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

Sub: - Internal Audit of I.C.D.S., Project Amanvihar, Working Women Hostel, PSP Area, Sector-22 Rohini, Delhi-110086 for the period 2020-22 from 19/10/2022 to 01/11//2022

INTRODUCTION

Test Audit on account of I.C.D.S., Project Amanvihar, Working Women Hostel, PSP Area, Sector-22 Rohini, Delhi-110086 for the period 2020-22 has been conducted by the Audit Party No.10 comprising of Sh. Davinder Kumar, IAO and Sh. Dinesh Kumar Dhawan, Sr. AO during the period from 19/10/2022 to 01/11//2022 (07 working days).

AIMS & OBJECTIVES

The I.C.D.S., Project Amanvihar, Working Women Hostel, PSP Area, Sector-22 Rohini, Delhi-110086 for the period 2020-22 from 19/10/2022 to 01/11//2022 is the supervision office of 108 Anganwadi's in Amanvihar Project. The main aim of the office is to provide the following services to Pregnant Women/Sabla and Children of that area:-

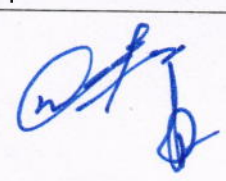
- i. To improve the nutritional and health status of children in the age group of 0-6 years.
- ii. To lay the foundation for proper psychological, physical, and social development of the child.
- iii. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- iv. To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development.
- v. 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.

HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOO/DDO	Ms. Geeta Rana, HOO/DDO	01.04.2020 to 31.03.2022
Cashier	Sh. Kamal Pal Singh	01.04.2020 to 31.03.2022

Budget Allocation & Expenditure for the year 2019-2022 :-

Financial Year	Budget in Rupees	Expenditure in Rupees
2020-2021	20928890	20743235
2021-2022	24258000	23591884



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Statutory Audit:-

The Statutory audit of the I.C.D.S., Project Amanvihar, Working Women Hostel, PSP Area, Sector-22 Rohini, Delhi-110086 has never been conducted by the A.G(Audit), Delhi.

Maintenance of Records:-

The maintenance of records of .C.D.S., Project Amanvihar, Working Women Hostel, PSP Area, Sector-22 Rohini, Delhi-110086 for the period 2020-2022 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	00	00	00
2	Group B	01	01	00
3	Group C	07	04	03
	TOTAL	08	05	03

Note:- 02 Supervisors and 01 S.A. are physically working in this unit on outsource basis and drawing their salary from WCD (HQ). Further one project coordinator (on contract basis) is also working in ICDS Amanvihar and drawing remuneration from this unit.

S.No.	Honorary Post	No. of Posts Sanctioned	Filled up	Vacant
1	Anganwadi Workers	108	95	13
2	Anganwadi Helpers	108	105	03

Old Audit report :-

(A) There were 06 audit paras outstanding in the previous audit report. The Department has not been submitted the reply of any old outstanding audit paras. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
6	2012-15	02	Nil	Nil	02 (1,2)
7	2015-20	04	01	04	03(1,2,3)
Total		06	01		05

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(B) Details of Old Recovery: Rs.19,49,172/-

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	2012-15	01	26817	Nil	26817
2	2012-15	02	931209	Nil	931209
3	2015-20	01	991146	Nil	991146
Total			1949172	Nil	1949172

Details of Current Recovery: Rs.3,61,137/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	13	Non deduction of Tax at Source amounting to Rs.3,39,423/- from payment made to contractor/sub-contractors.	3,39,423	Nil	3,39,423
2	14	Discrepancies in shifted rented Aganwadi's Centres & overpayment of rent of Rs.8500/-	8,500	Nil	8,500
3	15	Discrepancies in reimbursement of Newspaper bills amounting to Rs.12000/-	12,000	12,000	Nil
4	20	Overpayment of Conveyance Bill of Rs.1214/-	1,214	Nil	1,214
		Total	3,61,137	12,000	3,49,137

The internal audit report has been prepared on the basis of information furnished and made available by the I.C.D.S., Project Amanvihar, Working Women Hostel, PSP Area, Sector-22 Rohini, Delhi-110086 for the period 2020-2022, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


 (Davinder Kumar)
 Inspecting Audit Officer
 Audit Party No. 10



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PART-I
Old Audit Report

Directorate of Audit

Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001



Bhagidari



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List of Para (Order by Audited Year & Para)

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Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Aman Vihar, Sec-4, NP School, Near Vishram Chowk, Delhi (3217/25)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2012	2015	1		Recoveries in respect of Employees	O	26817
2	2012	2015	2		Recovery of Income Tax amounting to Rs. 9,31,209 from MNPO and SHG	O	931209
3	2015	2020	1		Non deduction of tax at source from payment made to contractors/subcontractors	O	991146
4	2015	2020	2		Irregularities in the purchase procedure of ICDS, Aman Vihar during audit period	O	0
5	2015	2020	3		Violation of Head of Office Financial Power	O	0
6	2015	2020	4		Non production of Records	O	0

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

Total. ₹19,49,172

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(2012-2015)

PART II

CURRENT AUDIT REPORT

Para No. 1

Para 01 : Recoveries in respect of employees. (Ref. Audit Memo No. 03 dated 04/12/2015 & 4 dated 07/12/2015)

1. Sub: Irregularity in pay fixation.

Test check of service books during the course of Audit period 2012-13 to 2014-15 revealed irregularities in pay fixation of Smt. Kamlesh Devi, Supervisor as detailed below:

The official was drawing Pay of Rs. 13470/- as on 01.07.2010 in the pay Band II of Rs. 9300-34800. While granting her annual increment @ 3 % her Pay was fixed by the school authorities w.e.f. 01.07.2011 at Rs. 14200+ 4200 instead of 14000+4200 & subsequent increments granted wrongly as per details given below:

Date	Pay fixed after granting annual increment	Pay to be fixed as suggested by the audit pary
01.07.2011	14200+4200	14000+4200
01.07.2012	14760+4200	14560+4200
01.07.2013	15330+4200	15130+4200
01.07.2014	15920+4200	15710+4200
01.07.2015	16530+4200	16310+4200
Date of next increment		01.07.2016

Hence above irregularities in pay fixation in respect of above employees may be checked and re fixation may be done after due verification of records and necessary recovery of Rs. 23727/- as per due drawn statement at Annexure A may be made under intimation to the audit.

2. Sub: Less recovery of Income Tax of Rs. 3090/- for the year 2012-13.

During scrutiny of income tax record for the audit period, it has been observed that Smt. Renu Jain, Statistical Asstt. has been paid children education allowance of Rs. 30000/- vide bill no. 5 and the same has not been included in the gross salary while computing income tax for the financial year 2012-13 which is irregular. The detail of Income Tax calculation is as under:-\

Description	Income tax calculated and recovered by the Deptt. (in Rs.)	Income tax calculated and to be recovered as per audit (in Rs.)
Gross Taxable Income	457674	487674
Less Transport allowance	9600	9600
Less rebate u/s 80D	2700	2700
Less HRA rebate	60750	60750
Less Rebate u/s 80 C	100000	100000

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Taxable Income	284624	314624
Income tax	8462	11462
Cess	254	344
Total tax	8716	11806
Income tax paid	8716	8716
Income tax recoverable		3090

Hence an amount of Rs. 3090/- on account of less recovery of Income tax may be recovered from the said official under intimation to the audit after due verification of records.

(Ref. Audit Memo No. 02 dated 04/12/2015)

Para 02:

Sub:- Recovery of Income Tax amounting to Rs. 9,31,209/- from MNPO and SHG

During the test audit of Icds project of Aman vihar for the audit period 2012-13, 2013-14, 2014-15, It has been found that the payment of SNP and SABLA has been made to Dalit Prahari, Non profit Organisation(MNPO) and seven associated Self help Groups(SHG). 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 there of 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.

Whereas it has been found that, No Income tax(TDS) has been deducted from the payment of MNPO and Seven SHG. The details of year wise payment and recovery of Income tax thereon is given below:-

S.NO	Name of MNPO/SHG	AMOUNT PAID(Rs.)	INCOME TAX RECOVERABLE @ 2%
(A)	2012-13		
01	Dalit Prahari(MNPO)	14,91,657/-	29,833/-
02	Pratham vahini SSS	20,05,462/-	40,109/-
03	Durga Vahini SSS	18,86,423/-	37,728/-
04	Vidhya Vahini SSS	19,01,183/-	38,023/-
05	Ekta vahini SSS	22,69,253/-	45,385/-
06	Astha vahini SSS	18,70,412/-	37,408/-
07	Hans vahini SSS	19,69,476/-	39,390/-

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08	Singh vahini SSS	15,22,706/-	30,454/-
	TOTAL(2012-13)	1,49,16,572/-	2,98,330/-
(B) 2013-14			
01	Dalit Prahari(MNPO)	16,71,408/-	33,428/-
02	Pratham vahini SSS	22,53,787/-	45,076/-
03	Durga Vahini SSS	20,92,881/-	41,858/-
04	Vidhya Vahini SSS	21,62,593/-	43,252/-
05	Ekta vahini SSS	25,32,390/-	50,648/-
06	Astha vahini SSS	21,35,267/-	42,705/-
07	Hans vahini SSS	21,45,782/-	42,916/-
08	Singh vahini SSS	17,19,875/-	34,398/-
	TOTAL(2013-14)	1,67,13,983/-	3,34,281/-
(C) 2014-15			
01	Dalit Prahari(MNPO)	1,98,774/-	3,975/-
02	Pratham vahini SSS	22,92,245/-	45,844/-
03	Durga Vahini SSS	21,25,951/-	42,519/-
04	Vidhya Vahini SSS	21,14,439/-	42,288/-
05	Ekta vahini SSS	24,30,440/-	48,609/-
06	Astha vahini SSS	20,25,595/-	40,511/-
07	Hans vahini SSS	20,94,486/-	41,889/-
08	Singh vahini SSS	16,48,150/-	32,963/-
	TOTAL(2014-15)	1,49,30,080/-	2,98,598/-

Accordingly Recovery of Rs. 9,31,209/- on account of Income tax may be made from above noted self help group and MNPO, after due verification of record under intimation to audit.

IN ADDITION TO ABOVE INCOME TAX ON PAYMENT RELEASED PRE & POST AUDIT PERIOD MAY ALSO BE ASCERTAINED AND RECOVERED AFTER DUE VERIFICATION AND UNDER INTIMATION TO AUDIT.

D. Kumar
(IAO)
Audit Party No
XIV

D. Kumar

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Due Daron Statement in No Smt. Kamlesh Davi. Supervisor

PERIOD	Pay fixed after granting annual increment						Pay to be fixed as suggested by the audit party						DIFFERENCE 12 (11-6)	REMARKS
	BASIC PAY	G.P.	D.A.	H.R.A.	TOTAL	BASIC PAY	G.P.	D.A.	H.R.A.	TOTAL				
1	2	3	4	5	6	7	8	9	10	11	12 (11-6)	13		
Jul-11	14200	4200	10672	5520	34592	14000	4200	10556	5460	34216	-376	DA = 58%		
Aug-11	14200	4200	10672	5520	34592	14000	4200	10556	5460	34216	-376			
Sep-11	14200	4200	10672	5520	34592	14000	4200	10556	5460	34216	-376			
Oct-11	14200	4200	10672	5520	34592	14000	4200	10556	5460	34216	-376			
Nov-11	14200	4200	10672	5520	34592	14000	4200	10556	5460	34216	-376			
Dec-11	14200	4200	10672	5520	34592	14000	4200	10556	5460	34216	-376			
Jan-12	14200	4200	11960	5520	35880	14000	4200	11830	5460	35490	-390	DA = 65%		
Feb-12	14200	4200	11960	5520	35880	14000	4200	11830	5460	35490	-390			
Mar-12	14200	4200	11960	5520	35880	14000	4200	11830	5460	35490	-390			
Apr-12	14200	4200	11960	5520	35880	14000	4200	11830	5460	35490	-390			
May-12	14200	4200	11960	5520	35880	14000	4200	11830	5460	35490	-390			
Jun-12	14200	4200	11960	5520	35880	14000	4200	11830	5460	35490	-390			
Jul-12	14760	4200	13651.2	5688	38299.2	14560	4200	13507.2	5628	37895.2	-404	DA = 720%		
Aug-12	14760	4200	13651.2	5688	38299.2	14560	4200	13507.2	5628	37895.2	-404			
Sep-12	14760	4200	13651.2	5688	38299.2	14560	4200	13507.2	5628	37895.2	-404			
Oct-12	14760	4200	13651.2	5688	38299.2	14560	4200	13507.2	5628	37895.2	-404			
Nov-12	14760	4200	13651.2	5688	38299.2	14560	4200	13507.2	5628	37895.2	-404			
Dec-12	14760	4200	13651.2	5688	38299.2	14560	4200	13507.2	5628	37895.2	-404	DA = 80%		
Jan-13	14760	4200	15168	5688	39816	14560	4200	15008	5628	39396	-420			
Feb-13	14760	4200	15168	5688	39816	14560	4200	15008	5628	39396	-420			
Mar-13	14760	4200	15168	5688	39816	14560	4200	15008	5628	39396	-420			
Apr-13	14760	4200	15168	5688	39816	14560	4200	15008	5628	39396	-420			
May-13	14760	4200	15168	5688	39816	14560	4200	15008	5628	39396	-420			
Jun-13	14760	4200	15168	5688	39816	14560	4200	15008	5628	39396	-420			
Jul-13	15330	4200	17577	5859	42966	15130	4200	17397	5799	42526	-440	DA = 90%		
Aug-13	15330	4200	17577	5859	42966	15130	4200	17397	5799	42526	-440			
Sep-13	15330	4200	17577	5859	42966	15130	4200	17397	5799	42526	-440			
Oct-13	15330	4200	17577	5859	42966	15130	4200	17397	5799	42526	-440			
Nov-13	15330	4200	17577	5859	42966	15130	4200	17397	5799	42526	-440			
Dec-13	15330	4200	17577	5859	42966	15130	4200	17397	5799	42526	-440			

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Jan-14	15330	4200	19530	5859	44919	15130	4200	19330	5799	44459	-460	100%
Feb-14	15330	4200	19530	5859	44919	15130	4200	19330	5799	44459	-460	
Mar-14	15330	4200	19530	5859	44919	15130	4200	19330	5799	44459	-460	
Apr-14	15330	4200	19530	5859	44919	15130	4200	19330	5799	44459	-460	
May-14	15330	4200	19530	5859	44919	15130	4200	19330	5799	44459	-460	
Jun-14	15330	4200	19530	5859	44919	15130	4200	19330	5799	44459	-460	107%
Jul-14	15920	4200	21528	6036	47684	15710	4200	21304	5973	47187	-498	
Aug-14	15920	4200	21528	6036	47684	15710	4200	21304	5973	47187	-498	
Sep-14	15920	4200	21528	6036	47684	15710	4200	21304	5973	47187	-498	
Oct-14	15920	4200	21528	6036	47684	15710	4200	21304	5973	47187	-498	
Nov-14	15920	4200	21528	6036	47684	15710	4200	21304	5973	47187	-498	
Dec-14	15920	4200	21528	6036	47684	15710	4200	21304	5973	47187	-498	
Jan-15	15920	4200	22736	6036	48892	15710	4200	22498	5973	48381	-510	DA = 113%
Feb-15	15920	4200	22736	6036	48892	15710	4200	22498	5973	48381	-510	
Mar-15	15920	4200	22736	6036	48892	15710	4200	22498	5973	48381	-510	
Apr-15	15920	4200	22736	6036	48892	15710	4200	22498	5973	48381	-510	
May-15	15920	4200	22736	6036	48892	15710	4200	22498	5973	48381	-510	
Jun-15	15920	4200	22736	6036	48892	15710	4200	22498	5973	48381	-510	
Jul-15	16530	4200	24669	6219	51618	16310	4200	24406.9	6153	51069.9	-548	DA = 119%
Aug-15	16530	4200	24669	6219	51618	16310	4200	24406.9	6153	51069.9	-548	
Sep-15	16530	4200	24669	6219	51618	16310	4200	24406.9	6153	51069.9	-548	
Oct-15	16530	4200	24669	6219	51618	16310	4200	24406.9	6153	51069.9	-548	
Nov-15	16530	4200	24669	6219	51618	16310	4200	24406.9	6153	51069.9	-548	
								TOTAL =			-23727	

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PART - II
CURRENT AUDIT REPORT (2015-2020)

PARA 01 *Para 3*
(Audit Memo No. 07

Dated:25.06.2020)

Sub:- Non-deduction of TAX at source amounting to Rs.9,91,146/- 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 Aman 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 anganwadis under the scheme on contract basis. The details are given below:

Name of Agency: M/s Dalit Prahri(MNPO & SEVEN SHG)

2015-16						
S. No	Bill No. & Date	Month & period of supply	Gross Amount	TDS to be deducted	TDS deducted	Balance TDS
1	CB/48/ Dt.07.10.15	May ,15 to July,15	4170271	83405	8353	75052
2.	CB/103/ Dt.02.03.16	Aug,15 to Dec,15	5353265	107065	10707	96358
3.	CB/119/ Dt.31.03.16	Jan,16 to Feb,16	1996968	39939	3994	35945
4.	CB/123/ Dt.31.03.16	March,16	526068	10521	1052	9469
Total (A)			12046572	240930	24106	216824

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2016-17

1.	CB/23/ Dt.05.08.16	March,16to May,16	2475278	49506	4951	44555
2.	CB/47/ Dt.23.11.16	June,16 to July,16	2126428	42529	4253	38276
3.	CB/60/ Dt.29.12.16	Aug,16 to Sep,19	1850279	37006	3701	33305
4.	CB/89/ Dt.17.03..17	Oct,16 to Dec,16	2668798	53376	5338	48038
5.	CB/102/Dt.30.03.1 7	Jan,17 to March,17	2144026	42881	4288	38593
Total(B)			11264809	225298	22531	202767

2017-2018

1	CB/12/ Dt.29.09.17	April.17 to June,17	2752488	55050	5505	49545
2	CB/26/ Dt.12.01.18	July,17 to Aug, 17	1663685	33274	3405	29869
3	CB/34/ Dt.28.02.18	Sep,17 to Dec,17	3119593	62392	6239	56153
4	CB/47/ Dt.21.03.18	Jan,18	623998	12480	1248	11232
5	CB/48/ Dt.21.03.18	Feb,18	735746	14715	1471	13244
Total(C)			8895510	177911	17868	160043

2018-2019

1	CB/12/ Dt.28.07.18	March,18	789341	15787	1579	14208
2	CB/17/ Dt.12.10.18	April to,July18	3452463	69049	6882	62167
3	CB/50/ Dt.19.03.19	Oct,18	1127437	22549	2255	20294
4	CB/51/ Dt.19.03.19	Nov,18 to Jan,19	3435902	68718	6872	61846
5	CB/67/ Dt.29.03.19	Feb,19	1156198	23124	2312	20812
Total(D)			9961341	199227	19900	179327

2019-2020

1.	CB/13/ Dt 01.08.2019	March,19	1172538	23451	2345	21106
2.	CB/14/ Dt 01.08.2019	April,19	1166203	23324	2332	20992
3.	CB/22/ Dt 07.10.2019	May to June,19	2377404	47548	4755	42793
4.	CB/23/ Dt 07.10.2019	July,19	1214603	24292	2429	21863
5.	CB/33/ Dt 04.12.2019	Aug,19	1062163	21243	2124	19119
6.	CB/34/ Dt 04.12.2019	Sep,19	1068350	21367	2137	19230

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7.	CB/51/ Dt 27.01.2020	Oct,19	1187868	23757	2376	21381
8.	CB/52/ Dt 27.01.2020	Nov,19	1142720	22854	2286	20568
9.	CB/70/ Dt 20.03.2020	Dec,19	1203636	24073	2407	21666
10.	CB/71/ Dt 20.03.2020	Jan,2020	1303757	26075	2608	23467
Total(E)			12899242	257984	25799	232185
Grand Total(A)+(B)+(C)+(D)+(E)			55067474	1101350	110204	991146

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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. The same observation was raised in the previous Audit during the period 2012 to 2015 amounting to Rs. 9,31,209/- vide Audit Report Para No. 02.

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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Subject: - Irregularities in the purchase procedure of ICDS-Aman Vihar during audit period.

Rule 173 of General Financial Rules, 2017 (formerly Rule 157 of GFR 2005) stipulates that all Government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. One of the measures for ensuring the above prescribed rules is the specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

Order No.F.10(9)/2008/IT/P.II/7946-63 dated 22.11.2009, wherein it has been laid down that e-Procurement system should be compulsorily implemented by all the Department for all tenders over Rs.2 lakh in respect of procurement of goods, service etc.

Further, as per Rule 157 of GFR-2017 (formerly Rule 148 of GFR 2005) and Clause 2.2.2 of Manual on Policies & Procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand for goods should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanction of the purchase of the original demand.

During the test check of record related to ICDS-Aman Vihar, Delhi for the audit period 2015-2020, it has been observed that the ICDS had incurred expenditure on purchases of stationery, Flexi Board, etc have been made from Kendriya Bhandar, NCCF Ltd. & Open Market under different Plan Schemes (including CSS) without codal formalities of GFR2017 (Formerly 2005). During the scrutiny of some other bills (as per details given below), it seems that demand was split to avoid the codal formalities of GFR, 2017 (Formerly 2005)

S. No.	Bill No.	Date	Name of Agency	Amount (in Rs.)
1	55	16.10.2015	DCCWS Ltd.	2682
2	56	16.10.2015	DCCWS Ltd.	4975
3	57	16.10.2015	DCCWS Ltd.	19170
4	58	16.10.2015	DCCWS Ltd	24654
5	59	16.10.2015	DCCWS Ltd	5627
6	107	26.03.2016	DCCWS Ltd	14444
7	32	01.10.2016	DCCWS Ltd	7560
8	37	05.10.2016	DCCWS Ltd	9006
9	53	07.12.2016	NCCFIL	11799
10	55	09.12.2016	DCCWS Ltd	14014
11	68	12.01.2017	DCCWS Ltd	14963
12	69	12.01.2017	DCCWS Ltd	14963
13	91	20.03.2017	Kendriya Bhandar	12453
14	97	27.03.2017	DCCWS Ltd	24847
15	23	18.12.2017	DCCWS Ltd	24564

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16	24	18.12.2017	Yash Traders	13912
17	27	12.01.2018	DCCWS Ltd	17563
18	41	17.03.2018	DCCWS Ltd	24945
19	19	20.10.2018	DCCWS Ltd	9116
20	41	18.2.2019	Yash Traders	31105
21	45	10.03.2019	DCCWS Ltd	44702
22	57	26.03.2019	DCCWS Ltd	14824
23	58	26.03.2019	DCCWS Ltd	24518
24	64	28.03.2019	NCCF of India Ltd.	11536
25	65	28.03.2019	Yash Traders	25935
26	66	29.03.2019	DCCWS Ltd	14585
27	68	29.03.2019	DCCWS Ltd	24874
28	09	12.06.2019	Yash Traders	12886
29	20	04.10.2019	DCCWS Ltd	62575
30	29	13.11.2019	DCCWS Ltd	7229
31	30	13.11.2019	Yash Traders	6355
32	29	13.11.2019	DCCWS Ltd	7229
33	59	04.03.2020	Yash Traders	18951
34	67	16.03.2020	Yash Traders	58239

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 share-holding by the Central Government after 31.03.2015 the ICDS, Aman 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 157 of GFR 2017 (Formerly Rule 148 of GFR 2005).

During the scrutiny of the records of ICDS-Aman Vihar Delhi, no files were produced to audit for the audit period 2015-2020. It came to the notice that files were not being maintained as there was no practice of doing so. Note sheet was never used for initiating the proposal and obtaining the approval of the competent authority on the purchase of the contingency items, to repair the office furniture, computer etc. or any other instructions/guidelines which should be recorded in the files. Only bills without sanctions were produced before the audit for scrutiny. It could not be ascertained by the audit from where the proposals initiated and under whose competency it falls. The Joint Secretary (Finance), Finance(Accounts) Department, Govt. of NCT of Delhi issued a letter No. F.20/08/2017/AC/JSFINA/718-724 dated 24.08.2017 that the procedures as enumerated under Rule 149 of GFR 2017, which stipulates that the procurement of Goods and Services by Ministries or Departments will be mandatory for goods or Services available on GEM and shall scrupulously be followed by all Pr. Secretaries/Secretaries/HODs, Govt. of NCT of Delhi for procurement of goods and services .

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File be maintained by the office while initiating any proposal for purchase of the contingency items. compute maintenance & repair and maintenance of the vehicles, Pump Set etc., .So that it can be ascertained whether the proposals so made are as per the provisions of GFR or not. 18/c

Apart from the above, the following discrepancies have been noticed as under:

Certificate required under Rule 154 of GFR-2017 (Purchase of goods upto Rs.25000)

As per Rule 154 of General Financial Rules, 2017, (formerly Rule 145 of GFR 2005) the goods upto the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2017-18 to 2018-19.

As per rule 155 of General Financial Rules 2017 (Formere3ly Rule 146 of GFR 2005), purchase of goods costing above Rs.25000/- and upto Rs.2, 50,000/- may be made on the recommendations of duly constituted Local Purchase Committee. Before recommending place of the purchase order, the members of the committee are jointly required to record above mentioned certificate. But no such certificate found recorded.

Scrutiny of records revealed that the above said purchase has been completely violated by the CDPO. Aman Vihar and the purchases have been made against norms of GFR.

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.

Sub: Violation of Head of Office Financial Power

The Financial power is hereby delegated to HOOs in respect of items as listed below as per order No. F. 76 (48) WCD/Acctts/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. 100000/- 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

Scrutiny of the bills revealed the following bills were passed and payment to the concern 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.

16/C

2015-16						Amount (in Rs.)	
S. No.	Bill No.	Date	Name of Agency	Amount of Stationary items	Amount of store items	Amount of unspecified items	Remarks
1	55	16.10.2015	DCCWS Ltd.	882	1800	0	
2	56	16.10.2015	DCCWS Ltd.	4975	0	0	
3	57	16.10.2015	DCCWS Ltd.	19170	0	0	
4	58	16.10.2015	DCCWS Ltd	24654	0	0	
5	59	16.10.2015	DCCWS Ltd	5627	0	0	
6	107	26.03.2016	Kendriya Bhandar	0	14444*	0	*Plastic Bowl, Tumbler, etc.
7	109	26.03.2016	Kendriya Bhandar	15610	0	0	
Total				70918	16244	0	
2016-17							
1	37	05.10.2016	DCCWS Ltd	9006	0	0	
2	38	15.10.2016	NCCFI Ltd.	9382	0	0	
3	32	01.12.2016	DCCWS Ltd	0	7560	0	*Desert Cooler
4	40	15.10.2016	DCCWS Ltd	12059	0	0	
5	53	07.12.2016	NCCFI Ltd.	11799	0	0	
6	54	07.12.2016	NCCFI Ltd.	8991	0	0	
7	55	09.12.2016	DCCWS Ltd	14014		0	
8	56	09.12.2016	DCCWS Ltd	8885	0	0	
9	67	12.01.2017	DCCWS Ltd	0	9314	0	
10	68	12.01.2017	DCCWS Ltd	0	14963*	0	*Block Bldg. Games
11	69	12.01.2017	DCCWS Ltd	0	14963*	0	Carrom Board
12	74	06.02.2017	NCCFI Ltd.	9769	0	0	
13	75	06.02.2017	NCCFI Ltd.	4540	0	0	
14	91	20.03.2017	Kendriya Bhandar	12453	0	0	
15	92	20.03.2017	Kendriya Bhandar	6199	0	0	
16	97	27.03.2017	DCCWS Ltd	14921	0	0	
17	107	31.03.2017	NCCFI Ltd.	10879	0	0	
18	108	31.03.2017	NCCFI Ltd.	7827	0	0	

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15/c

19	109	31.03.2017	NCCFI Ltd.	7795	0	0	
20	110	31.03.2017	NCCFI Ltd.	0	14805	0	*Plastic Chair
21	111	31.03.2017	DCCWS Ltd	12356	0	0	
Total				160875	61605	0	

2017-18

1	19	20.10.2018	DCCWS Ltd	9116	0	0	
2	20	20.10.2018	Yash Traders	7262	0	0	
3	22	18.12.2017	DCCWS Ltd	24847	0	0	
4	23	18.12.2017	DCCWS Ltd	0	0	24564*	*Bathroom Scale
5	24	18.12.2017	Yash Traders	13912	0	0	
6	27	12.01.2018	DCCWS Ltd	17563	0	0	
7	28	12.01.2018	DCCWS Ltd	15800	0	0	
8	41	17.03.2018	DCCWS Ltd	0	24945*		*Plastic Beads
9	42	17.03.2018	DCCWS Ltd	0	13266*		*Fruit Set Game
10	43	17.03.2018	DCCWS Ltd	0	15458*		*Education Block Game
11	44	17.03.2018	DCCWS Ltd	17641	0	0	
12	45	17.03.2018	DCCWS Ltd	0	13682*	0	*Counting Frame
13	52	26.03.2018	Yash Traders	7810	17428*		*Duster, cotton Towels, Phenyl
14	57	28.03.2018	DCCWS Ltd	0	19093*	0	Basket Plastic
Total				113951	103872	24564	

2018-2019

01	30	02.01.2019	DCCWS Ltd	15247	0	0	
02	45	10.03.2019	DCCWS Ltd	0	0	44702*	*Chunari
03	57	26.03.2019	DCCWS Ltd	0	14824*	0	*Junior Block
04	58	25.03.2019	DCCWS Ltd	0		24518*	*Cap
05	66	29.03.2019	DCCWS Ltd	0	14585*	0	*Flex Banner
06	68	29.03.2019	DCCWS Ltd	24874	0	0	
Total				40121	29409	69220	

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2019-2020						
2	29.04.2019	Goyal Stationers	0	35844*	0	Mayur Jug
9	12.06.2019	Yash Traders	12886	0	0	
19	04.10.2019	Yash Traders	0	73810*	0	*Puzzle kits
20	04.10.2019	DCCWS Ltd	0	0	62575*	*Chunari
29	13.11.2019	DCCWS Ltd	0	7229*	0	*Board
30	13.11.2019	Yash Traders	6355	0	0	
36	07.12.2019	R.K.Traders	0	71244*	0	Bowl, Phenyl, Duster etc.
37	07.12.2019	R.K.Traders	48183	17278* 21600*	0	*Water Cooler *Spoon
59	04.03.2020	Yash Traders	18951	0	0	
67	16.03.2020	Yash Traders	29209	14515* 14515*	0	*Flex Board Flex Banner
81	28.03.2020	Yash Traders	0	20402*	0	Hand Sanitizer
Total			115584	276437	62575	

14/C

The ICDS, Aman 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 157 of GFR 2017(Rule 148 of GFR 2005) & Rule 57 of GFR 2017 and .

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 O. 04

(Audit Memo No. 10 Dated: 26.06.2020)

13/C

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.
2. Leave Records of Anganwadi workers/helpers
3. Non-maintenance/non-production of unserviceable stock register, non-consumable stock register.
4. Purchase files
5. LTC/Tuition Fee Register
6. Record of MNPO & SHG

Settled and taken as Fresh in the current financial Report 2020-22

Deepak
Davidar KR
190-10

The above mentioned record may please be traced and shown to next audit for scrutiny.

Deepak
(Deepak Kumar Sharma)
I.A.O. Audit Party No.XXIV

12/c

CURRENT AUDIT REPORT

(I.C.D.S., Project Amanvihar, Working Women Hostel,
PSP Area, Sector-22 Rohini, Delhi-110086)

2020-22

**PARA 01: Non deduction of Tax at Source amounting to Rs.3,39,423/-
from payment made to contractor/sub-contractors.**
(Ref. audit memo no.13 dated 27.10.2022)

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 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 the transaction liable to TDS will have tax deduction at a higher percent 20% if the Permanent Account Number of the payee is not available.

Test check scrutiny of record of I.C.D.S., Project Amanvihar, Working Women Hostel Complex, Sector 22 Rohini, Delhi-110086 for the audit period 2020-2022, it has been noticed that no TDS has been deducted from the payment made to SHGs ~~MPO~~ for supplementary nutrition material to the aganwari's under the scheme on contract basis. The details are given below:-

Name of the Agency: - **Dalit Prahari (MNPO & 07 Seven SHGs)**

S. No	Bill No. & Date	Month & Period of Supply	Gross Amount	TDS to be deducted	TDS deducted from MNPO	Balance TDS of SHGs
1	CB-18 dated 10.09.2020	March,2020 to April,2020	1980709	39614	3961	35653
2	CB-38 dated 26.12.2020	May,2020 & June,2020 (25%)	1487688	29754	2975	26779
3	CB-42 dated 04.01.2021	Sept.,2020 to Oct.2020	895641	17913	1791	16122

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11/c

4	CB-49 dated 24.02.2021	May,2020 to June,2020 (75%)	1990121	39802	3980	35822
5	CB-50 dated 24.02.2021	July,2020 & Aug.,2020	2472940	49459	4946	44513
6	CB-51 dated 24.02.2021	Sept.,2020 to Oct.2020 (25%)	2686924	53738	5374	48364
7	CB-71 dated 28.03.2021	Nov.,2020 to Dec.,2020	3555422	71108	7111	63997
8	CB-72 dated 28.03.2021	Jan.,2021	1847222	36944	3694	33250
9	CB-10 dated 22.05.2021	Feb.,2021	1940133	38803	3880	34923
	Total		18856800	377135	37712	339423

Necessary steps should be taken by the HOO/DDO/CDPO, ICDS, Project Amanvihar, Sector -22 Rohini to recover the non/short deduction of TDS of Rs.3,39,423/- from the ~~MNEO~~ & SHGs after due verifications of facts and figures. Other similar type of cases may also be reviewed by the unit itself for similar action under intimation to audit.

Further, if the agencies have already deposited the TDS or obtained any exemption certificate from Income Tax Department during the above said period, the copies of the same may be submitted to the Audit for verification.

PARA 02 : Discrepancies in Shifted Rented Aganwadi's Centers & overpayment of Rent of Rs.8500/-.
(Ref. audit memo no.14 dated 27.10.2022)

During the test check of File regarding shifting of Aganwadi's Centre in I.C.D.S., Project Amanvihar, Sector-22 Rohini, Delhi-110086 for the audit period 2020-2022, the following shortcomings have been noticed:-

S.No.	AWCs No.	AWC Shifted to and Date of Shifting	Area Sq. yard	Rent paid per month Rs.	Remarks
1	74	A-7, Karan Vihar, Delhi w.e.f.	28	3000/-	As per record power of attorney the area of centre is

10/0

		1.11.2021				25 sq. yard and Rent should be Rs.2500/- and overpayment of Rs.500/- per month for the period 01.11.2021 to 31.5.2022= 07 Months @ Rs.500/- per month= Total Rs.3500/-
2	41	A-129, F-Block, Hari Enclave, Delhi w.e.f. 1.12.2021	25	3000/-		As per circular letter dated 24.12.2019 monthly rent should be Rs.2500/- and overpayment of Rs,500/- per month w.e.f. 01.12.2021 to 30.09.2022 i.e. 10 month @ Rs.500/- = Total Rs.5000/-
3	10	H.No.86-87, Aman Vihar, Delhi-110086 w.e.f. 01.02.2022	25	2500/-		Ownership proof not available on record. It could not be ascertained how the rent Rs.2500/- per month was paid.
4	87	RZ-191, Gali No.6, Niti Vihar, Delhi w.e.f. 01.06.2021	45	4000/-		Ownership proof not available on record. It could not be ascertained how the rent Rs.4000/- per month was paid.

The Competent Authority should take necessary steps to recover the overpayment of rent in respect of shifted AWCs of Rs.8500/- as per above table after due verification of facts and figures under intimation to audit and proper ownership proofs of rented building should also be obtained and placed on record and shown to the next audit. Other similar cases may also be reviewed by the unit itself for similar action.

Para 03: Overpayment of Conveyance Bill of Rs.1214/-.
(Ref. audit memo no.20 dated 31.10.2022)

During the test check of vouchers/bills (CB-64 dated 23.03.2021) of I.C.D.S., Project Amanvihar, Sector-22 Rohini, Delhi-110086 for the audit period 2020-22, it has been observed that the unit has reimbursed the Conveyance Charges to Ms. Ritu Rani, Supervisor for the period 26.06.2020 to 01.03.2021 in excess of her admissibility as per notified rates of Auto Rickshaw by the Transport Department of Govt.of NCT of Delhi as per details as under:-

S. N o.	Date of Journey	Particular of Journey performed	Mode of Conveyance	KMs As per G.Map	Amount Claimed In Rs.	Amount admissible In Rs.	Over-payment In Rs.
1	26.06.20	Hari Nagar Dabri Office to Sewa Kutir HQ and Back	Auto	20+20=40	580/-	402/- (for Rs.25/- for 1.5 Kms & Rs.9.5 for 18.5 Kms)	178/-

9/c

2	24.08.20	Hari Nagar Dabri Office to Sewa Kutir HQ and Back	Auto	20+20=40	590/-	402/- (for Rs.25/- for 1.5 Kms & Rs.9.5 for 18.5 Kms)	188/-
3	30.09.20	Hari Nagar Dabri Office to Distt. Office (SW) Katwaria Sarai and Back	Auto	20+20=40	560/-	402/- (for Rs.25/- for 1.5 Kms & Rs.9.5 for 18.5 Kms)	158/-
4	09.10.20	Hari Nagar Dabri Office to Kashmere Gate HQ and Back	Auto	20+20=40	520/-	402/- (for Rs.25/- for 1.5 Kms & Rs.9.5 for 18.5 Kms)	118/-
5	13.10.20	Hari Nagar Dabri Office to Distt. Office (SW) Katwaria Sarai and Back	Auto	20+20=40	480/-	402/- (for Rs.25/- for 1.5 Kms & Rs.9.5 for 18.5 Kms)	78/-
6	01.01.21	Hari Nagar Dabri Office to Distt. Office (SW) Katwaria Sarai and Back	Auto	20+20=40	560/-	402/- (for Rs.25/- for 1.5 Kms & Rs.9.5 for 18.5 Kms)	158/-
7	11.02.21	Hari Nagar Dabri Office to Kashmere Gate HQ and Back	Auto	20+20=40	580/-	402/- (for Rs.25/- for 1.5 Kms & Rs.9.5 for 18.5 Kms)	178/-
8	01.03.21	Hari Nagar Dabri Office to Distt. Office (SW) Katwaria Sarai and Back	Auto	20+20=40	560/-	402/- (for Rs.25/- for 1.5 Kms & Rs.9.5 for 18.5 Kms)	158/-
Total					4430/-	3216/-	1214/-

Necessary steps should be taken by the HOO/DDO to recover the overpayment of Conveyance Charges of Rs.1214/- after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed by the unit itself for similar action under intimation to the audit.

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PARA 04: Non Production of Records.

Para No.04 for the period 2015-2020

1. Leave Record of Anganwadi Workers/Helpers.
2. Non-maintenance /non-production of unserviceable stock register, non-consumable stock register.
3. Purchase files.
4. LTC/Tuition Fee Register
5. Record of MNPO & SHG

Non Production of records during the current audit 2020-2022

1. Purchase files.
2. LTC/Tuition Fee/Medical Claim Register.
3. Non Consumable Register of Supervisors.
4. Newspaper/Telephone Reimbursement Register.
5. Fidelity and surety bond of cashier.
6. TR-5 stock Register.



**(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10**



TEST AUDIT NOTES

(I.C.D.S., Project Amanvihar, Working Women Hostel,
PSP Area, Sector-22 Rohini, Delhi-110086)

2020-22

T/C

TAN 01: Improper maintenance of Pay Bill Register.
(Ref. audit memo No. 10 dated 19.10.2022)

During the test check of Pay Bill Registers of I.C.D.S., Project Amanvihar, Working Women Hostel Complex, Sector 22 Rohini, Delhi-110086 for the audit period 2020-2022, the following shortcomings have been noticed:-

1. Alphabetical Index has not been prepared in the PBR 2020-2022.
2. A number of cutting/overwriting in the PBRs have not been authenticated/ attested by the HOO/DDO e.g. at page 55, 56 & 57 etc.
3. GAR-18/Abstract at the end of PBR has not been filled up during the audit period 2020-2022.
4. At the close of every financial year vertical totals should be squared up for income tax purpose. But on scrutiny of PBRs it was noticed that same were not done from 2020-2022.
5. Upper Columns i.e. GPF/NPS details, Govt. Accommodation detail if any, DNI, D.O.B, PAN, Date of Joining, and Residential Address etc. have not been filled up in the PBR for the period 2020-2021 and 2021-2022.

Necessary steps should be taken by the HOO/DDO to update the PBRs under intimation to audit.

TAN 02: Improper Maintenance of Cash Book.
(Ref. audit memo No. 11 dated 21.10.2022)

As per rule 13 (ii) of Receipts & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of Office in token of check.

As per rule 13(iii) of Receipts & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of Cash Book and initial it as correct.



6/0

As per Rule 13(iv) – At the end of each month, the DDO should verify the Cash balance in the Cash Book and record a signed and dated certificate to that effect “Certified that Cash amounting to Rs. _____ (Rupees..... only) has been physically verified and found correct as per the balance recorded in the Cash Book”

During the test check of Cash Book of the I.C.D.S., Project Amanvihar, Working Women Hostel Complex, Sector 22 Rohini, Delhi-110086 for the audit period 2020-2022, the following discrepancies have been noticed:-

1. Each and Every entry on the receipts side of the Cash Book should be initialled by the DDO which has not been done during the entire period 2020-22 and even entries for NIL amounts should also be initialled by the DDO.
2. The month end certificate in the Cash Book for the Audit Period 2020-2022(except one or two months) has not been recorded & signed by the DDO/HOO. Moreover, the certificate recorded is also not as per Rule 13(iv)
3. Further, it has also been observed that the entries of CashBook for the month of June,2020 has not been written at page no.65 prior to the month of March2020 which done atpage no.066, which is irregular.

Necessary steps should be taken by the HOO/DDO to rectify the above mentioned discrepancies under intimation to audit.

TAN 03: Shortcomings in maintenance of Service Books.
(Ref audit memo No.12 dated 25.10.2022)

During the Test Check of Service Book & Leave Accounts shown/provided to audit by the I.C.D.S., Project Amanvihar, Working Women Hostel Complex, Sector 22 Rohini, Delhi-110086 for the audit period 2020-2022, the following discrepancies have been noticed:-

(A) Discrepancies in maintenance of Leave Account: -

- (a) Earned Leave though availed by the Govt. Servants but the same has not been sanctioned /granted under relevant rules on the initial pages of the Service Book by the HOO, which is irregular. The details are as under:-
 - i. Ms. Ritu Rani, Supervisor
 - ii. Mr. Sachin, Jr. Asstt.(13 days EL wef 18.04.2022 to 30.04.2022)
- (b) Earned Leave account has not been signed by the HOO for the period 25.11.2019 to 07.12.2019 at page no.62 in respect of Ms. Ritu Rani Supervisor while 13 days earned leave was granted to her, which is irregular.

5/c

- (c) The entire Earned Leave Account w.e.f. 11.10.2019 to till date has not been attested by the HOO in respect of Ms. Ritu Rani, Supervisor.
- (d) Earned Leave for 11 days over credited on 01.07.2020, it should be 289 days instead of 300+15 days as shown in the Leave Account (page 24) of Ms. Gita Rana, CDPO
- (d) No Separate CCL Account has been maintained in respect of female employees,
Therefore CCL granted to Ms Pooja Supervisor for 120 days w.e.f.05.07.2022 to 01.11.2022 has not been entered in her CCL Account, which is irregular.

(B) Misc./ Other discrepancies :-

- i. The first page of the Service Book has not been attested by the HOO in respect of the following employees:-
 - (a) Ms. Ritu Rani, Supervisor
 - (b) Ms. Pooja, Supervisor
 - (c) Ms. Urvashi, Supervisor
- ii. The Photo of the Govt. Servant pasted on the first page of Service Book has not been attested by the HOO in respect of Ms. Gita Rana, CDPO.
- iii. Entry regarding grant of annual periodical increment have not been signed by the
HOO:-
 - (a) Ms. Ritu Rani, Supervisor (w.e.f. 01.07.2018 and 01.07.2022)
 - (b) Ms. Pooja, Supervisor (w.e.f. 01.07.2018 to 01.07.2022)
 - (c) Ms. Urvashi, Supervisor (w.e.f. 01.07.2018 to 01.07.2022)
- iv. Common Nomination Form and Family Details Form has not been found pasted in the Service Book of the following employees:
 - (a) Ms. Ritu Rani, Supervisor
 - (b) Ms. Pooja, Supervisor
 - (c) Mr. Sachin , Jr. Asstt.
 - (d) Ms. Urvashi, Supervisor
- v. First page of Service Book Vol.I in respect of Ms. Pooja, Supervisor i.e. (Education Qualification, Exact Height) has not been filled up/attested by HOO and also particulars of Cast/Tribe if any, Height, Aadhar No. have also not been filled up in respect of Ms. Urvashi, Supervisor.
- vi Signature of the Govt. employee has not been done on the first page/prescribed column of the Service Book in respect of Ms. Urvashi, Supervisor.



vii. Entry regarding appointment to the post of supervisor has been done on page 5 of the Service Book in respect of Ms. Urvashi, Supervisor but the has not been signed/attested by the HOO.

4/C

Necessary steps should be taken for proper maintenance of Service Books under intimation to audit.

TAN 04: Non- Compliance of Order of Hon'ble Supreme Court of India.
(Ref. audit memo No. 16 dated 28.10.2022)

As per clause 3 of the agreement dated 08.08.2009 between Department of Women & Child Development, Govt. of NCT of Delhi and Dalit Prahari, a non profit organisation with 07 SHGs(Self Help Group), in which it has been mentioned that "The Hon'ble Supreme Court of India in its order dated 07th October,2004 in the case titled PUCL Vs. Union of India and Others in writ petition(civil) number 196 of 2001 had issued directions to all State Governments/UTs for supply of Supplementary Nutrition/Supplement to the children, adolescent girls, pregnant and lactating women under ICDS Scheme for **(300 days) three hundred days in a year**"

As per information provided to audit by the I.C.D.S., Project Amanvihar, Sector-22 Rohini, Delhi-110086 for the audit period 2020-2022, it has been noticed that the Nutrition Food items have been provided for less than 300 days in a year to the children, adolescent girls, pregnant and lactating women under ICDS Schemes. The detail is given below:-

S.No.	Year	No. Of days Nutrition Food Provided to the beneficiaries under ICDS Scheme, Project Amanvihar.
1	2021-2022	286

Further, it has also been noticed that the department has not provided the food during the month of Feb.,2022 to the Children, Pregnant /Lacting Women etc.

The Department should take necessary steps/action to fulfill the objectives of the scheme and compliance of order/directions of Hon'ble Supreme Court of India.

TAN 05: Non adherence of Rule 59 of Receipts & Payment Rules.
(Ref. audit memo No. 17 dated 28.10.2022)

The Rule 59 of Receipt and Payment Rules stipulates as follows:-

- (i) 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.

- 3/c
- (ii) 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.

On scrutiny of the Bills/Vouchers of I.C.D.S., Project Amanvihar, Sector-22 Rohini, Delhi-110086 for the audit period 2020-2022, it has come to the notice of the audit that :-

- (a) All the vouchers for the audit period 2020-2022 have not been cancelled after payment.
- (b) Passed for Payment order has not been recorded specifying the amount payable in words and figures in so many cases.

Necessary steps should be taken to adherence of Rule 59 in letter and spirits.

TAN 06: Improper maintenance of various Supplementary Nutrition Programme (SNP) Stock Registers.
(Ref. audit memo no.18 dated 28.10.2022)

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and 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 the SNP Stock Registers provided to the Audit Party by the I.C.D.S., Project Amanvihar, Sector-22 Rohini, Delhi-110086 for the audit period 2020-22, the following discrepancies have been noticed:-

SNPs (Supplementary Nutrition Programme) Registers

- (a) It has been observed that Annual Physical Verification of the stock has not been done and certificate to this effect has not been recorded during the entire audit period 2020-2022.
- (b) Page Count Certificate has not been recorded in almost all the SNP stock registers maintained by the Supervisors during the audit period 2020-22.
- (c) SNP Registers maintained by the Supervisors are incomplete; the signatures of the receiptants i.e. AWW's have not been taken/obtained on the SNP Registers in so many cases e.g. SNP Stock Register for the period April, 2020 to Feb, 2021 maintained by Ms. Urvashi, Supervisor etc. This is highly irregular.
- (d) SNP Stock Registers for the period March, 2021 to December, 2021 has not been maintained by one of the supervisor namely Ms.Neha, which is also highly objectable.

g/c

- (e) Further, some of the stock registers maintained at the Aganwari Centres also do not reflect the Page Count Certificate which is mandatory and also the Page Count Certificate in some stock registers do not bear the signatures of the Supervisors as well as the Officer In charge .
- (f) Stock entries made in the SNP stock registers of all the supervisors during the audit period have not been signed by the supervisor and countersigned by Officer Incharge/CDPO as well.

Necessary steps should be taken by the HOO/CDPO/Supervisors for proper maintenance of various SNPs Stock Registers under intimation to audit.

TAN 07: Purchases made outside GeM.

(Ref. audit memo no.19 dated 31.10.2022)

As per GFR Rule 149 – The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of the suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

Further, as per direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873/JS exp. dated 26.04.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or services which are available on GeM. However, all stationery & misc items are available on GeM portal.

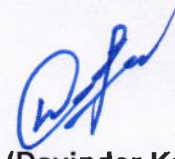
During the test check of vouchers/bills of I.C.D.S., Project Amanvihar, Sector-22 Rohini, Delhi-110086 for the audit period 2020-22, it has been observed that the unit has purchased stationery/misc items from local market without going to GeM, which is irregular. The details of some instance of purchases made during the audit period are as under:-

S.No.	Name of Dealer/Bill No. & Date	Items purchased	Amount In Rs.
1	NCCF India Ltd, 3, Siri Institutional Area, August Kranti Marg, New Delhi-110016 CB-32 dated 03/11/2020	Misc Consumables and Stationery items	11196/-
2	Delhi Consumer's Co-Op. Wholesales Store Ltd., Karampura Road, Moti Nagar, New Delhi. CB-62 dated 04/03/2021	Stationery items	9454/-
3	Yash Traders, 26-B, DDA Flats, Ashok Vihar Phase-III, Delhi-110052 CB-31 dated 03.11.2020	Misc Items	24300/-



1/c

Reasons for non-adherence to above said rule of GFR 2017/directions of Finance Department, Govt. of NCT of Delhi may be elucidated to audit and the HOO may take necessary steps for adherence of Rule 149 in all other purchases/procurements in true letter and spirit.



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10

