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

Audit report of ICDS, Project Gautampuri (Deptt. of WCD), TCPC Building, Lajpat Nagar, Near Jal Vihar Terminal, Delhi-24(2843/23) for the period 2020-21 to 2022-2023.

INTRODUCTION

The Internal Audit Report of ICDS, Project Gautampuri (Deptt. of WCD), TCPC Building, Lajpat Nagar, Near Jal Vihar Terminal, Delhi-24 (2843/23) on the accounts for the period 2020-2023 was conducted by the field Audit Party No.XXII comprising of Sh. Shalendra Kumar Heta, IAO/AO and Smt. Raj Rani Bhatnagar, ASO. The conducted during 07 working days between 18.09.2023 to 27.09.2023.

AIMS & OBJECTIVES:-

The ICDS, Project Gautampuri (Deptt. of WCD), TCPC Building, Lajpat Nagar, Near Jal Vihar Terminal, Delhi-24 (2843/23) is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 148 Anganwadies are functioning under this ICDS project. The main aims and objectives of the project are as under:

1. Supplementary Nutrition to children's ages 0 to 6 years & ladies.
2. Immunization.
3. Health checkup.
4. Referral service.
5. Nutritional Health Education.
6. Non formal pre school education.

The following officers/officials have been served as CDPO//DDO/Cashier during 2020 to 2023 :-

CDPO/D.D.O. (Smt./Shri/Ms.)				
Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	Symphony	Superintendent	03.01.2020	02.06.2020
2.	Asha Saxena	Superintendent	03.06.2020	15.10.2020
3.	Neeru Gahlot	CDPO	15.10.2020	19.12.2020
4.	Shalini Puri	Superintendent	19.12.2020	02.12.2021
5.	Neeru Gahlot	CDPO	02.12.2021	23.12.2022
6.	Vinod Kr. Meena	CDPO	23.12.2022	24.01.2023
7.	Vimla Kumari	CDPO	24.01.2023	21.02.2023
8.	Kuldeep Singh	CDPO	21.02.2023	20.07.2023
9.	Aruna	CDPO	21.07.2023	Till Now

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List of Cashier/LDC

Sr.No.	Name of the Officer	Designation	Period	
			From	To
1.	Shally Goswami	S.A.(Cont.)	03/2020	04.01.2021
2.	Jyoti Sharma (additional)	S.A.(Cont.)	04.01.2021	03.11.2021
3.	Jayanti Purbey	S.A.(Cont.)	04.11.2021	Till now

Budget & Expenditure of the Department for the period: 2020 to 2023.

Year	Budget	Expenditure	Balance Amt.
2020-21	21158150	18003451	3154699 ✓
2021-22	25290000	24357129	932871 ✓
2022-23	2393000	1976030	416970 ✓

Vacancy Statement: As on 31.03.2023

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	0	0	0
2	Group – 'B'	01	0	01
3	Group – 'C'	08	04(1+3*)	04
Total :		09	04 ✓	05 ✓

*-Contractual

Statutory Audit:-

The Statutory audit of the ICDS, Project Gautampuri, Lajpat Nagar, Delhi (2843/23) has not been conducted by AG (Audit) Delhi during audit period.

Maintenance of Records:-

The maintenance of record of ICDS, Project Gautampuri, Lajpat Nagar, Delhi (2843/23) for the period 2020-23 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There was only 03 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2011-16	03	0	0	1, 2 & 3
Total		03	0	-	03

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Details of Old Recoveries

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S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2011-16	01	965540	Nil	965540	-


Current Audit Report :


During the course of current audit, **07** Observation Memos were issued for the period 2020-2023. **Nil** Audit Memos have been settled on the spot. Out of **07** remaining observation Audit Memos, **04** Audit Memos have been converted into paras and **03** into TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
NIL					

Internal Audit report for the period 2020-23 has been prepared on the basis of information furnished and made available by of **ICDS, Project Gautampuri (Deptt. of WCD), TCPC Building, Lajpat Nagar, Near Jal Vihar Terminal, Delhi-24 (2843/23)**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.


(RAJ RANI BHATNAGAR, ASO)


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

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PART-I

OLD AUDIT REPORT (2011-2020)

Para No-01

PART II
CURRENT AUDIT REPORT
(for the period of Starting of the project June 2011 TO 2015-16)

Para No.1 (Refer Memo No.2 Dated 17-03.2017)

Sub. Recovery of Value Added Tax amounting to Rs 9,65,540/- (Nine Lakh Sixty Five Thousand Five Hundred Forty 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-1)/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	Jay Gee Humanitarlan Society	2011-12	7697153	153942	0	153942
2		2012-13	10744965	214900	168374	46526
3		2013-14	12718214	508728	254363	254365
4		2014-15	12818226	512727	256365	256362
5		2015-16	12717172	508688	254343	254345
		TOTAL	56695730	1898985	933445	965540

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CDPO is directed to recover the VAT (TDS) amounting to **Rs 9,65,540/- (Nine Lakh Sixty Five Thousand Five Hundred Forty Only)** from contactors (List Enclosed)as mentioned above and deposit in Govt. account under intimation to audit.

PARA NO.2 (Refer Memo No.4 Dated : 22.03,2017)

Sub. Irregular purchase of **Rs. 40,251 / = (Forty thousand two hundred fifty one)** on 20.01.16 from **Kendriya Bhandar Delhi-66 in violation of the Guidelines of GFR Rule 146**
Rule 146. Purchase of goods by purchase committee :

Purchase of goods costing above Rs. 15,000/- (Rupees Fifteen Thousand) only and upto Rs. 1,00,000/- (Rupees One lakh) only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

“Certified that we _____, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question “.

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However, it is observed that CDPO ICDS Gautampuri has made purchase of Rs. 40,251 / = (Forty thousand two hundred fifty one) on 20.01.16 from Kendriya Bhandar delhi 66 in violation of the Guidelines of GFR Rule 146 mentioned above . The details are given as under : --

CB-78 date 03.03.2016	Kendriya Bhandar RK Puram New Delhi - 66	Z 1504450 dated 20.01.2016	11482
CB-78 date 03.03.2016	Kendriya Bhandar RK Puram New Delhi - 66	Z 1504453 dated 20.01.2016	9310
CB-80 date 03.03.2016	Kendriya Bhandar RK Puram New Delhi - 66	Z 1504452 dated 20.01.2016	9310
CB-80 date 03.03.2016	Kendriya Bhandar RK Puram New Delhi - 66	Z 1504451 dated 20.01.2016	10149
		Total	40251

CDPO/HOO is directed to get this expenditure regularized by Head Of Department along with other similar cases , if any , under intimation to Audit .

Para No. 03

Para No. 3 (Refer Memo No. 5 Dated 22.03.2017)

Sub. Irregular purchase of Rs. 1,32,528/= (One lakh Thirty two thousand five hundred Twenty Eight) on 23.12.2015 from Kendriya Bhandar Delhi-66 in violation of the Guidelines of GFR Rule 151

Rule 151. Limited Tender Enquiry.

(i) This method may be adopted when estimated value of the goods to be procured is up to Rupees Twentyfive Lakhs. Copies of the bidding document should be sent directly by speed post/registered post/courier/e-mail to firms which are borne on the list of registered suppliers for the goods in question as referred under **GFR Rule 142** . The number of supplier firms in Limited Tender Enquiry should be more than three. Further, web based publicity should be given for

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limited tenders. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

However, it is observed that CDPO ICDS Gautampuri has made purchase of Rs. 1,32,528/= (One lakh Thirty two thousand five hundred Twenty Eight) on 23.12.2015 from Kendriya Bhandar Delhi-66 in violation of the Guidelines of GFR Rule 151 . Moreover, 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. In the instant case demand has been split into various smaller bills for avoiding the necessity of taking approval of the higher authority required for sanctioning the purchase of the original demand amounting to Rs. Rs. 1,32,528/= (One lakh Thirty two thousand five hundred Twenty Eight) on 23.12.2015.

The details are given as under: --

Bill No. Of ICDS Gautampuri with date	Name of the Agency	Bill No. Of Agency with Date	Amount of the bill
CB-58 date 07.01.2016	Kendriya Bhandar RK Puram New Delhi - 66	B 1502870 dated 23.12.2015	8100
		S 1506412 dated 23.12.2015	10780
		Z 1504006 dated 23.12.2015	14838
		Z 1504007 dated 23.12.2015	3442
		Z 1504011 dated 23.12.2015	14801
		Total(A)	51961
CB-77 date	Kendriya Bhandar RK	S 1506405 dated	13123

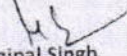
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
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03.03.2016	RK Puram New Delhi - 66	23.12.2015	
		S 1506410 dated 23.12.2015	14946
		S 1506411 dated 23.12.2015	10049
		Total(B)	38118
CB-78 date 03.03.2016	Kendriya Bhandar RK Puram New Delhi - 66	Z 1504012 dated 23.12.2015	12939
CB-79 date 03.03.2016	Kendriya Bhandar RK Puram New Delhi - 66	S 1506403 dated 23.12.2015	14564
	Kendriya Bhandar RK Puram New Delhi - 66	S 1506409 dated 23.12.2015	14946
		Total(C)	42449
		Grand total (A + B + C)	1,32,528

CDPO/HOO is directed to get this expenditure regularized by Head of Department along with other similar cases, if any, under intimation to Audit.


Rajpal Singh,
AO/IAO


Sandeep Kumar Budiraja,
AAO


Smt. Anis Fatima
Head Clerk

PART-II

CURRENT AUDIT REPORT
(2020 to 2023)

8/c

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

PARA 01:- Shortcomings to engagement of supplying of supplementary nutrition to anganwari beneficiaries

Audit Memo. No. 03

Dated: 21.09.2023

During the scrutiny of agreement regarding supply of Supplementary Nutrition's to Anganwari, it was observed that :

1. An agreement made between Director, Department of Women & Child Development, G.N.C.T. of Delhi and M/s Jay Gee Humantarian Society without Self Help Groups (SHG's) on 14-12.2011. This agreement is valid one year (approx.). Time to time Extension is being given by the Department of WCD, GNCT of Delhi. Since then M/s Jay Gee Humantarian Society is supplying the nutrition items as mentioned in orders.
2. As per clause 2 reg, creation of SHG's: The NPO shall at least, one third (1/3) of the SHGs and make them fully functional within an initial period of 06 months with separate decentralized kitchen for each SHG. Similarly, another group of one third (1/3) SHGs shall be made fully functional with separate decentralized kitchen in the next 06 months so that at the end of 18 months all SHGs are made fully functional with separate decentralized kitchen. The NPO shall submit compulsory monthly progress report about formation and functioning of SHGs to the Head Quarter and CDPO concerned. As per available records, the details of above mentioned SHGs is not available in the file. If available, the copy of the same may please be provided to audit.
3. In this agreement the NPO M/s Jay Gee Humantarian Society shall deposit Performance Security amounting @5% of the expected annual payment by way of a nationalized bank deposit/bank guarantee favoring the Department of WCD. But it is not clear from the recods that Performacne Guarntee (FDR/BG) has been submit/renewed upto the extended period of term i.e. 31.08.2023 or not. If renewed, copy of the same may please be provided to audit. It is relevant to mention here that expenditure was incurred by ICDS towards payment of supply of Nutrition – food etc.
4. As per Clause 21 of agreement, the NPO shall get its account audited by a certified chartered accountant and submit his report to the department within 06 months of the close of a financial year. The same is not available in the concerned file. Copy of the same may please be provided.
5. TDS is required to be deducted as per sec.194 of Income Tax Act.

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

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PARA 02:- Purchases made without following GeM conditions.

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Audit Memo. No. 04
Dated: 22.09.2023

As per GFR rule 149- Govt. e-Market place (GEM) – the procurement of Goods & Services by the Deptt. will be mandatory from GeM. The GeM portal shall be utilized by the Govt. buyer for direct on-line purchases as under-


1. Up to Rs. 50000/- through any of the available suppliers on the GeM, Meeting the requisite quality, specification and delivery period.
2. Above Rs.50000/- and up to Rs. 30,00,000/-through the GeM seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM meeting the requisite quality, specification and delivery period.
3. Above Rs. 30,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

As per the order issued by the FD, GNCTD from time to time in accordance with rule 149 of GFR-2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM, a certificate to this effect that the particular goods/services are not available on GeM should be recorded.

On the test check of the Vouchers of Deptt. during the audit period, it has been found that the goods/services were not procured through GeM and no N.A. (not availability) certificate issued through GeM was found recorded on the bills. Some instances have been given below-

S. No	Name of the agency	Description	Bill No. & date	Net Amount (in Rs.)
1.	M/s Rangrez Enterprises	Purchasing stationery of	CB-22 dt. 5.12.2020	49598
2.			CB-23 dt. 5.12.2020	21660
3.	M/s Yash Traders		CB-23	44372
4.	M/s Rahul Traders		dt.11.10.2021	38770
5.	M/s Yash Traders		CB-41 dt.9.3.2022	4347

CDPO is directed to get this expenditure regularized by Head of the Department and take necessary steps for removing above said shortcomings and compliance may be shown to the next audit.



PARA 03:- Non-deduction of NPS Contribution.**Audit Memo. No. 05****Dated: 25.09.2023**

As per the New Pension Scheme Rule, Government servants have to contribute 10 % of Salary (Basic + DA) through recovery from the salary bills every month and along with Government contribution as per rule will be invested in NPS. Recovery will commence from the month following the month of joining the Government service.

During the test check of PBR, it has been observed that in respect of following official, their NPS old contribution have not been deducted from salary from the next month of their joining service.

S. No.	Name & Design.	Date of Joining in service	NPS contribution deducted w.e.f.	Period for which no deduction made of old NPS contribution
1.	Manmohan Singh, Jr.Asstt. (Gr. IV-DASS)	23.03.2021	Sep. 2022 onwards	04/21 to 8/22 = 17 months

Necessary step may be taken to recover/deduct of NPS Contribution for the period as referred above under intimation to next Audit. Similar other cases may also be reviewed at own level (if any).

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PARA 04:- Non production/maintenance of the records.

Audit Memo. No. 07

Dated: 27.09.2023

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

1. Dead stock/unserviceable store (stock).
2. Medical reimbursement claim register.
3. LTC register.
4. Children Education Allowance register.
5. Property register.

The same may be maintained and shown to next audit.



Shalendra Kumar Heta, IAO
Party No. XXII

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

TAN 01: Shortcomings in Bill Register.

Audit Memo No. 01
Dated: 19/09/2023

On scrutiny of Bill Register for the financial year 2020 to 2023, the following shortcomings have been observed:

1. Registers are not serially numbered.
2. Page counting certificate has not been recorded on the first page of the any of the register.
3. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed most of the entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in 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.
4. Col.5,6,7,8 and 9 not filled, Col 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS But the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
5. Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But, these columns were found blank, which is irregular. Col No.13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Cutting and blank numbers:- There are number of cutting and overwriting in the bill register, But these cuttings and over-writings have not been attested by the DDO, certain numbers have also been left blank without proper attestation of DDO which is irregular.

Reasons for aforesaid shortcomings may be elucidated to next audit.



TAN 02: Shortcomings in maintenance of Service Book.**Audit Memo. No. 02****Dated: 21.09.2023**

During the test check of service book of the official during the audit period, the following shortcomings have been noticed:

1. The Bio data of the official Sh. Manmohan Singh, Jr. Asstt. is not attested in service book by the Competent Authority. It should be attested alongwith stamp.
2. The Annual Increment should be given from Jan. 2022 instead of July 2022 (date of joining of the official w.e.f. 23.03.2021).
3. Nominations papers for DCRG, Family Pension, UTEGIS, Details of Family, Home Town Declaration are not entered/attached in Service Book of the official concerned.

S. No.	Name	Designation
1.	Sh, Manmohan Singh	Jr. Assistant/LDC

4. Leave Record has not been maintained in service Book of the above mentioned official. It should be maintained.
5. The entry of Medical examination, Verification of Character & antecedents, Home town declaration etc. is not entering in the service book of above mentioned official.
6. Service Book is required to be shown to the officer/official every year and signature of the officer/official concerned is obtained. But this procedure is not being followed by the department.

Necessary action may be taken to get the Service Book of the official completed under intimation to next Audit.

TAN 03: Shortcomings in Pay Bill Register.

Audit Memo. No. 06

Dated: 25.09.2023

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

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the PBRs for the period 2020-23.
2. Paging certificate has not been mentioned at the First Page of PBR. It should be mentioned and signed by DDO.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOO/DDO.
4. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that total of Gross amount is not done for calculation of Income Tax. The vertical totals should be worked out and shown to audit.
5. In a number of cases, as per PBR, neither LPC of newly joined/transferred officers/officials have been attached nor the reason of start/discontinuation of pay have been mentioned which is irregular.
6. Details of retiree benefits/Misc. recoveries have not been mentioned in the PBR.
7. GAR 18/Abstracts of pay bills have not been maintained.

The above shortcomings may be rectified at the earliest.



Shalendra Kumar Heta, IAO
Party No. XXII