

**Directorate of Audit
Govt. of NCT of Delhi
4th Level, 'C' Wing, Delhi Secretariat,
New Delhi.**

Sub: Internal Audit report on account of I.C.D.S. Project Bhagirathi Vihar, for the financial year 01.04.2020 to 31.03.2023.

INTRODUCTION

The Internal Audit on the account of I.C.D.S. Project Bhagirathi Vihar, 3rd Floor Community Centre Old Seemapuri Delhi -95 for the financial year 01.04.2020 to 31.03.2023 was conducted by Field Audit Party No. V, comprising of Ms. Jaya Tewari, IAO/A.O, Ms. Lalita Tulsyani, A.A.O The audit was conducted during 07 working days w.e.f. 03.07.2023 to 12.07.2023.

AIMS AND OBJECTIVES:-

The I.C.D.S. Project Bhagirathi vihar, community center 2nd floor Old Seemapuri Delhi 110095 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 117 Anganwadies functioning under this project. The aims and objectives of the project are:

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

The Following officers/officials have served as HOO/DDO/Cashier during the audit period 01.04.2020 to 31.03.2022:-

List of DDO/HOO/CDPO:-

S.No.	Name	From-To
1	Mrs. Savitri Joshi	01.04.2020 to 05.08.2020
2.	Mr. Kuldeep Singh	29.09.2020 to 31.03.2022
3.	Ms. Nalini Joshi	31.03.2022 to till date

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List of Cashier: -

S.No.	Name	From-To
1.	Mr. Charan Kumar, LDC (Outsource)	01.04.2020 to 13.06.2021
2.	Mr. Umesh Singh, Sr. Asstt.	14.06.2021 to 31.03.2022
3.	Mr. Charan Kumar, LDC (Outsource)	01.04.2022 to till date

BUDGET: Allocation and Expenditure for the period 1.04.2020 and 30.03.2023 :-

Financial Year	Budget Allotted	Expenditure	Balance
2020-21	19393010	17874695	1518315
2021-22	23188000	21647998	1540002
2022-23	28182000	26145201	2036799

VACANCY STATEMENT

Group (A B C)	Sanctioned posts	Filled posts	Vacant posts
B	2	1	1
C	7	2	5
TOTAL	9	3	6

STATUTORY AUDIT

As per certificate provided by I.C.D.S. Project Bhagirathi Vihar, 3rd Floor Community Centre Old Seemapuri Delhi -95 audit of AGCR has not been conducted during 2020-21 to 2022-23.

MAINTENANCE OF RECORDS

The maintenance of records of I.C.D.S. Project Bhagirathi Vihar, 3rd Floor Community Centre, Old Seemapuri, Delhi -95 was found satisfactory for the period of 2020-21 to 2022-23 subject to observations made in current audit report.

PART-I**Old Internal Audit Report**

There are 05 old outstanding Audit Pars pertaining to the period 2011 to 2020. Department has not furnished any satisfactory reply hence all the five paras with recovery of Rs. 296405/- have been incorporated in the current report.

Part-II
Current Audit Report

During the course of current audit, 09-Audit memos including 02-record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 1,404/-. As per the reply/compliance provided, 07 memos have been converted into 03 Paras (including 01 NPR) and 05 TANs which have been incorporated in the current audit report.

MAINTENANCE OF RECORDS

The maintenance of records of I.C.D.S. Project Bhagirathi Vihar, 3rd Floor Community Centre, Old Seemapuri, Delhi -95 for the period of 2020-21 to 2022-23 was found satisfactory subject to observations made in current audit report.

DISCLAIMER

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by I.C.D.S. Project Bhagirathi Vihar for the period 2020-21 to 2022-23. Audit is not responsible for any concealment/misinformation of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the I.C.D.S. Project Bhagirathi Vihar, 3rd Floor Community Centre, Old Seemapuri, Delhi -95. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.


AAO


IAO

Part -I



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development

Sub department: I.C.D.S. Project Bhagirathi Vihar, Community Centre, 2nd Floor, Old Seemapuri, Delhi (8218)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2011	2016	2		Non deduction of tax at source for the payments made to contractors/sub-contractors	0	278445
2	2016	2020	1		Recovery on account of Bonus	0	6908
3	2016	2020	2		Recovery on account of Income Tax	0	11052
4	2016	2020	3		Non compliance of Hon'ble Supreme Court Directions	0	0
5	2016	2020	4		Discrepancies in completing codal formalities during purchase	0	0

NOTE:

- *) - Outstanding Paras.
- *) - Reply submitted by the Department/Units.
- *) - Comment by the Directorate of Audit on reply submitted.

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

Sub: - Internal Audit Report on accounts of ICDS Project, Bhagirathi Vihar, 3rd Floor, Community Centre, Old Seemapuri, Delhi-95, for the period 2016-17 to 2019-20.

The accounts of ICDS Project, Bhagirathi Vihar, 3rd Floor, Community Centre, Old Seemapuri, Delhi-95, were test audited by the Audit Party No. XXV comprising of Sh. R.K. Singh, Sr. A.O., Smt. Suja Kesavan, A.A.O., Smt. Raj Rani Bhatnagar, Sr. Asstt. (on leave) and Smt. Rekha, Sr. Asstt. during the period from 28/07/2020 to 06/08/2020 (07 working days).

INTRODUCTION, AIMS & OBJECTIVES OF SCHOOL

The CDPO, ICDS Project, Bhagirathi Vihar, 3rd Floor, Community Centre, Old Seemapuri, Delhi-95, established on May-2011 is functioning under the administrative control of Deptt. Of Women & child Development, GNCT Delhi. Total 104 anganwadi are function under this ICDS project ICDS Bhagirathi Vihar. The main aims and objectives of the project are as under:-


- 1 Supplementary Nutrition to children's Ages 0 to 6 & Ladies
- 2 Immunization
- 3 Health Check up
- 4 Referral Health Education
- 5 Nutritional Health Education
- 6 Non Formal Pre School Education.

LIST OF DDO/HOO:

S.No	Name(Mr./Ms.)	Designation	From - To
1	Vijay Bharti	CDPO	01/04/201 to 27/05/2016
2	Beena Rani	CDPO	28/05/2016 to 30/11/2016
3	Shashi Bala	CDPO	01/12/2016 to 25/03/2017
4	Aruna Devi	CDPO	26/03/2016 to 07/12/2017
5	Savitri Joshi	CDPO	08/12/2017 to 31/03/2020

LIST OF CASHIER :

S.No	Name	Designation	From - To
1.	Charan Kumar	LDC(contractual)	01/04/2016 to 31/03/2020



Vacancy Statement:

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Name of Post	Group	Sanctioned Posts	Field		Vacant
			Regular	Contract	
CDPO	B	1	1	0	0
UDC	C	1	0	0	1
SUPERVISOR	C	4	1	2	1
STATISTICAL ASSISTANT	C	1	0	0	1
LDC	C	1	0	1	0
PEON	C	1	0	1	0
Total		9	2	4	3

Budget detail

(Amount in Rs.)

Non-Plan			
Year	Budget allotted	Expenditure made	Balance
2016-17	30159835	27162826	2997009
2017-18	18237511	12811670	5425841
2018-19	13674432	11207659	2466773
2019-20	15717600	14788693	928907

Statutory Audit

The audit of AGCR has not conducted till date as per information provided by the unit.

Maintenance of Records

The maintenance of records ICDS Project, Bhagirathi Vihar, 3rd Floor, Community Centre, Old Seemapuri, Delhi-95 for the period 2016-17 to 2019-20 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

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PART-I
Old Internal Audit Report

There were 02 old outstanding Audit Paras with recovery of Rs.284745/- pertaining to the period 2011-16. As per reply submitted by the unit, 01 Paras has been settled with recovery of Rs. 6300/-. Balance 01 Para with recovery of Rs.278445/- has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1.	2011-16	2	1	0	0	1(Para No. 02)
	Total	2	1	0	0	1

Details of Old Recovery:-

S. No	Year & PARA	Total old recovery (Rs.)	Amount dropped on basis of reply	Amount recovered (Rs.)	Balance recovery (Rs.)
1	2011-16(1)	6300	0	6300	0
2.	2011-16(2)	278445	0	0	278445
	Total	284745	0	6300	278445



(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV


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Current Audit Report
(2017-20)
PART-II

During the course of current audit, 09 audit memos were issued including 06 record memos, highlighting various irregularities with a recovery of **Rs.81863/-**. Based on the replies provided by the unit 01 memo was fully settled on the spot with recovery of Rs.6908/-, 04 PARA has made with reference to audit memo nos.02, 6, 8 & 9 and 05 TANs with reference to audit Memo No.3, 4, 5, 7 & 9. The details are as under:

Memo No.	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
01 to 06	-	-	-	-	-
01	7800		7800	0	Settled
02	6908	NIL	0	6908	PARA 01
03	0	0	0	0	TAN 01
04	0	0	0	0	TAN 02
05	0	0	0	0	TAN 03
06	67155	15431	40672	11052	PARA 02
07	0	0	0	0	TAN 04
08	0	0	0	0	PARA 03
09	0	0	0	0	PARA 04 & TAN 05
	81863	15431	48472	17960	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **ICDS Project, Bhagrathi Vihar, 3rd Floor, Community Centre, Old Seemapuri, Delhi-95** for the period 2016-17 to 2019-20. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.


(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV

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PART I

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CURRENT REPORT PART - II

Para No. 1

(Para No. 7 Memo No. 7 Dated : 30-03-2017)

Sub: Short recovery of subscription towards DGHS amounting to Rs.6300/-.

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay. The rates of subscription w.e.f. 01.08.2010 is given below:

Grade Pay to the beneficiary	Subscription under CGHS per month now applicable in DGEHS scheme (in Rs.)
Rs. 1650	50
Rs. 1800, 1900, 2000, 2400, 2800	125
Rs. 4200	225
Rs. 4600, 4800, 5400, 6600	325
Rs. 7600 and above	500

During the test check of records of IGDS Bhagirathi Vihar Project, Delhi. It was noticed that short recovery on account of recovery of contribution towards DGEHS has been made from the following officer for the period mentioned against each. The details are given below:-

S.No	Name Designation	G.Pay	Recovery period	Deductions made	Deductions due	Difference to be recovered	Total amount of difference
	Renu Chopra, CDPO	7600	08/2010 to 07/2013	325	Rs.500/- Per month	175 x 36	6300

The DDO may recover an amount of Rs.6300/- from the officer concerned after due verification of facts and figure. Similar other cases may be reviewed.

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Audit File No. 2

(1) (11)

(Ref. Audit Memo No.9 Dated : -31-3-2017)

Subject:- Non-deduction of Tax at source amounting to Rs 2,78,445/- for the payments made to contractors/sub-contractors under section 194 C of Income tax act, 1961

As per Section 194 C Income Tax Act, 1961 any person responsible for paying any sum to any contractor 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 @ 2% of the bill.

During test check the records of ICDS Projects -Bhagirathi Vihar. It has been noticed that no TDS has been deducted from the payments made to SHG's/NPO (Rao Raghubir Singh Sewa Samiti) for providing supplementary nutrition material to the Anganwadi under the scheme. The details are given below:

S.No	Date	Bill No.	Amount	TDS @ 2%	
1	12/03/2012		57	1059447	21189
2	12/03/2012		58	307054	6141
3	23/03/2012		61	493400	9868
4	23/03/2012		63	434126	8683
TOTAL			2294027	45881	

S.No	Date	Bill No.	Amount	TDS @ 2%	
1	08/03/2013		89	275528	5511
2	08/03/2013		90	989556	19791
3	19/03/2013		96	515861	10317
4	19/03/2013		97	143979	2880
TOTAL			1924924	38499	

S.No	Date	Bill No.	Amount	TDS @ 2%	
1	12/03/2014		87	340675	6814
2	15/03/2014		88	1325420	26508
3	15/03/2014		89	312994	6260
4	28/03/2014		90	685512	13710
TOTAL			2664601	53292	

S.No	Date	Bill No.	Amount	TDS @ 2%	
1	31/03/2015		100	301587	6032
2	31/03/2015		103	1239355	24787
TOTAL			1540942	30819	

S.No	Date	Bill No.	Amount	TDS @ 2%	
1	18/03/2016		71	1876121	37522
2	31/03/2016		82	250591	5012

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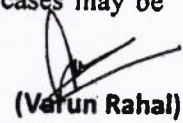
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3	31/03/2016	83	211997	4240
4	31/03/2016	84	245987	4920
5	31/03/2016	85	250838	5017
6	31/03/2016	86	2025446	40509
7	31/03/2016	87	512155	10243
8	31/03/2016	88	124553	2491
TOTAL			5497688	109954

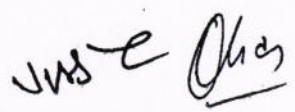
Total Rs 278445/-

The Head of Office may recover an amount of Rs 278445/- on account of TDS @ 2% from the concerned agencies and deposit in Govt. Account under intimation to audit after due verification of record. These cases are illustrative not exhaustive. Similar other cases may be reviewed.



(Varun Rahal)

I.A.O. Audit Party No.1



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Bill No. 1

(Ref: Audit Memo No. 5 Dated :29/03/2017.)

Subject:- Lapses in the purchase procedure.

During the test check of records of ICDS Bhagirathi Vihar Project, Delhi. It is noted that competent authority viz. H.O.O has not given certificate under rule 145 of GFR while making misc. purchases for the office.

As per rule 145 of GFR 2005, on purchase of goods/expenditure upto the value of Rs. 15000/- only on each occasion may be made without inviting quotations or bids on the basis of mandatory certificate to be recorded by competent authority in the prescribed format.

..... am personally satisfied that these goods purchased are of the required quality & specification and have been purchased from a reliable supplier at a reasonable rates.

Since no certificate has been recorded by competent authority viz. HOO, the misc. purchase made by office are not in order.

Further the office has purchased water Jug from kendriya bhandar by spilling the purchase to avoid procedure prescribed under GFR. The office has avoided to take the recommendation of Local purchase Committee as prescribed under 146 of General Financial Rules, which states that Purchase of goods costing above Rs.15000/- & upto Rs. 50000/- on each occasion may be made on recommendation of duly constituted local purchase committee consisting of three members of an appropriate level as decided by HOD. For example the office has purchased water Jug as under:-

Bill No./Dt.	Qty.	Amount
51409834 dt. 19/3/15	35	13710
51409874 dt. 23/3/15	35	13710
51409884 dt. 24/3/15	30	11751
	Total	Rs.39171

The CDPO is advised not to split the purchase in future. Further a certificate under Rule 145 or 146 of GFR may be made for the misc. purchases & to be next audit.

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TAN No.2

(Ref. Audit Memo No.8 Dated :30-03-2017)


Subject:- Improper Maintenance of Cash Book (Govt. A/C)

During the test check of Cash Book (Govt. A/c) maintained by the office of the ICDS, Bhagpathi Vihar, Delhi , the following Irregularities have been noticed by the audit:-

1. Pass accounting certificate not recorded in the cash book. It should be got done under proper attestation.
2. Each and every cutting/ overwriting in the cash book must be attested by DDO/HOO which has not been done.
3. All monetary transactions are required to be entered in the Cash Book as soon as they have occurred and must be attested by DDO
4. As per Receipt and Payment Rule 13 (iv) The Physical Verification Certificate is required at the end of each month in Cash Book clearly showing Cash in Hand and Cash at Bank. The balances are certified in the cash book as total sum of cash in hand and at bank collectively. Moreover, each and every entry of the cash book required to be signed by the DDO certifying totals of each day. It is noticed that the certificate recorded by the DDO in the cash is not as per the guidelines of Receipt and Payment rules mentioned above.
5. As per Rule 13(III) of R&P, the cash book should be closed regularly and completely checked. The Head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the Cash book and initial it as correct. As per cash book maintained by the office, the total of the Cash Book was not checked by the other than writer at the close of each month.
6. Entry of A category cheques in the cash book:- As per Exception (a) below Rule 13.(II) of Receipt & Payment Rules,1983-An Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Govt. servant or third party) by a Pay and Accounts Officer(or by a cheque drawing DDO) and routed through a department office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its Cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate 'crossed cheque and bank drafts register'. However, on scrutiny it has been observed that account payee crossed







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cheques have also been entered in the cash book. It is advised that A category cheques not be entered in cash book and be watched through transit register.

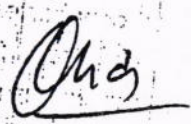
- 7. As per Receipt and Payment Rule 13 note-4 the cash and other valuables held in safe custody, on behalf of the Government Officer or drawing and Disbursing Officer should be kept in a strong cash Chest or almirah (where necessary even embedded in the wall) But it is noticed that the cash chest is not available in office.

Under Rule 270 of GFR, every Govt. Servant whether gazetted or non gazetted who is entrusted with the custody of cash, required to be furnish security (Fidelity Bond) for such amount which should be determined on the basis of actual cash handled and should not include account payee cheques, draft. But this office has not obtained the Fidelity Bond from the concerned employee/officer which is highly objectionable.

The CDPQ is advised to do the needful & show to next audit


(Warun Rahal)

I.A.C. Audit Party No.1



VIN

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PART II
CURRENT AUDIT REPORT
(2017-18 to 2019-20)

PARA No. 1

(Ref: Audit Memo No. 02, dated 28/07/2020)

Sub:- Recovery of Rs.6908/- on account of Bonus

Smt. Asha Bansal, Supervisor has joined this department w.e.f. 07/12/2018 and not completed minimum 06 months period in the financial year 2018-19 and hence not eligible for bonus. But she was given bonus for 2018-19 amounting to Rs.6908/-. Overpayment of Rs.6908/- on account of bonus may be made and shown to audit after due verification of facts and figures.

PARA No. 2

(Ref: Audit Memo No. 06, dated 30/07/2020)

Sub:- Recovery of Rs.11052/- on account of Income Tax.


Under section 192 of Income Tax Act 1961, every person who is responsible for paying any income chargeable under the head "Salaries" shall deduct income-tax on the income of the assesses under the head "Salaries".

During test check of Income Tax records for the audit period, it has been observed that no income tax calculation sheet is being prepared for calculating the income tax. The DDO/HOO, ICDS Bhagirathi Vihar has produced Form 16 only in respect the employees.

Income tax has not been calculated/short deducted in r/o following officials by the unit. The details are as under:-

1. Mrs. Vandana, Supervisor (F.Y. 2018-19)- Gross amount shown in Form 16 and that as per PBR differs.

Particulars	As per Department (Form 16) (in Rs.)	As per Rule (PBR) (in Rs.)
Total Income	515250	519218
Standard deduction(-)	40000	40000
Deduction 80 (C)(-)	38924	38924
Deduction 80 (D)(-)	39564	3000
Taxable Income	396762	437294
Income Tax	7338	9365
E.Cess @ 4 %	294	375
Total tax Payable	7632	9740
Tax paid	0	0
Tax to be recovered		9740



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2. Mrs. Vimlesh Kumari, CDPO(F.Y. 2018-19)

Particulars	As per Rule & as per Form 16 (in Rs.)
Total Income as per PBR	1118484
Standard deduction(-)	40000
Deduction 80 (C)(-)	150000
Deduction 80 (D)(-)	1300
Taxable Income	927180
Income Tax	97936
E.Cess @ 4 %	3917
Total tax Payable	101853
Tax paid	100541
Tax to be recovered	1312

Balance amount of Tax **Rs.11052/-** shown as payable may be recovered from the official concerned after due verification of facts and figures.

PARA No. 3


(4)

(Ref: Audit Memo No. 08, dated 05/08/2020)

Sub:- Non compliance of Hon'ble Supreme Court Directions.

The Hon'ble Supreme court of India in its order dated 07/10/2004 in the case titled PUC vs Union of India & Ors. In writ petition (Civil) no. 196/2001 had issued directions to all state Govt. and Union Territories for supply of supplementary nutrition (as per menu) supplement to children, adolescent girls, pregnant and lactating women under the ICDS Projects for 300 days in a year.

On the basis of the above order, Deptt. Of Women & Child Development, Govt of Delhi entered into a contract with RAO RAGHUBIR SINGH SEWA SAMITI, 185, Baba Patwari Market Main Road, Khichripur, Delhi-91, a Mother Non Profit Organization for uninterrupted supply of Supplement and to setup Self Help Groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of RAO RAGHUBIR SINGH SEWA SAMITI, NPO and also an agreement with Deptt. Of Women & Child Development with RAO RAGHUBIR SINGH SEWA SAMITI, NPO on 14/12/2011.



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On scrutiny of records of the distribution of SNP, it has revealed that none of the audit period the MNPO and SHG supplied SNP meals for 300 days in a year details as under:-

Sl.no.	Year	No. of days supplied
1.	2016-17	285
2.	2017-18	276
3.	2018-19	281
4.	2019-20	280

Supply of Nutrition meals less than 300 days is violation of the Hon'ble Supreme Court direction and non compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.

PARA No. 4

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(Ref: Audit Memo No. 09, dated 05/08/2020)

Sub:- Discrepancies in completing codal formalities during purchase.

1. **Purchase beyond delegated financial power:** Department of Women and Child Development order No.F. 76(48)/WCD/Acctt/Misc/ 2013-14/20156-270, dated 24/10/2013, regarding Delegation of financial powers of HoD to HOOs,

Point 5- 18(a) Purchase of stationery/stores:- Existing financial powers of HOD delegated to HOOs is **Rs.50000/- per annum.**

Point no. 24(b):- Stores -Other stores, i.e. stores required for the working of an establishment instruments, equipments and apparatus. Existing financial powers of HOD delegated to HOOs is **Rs.10000/- per annum.**

Test check of the bills for the audit period revealed that the following bills were passed for payment beyond the financial powers of Head of Office amounting to Rs.50000/- or Rs.10000/- per annum for purchase of stationery/ stores respectively:

Financial Year 2016-17

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
69	1/2/2017	-	14963	Weight Machine
76	17/02/17	-	14963	Weight Machine
80	9/3/2017	-	14963	Weight Machine

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113	24/03/17	-	14963	Weight Machine
81	9/3/2017	5292	-	Sketch Pen
92	18/03/17	12091	-	Stock Register
93	18/03/17	12091	-	Attendance Register
88	18/03/17	5775	-	Chart Paper
87	18/03/17	7875	-	Colouring Book
89	18/03/17	7875	-	Colouring Book
122	29/03/17	14962	-	Misc. Stationery
73	13/02/17	13650	-	Diary Register
70	1/2/2017	13535	-	Attendance Register
77	23/02/17	11791	-	Misc. Stationery
91	18/03/17	-	14805	Plastic Mat
116	25/03/17	-	8505	Plastic Mat
117	25/03/17	-	8190	Plastic Mat
75	16/02/17	14813	-	Growth Card
86	18/03/17	7796	-	Growth Card
90	18/03/17	7796	-	Growth Card
Total		135342	91352	

Financial year 2017-18

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
34	16/03/18	-	20532	Plastic Basket
32	16/03/18	7080	-	Diary Daily
30	6/3/2018	-	21280	Plastic beads
29	6/3/2018	15340	-	Survey Register
28	6/3/2018	16520	-	Beneficiary Register
Total		38940	41812	

Financial Year 2018-19

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
54	7/3/2019	24920	-	Stock/Survey Register
62	17/03/19	24800	-	Growth Card
40	4/2/2019	19389	-	Misc. Stationery
76	29/03/19	-	21315	Plastic Mat
Total		69109	21315	



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Financial Year 2019-20

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
70	8/1/2020	48620	-	Misc. Stationery
71	8/1/2020	22880	-	Misc. Stationery
98	26/03/2020	19511	-	Misc. Stationery
19	10/7/2019	23990	-	Weight Card
46	5/11/2019	21100	-	Misc. Stationery
83	17/02/2020	6615	-	Misc. Stationery
66	7/1/2020	23884	-	Height Chart etc.
88	4/3/2020	35011	-	PMMVY/CBE Register
Total		201611		

2. **Splitting of purchase:** On scrutiny of purchase bills for the financial year 2016-17, it was observed that stationery/store purchase were made without going through or fulfilling the codal formalities, in piece meal basis to avoid the necessity of obtaining the sanction of higher authority required against the Rule 148 of GFR 2005.

Date of purchase	Name of Firm	Item	Amount	Paid by CB/Dt.
24/01/2017	NCCFI Ltd	Attendance Register / Rulled Register.	13535	70, 01/02/2017
09/02/2017	Kendriya Bhandaar	Attendance Register	12091	93, 18/03/2017
06/02/2017	NCCFI Ltd	Child Growth Card	14813	75, 16/02/2017
08/03/2017			7796	86, 18/03/2017
09/03/2017			7796	90, 18/03/2017
17/03/2017	Kendriya Bhandaar	Plastic Mat	14805	91, 18/03/2017
25/03/2017			8505	116, 25/03/2017
25/03/2017			7280	117, 25/03/2017
24/01/2017	NCCFI Ltd	Weight Machine	14963	69, 01/02/2017
03/02/2017			14963	76, 17/2/2017
09/03/2017			14963	80, 09/03/2017
05/03/2017			14963	113, 24/03/2017
06/02/2017	Kendriya Bhandaar	Colouring Book	7875	89, 18/03/2017

Expenditure incurred on purchases beyond the delegated financial limit as well as split purchase as above without fulfilling the codal formalities may be got regularized from HOD under intimation to audit.


(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV

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4/c

PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 03, dated 29/07/2020)


Sub:- Shortcomings in Service Book.

- 1) **Smt. Asha Bansal, Supervision, D.O.B.-05/06/1992, D.O.A-07/12/2018-** During check of Service book in r/o Smt. Asha Bansal, Supervisor, it is observed that as per personal file of the official she was joined the duty w.e.f. 07/12/2018 but there is no entry regarding joining of the official in the Service Book. Only one entry has made in the Service book as on 01/07/2019 for grant of annual increment.
- 2) **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official. But the same was not found in most of the service book.
- 3) **Service Book to be shown to the official every year -** As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
- 4) **Aadhar No.-** Entry of Aadhar no. has not entered in service book.
- 5) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement-** As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified as per the provision of the rule referred above. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.

Details of Staff who has qualified 18 years of service and the staff whose retirement is within 5 years

S. No	Name of the Official (Sh/Smt./Ms.)	Designation	DOA	DOB	DOR
1	Mrs. Achla Rani	CDPO	18/10/1989	02/02/1966	28/02/2026

Action may be taken to rectify the shortcomings in service book and shown to next audit.



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TAN No. 02

(Ref: Audit Memo No. 04, dated 29/07/2020)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of Pay Bill Registers of the unit for the period from 2016-18 to 2019-20, following shortcomings have been observed:

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., GPF/PRAN No., PAN No. Aadhar, Date of joining etc. are not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. For income of employee, there is no entry regarding salary drawn in previous office for calculating income tax has been made.
4. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
5. Details of contractual staff has not recorded in the PBR.
6. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
7. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
8. GAR-18, Abstract of Pay bill is not prepared.
9. Totaling of figures in the PBR has not been made.

The above shortcomings may be rectified under intimation to audit.




Sub:-Setting up and Building the capacity of Self Help Groups (SHGs).

On going through agreement letter signed between Director, Department of Women & Child Development, Government of National Capital Territory of Delhi, I Canning Lane, K.G. Marg, New Delhi-01, India and the RAO RAGHUBIR SINGH SEWA SAMITI, 185, Baba Patwari Market Main Road, Khichripur, Delhi-91, a non-profit organization/Public Trust, registered under the Societies registration Act, 1860 the salute governing such trust.

- As per point no. 7 "whereas in consideration of providing grant-in-aid by the Government, the NPO has agreed to supply and distribute the supplementary nutrition by **setting up and building the capacity of Self Help Groups (SHGs) of women for providing Supplementary nutrition to the ICDS beneficiaries for 300 days in a year**"
- Each SHG will be for 10-15 AWCs.
 - (i) Details of group composition, formation & functioning:- The SHG shall be constituted on the following criteria:-
 - (ii) The group need not be registered;
 - (iii) Only one member from a family;
 - (iv) The group should not have more than 3 male members.
 - (v) Members should preferably be from economically weaker sections of society.
 - (vi) Mothers of children who are the AWCs beneficiary should preferred.
 - (vii) As far as possible members of SHGs should be members of Mahila Mandals associated with anganwadi centers of the ICDS programme;
 - (viii) The ideal is to setup one kitchen for each SHG. These kitchens should be setup in hygienic conditions in pucca buildings as far as possible with following facilities:
 - a) Adequate storage space
 - b) Safe drinking water facilities
 - c) Gas stove and requisite utensils
 - d) Weighing scale
 - e) Electricity

On test check of SNP bills for the audit period, it was observed that no SHGs are formed by the NPO.

Department may give necessary directions to the NPO for setting up and building the capacity of Self Help Groups (SHGs) under intimation to audit.



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1/c

TAN No. 04

(Ref: Audit Memo No. 07, dated 31/07/2020)

Sub:- Shortcoming in Stock Registers/Property Register.

During the test check of Stock Register/Property Register of the unit for the audit period following shortcomings have been observed:

1. **Non Physical verification of stock registers:-** Rule 192 of GFR 2005 & Rule 213 of GFR 2017, physical verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of Stock Registers revealed that no physical verification of stock register has been carried out during the audit period by the ICDS.

2. Mandatory details such as dated of receipt, date of issue etc. are not entered in Non-consumable Register.
3. Property/Non-consumable Register has not been signed by HOO/Office-in-charge.

The above shortcomings may be rectified under intimation to audit.

TAN No. 05


(Ref: Audit Memo No. 09, dated 31/07/2020)

Sub:- Non purchasing of items through GeM.

As per Finance (Expenditure) Department, OM No.F.20/08/2017/866-876/(ISexp), dated 26/04/2017, all the departments were advised to procure all common use Goods and Services from Government e-Marketplace (GeM) in accordance with Rule 149 of GFR 2017, as per their delegated powers.

However on test check of records for the audit period, it has been observed that the purchases are being made form the open market.

Above shortcomings may be rectified and shown to next audit

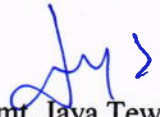

(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV

Part -II

MEMO DETAILS

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstanding (Rs.)	Remarks
01 & 02	Record Memo	---	---	---	---
03	Agreement with MNPO/SHGs	---	---	---	TAN-1
04	Shortcomings in maintenance of Pay Bill Register	---	---	---	TAN-2
05	Discrepancies in stock registers.	---	---	---	TAN-3
06	Shortcomings in Bill register	---	---	---	TAN-4
07	Discrepancies in maintaining Service Book	---	---	---	TAN-5
08	Overpayment of remuneration to Contractual staff.	1,404/-	---	1,404/-	PARA -1
09	Purchases without following GeM module.	---	---	---	PARA-2
TOTAL		1,404/-	---	1,404/-	

Pg. 62 to 100 (K.D. file)


 (Smt. Jaya Tewari)
 Inspecting Audit Officer
 Audit Party No. 05

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CURRENT AUDIT REPORT
(01.04.2020 to 31.03.2023)

PARA No.01 : Overpayment of remuneration amounting Rs.1404/- in r/o Sh. Rakesh Kumar, Peon Contractual staff.
(Ref. Memo No.08 Dated: 07.07.2023)

On scrutiny of records of I.C.D.S. Project Bhagirathi Vihar, Community Centre, 2nd floor, Old Seema Puri, Delhi-95, it has been observed that contractual engagement of Sh. Rakesh Kumar, Peon, posted in the ICDS, Bhagirathi Vihar Project, has been extended w.e.f. 03.04.2020 to 31.03.2021 vide Department of Women and Child Development, GNCT of Delhi, order dated 03.06.2020 at a consolidated remuneration Rs.21,060/- (as per OM Dated 20.01.2007 of Finance Department). However, he has been paid remuneration for the full month of April 2020 instead of 03.04.2020 to 30.04.2020. Detail of the same is as under:-

S.No.	Period	Bill No. & Date	Amount Due (Rs.)	Amount Drawn (Rs.)	Total Recovery (Rs.)
1.	01.04.2020 to 02.04.2020 (02 days)	PB-08 dated 18.06.2020 and DA arrear Bill No.16 dated 22.06.2020	19,656	21,060/- (20,160 +900)	1,404/-
				TOTAL	1,404/-/-


Overpayment of remuneration of Rs. 1404/- may be recovered from the concerned official after due verification of Facts under intimation to audit. Other similar cases may be reviewed at your own level.

PARA No.02 : Purchases without following GeM module.
(Ref. Audit Memo No.09 Dated 12.07.2023)

As per the directions issued by Finance (Accounts)Department, Govt. of NCT of Delhi vide OM No.F.20/08/2017/866-873 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatorily for all those goods or services which are available on GeM

On Scrutiny of bills/vouchers provided by the ICDS Bhagirathi vihar, it has been observed that CDPO office has continued to make purchases from the local dealers in violation of Govt. guidelines referred above as per the details given here under:-

S.No.	Bill No. & Date	Items Names	Items purchased M/s	Total Amount with gst
1	58/29.01.2021	Stationary items	RK Traders	2754/-
2	37/05.10.2021	Sanitization items	Delhi consumers co-op wholesale store ltd.	20995/-
3	57/29.01.2021	Leaf left	Rahul Traders	499/-



4	20/05.10.2021	Face mask	Delhi consumers co-op wholesale store ltd.	18875/-
5.	23/05.10.2021	Hand Sanitization items	Delhi consumers co-op wholesale store ltd.	20931/-
6	51/12.01.2021	Gloves , Spry pump Sanitization items	Delhi consumers co-op wholesale store ltd.	56426/-
7	82/21.03.2022	Register	Delhi North India	1120/-
8	35/30.11.2022	Plastic Chatai	Delhi North India	18920/-
9	36/30.11.2022	Plastic Chatai	Delhi North India	24700/-
10	37/30.11.2022	Pocha ,Pen	Delhi North India	13397/-
11	44/06.12.2022	Stationery Items	Delhi state consumers co- fed. Ltd.	7250/-
12	74/31.03.2023	-do-	National Engeening	18401/-
13	71/31.03.2023	AW board	National Engeening	24900/-
14	69/31.03.2023	Stationery Items	Rangrezz Enterprises	6396/-
15	70/31.03.2023	Water jug	-do-	24750/-
16	72/31.03.2023	Stationery items	-do-	24600/-
17	73/31.03.2023	Hand towel , floor duster	National Engeening	19305/-
17	66/01.02.2022	Flex banner	Bittoo art print	1000/-
18	38/05.10.2021	Sanitizer, Duster big	Delhi consumers co-op wholesale store ltd.	21945/-

Further, it has also been observed that till date GeM is not being followed by ICDS and purchases are also being made from local unregistered vendors not having TIN/ GST Number.

HOO is advised to get above purchases regularised from the HOD under intimation to audit, adhere to guidelines referred above and make purchases as per GeM.

PARA No.03 : Non Production of Record.

The following record has not been provided to Audit for Scrutiny, the same may be shown to next audit.:-

1. Record/Registers maintained in anganwaris.
2. Rent Registers for anganwaris.
3. Income Tax Record.
4. Contingent Register.
5. Medical Re-imbusement Register.


(JAYA TEWARD)
Inspecting Audit Officer
Audit Party No. 05

Test Audit Note
(01.04.2020 - 31.03.2023)

TAN No. 01 : Supply of nutrition meals less than 300 days.
(Ref: Audit Memo No. 03 point No. 02 Dated: 03.07.2023)

As per Clause 03 and condition 06 of the Agreement envisages that as per orders of the Hon'ble Supreme Court of India in its order dated 7.10.2004 in the case titled PUCL Vs. Union Of India and Others in writ petition (Civil) 196 of 2001, supply of SNP (as per Menu) in all State Government/Union Territories should be for 300 days in a year but as per reply of Memo No. 03 (Point No.02) dated 03.07.2023 by CDPO, SNP has been supplied for less than 300 days as detailed below:-

Sl. No.	Year	No. of days for SNP supplied to children, girls, pregnant and lactating women
1	2021-22	286
2	2022-23	267

Supply of nutrition meals less than 300 days is a violation of the Hon'ble Supreme Court direction and non-compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.

The unit is to be vigilant and the compliance may be shown to the next audit.

TAN No. 02 : Shortcomings in maintenance of Pay Bill Register.
(Ref: Audit Memo No.4, Dated: 05.07.2023)

During test check of Pay Bill Register of I.C.D.S., Project Bhagirathi Vihar, for the audit period 2020-21, 2021-22 & 2022-23, the following shortcomings have been noticed:-

1. Year wise Index of employees has not been maintained in the PBR.
2. Monthly entries in r/o Ms. Asha Bansal, Supervisor & Ms Karuna Chaudhary, CDPO/DDO have not been completed in the PBR.
3. Upper Columns i.e. Level/Index of pay, Date of Increment, Date & office to which transferred, Date of Birth, Employee No. etc. not filled in PBR.
4. Gross totaling of all relevant columns for Income Tax purposes has not been carried out in PBR.
5. Over writing/cutting have not been attested by DDO.
6. GAR-18/Abstract of Pay Bill have not been maintained and signed by the DDO.
7. Copy of LPC not pasted in respect of the officials transferred from / to this Office.

Necessary steps to update PBR may be initiated under intimation of audit.

TAN No.03 : Shortcomings in Stock Registers
(Ref. Audit Memo No.5 Dated: 07.07.2023)

On test check of Stock Registers (Consumable & Non-consumable) maintained by ICDS Bhagirathi Vihar, Community Centre, 3rd Floor, Old Seemapuri, Delhi, the following observations are made:

- (1) Mandatory page counting certificate was not recorded on the first page of Consumable Stock Register.

(2) As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However physical verification of stores has not been conducted by the unit, as required as per GFR.

(3) The details of officials to whom the items are issued are not mentioned in many registers. The Signature of recipients are also not recorded.

(4) The Certificate of quality under rule 154 has not been made on the body of the bills.

(5) The vouchers have not been marked as 'paid and cancelled' after the payment has been made.

(6) The Annual Store Return has not been prepared.

The above shortcomings in maintenance of Stock Registers (Consumable & Non Consumable) may be rectified under intimation to Audit.

TAN No.04 : Shortcomings in Bill register.

(Ref. Memo No. 6 Dated: 07.07.2023)

On test check of bill register maintained by I.C.D.S. Project Bhagirathi Vihar the following deficiencies have been noticed:-

1. Page Numbering has not been done and Page counting certificate has not been recorded on the first page of the any of the register.

2. Particulars entered in Col. No. 2 & 3 in the Bill Register must be attested by the DDO in Col. No.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that some Bill entries were found unsigned by the DDO viz. Bill No. 01, 04, 13, 21, 72 & 73 in 2020-21; Bill No. 01, 28, 39 to 45, 48, 51, 87 in 2021-22 and Bill No.15 to 20, 23 to 34, 38, 41 to 44, 53, 67, 70 to 76 in 2022-23 which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.

3. Particulars of Bills left blank:- It has been observed that details of bill has not been entered against Bill No. 46 in the year 2021-22, which is a serious lapse and audit cannot authenticate the expenditure incurred against the particular bill number.

4. Bill No. 30 and 54, in the year 2022-23, were cancelled but not attested by DDO.

5. It has been observed that except Col. No. 2, 3 & 4, all columns have been left blank.

6. Cutting and Over-writings: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

5. ECS details have not been mentioned in the Bill Register against any entries. Date of sending of ECS by the PAO has not been found mentioned against bills.

Necessary steps to update Bill Register may be initiated under intimation of audit.

TAN No.05 : Discrepancies in maintaining Service Book.

(Ref. Audit Memo No.7 Dated: 07.07.2023)

On scrutiny of Service Books following common discrepancies have been noticed in maintenance of Service books:-

1. **Re-attestation:** The particulars of each government servant at the first page of the service book should be re-attested after every five years with dated signature by the competent authority but the same has not been done in service book of Ms. Asha Bansal, Supervisor.

2. **Nomination forms/** Detail of family are not attached in Service Book.

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

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

4. **Ms. Asha Bansal, Supervisor**

Availed Maternity Leave w.e.f. 10.10.2022 for 180 days but the entry for the same has not been recorded and joining thereafter has also not been found in records.

5. **Ms. Karuna Chaudhary, CDPO**

Pay fixation orders at the time of Promotion to the post of Supervisor, Gr.I and further to the post of CDPO are attached in the Service Book but entry of the same has not been made. All entries in the Service Book should be hand written and duly authenticated by the Competent Authority.

Necessary steps to update Service Book may be initiated under intimation of audit.

(JAYA TEWARD)
Inspecting Audit Officer
Audit Party No. 05