consumable/non-consumable stock registers but the same have not been verified by the DDO/CDPO, which is not in order.
3. On scrutiny of Non-Consumable/Property Register, it has been noticed that Stock entries have been made without Bill No. & date in some cases and the same has not been verified by the competent authority.
4. Neither the name of recipient has not been mentioned in the Consumable stock register nor the installation report of property items found in the Non-consumable stock register such as computer, printer, heater and Photocopier etc.

The above shortcomings may be rectified at the earliest.



TAN 04: Non-observance of codal formalities.

Audit Memo. No. 05


Dated: 15.01.2024

On the test check of the purchase vouchers of the ICDS Kondli Projct, MCH Centre, Khichripur, Delhi-91, during the audit period 2019-20, it has been observed that codal formalities were not followed and also no separate purchase files are not being maintained by the unit.

Split purchases for an amount less than Rs. 25000/- on each occasion were made to avoid codal formalities like stationary and etc were purchased as under:-

S. No.	Name of the agency	Description of the items	Bill No. & date	Net Amount (in Rs.)
1.	D.K. Traders	PMMVY Register	GST/1575DK/18-19 01.01.2020	21494
2.	D.K. Traders	CBE Register	GST/1657DK/18-19 25.01.2020	20681

Reason for the above said shortcomings may be elucidated to the audit.


(SATISH KUMAR, ASO)


Shalendra Kumar Heta, IAO
Party No. XXII