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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 Meethapur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi for the period 01.04.2019 to 31.03.2023

INTRODUCTION


The Accounts of the I.C.D.S. Project Meethapur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi, for the period 1.4.2019 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 07 working days w.e.f. 20.10.23 to 31.10.2023.

AIMS AND OBJECTIVES

I.C.D.S. Project Meethapur, 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 138 Anganwadi Centers functioning under this I.C.D.S. Project Meethapur. 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.	Mrs. Manjula Kathuria	CDPO	01.04.2019	02.11.2020
2.	Mr. Alia Saeed	CDPO	02.11.2020	18.03.2021
3.	Ms. Manjula Kathuria	CDPO	18.03.2021	15.03.2022
4.	Mr. Kuldeep Singh	CDPO	15.03.2022	31.03.2023



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Cashier

S No	Name of the officer	Designation	Period from	To
1	Ms.Rashi	S.Asstt.	01.04.2019	31.03.2022
2.	Mr.Mohit Upadhyay	Jr.Asstt.	01.04.2022	31.01.2023
3.	Mr.Umesh Kumar	Jr.Asstt.	01.02.2023	31.03.2023

Budget Allocation and Expenditure

In Rupees

Year	Allotted	Eexpenditure	Balance
2019-20	17881200	17059634	821566
2020-21	17350870	16291695	1059175
2021-22	21911000	21743761	167239
2022-23	20653000	19797137	855863

Statutory Audit:

Statutory audit of I.C.D.S. Project Meethapur, 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	7	0	7
C	1	0	1

Maintenance of records:-

The maintenance of records of the I.C.D.S. Project Meethapur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi the period 2019-20 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit Notes.

Old Audit Report:-

There were 7 audit Paras with recovery of Rs.1511525/- in old audit report of I.C.D.S. Project Meethapur, 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	2009-2016	02	Nil	02	01 (1)
2	2016- 2019	05	01(taken as fresh in current audit report)	05	04 (1,2,3,4)

(B) Details of Old Recovery: Rs 1511525/-

S. No	Year	Para No.	Brief particulars of the objection	Recovery Amount	Settled on the spot	Remaining Recovery
1	2009-2016	1	Recovery of value added tax amounting to Rs.1500475/-	1500475	nil	1500475
2	2016-19	1	Less deduction of DGEHS contribution	11050	nil	11050
			Total	1511525	nil	1511525


Details of Current Recovery: Rs.14928/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	12	House Rent allowance recovery for Rs. 14928/-	14928	Nil	14928
Total			14928	nil	14928



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The Internal Audit Report has been prepared on the basis of information furnished and made available by I.C.D.S. Project Meethapur, TCPC Bldg., Near Jal Vihar, Terminal, Lajpat Nagar, New Delhi . The Directorate of Audit, disclaims any responsibility for any misinformation 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 Meethapur, TCPC Bldg., Near Jal Vijar, Terminal, Lajpat Nagar, Delhi (2841/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2009	2016	1		Recovery of Value Added Tax	O	1500475
2	2009	2016	2		Non production of Records	O	0
3	2016	2019	1		Less deduction of DGEHS contribution	O	11050
4	2016	2019	2		Payment of rent without proof of ownership. rent agreement, measurement of rented area	O	0
5	2016	2019	3		Purchases without following GeM module	O	0
6	2016	2019	4		Undue favour to MNPO by violating clauses of agreement	O	0
7	2016	2019	5		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.

[Back](#)

Total = 1511525/-

Personal Recovery = 11050/-
Contractor Rev. = 1500475
1511525

I.C.D.S. Project Meethapur, TCPC
Bldg., Near Jal Vihar, Terminal, Lajpat
Nagar, New Delhi
2019-20 to 2022-23

Part I

Old Outstanding Para

PwD

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PART-II

CURRENT AUDIT REPORT (2009-2016)

Para No. 1: Recovery of Value Added Tax amounting to Rs 15,00,475/- (Fifteen lakhs four hundred Seventy Five Only)

(Audit Memo No. 11 dated 24.3.2017)

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:

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Sl. No.	Name of Contractor	Year	Bill Amount	Vat Due	Vat Deducted	Balance of Recovery of VAT made in (Rs.)
1.	Nav Prayas	2009-10	48,79,628	97593	0	97593
		2010-11	69,68,395	139368	0	139368
		2011-12	29,21,587	58432	0	58432
		2012-13	30,59,712	61193	61,193	0
		2013-14	10,07,140	40286	20,144	20,142
		2014-15	14,46,216	57849	28,923	28,926
		2015-16	<u>15,11,350</u>	<u>60454</u>	<u>30,226</u>	<u>30,228</u>
		Total	21794028	<u>515175</u>	1,40,486	<u>3,74,689</u>
2.	Shakti Mahila Samooh	2010-11	9,40,439	18809	0	18,809
		2011-12	18,39,283	36786	0	36,786
		2012-13	12,47,110	24948	24,948	0
		2013-14	14,29,053	57162	28,581	28,581
		2014-15	20,14,173	80567	40,284	40,284
		2015-16	<u>22,82,065</u>	<u>91283</u>	<u>45,642</u>	<u>45,642</u>
		Total	<u>97,52,123</u>	309555	<u>1,39,455</u>	<u>1,70,100</u>
3.	Lakshya Mahila Samooh	2010-11	9,29,185	18584	0	18584
		2011-12	19,61,511	39230	0	39230
		2012-13	13,98,341	27,968	27,968	0
		2013-14	17,13,379	68,535	34,269	34,266
		2014-15	16,42,528	65,701	32,852	32,849
		2015-16	<u>17,97,523</u>	<u>71,901</u>	<u>35,950</u>	<u>35,951</u>
		Total	<u>9442467</u>	<u>291919</u>	<u>131039</u>	<u>160880</u>

April 2016

4.	Pratibha Mahila Samooh	2010-11	8,83,019	17,660	0	17,660
		2011-12	14,78,486	29,570	0	29,570
		2012-13	10,79,188	21,583	21,583	0
		2013-14	12,21,028	48,841	24,420	24,421
		2014-15	14,63,335	58,533	29,267	29,266
		2015-16	<u>15,06,296</u>	<u>60,252</u>	<u>30,125</u>	<u>30,127</u>
		Total	<u>7631352</u>	<u>236439</u>	<u>105395</u>	<u>131044</u>
		5.	Saheli Mahila Samooh ..	2010-11	9,08,035	18,161
2011-12	13,89,425			27,789	0	27,789
2012-13	8,17,787			16,357	16,357	0
2013-14	9,54,089			38,164	19,082	19,082
2014-15	17,63,493			70,540	35,270	35,270
2015-16	<u>39,15,187</u>			<u>1,56,607</u>	<u>32,844</u>	<u>123763</u>
Total	<u>9748016</u>			<u>327618</u>	<u>103553</u>	<u>224065</u>
6.	Prayas Mahila Samooh			2010-11	9,40,680	18,814
		2011-12	14,78,889	29,578	0	29,578
		2012-13	12,33,884	24,677	24,677	0
		2013-14	16,57,445	66,298	33,148	33,150
		2014-15	18,89,131	75,565	37,783	37,782
		2015-16	<u>17,42,103</u>	<u>69,684</u>	<u>34,843</u>	<u>34,841</u>
		Total	<u>8942132</u>	<u>284616</u>	<u>130451</u>	<u>154165</u>
		7	Arpan Mahila Samooh	2011-12	13,49,180	26,984
2012-13	8,52,042			17,040	17,040	0
2013-14	9,64,081			38,563	19,282	19,281

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		2014-15	15,72,631	62,906	31,453	31,453
		2015-16	16,27,262	65,090	32,545	32,545
		Total	6365196	210583	100320	110263
8	Khushi Mahila Samooh	2013-14	20,83,593	83,344	41673	41671
		2014-15	31,73,039	1,26,922	63,461	63,461
		2015-16	35,06,914	1,40,277	70,140	70,137
		Total	87,63,546	350543	175274	175269

Head of the office may recover an amount of VAT (TDS) amounting to **Rs 15,00,475/- Fifteen lakhs four hundred Seventy Five Only** from contactors as mentioned above and deposit the same in Govt. account under intimation to audit. Further department is directed to securitize other similar cases at their own level.

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PARA NO. 2:-Non Production of Records.

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit.

- (1) LTC Register
- (2) Medical Register
- (3) Liveries Register
- (4) Tuition fee Register
- (5) Verification of remittance

Settled & taken as fresh in current Report

5/5/2016

100/AO

A.K. Bhatt

(A.K. BHATT)
I.A.O., Audit Party No. XXIII

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PART – II
CURRENT AUDIT REPORT
(01.04.2016 TO 31.03.2019)

Para: - 01 Less Deduction of DGEHS contributions amounting to Rs.11050 /--

Ref: - (Audit Memo No. 05 Dated 17.03.2020)

Vide Office memorandum No.S.11011/11/2016-CGHS (PEHS) dated 09.01.2017 issued by Under Secretary to the Govt. of India, M/o Health and Family Welfare, EHS section, Nirman Bhawan, New Delhi and endorsement vide OM No. F 25 (III)/DGEHS/140/DHS/09/204079-204243 dated 02.05.2017 by DHS, Govt. of NCT of Delhi rates of monthly contribution for availing CGHS facility have been revised w.e.f. February,2017 vide letter of even No. dated 13.1.2017 But scrutiny of PBRs and Salary bills revealed that the contributions in respect of under mentioned employee has been less deducted from her monthly Salary as per details given below.

S. No	Name & Designation Sh./Smt.	Grade pay/ pay level	Prescribed rate p.m. (Rs.)	Amount deducted p.m. (Rs)	Difference p.m.(Rs.)	Total No. of months	Amount recoverable
1	Ms.Anita Devi Ahlawat,CDPO	4600/- (level-07)	650/-/(Feb,17 to November,19)	325/-	325/-	34	11050/-
Total to be recovered							Rs.11050/-

Necessary steps should be taken to recover the short deduction of DGEHS contribution amounting Rs.11050/- (Rupees eleven thousand and fifty only) after due verification of records and under intimation to audit. Other similar cases may be reviewed at your own level for similar action under intimation to audit.

Para: - 02 Payment of rent without proof of ownership, Rent agreement, measurement of rented area and facilities.

Ref: - (Memo No.06 Dated: 18.03.2020)

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 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.

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Further, 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.

Necessary action to prepare rent registers to avoid irregular payments may be made under intimation to audit and Performa having complete information of area and facilities available at anganwaris may be annexed with monthly bills of rent payment.



Para: - 03 Purchases without following GeM module.

Ref: - (Audit Memo No. 07 Dated 20.05.2020)

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
01	CB-91/29.03.2017	AWC ITEMS	KENDRIYA BHANDAR	14742/-
02	CB-31/28.03.2018	AWC STATIONARY ITEMS	DCCWS (Delhi Consumer's Co-Op Wholesale Store Ltd.)	105746/-
03	CB-32/28.03.2018	AWC ITEMS	DCCWS (Delhi Consumer's Co-Op Wholesale Store Ltd.)	94051/-
04	CB-48/15.03.2019	AWC ITEMS	DCCWS (Delhi Consumer's Co-Op Wholesale Store Ltd.)	66482/-
05	CB-47/15.03.2019	AWC ITEMS	DCCWS (Delhi Consumer's Co-Op Wholesale Store Ltd.)	45779/-
06	CB-49/15.03.2019	AWC ITEMS	YASH TRADERS	28000/-
07	CB-46/15.03.2019	AWC ITEMS	DCCWS (Delhi Consumer's Co-Op Wholesale Store Ltd.)	62972/-
08	CB-61/27.03.2019	AWC ITEMS	DCCWS (Delhi Consumer's Co-Op Wholesale Store Ltd.)	70481/-
09	CB-62/27.03.2019	AWC ITEMS	YASH TRADERS	21292/-
			total	509545/-

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

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

Para: -04 Undue favour to MNPO by violating clauses of agreement.

Ref: - (Memo No.10 Dated: 22.05.2020)

To ensure uninterrupted supply of the supplementary nutrition through 07 SHGs in 100 anganwaris under jurisdiction of ICDS, Meethapur, an agreement was made on 31.07.2009 between (A) Director, DWCD and (B) NAV PRAYAS, MNPO. Further, vide Dy. Director (ICDS) letter No.20343-44 dated 02.09.2010, 34 more AWCs were also added. Scrutiny of records revealed that during audit period there is complete violation of following clauses of agreement :-

Clause 02 : As per clause 02 of agreement "The NPO Shall create at least, one third (1/3) of the SHGs and make them fully functional within an initial period of three months with separate decentralized kitchen for each SHG. Similarly, an another group of one third(1/3) SHGs shall be made fully functional with separate decentralized kitchen in next three months so that at the end of nine 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 the CDPO concerned."The MNPO and the SHGs shall ensure that separate decentralized kitchen is made for all the SHGs functioning within one year. Further, as per clause 3(a) the size of an SHG should be between 10 to 15 members. But as per reply submitted by CDPO, it has been observed that even after expiry of 10 years, instead of separate kitchen for each SHG, there is only 01 kitchen and all 07(seven) SHG Groups are functioning in one kitchen which is against the said clause. Order regarding relaxation of MNPO to operate in centralized kitchens was asked for but no such orders were provided to audit.

Further, as per agreement/information provided, there are 10 workers in each SHG/ kitchen and it is not possible to accommodate 70 workers in one kitchen and restricts audit to comment on actual man power engaged in SHGs. Detail of SHGs/kitchens is as under :-

S.No.	Name of SHG	Address of kitchen	Number of AWCs attached	Total beneficiaries attached to kitchen	Remarks
1	ARPAN MAHILA SAMOOH	08 Gali-A Shakti vihar Meethapur Badarpur New Delhi-110044.	13	650	SNP for 130 AWCs having 7328 beneficiaries is being prepared in one kitchen
2	SHAKTI MAHILA SAMOOH	08 Gali-A Shakti vihar Meethapur Badarpur New Delhi-110044.	20	1173	
3	LAKSHYA MAHILA SAMOOH	08 Gali-A Shakti vihar Meethapur Badarpur New Delhi-110044.	16	965	
4	PRATIBHA MAHILA SAMOOH	08 Gali-A Shakti vihar Meethapur Badarpur New Delhi-110044.	15	825	
5	PRAYAS MAHILA SAMOOH	08 Gali-A Shakti vihar Meethapur Badarpur New Delhi-110044.	16	835	
6	KHUSHI MAHILA SAMOOH	08 Gali-A Shakti vihar Meethapur Badarpur New Delhi-110044.	30	1822	
7	SAHELI MAHILA SAMOOH	08 Gali-A Shakti vihar Meethapur Badarpur New Delhi-110044.	20	1058	
	TOTAL 7 SHGs		130	7328	



Further, it is worthwhile to mention here that office orders for extension of contract issued by higher authorities of Department of Women & Child Development after 2009-10 from time to time till date envisages that "the extension is subject to the condition that decentralization to women's SHG has been undertaken as per norms and any lapse on this aspect may lead to termination of the agreement and relocation of concerned project to other NPOs"

Clause 03: Further, clause 03 and condition 06 of said agreement envisages that as per orders of The Hon'ble Supreme Court of India in its order dated 7th October, 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) number 196 of 2001, supply of SNP (as per menu) in all State Government/Union Territories should be for 300 days in a year but it has been observed that SNP has been supplied for less than 300 days as detailed below.

Year	No. of days SNP supplied by MNPO/SHG
2016-17	283 DAYS
2017-18	267 DAYS
2018-19	282 DAYS

CDPO may inspect concerned kitchen of SHGs and ensure their performance and actual deployment of staff and violation if any, may be brought to the notice of higher authorities under intimation to audit. Further, condition of extension that decentralization to women's SHG has been undertaken as per norms may also be considered while making payments to MNPO/SHGs

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Para: - 05 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

Settled & Taken as fresh in current report
[Signature]
14/10/19

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

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Current Audit Report of

I.C.D.S. Project Meethapur, TCPC
Bldg., Near Jal Vihar, Terminal, Lajpat
Nagar, New Delhi for the period
2019-20 to 2022-23

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Part-II

Para no. 1

Audit Memo no.11

Dated: 23.10.2023

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 NAV PRAYAS, MNPO) for Supply of SNP at the AWC under the I.C.D.S. Project Meethapur, 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 **130** under the ICDS Project Meethapur, New Delhi, whereas the payment has been made to the vendor for supply of SNP items for **138 AWC**.

The CDPO to take corrective measures for number of AWC in the MPR (**Monthly Progress Report**) of the department and in actual shown in the payments made to the SNP vendors for supply of SNP items under intimation to the audit.

Para no. 2

Audit Memo No.12

Dated 25.10.2023

Sub: House Rent allowance recovery for Rs. 14928/-.

During the scrutiny of records i.e. PBR for the year 2019-20 it was noticed that Smt. Anita Devi Ahlawat, the then CDPO was paid excess salary of Rs. 14,928/- in **June 2019** without mentioning the reasons for the same.

Further, scrutiny of records i.e. copy of bill no. APB 11 dated 6.7.2019 it was noticed that Smt. Anita Devi Ahlawat, CDPO was paid HRA for Rs. 14,928/- in the month of **June 2019** whereas she was residing in government accommodation since May 2001 and was not getting HRA.

DDO/HOO may recover the house rent allowance for Rs.14,928 from the officer concerned after verifying the facts and figures under intimation to audit..

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Para 3

Audit Memo No.13

Dated 26.10.2023

Sub: Irregularities/Mismatching of gross expenditure booking in bill register and reconciliation statement of March 2021

S.No.	Particulars	Amount
1	Total Expenditure as per statement for the F.Y. 2020-21 and reconciled by the PAO-23	16291659
2	Total Expenditure booked for the F.Y. 2020-21 as per bill register maintained by the department.	11473385
	Difference	4818274

The HOO/DDO has not replied the audit memo. no. 13 dt. 26.10.2023 on the above matter. However on further scrutiny of other relevant records it was noticed that the CDPO/DDO had not taken the bill no. 46 dt. 30.3.21 and bill no. 47 dt.30.3.21 for Rs. 1573548 and Rs. 3244166 respectively in the bill register. DDO has not shown the original bills for Rs. 48,17,714/- to the audit during the audit period. Therefore the audit is unable to justify the above payments.

HOO/DDO to take action for above irregularities and reconcile the records of bill register and pao-23 reconciliation statement accurately and inform the audit department accordingly.

Para no. 4.

Audit Memo no.14.

Dated: 27.10.2023

Subject: Purchases without following Gem Module.

As per the directions issued by Finance, Accounts Department, Govt. of NCT of Delhi vide O.M. No. 20/08/017/866-873 dated 24.6.2017 read with OM dated 24.8.2017, the

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procurement of Goods and services has been made mandatorily for all those goods or services which are available on GEM.

On scrutiny of bills/voucher provided by the ICDS Meethapur, it has been observed that CDPO office has continued to make purchases from the local dealers in violation of Govt. Guidelines referred above the details of some bills given here under:-

(i)

S.No.	Bill no. and date	Item names	Items purchased	Total amount with GST
1.	c.b.no. 14 dt.16.9.20	Misc.Contingency items	M/s Yash Traders	12178
2.	c.b. no. 98 dt.28.3.20	Misc.Contingency items	DSCCOF	71744
3.	c.b. no. 97 dt. 28.3.20	Misc.Contingency items	DSCCOF	73632
4.	c.b. no. 77 dt. 16.3.20	Misc.Contingency items	DSCCOF	21461
5.	c.b. no. 76 dt.16.3.20	Misc.Contingency items	DSCCOF	59296
6.	c.b. no.75 dt.16.3.20	Misc.Contingency items	DSCCOF	66559
7.	c.b. no. 42 dt. 28.3.23	SSK of IEC Material	DCCWS	34505
8.	c.b. no.28 dt. 26.11.22	Board purchase	DCCWS	24997
9.	c.b. no. 71 dt.13.3.20	Misc.Contingency bill	DSCCOF	63203

HOO/DDO to get the above expenditure regularize from the competent authority and in future adhere to the guidelines of GEM for purchase of goods and services.

5

Para no. 5

(Audit Memo No.1 to 8 dt.20.10.23 and
reminder dt. 26.10.23

Subject: Non production of Records.

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

1. Consumable/ Non-consumable Stock Register.
2. Property Register.
3. Contingency register.
4. All Purchase files and their records.
5. TR-5 Register.
6. List of machines/articles not in use/ out of use, due for condemnation, auction or already condemned, auctioned during the period of audit.
7. Records/Register maintained at anganwaris.
8. Rent Register for Anganwaris centers.
9. Records related to shifting of Anganwaris centers.
10. Pass books /statements of accounts maintained by ICDS in Canara Bank(except statements of 02 holding accounts.)
11. Bills of payment made to NPO during 2018-2019.
12. All vouchers, bills and quotation file etc.
13. Fidelity bond of the cashier.
14. service postage stamp account register.
15. long term/short term advance registers.
16. LTC/medical/liveries stock register.
17. All vouchers, bills and quotation file etc.

4

Tan no. 1

Audit Memo No.9
Dated: 23.10.2023

Subject: Irregularities in maintenance of Bill Register.

On scrutiny of bill register for the years from 2019-20 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 2019-20 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. i.e., Bill no. 15 dated 15.9.22.
3. 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. Many entries were left blank without giving any reason for the same, example CB no. 78 dated 20.3.20.

DDO/HOO is to take necessary steps to remove the above discrepancies in the bill register under intimation to the audit.

Tan no. 2

Audit Memo No.10
Dated: 23.10.2023

Subject: Shortcomings in maintenance of Pay Bill Register.

During the test check of the PBR maintained by the unit for the audit period 2019-20 to 2022-23, following shortcomings have been noticed.



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1. As per 2019-20 PBR records Smt. Anita Devi Ahlawat, CDPO was paid the salary from the office of ICDS. Project Meethapur, 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 under mentioned period is not entered in the P.B. R.

Period	Remarks
May 2019	Paid vide bill no. PB. 4 dated 17.5.2019
October 2019	and PB. 25 dated 4.10.2019.

2. Details of particular of officer like, basic pay, Date of joining, Govt. Accommodation etc. i.e., were not filled or wrongly filled. Salary for the period 3/1019 onwards to 11/19 was posted in the salary page for 2018-19 instead of separate page.

3. Date of transfer from the office was not mentioned in the PBR

DDO/HOO is to take necessary steps to remove the above discrepancies in the PBR under intimation to the audit.

Tan no. 3

Audit Memo No.15

Dated: 30.10.2023

Sub: Irregularities in depositing the TDS in Government Accounts.

The Department has SNP holding account no. DL165 (120001491113) in Canara Bank, Delhi Secretariat 110002, as per the guideline of Govt. Of India, Ministry of Finance, Department of Expenditure letter dated 23.03.2021, Special Secretary Finance letter dated 21.05.2021 and office of the Deputy Director ICDS letter No. F.No.76.106/DWCD.O.A.Bank.ICDS.HQ.2021/3078-83 dated 13 May 2022 regarding procedure for release of funds under the centrally sponsored schemes (CSS).

TDS deducted from the vendors bills to be deposited in the bank holding account and after that the office deposit the deductions through challans in the concerned heads in SBI, Lajpat Nagar for onwards credit in PAO 23 .

During the scrutiny of records it was noticed that the following TDS amount were deducted by the DDO, ICDS Meethapur in June 2022, August 2022, September 2022, November 22, but deducted TDS further not deposited in government accounts in time. **As per Income Tax rules TDS deducted by the department in the month should be deposited upto the 7th of the next month.**

2

S.No.	Bill no.	Amount of the bill	TDS deducted from the bill	TDS deposited in the bank
1	5 dt.25.6.2022	2009488	40188	24.3.2023
2	11 dt.4.8.2022	399928	7799	24.3.2023
3	12 dt. 4.8.2022	1591843	31836	24.3.2023
4	15. dt. 22.9.2022	3022672	60453	24.3.2023
5	24 dt. 18.11.2022	2944897	58898	24.3.2023
6.	25 dt. 18.11.2022	1411775	28235	24.3.2023

HOO/DDO to take necessary steps for timely deposit of the government dues as per the Income tax rules.

Tan no. 4.

Audit Memo No.4

Dated: 30.10.2023

Sub: Non maintenance of Cash Book for the year 2022-23 onwards.

As per rule 13(ii) of Receipts and Payments Rules, all monetary transactions should be entered in th cash book as soon as they occur and attested by Head of office in token of check.

During the scrutiny of records of the ICDS Meethapur and information provided by the department, it is found that the department has holding the following bank accounts in the Canara Bank but not maintaining cash book for the transactions made from these accounts.

S.No.	Account No.	Remarks
1.	DL-164 (A/C No.12200014114221)	
2.	DL-164 Holding Account(A/C No.110045098719)	
3	DL-165 (A/c No.110045098721)	
4	DL-165 holding account (A/c No.120001491113)	Department has issued cheq.no.544151 and 544152 dt 24/3/2022 for Rs.268955

①

		and 401188 respectively.
5	DL-172 (Poshan Mission) (A/c No. 110045098719)	
6	DL-181 (A/c No.110045098719)	

HOO/DDO to take necessary steps to remove the above discrepancy and maintain the cash book as per Receipts and payments rules..



(J.S. Rawat)

**Inspecting Audit Officer
Audit Party No.03**