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**DIRECTORATE OF AUDIT  
GOVT. OF N.C.T. OF DELHI  
4TH LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002**

**Sub: -Audit report of ICDS Prem Nagar, Sector 4 Rohini, Delhi for the year 2017-18 to 2019-2020**

**INTRODUCTION:**

The I.A.R. on the accounts of Audit report of ICDS Prem Nagar, Sector 4 Rohini, Delhi for the year 2015-16 to 2019-2020 was conducted by field Audit Party No. XXVIII comprising of Manoj Kumar A.O/IAO. The audit was conducted during w.e.f. 17.02.2021 to 24.02.2021 (06 working days). This was the general audit

**AIMS AND OBJECTIVES :-**

Integrated Child Development Scheme (ICDS) aims to improve the nutritional and health status of vulnerable groups including pre school children, pregnant women and nursing mother through a package of services including supplementary nutrition pre school education, immunization, health check up, referral services and nutrition and health education etc.

**HOS /DDO/ Cashier**

The following officers/officials have served as HOS/DDO/Cashier

**LIST OF HOO/DDO**

S.NO.	NAME( Sh./Smt.) & Designation	TIME DURATION
1.	Sukhvinder Kaur, CDPO	02.09.2016 to 04.10.2017
2	Kusum Lata Rastogi, CDPO	04.10.2017 to 15.09.2017
3	Kamlesh Gulshan, CDPO	15.09.2017 to 10.10.2019
4	Seema Malik, CDPO	10.10.2019 to till date

**LIST OF Cashier**

S.NO.	NAME( Sh./Smt.) & Designations	TIME DURATION
1.	Gulzar Ahmad	2017-18
2	Kamal Pal	2018-19
3	Durgesh Vashisth	2019-2020

**Budget allocation and Expenditure for the year 2017-18 to 2019-2020**

<b>Plan</b>			
<b>Year</b>	<b>Budget allotment</b>	<b>Expenditure upto year ending</b>	<b>Excess/ Saving</b>
2017-18	20047000	14508000	5539000
2018-2019	17101000	15738000	1363000
2019-2020	20156000	7720000	12436000

**Statutory Audit:-** Statutory audit of ICDS Prem Nagar, Sector 4 Rohini, Delhi has not Conducted till date.

**Vacancy Statement :-**

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	CDPO	4	1	0
2.	Supervisor	4	3	1
3.	LDC	1	0	1
4	Peon	1	0	1
5	A.W.Worker	115	115	0
6	A.W Helper	115	115	0

**Maintenance of Records:-**

The maintenance of records of ICDS Prem Nagar, Sector 4 Rohini, Delhi for the year 2017-18 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

**Old Audit Report :-**

As per Old Audit Report there was 04 Paras were outstanding along with recovery of Rs.2521976/-. The office authority has shown compliance of 03 Paras , in which 01 Paras (Partly) have settled along with recovery amounting to Rs. 9,04,922/-

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S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2003-2017	4	01 (Partly)	03

**Details of old Recovery**

S.No	Year	Total old Recovery	Amount Recovered / effected	Balance Recovery
1	2003-2017	2521976	904922	16,17,054

**Current Audit Report: -**

During the course of current audit 02 audit memo's highlighting various irregularities/recovery to the tune of Rs 5062 /- were issued. The HOO of school has shown compliance of 01 audit memos. In which 01 audit memos partially settled, as such spot recovery amounting to Rs.3899/- was made. Remaining 02 Audit memos converted into 02 Paras taken in the current Audit Report with recovery of Rs 1163/-

**Details of Current Recovery ( Audit Period 2017-18 to 2019-2020)**

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/01	5062	3899	1163
02/02	Nil	Nil	Nil
G.Total	5062	3899	1163

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Prem Nagar, Sector 4 Rohini, Delhi. Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

  
(MANOJ KUMAR)  
IAO, Party No.XXVIII

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**PART - I A**  
**OLD AUDIT REPORT**

**PART - I A**  
**OLD AUDIT REPORT**

There are 1 audit para outstanding in previous report but not settled as reply was not provided by HOO

S. No.	Year	Total Para	Para Settled	Para No settled	Outstanding
1	2003-14	1	0	0	1

**Recoveries Pending of Old Audit Report**

S No.	Start Year	End Year	Para No.	Outstanding Amount (in Rs.)
1	2003	2014	1	11,25,446/-

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**PART - IB**

**Current audit report**

This time 7 preliminary audit memos and one record were issued. No objection settled on the spot and all the memo converted into 03 para and 5 tan incorporated in current audit report as part – II.

During the course of current audit a recovery amounting to Rs.1396530/- has been pointed out, nothing recovered on the spot. The detail of the same is as under:-

Memo no	Para No	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
7	2	Non Deduction of TDS	1396530.00	--	1396530.00
		<b>Total</b>	<b>1396530.00</b>	<b>0</b>	<b>1396530.00</b>

  
(Ajay Gupta)  
A.O./IAO, Party no. 10



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**PART II**  
**CURRENT AUDIT REPORT**

**Para No. 1**

(Ref. Audit Memo No. 7 dated 21/11/2014)

**Sub: Recovery for Non-deduction of Tax at source from payments made to the NPO, Rastriya Nirbal Utthan Sanstha for the FY 2011-12, 2012-13 & 2013-14 amounting to Rs. 11,25,446/- 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, Prem Nagar, Delhi-110086, it has been noticed that no TDS has been deducted from the payments made to NPO for providing supplementary nutrition material to the anganwaris under the SNP & SABLA scheme. The calculation of TDS to be deducted for the payments made to the NPO, Rastriya Nirbal Utthan Sanstha for the FY 2011-12, 2012-13 & 2013-14 is as under:

**F.Y 2011- 2012 SNP BILL DETAILS**

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-04	14/10/11	26,13,422	52,268
CB-11	21/10/11	11,93,187	23,864
CB-16	14/12/11	10,77,307	21,546
CB-20	02/01/12	10,92,879	21,858
CB-23	16/01/12	11,76,575	23,532
CB-27	15/02/12	11,58,876	23,178
CB-36	27/03/12	11,33,635	22,673
CB-37	27/03/12	7,64,497	15,290
TOTAL		10210378	2,04,209

**F.Y 2011- 2012 SABLA BILL DETAILS**

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-02	13/10/11	412516	8250
CB-13	17/11/11	127974	2559
CB-14	17/11/11	347875	6958
CB-17	14/12/11	343156	6863
CB-25	14/02/12	351037	7021
CB-26	14/02/12	347687	6954

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CB-28	15/02/12	367620	7352
CB-35	27/03/12	604532	12091
TOTAL		2902397	58048

**F.Y 2012-13 SNP BILL DETAILS**

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-01	23/05/12	16,57,207	33,144
CB-03	15/06/12	13,67,652	27,353
CB-08	13/07/12	13,39,400	26,788
CB-12	09/08/12	13,51,212	27,024
CB-18	12/09/12	12,44,794	24,896
CB-20	17/10/12	13,04,076	26,082
CB-23	12/11/12	12,08,449	24,169
CB-31	13/12/12	12,57,249	25,145
CB-34	16/01/13	13,06,824	26,136
CB-44	11/02/13	13,18,968	26,379
CB-53	12/03/13	12,81,537	25,631
CB-61	26/03/13	8,92,328	17,847
	TOTAL	15529696	3,10,594

**F.Y 2012-13 SABLA BILL DETAILS**

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-02	23/05/12	525437	10509
CB-04	15/06/12	433147	8663
CB-09	16/07/12	412637	8253
CB-13	09/08/12	417725	8355
CB-19	12/09/12	381271	7625
CB-21	17/10/12	407712	8154
CB-22	12/11/12	366630	7333
CB-32	13/12/12	383801	7676
CB-35	16/01/13	403788	8076
CB-45	11/02/13	407220	8144
CB-60	26/03/13	387596	7752
CB-62	26/03/13	271744	5435
	TOTAL	4798708	95975

F.Y 2013-14 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-01	01/06/13	1679370	33,587
CB-05	18/07/13	1281675	25,634
CB-08	30/07/13	1292400	25,848
CB-12	04/09/13	1789290	35,786
CB-20	17/09/13	1543576	30,872
CB-25	15/10/13	1599120	31,982
CB-35	21/11/13	1553972	31,079
CB-48	11/12/13	1627512	32,550
CB-52	10/02/14	1554363	31,087
CB-53	10/02/14	1699400	33,988
CB-74	26/03/14	1562735	31,255
CB-75	26/03/14	816060	16,321
	TOTAL	17999473	3,59,989

F.Y 2013-14 SABLA BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-02	03/06/13	512430	10249
CB-03	08/07/13	413463	8269
CB-09	30/07/13	409888	8198
CB-13	04/09/13	451886	9038
CB-21	17/09/13	391518	7830
CB-26	15/10/13	408936	8179
CB-36	21/11/13	395312	7906
CB-49	11/12/13	409068	8181
CB-50	21/01/14	401764	8035
CB-54	10/02/14	428175	8564
CB-76	26/03/14	206712	4134
CB-77	26/03/14	402396	8048
	TOTAL	4831548	96631
	GRAND TOTAL		11,25,446/-

Hence an amount of Rs. 11,25,446/- may be recovered from the concerned NPO and deposited into Govt. Revenue Account after due verification of records under intimation to the audit. Other similar cases may also be reviewed at your own level for deduction of TDS and recovery made thereof.

(MOHINDER KUMAR)  
Inspecting Audit Officer



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

**Para No. 1**

**(Ref memo no.2 dated 12.3.19)**

**Sub:- Discrepancies in Rent Payment.**

During the test check of Files and Bills pertaining to rent paid for the month of Dec.14 Jan.15 and Feb.15 in r/o Aanganwari it was found that there was discrepancies in the name of the owner of space provided for aanganwari, but there ECS numbers were same. Some cases are as under:-

S.No.	Aanganwari No.	ECS No.	Owner Name		
			Dec.14	Jan.15	Feb.15
1	1	981391100231	Rajni	Rajni	Krishna Devi
2	34	981391100263	Ajay Kr.	Ajay Kr.	Kusum
3	35	265	Renu Bala	Renu Bala	Nirmala
4	43	273	Anju Devi	Anju Devi	Ram Prasad
5	47	277	Rajendra Singh	Rajendra Singh	Meena Devi
6	56	286	Kedarnath	Kedarnath	Bimla Devi
7	65	295	Shanti Singh	Shanti Singh	Santosh
8	66	296	Dana Devi	Dana Devi	Baby
9	73	303	Indrapal	Indrapal	Neeraj Devi
10	76	306	Phholwati	Phholwati	Radhey Shyam
11	87	317	Md. Shamshad	Md. Shamshad	Ramayan Prasad
12	95	325	Ranjeet Kr.	Ranjeet Kr.	Mithilesh Lal
13	101	331	Mahender	Mahender	Bhagya wati

The department is hereby requested to clarify how the name of the owner was changed and whether the payment was made to correct person or not under intimation to audit. Other similar cases may also be reviewed accordingly.

*Ajay*

**Para No. 2****(Ref to memo no.07 dated 18.3.19)**

**Sub:** Non deduction of TDS amounting to Rs. 1396530/- against payment made to M/s Rastriya Nirbal Utthan Sanstha

During the test audit of SNP and SBLA files, it was noticed that Payment was made to the agency M/s Rashtriya Nirbal Uthan Sansthan for providing supplementary nutrition but TDS was not deducted for the same.

Year wise details are as under:-

<b>ICDS PREM NAGAR F.Y.-2014-15</b>					
<b>Bill NO.</b>	<b>Types of bill</b>	<b>Month</b>	<b>Gross Amt.</b>	<b>TDS</b>	<b>Net Amt.</b>
5	SNP	16-03-2014 to May-2014	3901878	0	3901878
6	SABLA	16-03-2014 to May-2014	1005599	0	1005599
7	SNP	Jun-14	1620432	0	1620432
8	SABLA	Jun-14	413160	0	413160
23	SABLA	Jul-14 & Aug-14	813835	0	813835
31	SNP	Jul-14 & Aug-14	3200460	0	3200460
33	SABLA	Sep-14	421988	43	421945
34	SNP	Sep-14	1668900	167	1668733
68	SNP	Oct-14 & Dec-14	2910905	291	2910614
67	SNP	Nov-14	1421190	142	1421190
69	SABLA	Oct-14	329010	33	328977
83	SABLA	Nov-14	360217	37	360180
84	SABLA	Dec-14	362918	37	362881
85	SABLA	Jan-15	410988	42	410946
86	SABLA	Feb-15	355740	36	355704
99	SNP	Feb-15	1389938	194	1389744
100	SNP	01/03/15 TO 15/03/15	626920	63	626857
101	SABLA	01/03/15 TO 15/03/15	161095	17	161078
<b>Total</b>			<b>21375173</b>	<b>1102</b>	<b>21374213</b>

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ICDS PREM NAGAR F.Y.-2015-16					
Bill NO.	Types of bill	Month	Gross Amt.	TDS	Net Amt.
5	SNP	Jan-15	1609300	0	1609300
23	SABLA	16-03-15 TO 31-03-15	209423	0	209423
28	SNP	16-03-15 TO APRIL-15	2217452	0	2217452
29	SNP	May-15	1559688	0	1559688
38	SABLA	APRIL-15 TO MAY-15	733249	0	733249
46	SNP	JUNE-15 & July-15	3192650	0	3192650
52	SABLA	JUNE-15 & July-15	795162	0	795162
68	SABLA	Aug-15	361680	0	361680
67	SABLA	Nov-15	250635	0	250635
75	SNP	Aug-15	3619464	0	3619464
76	SNP	Nov-15	853524	0	853524
85	SABLA	Sep-15	320425	0	320425
86	SABLA	Oct-15	253858	0	253858
94	SNP	Dec-15 & Jan-16	2085936	0	2085936
98	SNP	Feb-16	1101192	0	1101192
110	SABLA	Dec-16	296208	0	296208
111	SABLA	Jan-16	299244	0	299244
112	SABLA	01-03-16 TO 15-03-16	151206	0	151206
<b>Total</b>			<b>19910296</b>	<b>0</b>	<b>19910296</b>

ICDS PREM NAGAR F.Y.-2016-17					
Bill NO.	Types of bill	Month	Gross Amt.	TDS	Net Amt.
24	SNP	16/03/16 TO APRIL-16	1609506	0	1609506
25	SABLA	16/03/16 TO 31/03/16	151206	0	151206

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32	SNP	May-16	1158768	0	1158768
37	SNP	Jul-16	1175064	0	1175064
46	SNP	Jun-16	1212600	0	1212600
51	SABLA	MAY-16 TO JUL-16	934599	0	934599
52	SABLA	FEB-16 & APR-16	575476	0	575476
87	SABLA	AUG-16 & SEP-16	597696	0	597696
88	SNP	AUG-16 & SEP-16	2085048	0	2085048
108	SNP	OCT-16 JAN-17	4115859	0	4115859
111	SABLA	1/3/17 TO 15/3/17	132374	0	132374
112	SNP	Feb-17	967032	0	967032
119	SNP	1/3/17 TO 15/3/17	485529	0	485529
<b>TOTAL</b>			<b>15200757</b>	<b>0</b>	<b>15200757</b>

<b>ICDS PREM NAGAR F.Y.-2017-18</b>					
<b>Bill NO.</b>	<b>Types of bill</b>	<b>Month</b>	<b>Gross Amt.</b>	<b>TDS</b>	<b>Net Amt..</b>
9	SNP	16/3/17 TO JUNE-17	3794909	0	3794909
10	SABLA	16/3/17 TO JUNE-17	1568084	0	1568084
14	SABLA	JUL-17 & SEP-17	634552	0	634552
15	SNP	JUL-17 & SEP-17	2274688	0	2274688
20	SABLA	Oct-17	245669	0	245669
21	SABLA	NOV -17 & DEC-17	440506	0	440506
22	SNP	OCT-17 TO DEC-17	2775861	0	2775861
23	SNP	Jan-18	771894	0	771894
41	SNP	Feb-18	890208	0	890208
<b>TOTAL</b>			<b>13396371</b>	<b>0</b>	<b>13396371</b>

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Year	Gross Amount	TDS to be deducted(@2%)	TDS deducted	difference
2014-15	21374213	427484	1102	426382
2015-16	19910296	398206	0	398206
2016-17	15200757	304015	0	304015
2017-18	13396371	267927	0	267927
	69881637		Total	1396530

*Recovery  
Sub-  
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Recovery of TDS amounting to Rs.1396530/- as detailed above, may please be recovered from the M/s Rashtriya Nirbal Utthan Sanstha under intimation to audit. Any recovery prior to audit period and post audit period also has to be recovered.

Further, the previous audit team has also pointed out a recovery to the tune Rs.1125446/- for the same agency M/s Rashtriya Nirbal Utthan Sanstha regarding non deduction of TDS. But no action has taken by CDPO till date..

**( Ref record memo dated 08/03/2019)**

**Para no. 3**

**Sub: Non Production of record**

During the audit of ICDS, Prem Nagar the following auditable was not provided to audit. Department may provide the record to next audit.

1. Budget allotment and expenditure register.
2. Unserviceable store register.
3. Rent/Electricity/water/telephone register
4. Service Postage Stamp Register.
5. Contingent Bill register
6. Rent control register.
7. Payment Control Register.
8. Advance Bill Drawn Register

*Ajay*  
**(Ajay Gupta)**  
**AO/LAO**  
**Party No.X**

Page 2 Recovery Amount 2/c

<u>Year</u>	<u>Amount</u>	<u>Tax Liability</u>	<u>Tax deducted</u>	<u>Balance Amount</u>
2014-15	10955364 @ 2% = 10419808 @ 0.01% =	219107 1042	1102	219047
2015-16	6329112 @ 2% 13581184 @ 0.01%	= 126582 1358	0	127940
2016-17	17,60,712 @ 2% 13440045 @ 0.01%	= 35214 1344	0	36558
2017-18	5362993 @ 2% 8033378 @ 0.01%	= 107260 803	0	108063

total tax liability = 491608

Recovery as per Page 2 = 1396,530

Recovery (Revised) = 491,608

Recovery effected 904,922

Dg

**PART-II**  
**CURRENT REPORT**  
**2017-18 to 2019-2020**

**Para 01 :- Recovery of Rs. 1163/- due to non deduction of TDS**

During test check of bills, it has been observed that office authority has make payment to contractor with deduction of TDS which is mandatory as section.194C of the Income Tax Act.The details are as under :

S.No.	Name of the Contractors	Bill No.	Date	Bill Amount	TDS @ 2%
1	Goyal Stationers, Delhi	CB-64	30.03.2019	58165	1163
G.Total Rs.					1163

Recovery of Rs. 1163/- (One thousand one hundred sixty three only) may be made from the contractor concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

**Para 02 :- Discrepancy in the purchase of furniture**

As per Delegation of financial power, 2010 issued by Finance Department Govt of NCT of Delhi ,there is complete ban on purchase of Fixture and Furniture. During the test check of records, it has been found that the office authority has purchased furniture beyond Delegation of financial power. These cases are as under:-

S.No.	Name of agency	Particular	Bill No. & date	Amount
01	Yash Traders	Plastic Chair with Arms (33)	CB-9 , 03.06.2019	24922
02	Goyal Stationers	Office Chairs (50) = 49856 Stationery=8309 ----- 58165	CB-64 , 30.03.2019	49856
G. Total				74778

  
(MANOJ KUMAR)  
IAO, Party No.XXVIII