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DIRECTORATE OF AUDIT
Government of NCT of Delhi
4th level, 'C' Wing, Delhi Secretariat,
New Delhi

Part-1

Sub: Internal audit report of the I.C.D.S. Project Zamroodpur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi for the period 01.4.2020 to 31.3.2023

INTRODUCTION


The Accounts of the I.C.D.S. Project Zamroodpur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi, for the period 1.4.2020 to 31.3.2023 were conducted by audit party no. 03 comprising Mr. J. S. Rawat, Accounts Officer/IAO, Mr. Anil Kumar, Accounts Officer. The audit was conducted during 08 working days w.e.f. 14.9.23 to 25.9.2023.

AIMS AND OBJECTIVES

I.C.D.S. Project Zamroodpur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi is functioning under the administrative control of Department of Women and Child Development, GNCT of Delhi with a motive to provide SNP to beneficiaries i.e., from 0 to 06 years of children, and pregnant women in total 97 Anganwadi Centers functioning under this I.C.D.S. Project Zamroodpur. Further, Health check-up and pre-school education and Poshan Abhiyaan scheme is also being provided to beneficiaries' of this project.

HOO/DDO

S.N	Name of the officer	Designation	Period from	To
1.	Ms. Alia Saeed	CDPO	07.11.2019	09.06.20
2.	Mr. Manjula Kathuria	CDPO	09.06.20	03.11.20
3.	Ms. Alia Saeed	CDPO	03.11.20	01.04.21
4.	Ms. Shivani Kapoor Baveja	CDPO	01.04.21	27.07.21
5.	Ms. Manjula Kathuria	CDPO	27.07.21	16.12.21
6	Ms. Neeru gahlot	CDPO	16.12.21	20.01.23
7	Amit kumar pandey	CDPO	20.01.23	31.03.23



Cashier

S No	Name of the officer	Designation	Period from	To
1	Mr.Mohit	Jr.Asstt.	01.04.2019	06.10.22
2.	Mr. Vishal Singh	Jr.Asstt.(Contractual)	01.11.22	31.03.23

Budget Allocation and Expenditure

In Rupees

Year	Allotted	Eexpenditure	Balance
2020-21	10588000	15177334	4589334
2021-22	9483000	11636854	2153854
2022-23	16741000	10324670	6416330

Statutory Audit:

Statutory audit of I.C.D.S. Project Zamroodpur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi has not been conducted by AG (Audit), Delhi till date.

Vacancy position as on 31.3.2023

Post	Sanctioned	Filled	Vacant
A	0	0	0
B	1	1	0
C	3	1 Regular, 1 Contractual, 1 outsourced	0

Maintenance of records:-

The maintenance of records of the I.C.D.S. Project Zamroodpur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi the period 2020-21 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit Notes.

Old Audit Report:-

There were 10 audit Paras with recovery of Rs.950899/- in old audit report of I.C.D.S. Project Zamroodpur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi . 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.
1	2011-2016	03	Nil	Nil	03 (1,2,3)
2	2016-2020	07	01(taken as fresh in current audit report)	07	06 (1,2,3,4,5,6,)


(B) Details of Old Recovery: Rs 950899/-

S. No	Year	Para No.	Brief particulars of the objection	Recovery Amount	Settled on the spot	Remaining Recovery
1	2011-2016	1	Recovery of value added tax amounting to Rs.950899/-	950899	nil	950899

Details of Current Recovery: Rs.Nil

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
		Nil	Nil	Nil	Nil

The internal audit report has been prepared on the basis of information furnished and made available by I.C.D.S. Project Zamroodpur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi . The Directorate of Audit, disclaims any responsibility for any misinformation and/ or non-information on the part of Auditee.


Sh. J. S. RAWAT
A.O. / IAO



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 Zamroodpur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, Delhi (2842/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2011	2018	1		Recovery of Value Added Tax amounting to Rs. 9,50,899/-	O	950899
2	2011	2018	2		Purchase of Stationary Exceeding Rs. 50000 per annum	O	0
3	2011	2018	3		Irregularity in Purchase of Water Jug - Travel Star 4.5 LTR (CELLO)	O	0
4	2018	2020	1		Non execution of agreement with PWD	O	0
5	2018	2020	2		Non accountal of goods worth Rs. 31047/-	O	0
6	2018	2020	3		Discrepancies in POSHAN ABHITAN expenditure	O	0
7	2018	2020	4		Payment of rent without proof of ownership, Rent agreement, measurement of rented area	O	0
8	2018	2020	5		Non maintenance of pay bill register (PBR)	O	0
9	2018	2020	6		Purchase without following GeM module	O	0
10	2018	2020	7		Non production of Record	O	0

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

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Taken as
 fresh in
 current
 Audit Report
 for Nov-23

PART II
CURRENT AUDIT REPORT
(2011-12 to 2015-16)

4/11/16
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Para - 01

PARA NO. 1 (Refer Memo No.2 Dated : 10.03.2017)

Sub. Recovery of Value Added Tax amounting to Rs 9,50,899/- (Nine Lakh Fifty Thousand Eight Hundred Ninety Nine Only)

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(9)/Fin(Rev-I)/2012-13/ds-VI/34-39 dt. 15.01.2013. While test scrutiny of the bills/ vouchers it has been found that while making the payment to the contractors for execution of various works, the VAT-TDS has been deducted by the department is less than 4% as per detail given below:

SUMMARY

Sl.No.	Name of Contractor	Year	Bill Amount	Vat Due	Vat Deducted	Balance of Recovery of VAT made in (Rs.)
1	JCJASVM	2011-12	8195509	163910	0	163910
2		2012-13	8024424	206660	0	206660
3		2013-14	10424174	416967	208483	208484
		2014-15	7120432	284817	142409	142408
		Total(A)		33764539	1072354	350892

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I. No.	Name of Contractor	Year	Amount Paid	Vat Due @ 4% (Rs.)	Vat Deducted @ 2%	Balance of Recovery of VAT made in (Rs.)
1	Stri Shakti	2014-15	5007978	200319	100160	100159
2		2015-16	6463891	258556	129278	129278
		Total(B)	11471869	458875	229438	229437
		Gross Total (A+B)				9,50,899/=

HOO is directed to recover the VAT (TDS) amounting to Rs 9,50,899/- (Nine Lakh Fifty Thousand Eight Hundred Ninety Nine Only) from contactors as mentioned above and deposit in Govt. account.

PARA No.2 (Refer Memo No.4 Dated: 14.03.17)

Sub: Purchase of Stationery Exceeding Rs. 50,000/= per annum

Vide order NO. F 76(48)/ WCD/Accounts/Misc/2013-14/20156-270 dated 24.10.2013 issued by Director /HOD (WCD), the CDPO acting as HOO have been given the power to Purchase Stationery up to Rs. 50,000/= per annum .

However , during the scrutiny of contingent bills ,it is observed that the expenditure on Stationery in the year 2014-15 has been incurred in excess of the delegated powers of HOO.

The details has been given as below : --

S.No.	Name of the Stationery Procuring Agency	Bill No.	Amount
1.	Kendriya bandhar RK Puram Delhi - 66	CB- 58dated 20.03.15	4056
2.	Kendriya bandhar RK Puram Delhi - 66	CB- 62dated 25.03.15	25501
3.	Delhi Consumer Cooperative wholesale store LTD. Moti Nagar Delhi - 15	CB- 39dated 09.12.15	14603
4.	Delhi Consumer Cooperative wholesale store LTD. Moti Nagar Delhi - 15	CB- 38 dated 08.12.15	14903
5.	Kendriya bandhar RK Puram Delhi - 66	CB-65 dated 26.03.15	14952

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6.	Kendriya bandhar RK Puram Delhi - 66	CB-59 A dated 20.03.15	1941
7.	Kendriya bandhar RK Puram Delhi - 66	CB- 63dated 25.03.15	23027
8.	Kendriya bandhar RK Puram Delhi - 66	CB- 61dated 23.03.15	12601
9.	Delhi Consumer Cooperative wholesale store LTD. Moti Nagar Delhi - 15	CB- 37 dated 07.12.15	7630
		TOTAL	1,19,214

The above expenditure on purchase of Stationery is 1.38 times higher than the delegated powers assigned to HOO. Maintaining the rule of financial propriety, the CDPO/HOO may get this expenditure regularized by Head Of Department under intimation to Audit .


PARA No.3 (Refer Memo No.5 Dated: 14.03.17)

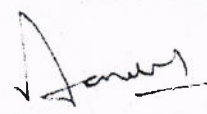
Subject : Irregularity in purchase of Water Jug- Travel Star 4.5 LTR (CELLO)


As per GFR Rule 148, the demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand and according to Manual on policies and procedures for purchases of goods Para 2.2.2 ,demand should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanctioning the purchase of the original demand.

However, it is observed that purchase of the above item mentioned in the subject has been made for Rs.29,770/ Vide Bill No. S1410154 & S1410155 Dated 25.03.15 from Kendriya Bhandar for Rs. 14,885 / = each and amount for Rs. 29,770/= was drawn vide bill No. CB - 64 dated 25.03.15 in violation of aforesaid Rules & Guidelines to circumvent undertaking codal formalities under Rule 146 GFR .

The above expenditure may be got regularized by Head Of Department under intimation to Audit .


Rajpal Singh,
AO/IAO


Sandeep Kumar Budiraja,
AAO


Smt. Anis Fatima
Head Clerk

PART – II
CURRENT AUDIT REPORT
(01.04.2016 TO 31.03.2020)

Para 01

PARA-04

Para 01: Non execution of agreement with NPO

Ref: (Audit Memo No.09 Dated 03.09.2020)

Scrutiny of records revealed that after termination of agreement with NPO Jan Chetna Jagiriti Avom Shaikshanic Vikas Manch , vide order No.76/DWCD/ICDS/NPO/SHG/2014-15/23207-212 dated 1st October, 2014, the Competent Authority has engaged STRI SHAKTI (NPO) to provide Supplementary Nutrition in affected ICDS Project of Zamroodpur on regular basis w.e.f 01.11.2014.

Further, the newly selected NPO i.e. STRI SHAKTI was engaged for the period of **MAXIMUM THREE MONTHS** or finalization of reserve panel of NPOs whichever is earlier. Moreover, above referred order also envisaged that "the department will execute Bipartite Agreement with the NPO engaged for supply of Supplementary Nutrition to the target beneficiaries of allotted ICDS Project."

Test check of records revealed that till date i.e. even after lapse of 06 years neither any NPO has been finalized nor any Bipartite Agreement has been executed with STRI SHAKATI but department has continuously engaged Stri Shakti to provide SNP in ICDS Zamroodpur and after February, 2015 work was awarded on the basis of 3-3 months extensions granted to NPO for other projects . During audit period an amount of Rs.2.7 crores(approx)has been paid to said NPO as detailed below:

Financial year	Amount paid (In Rupees)
2016-17	7850907
2017-18	7322519
2018-19	6755749
2019-20	5062708
Total	2,69,91,883

In view of above, it is suggested that a Bipartite agreement with NPO should be executed by the higher authorities of WCD and procedure to float fresh tenders to provide SNP should be initiated under intimation to audit. Further, above expenditure may also be regularised by concerned authorities under intimation to audit.



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Para 02: Non accountal of goods worth Rs.31047/-

Ref: (Audit Memo No.12 dated 04.09.2020)

Scrutiny of contingency bills revealed that items purchased through various bills/vouchers have not been entered in stock register maintained by the department which restricts audit to comment on actual purchases done by the department during audit period. Some of the instances are detailed below:

Bill No./date	Name of dealer	Name of item	Amount
31/06.11.2019	DCCWS Ltd	Water jugs	24833/-
40/18.12.2019	Balaji Intex	Tag, extension board, strappler and pins	2085/-
10/13.09.2017	Neelam typewriter & computer	Mother board	2500/-
26/16.10.2019	DCCWS Ltd	Plastic folder, duster board	1629/-
		Total	31047/-

Further, it has also been observed that vouchers for items procured/expenditure incurred by anganwari Supervisors/workers while organising various programmes under ICDS schemes are not being scrutinized properly. Most of Vouchers are neither from registered dealers nor have been marked as 'paid & cancelled' and " pass for payment.

HOO is advised to ensure proper scrutiny of vouchers, maintenance of stock registers, verify entries of consumable and non-consumable items under intimation to audit so that unnecessary accumulation of items could be avoided.

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Para 03: Discrepancies in POSHAN ABHIYAN expenditure.

Ref: (Audit Memo No.13 Dated 04.09.2020)

Scrutiny of records revealed that the department is getting special budget from WCD HQ for various schemes of POSHAN ABHAYAN under Demand No 8 Major Head 2236 and during 2018-19 & 2019-20, but inspite of various verbal requests and record reminder, copies of allotment of budget were not provided for scrutiny but scrutiny of records revealed that during audit period considerable expenditure amounting to Rs.725675/- has been incurred on programmes and activities under POSHAN SCHEME .

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Scrutiny of bills revealed following discrepancies:

1. List of activities/write up received from WCD HQ regarding activities to be performed under this schemes was not provided, hence audit cannot comment on authenticity of expenditure incurred in this programme.
2. The sanction issued for various expenditure does not indicate the details i.e. name of the programme/ event for which the expenditure is incurred.
3. It has been observed that though Poshan abhiyan, poshan mah(month)& Poshan saptah (week) is a mandatory programme of ICDS and are being celebrated in every financial year yet there is no set procedure as per GFR is being adopted by Department for incurring expenditure. Scrutiny of bills revealed that concerned Supervisors/CDMOs are incurring expenditure for purchase of various items and conducting various events from their own pocket and thereafter the same is reimbursed to them by presenting bill in concerned PAOs. This is not in order because the budget for an event is sanctioned well before the event takes place. A separate register regarding expenditure on account of POSHAN ABHAYAN has not been maintained.
4. A separate register regarding expenditure on account of POSHAN ABHAYAN has not been maintained. Department is performing various activities viz. Annprashan, Godbharai etc. Expenditure on various heads should be properly entered in a separate register maintained for it.
5. Further, it has also been observed that vouchers for items procured/expenditure incurred by anganwari Supervisors/workers while organising various programmes under this scheme are not being scrutinized properly. Most of Vouchers are neither from registered dealers nor have been marked as 'paid & cancelled' and " pass for payment. " Reimbursement of claimed amount for different items is being done on estimates/cash memo/printed or hand written receipts only which is irregular
6. Bills have been unnecessary bifurcated to avoid codal formalities which is irregular and needs clarification.

In view of above, HOO is advised to maintain proper record of POSHAN abhiyan scheme and regularize expenditure incurred during 2018-19 and 2019-20 from the competent authority under intimation to audit.

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Para 04: Payment of rent without proof of ownership, Rent agreement, measurement of rented area and facilities.

Ref: (Memo No.06 Dated: 01.09.2020)

Scrutiny of office order No.76(13)(Revise rate of rent)DWCD/ICDS/2014-15/5163-282 dated 07.05.2015 issued by Dy. Director(ICDS-II) revealed that there are different rental rates for Anganwaris as per area and facilities available which ranges from Rs.1000/- to Rs.5000/-PM but it has been observed that all payments of monthly rental upto March,2017 are being made without any documentary evidence in respect of proof of ownership of area with physical measurement of the premises rented to the centre nor any rent agreement found to have ever been entered at any level in any of the cases which may lead to legal problems in future.

Further, during said period the department has never reduced rental of any anganwari center due to lack of facilities or change of area due to shifting of center which needs clarification. No monthwise rent register has ever been maintained at anganwaris or ICDS hence audit can not comment on accuracy of rent paid during audit period.

HOO/CDPO is hereby, advised to maintain rent register of each Anganwari center specifying area and facilities provided by owner and same may be updated after change of location of any anganwari to avoid any overpayment.

[Signature]

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Para 05: - Non maintenance of pay bill register (PBR).

Ref: (Audit Memo No.4 Dated: 28/08/2020)

As per Note 1 below Rule 34 of Receipt and Payment Rules, 1983 "A BILL Register in Form GAR 9 should be maintained by all Heads of Offices who are authorized to draw money on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of review recorded thereon."

During test check of records/bills of I.C.D.S. Project, Zamroodpur, it has been observed that though during audit period Ms.Prem Lata, CDPO, Ms.Alka Rawal, CDPO and Ms.Laxmi, Supervisor have drawn salary from this office but no PBR as stated above has ever been maintained by department which is complete violation of above referred rule and needs clarification. Further, in absence of PBR audit can not comment of accuracy of pay and allowances drawn by DDO/HOO during audit period.

In view of above, Pay Bill Register(PBR) as per Rule 34 of Receipt and Payment Rules, 1983 may be maintained under intimation to audit.

Para 06: Purchases without following GeM module.

Page-09

Ref: (Audit Memo No.08 dated 02.09.2020)

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, 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	26/12.02.2018	Stationery and ors	M/s Yash Traders	3823/-
2	27/06.03.2018	-do-	M/s R.K.Traders	9922/-
3	36/18.03.2019	Printing material & module book	M/s Yash Traders	9551/-
4	43/23.03.2019	-do-	M/s Yash Traders	9046/-
5.	47/27.03.2019	ICDS items caps, charts etc	-do-	39281/-
6	53/30.03.2019	Stationery and ors	M/s Yash Traders	1953/-
7	38/12.12.2019	-do-	M/s Balaji Intex	24589/-
8	40/12.12.2019	-do-	M/s Balaji Intex	18204/-
9	28/17.10.2019	Stationery and ors	M/s Yash Traders	5961/-
10	39/12.12.2019	Stationery and ors	M/s R.K.Traders	4177/-
11	47/06.01.2020	Stationery and ors	M/s Balaji Intex	24989/-
12	56/03.02.2020	Stationery and ors	M/s R.K.Traders	22538/-
13	57/03.02.2020	Stationery and ors	M/s Rangrez Enterprises	24335/-
14	59/04.03.2020	Stationery and ors	M/s R.K.Traders	24613/-

15	65/19.03.2020	Stationery and ors	M/s R.K.Traders	19786/-
16	70/26.03.2020	Stationery and ors	M/s Rangrez Enterprises	48646/-
17	71/27.03.2020	Stationery and ors	M/s Mahavir	24822/-
18	71/27.03.2020	Stationery and ors	M/s R.K.Traders	24832/-
19	72/30.03.2020	Utensils etc.	M/s Rangrez Enterprises	46990/-
20	72/30.03.2020	Stationery and ors	M/s R.K.Traders	108515/-
21	73/30.03.2020	gam Educational toys & Games	M/s Rangrez Enterprises	123615/-
22	74/2803.2020	Stationery and ors	M/s R.K.Traders	50181/-
23	74/2803.2020	Educational toys & Games	M/s Rangrez Enterprises	99048/-
			total	769417/-

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 venders not having TIN/GST No. which needs clarification.

In view of above, expenditure amounting to Rs,769417/- may be regularized from the competent authority and registration in GeM should be done at the earliest under intimation to audit.

Para: 07 Non -production of Record.

Following record has not been produced to audit for scrutiny, the same may be shown to next audit:-

1. Record/registers maintained at anganwaris.
2. Bills of payment made to NPO during 2018-2019.
3. GAR-6 book /TR V stock Register.
4. Rent Register for Anganwadi Centres.
5. Fidelity Bond of the cashier.
6. List of unserviceable items /Dead stock Register alongwith condemnation files
7. Service postage stamp account Register
8. Long term/short term advance registers.
9. LTC/Medical/Liveries Stock Register
10. Income tax records 2016-17 to 2019-20.

settled and taken as fresh in current Audit Report as per page - 05

25/9/23

J.S. Kaurav

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 (SANTOSH SHARMA)
 I. A.O. - XXXIII

Current Audit Report of

**I.C.D.S. Project Zamroodpur, TCPC Bldg.,
Near Jal Vihar, Terminal, Lajpat Nagar,
New Delhi the period 2020-21 to 2022-23**

(8)

**Directorate of Audit
Government of NCT of Delhi
4th level, 'C' Wing, Delhi Secretariat,
New Delhi**

**Current audit report
(2020-21 to 2022-23)**

Para no. 1


(Audit memo no. 15 Dt. 20.09.2023)

Subject: Non Deposit of TDS amounting to Rs.178663/- deducted from the payments of Vendor.

During the test check of records of the vendors payments for supply of Supplement Nutrition Programme items to the various AWC under the I.C.D.S. Project Zamroodpur, it is seen that the TDS deducted from the payments of the vendors for the year 22-23 has not been deposited in the TDS Accounts of the Government.

Details of payment made to M/s Stri Shakti during the financial year 2022-23 (for Supplement Nutrition Programm) bills are as under:-

S.No	Bill No. & Date	Period	Gross Amount	TDS 2%	Net Amount	Remarks
1	CB-10-08/08/22	Mar-2022	1286272	25725	1260547	Payment made through PPA vide Order ID No. 206952, Dated 08/08/22 of Rs 1260547/- but no tds is deposited.
2	CB-14-22/09/22	May-22 to June-22	1706890	34138	1672752	Payment made through PPA vide Order ID No. 336977, Dated 22/09/22 of Rs 1672752/- but no tds is deposited.
3	CB-19-16/11/22	Jul-22 to Aug-22	1588701	31775	1556926	Payment made through PPA vide Order ID No. 20221116525780, Dated 16/11/22 of Rs 1556926/- but no tds is deposited.
4	CB-34-130/02/23	Sep-22 to Nov-22	2200408	44008	2156400	Payment made through PPA vide Order ID No. 202302131228840,



						Dated 31/02/23 of Rs 2156400/- but no tds is deposited.
5	CB-35-13/02/2023	Dec-2022	777959	15559	762400	Payment made through PPA vide Order ID No. 202302131228929, Dated 13/02/23 of Rs 762400/- but no tds is deposited.
6	CB-49-31/03/2023	Jan-23 to Feb-23	1372950	27458	1345492	Payment made through PPA vide Order ID No. 202303312170421, Dated 31/03/23 of Rs 134549 but no tds is deposited.
Total			8933180	178663	8754517	

DDO/HOO may deposit the TDS deducted from the payments of the vendor in the government account under intimation to the audit.

Para no. 2

(Audit Memo no. 16 Dt. 21.09.2023)

Subject: Non compliance of guidelines of holding accounts for the tax/statutory deduction the Department.

In compliance of the directions of Ministry of Finance Government of India, vide F.No.1(130/PFMS/FCD/2020, dt. 16.3.2022 and further orders issued by the competent authority vide letter no. F.No.76/106/DWCDOA Bank.ICDS.HQ.2021/3078-83 dt. 13.5.2022 in connection with the opening/ maintaining of holding accounts for holding the tax/statutory deductions.

During the scrutiny of the records for the financial year 2022-23 of the I.C.D.S. Project Zamroodpur, it is found that the department has (1) salary holding account no(DL-164). 120001414132 and (2)SNP holding account for (DL 165) account no. 120001485461 in Canra bank, Delhi Secretariat 110002.

In the following payments the DDO, ICDS Zamroodpur has deducted the Tax/statutory deductions amounts from the vendors/officials bill but not deposited in the concerned PAO-23 through Challan and hence not followed the guidelines as mentioned in the above orders in respect of tax/statutory deductions. The details of the payments are as under:-

Case -I

Statutory deductions of Rs. 178663/- on account of TDS were not deposited from holding account to bank/PAO-23 though Challan.

S.No	Bill No. & Date	Period	Gross Amount	TDS 2%	Net Amount	Remarks
1	CB-10-08/08/22	Mar-2022	1286272	25725	1260547	Payment made through PPA vide Order ID No. 206952, Dated 08/08/22 of Rs 1260547/- but no tds is deposited.
2	CB-14-22/09/22	May-22 to June-22	1706890	34138	1672752	Payment made through PPA vide Order ID No. 336977, Dated 22/09/22 of Rs 1672752/- but no tds is deposited.
3	CB-19-16/11/22	Jul-22 to Aug-22	1588701	31775	1556926	Payment made through PPA vide Order ID No. 20221116525780, Dated 16/11/22 of Rs 1556926/- but no tds is deposited.
4	CB-34-130/02/23	Sep-22 to Nov-22	2200408	44008	2156400	Payment made through PPA vide Order ID No. 202302131228840, Dated 31/02/23 of Rs 2156400/- but no tds is deposited.
5	CB-35-13/02/2023	Dec-2022	777959	15559	762400	Payment made through PPA vide Order ID No. 202302131228929, Dated 13/02/23 of Rs 762400/- but no tds is deposited.
6	CB-49-31/03/2023	Jan-23 to Feb-23	1372950	27458	1345492	Payment made through PPA vide Order ID No. 202303312170421, Dated 31/03/23 of Rs 134549 but no tds is deposited.
Total			8933180	178663	8754517	

Case -II.

Statutory deductions of Rs. 20,000/- (GPF), and Rs. 60/- (insurance) in the salary bills of Ms. Prem Lata, CDC/CDPO were not deposited from holding account to bank/PAO-23 through Challan.

S.N	Bill no.	Gross amount	GPF	Insurance	Net	Remarks
01	01 dt.22.6.22	131692	20000	60	111632	Non deposit GPF,Ins.

HOO/DDO to follow the guidelines of WCD department regarding Holdig Accounts and to take necessary steps to rectify the above discrepancies under intimation to the audit.

Para no. 3

(Audit Memo no.12 dt.18.09.2023)

Subject: Discrepancies in payments on account of Supply of SNP at the AWC.

During test check of records of ICDS ,payment to the vendor (M/s Stree Shakti) for Supply of SNP at the AWC under the I.C.D.S. Project Zamroodpur, New Delhi for the month of 01/2023 the following discrepancies has been observed.

As per MPR (Monthly Progress Report) the total number of the AWC has been shown as 90 under the ICDS Project Zamroodpur, New Delhi, whereas the payment has been made to the vendor for supply of SNP items for 97 AWC.

As per MPR the number of registered Pregnant Ladies shown as 611 the whereas the payment has been made to 624(actual) beneficiaries under the ICDS Project Zamroodpur, New Delhi.

The CDPO to take corrective measures for number of AWC and beneficiaries in the MPR (Monthly Progress Report) of the department and in actual shown in the SNP file under intimation to the audit..

Para no.04

(Audit memo no. 17 dt. 25.09.2023)

Subject: Excess Expenditure over the budget allotted during 2020-21 to 2021-22.

During the test check of the Budget and expenditure statement for the year ending 31.3.21 and 31.3.22 it has been revealed that the department has booked the expenditure in excess as compare to the budget allotment during the year 2020-21 and 2021-22.

S. No.	Financial Year	Budget allotted as per reconciliation by Pao-23	Total expenditure as per reconciliation by Pao -23	Excess expenditure booked
1	2020-2021	10588000	15177334	-4589334
2	2021-2022	9483000	11636854	-2153854

The HOO/DDO to rectify the above discrepancies in the budget and expenditure as mentioned above under intimation to audit..

Para no. 5

(Audit Memo No.1 to 9 and 11
dt. 14.9.23 and 18.09.2023)

Subject: Non production of Records.

Following records has not been produced to audit for scrutiny, the same may be shown to next audit:-

1. Records/registers maintained at anganwaris.
2. All Bills of payment for the f.Y.2018-19 and 2020-2021.
3. GAR-6/TR 5 stock register.
4. Rent Register for anganwaris centers.
5. Records related to shifting of anganwaris.
6. Service postage stamps accounts register.
7. Contingency register.
8. Bills pertaining to retirement cases.
9. Bank Pass books/statements(05) accounts maintained by ICDS in canara bank.
10. Stock Register(non-consumable).
11. Challan files of ICDS Project.
12. Bank Reconciliation for the year 2022-23 for SSK Scheme.
13. Income tax calculation records 2016-17.

Tan no 1

(Audit memo no 10 dt.15.9.23)

Subject: Shortcomings in maintenance of Pay Bill Register.

During the test check of the PBR maintained by the unit for the audit period 2020-21 to 2022-23, following shortcomings have been noticed.

1. As per service book records of Smt. Prem Lata, CDPO, the service verification has been done w.e.f. 1.11.2019 to 30.6.2022. Hence, she was paid the salary accordingly from the office of ICDS. Project Zamroodpur, TCPC Bldg. Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi . But the details of the salary of the officer has not updated in the Pay Bill Register. The undermentioned period is not entered in the P.B. R.

Period	Remarks
01.11.2019 to 31.03.2020	The officer is already retired on 30.06.2022.
01.01.2021 to 31.03.2021	
01.03.22 to 30.06.2022	

HOO/DDO to take necessary steps to remove the shortcomings in the PBR under intimation to the audit.

Tan no. 2

(Audit Memo No.14 Dt.20.09.2023)

Subject: Irregular maintenance of bill register.

On scrutiny of bill register for the years from 2020-21 to 2022-23 following shortcomings have been observed.

1. Page counting certificate: - There was no page counting certificate found recorded in bill register for the period 2020-21 to 2022-23.
2. Cutting and overwriting: - there were number of cutting and overwriting in the bill register which are irregular. These cutting and overwriting must be attested by the DDO. Further white fluid was also used for making correction which is not acceptable.
3. Blank col. 4, 6 col. 4,5,6, and 7 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment, but the same has not completed/signed by the DDO under audit period, which is irregular.

4. Blank col. 13,14 and 15 –Co. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisturbed money beyond the prescribed period not filled in any of the bill register, which is irregular.

5. Many entries of bills were not entered in the bill register. Like, The department has made the payment of retirement benefit i.e. GPF, Gratuity, Group Insurance etc. to the retired employee (Smt. Prem Lata, CDC/CDPO retired on 30.6.2022)) but no entries of the same is made in the bill register.

HOO/DDO to take necessary steps to remove the above discrepancies and same may be shown to the next audit.



J. S. RAWAT

A.O. / IAO .

PARTY NO-03