

29/c

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.CT.OF DELHI  
LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002**

**Sub:- Audit report on the Accounts of ICDS Project Bagh Kare Khan,L-8, Community Centre, Pratap Nagar, Delhi-110007 for the period 2018-19 to 2019-20 .**

**INTRODUCTION**

The I.A.R. on the accounts of **ICDS Project Bagh Kare Khan,L-8, Community Centre, Pratap Nagar, Delhi-110007 for the period 2018-19 to 2019-20** was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, AO/IAO(on Earned leave w.e.f.15.06.2020 to 17.06.2020), Sh. Mohan Kumar Choudhary, AAO(On Earned leave w.e.f.12.06.2020 to 15.07.2020) & Mrs. Chetna, Sr. Asstt. w.e.f. 11.06.2020 to 24.06.2020 (07 working days). Statutory audit of **ICDS Project Bagh Kare Khan,L-8, Community Centre, Pratap Nagar, Delhi-110007** has been conducted by AG (Audit) Delhi upto Mar.2004.

**AIMS AND OBJECTIVES**

The Integrated Child Development Scheme aims to improve the nutritional & health status of vulnerable groups including pre-school children, pregnant women & nursing mothers through providing a package of services including supplementary nutrition, school education, immunization, health check-up referral services & nutrition and health education. There are total 116 AWCs sanctioned while 106 AWCs are functioning under Integrated Child Development Scheme, Bagh Kare Khan Project.

**H.O.D./H.O.O/D.D.O's/ CASHIERS**

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during **2018-19 to 2019-20:-**

**01. LIST OF HOO/DDO:-**

| Sl. No.  | Name of HOO/DDO        | Period of worked        |
|----------|------------------------|-------------------------|
| <u>1</u> | Neeru Nagpal, CDPO/HOO | 01.04.2018 to till date |
| <u>2</u> | Ragini Sethi, CDPO/CDC | 01.04.2018 to till date |



22/c

**02. LIST OF Cashier:-**

| Sl. No.  | Name of Cashier | Period of worked        |
|----------|-----------------|-------------------------|
| <u>1</u> | Vikram, LDC     | 01.04.2018 to Till Date |

**Budget Allocation and Expenditure for the year 2018-19 to 2019-20:-**

| Scheme (Non-Plan)          | Fin. Year | Budget Allotment | Actual Expenditure | Balance     |
|----------------------------|-----------|------------------|--------------------|-------------|
| Budget for the F.Y 2018-19 | 2018-19   | 1,39,38,430/-    | 1,23,58,695/-      | 15,79,735/- |
| Budget for the F.Y 2019-20 | 2019-20   | 1,38,61,105/-    | 1,33,30,693/-      | 5,30,142/-  |

**Statutory Audit**

Statutory audit of ICDS Project Bagh Kare Khan, L-8, Community Centre, Pratap Nagar, Delhi-110007 has been conducted upto March 2004.

**Vacancy Statement**

| S.No. | Group        | No. of Posts Sanctioned | Filled        | Vacant   |
|-------|--------------|-------------------------|---------------|----------|
| 1     | A            | -                       | -             | -        |
| 2     | B            | 1                       | 0             | 1        |
| 3     | C            | 6                       | 2 + 1*        | 3        |
| 4     | D            | 1                       | 0             | 1        |
|       | <b>Total</b> | <b>8</b>                | <b>2 + 1*</b> | <b>5</b> |

Where\* denotes for Contractual Employees

**Maintenance of Records**

The maintenance of records of ICDS Project Bagh Kare Khan, L-8, Community Centre, Pratap Nagar, Delhi-110007 for the period 2018-19 to 2019-20 was found satisfactory subject of observations made in Current audit report and in test audit note.

27/c

### Old Audit Report

There are 05 old Audit Paras from the previous report involving recovery of Rs. 7,42,747/-. On the basis of reply submitted by Department NIL paras were settled with recovery of Rs.NIL. The 05 outstanding paras with Rs.742747/- outstanding recovery is placed in the file as Part-I of the report.

### Current Audit Report.

During the course of current audit, 09 audit memos including 1 record memo, highlighting various irregularities/short recoveries to the tune of Rs 4101/- were issued. Out of which 06 memos settled in full alongwith recovery of Rs.4101/- and 03 audit memos have been incorporated in NIL Paras alongwith recovery of Rs.NIL and remaining 03 memos have been taken as 03 TANs in the current audit report.

### Details of Current Recovery

| Para No.'s/Audit Memo No. | Total Recoveries<br>(in Rs.) | Amount Recovered<br>(in Rs.) | Balance<br>(in Rs.) |
|---------------------------|------------------------------|------------------------------|---------------------|
| Memo no.02/Settled        | 261/-                        | 261/-                        | NIL                 |
| Memo no.03/Settled        | 3840/-                       | 3840/-                       | NIL                 |
| <b>Total</b>              | <b>4101/-</b>                | <b>4101/-</b>                | <b>NIL</b>          |

The internal audit report has been prepared on the basis of information furnished and made available by the ICDS Project Bagh Kare Khan,L-8, Community Centre, Pratap Nagar, Delhi-110007 disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

*m k ch*  
(Mohan Kumar Chaudhary)

AAO

*Chetna*  
Chetna  
Sr. Asstt.

*Sadhna*  
(SADHNA SHARMA)

IAO/AO

26/c

# PART-I

PART-1

Old Report

Part I A (Previous Audit Report)

Para-1  
Para No.1 (Ref Para No. 04 of 1988-93)

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Sub :- Attendance Register

On scrutiny of attendance register of aganwadi worker & helpers the following irregularities were noticed :-

1. It was observed that attendance report submitted by supervisors in office for the preparation of their pay was not shown the full details of their presence, absent and C-Leave availed by them. Only name & pay was written in the attendance report submitted by supervisor which is irregular. Reason for this lapse may be elucidated to audit.
2. It was observed that in attendance register of workers and helpers the cross was marked in red ink on different dates but aganwadi workers/helpers signed/ marked attendance in those columns but no officer has verified their attendance in those dates for example

|                 |           |                                    |
|-----------------|-----------|------------------------------------|
| Basaidara pur I | Veer Bala | - 15,18 Feb 1991, 1,3,8 April 1991 |
| II              | Sarla     | - 2,3,5,10,20 April 1991           |
| III             | Shakuntla | - 4,7,14,15,16,18 Feb 1991         |
| IV              | Vimla     | - 4,14,15,16,18 Feb 1991           |
| V               | Santosh   | - 7,14,16,18,21 Feb 1991           |
| VI              | Naresh    | - 4,11,14,15,16,18,21 Feb 1991     |
| ManakPura I     | Asha Rani | - 5,9,11,27 Sept 1991              |

The reason for this lapse may be elucidated to the audit.

3. It is seen in the attendance register of the workers/ helpers that no attendance was marked on some dates by them their columns were left blanks but no absent/leave was marked in those columns. Following are the few cases :-

|             |                  |                 |
|-------------|------------------|-----------------|
| Manakpura I | Smt. Rama Sharma | - 05.02.91(F/N) |
| II          | Mrs Rajni Rani   | - 04.02.91(A/N) |
|             |                  | - 14.03.91(A/N) |
|             |                  | - 18.03.91(A/N) |
|             |                  | - 20.04.91(F/N) |
|             |                  | - 23.04.91(F/N) |
| III         | Smt. Raj Bala    | - 05.02.91      |

BasaiDara Pur

|      |                              |     |                  |
|------|------------------------------|-----|------------------|
| I    | Smt. Nirmal.                 | - - | 01.02.91         |
| II   | C.K.Arora                    | -   | 02.02.91(A/N)    |
| III  | Shanti(S.No. 90)             | -   | 02.02.91(A/N)    |
| IV   | Shanti(S.No. 78)             | -   | 01.02.91         |
| V    | RamBeti                      | -   | 16.02.91         |
| VI   | Krishna                      | -   | 01 and 02.02.91  |
| VII  | Chanda                       | -   | 01.02.91         |
| VIII | Arti                         | -   | 01.02.91         |
| IX   | Permeshwari                  | -   | 01 & 18.02.91    |
| X    | Jyoti/Mohinder<br>(S.No. 93) | -   | 01,11 & 14.02.91 |

24/c  
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The reason for this lapse may be elucidated to audit. All other cases may also be reviewed. The above irregularities should be regularized now debiting CL from their leave account otherwise recoveries should be made from defaulters under intimation to audit.

4. It has observed that the following workers/ helpers were on leave but in remark column total number of C-leave were not counted correctly

| S.No. | Name of A.W/W/ Helper of B.D.Pur | S.No.of Register | CL availed during the month                 | CL upto the previous month | Total CL availed | CL as per remarks columns | Difference |
|-------|----------------------------------|------------------|---|----------------------------|------------------|---------------------------|------------|
| 1.    | Rambeti                          | 72               | 4,5,6,7,8,1<br>4,16/02.91<br>(7 days)       | --                         | 7                | 6                         | 1          |
| 2.    | Parveen Bandu                    | 94               | 2,16,30/03<br>.91 (3<br>Days)               | 03                         | 06               | 05                        | 01         |
| 3.    | Raj Rani                         | 83               | 2,7,15,<br>16,18/03.9<br>1 (6 days)         | 12                         | 18               | 9                         | 9          |
| 4.    | Chanda                           | 80               | 15.03.91(<br>1day)                          | 3                          | 4                | --                        | 4          |
| 5.    | Roshni                           | 86               | 19,20,21.0<br>3.91<br>(3days)               | 3                          | 6                | 3                         | 3          |
| 6.    | Sarla                            | 71               | 19,25,26.0<br>4.91(3day<br>s)               | 2                          | 5                | --                        | --         |
|       |                                  |                  | 13.05.91<br>27.05.91(<br>A/N) (1.5<br>days) | 5                          | 6.5              | 2                         | 4.5        |

124  
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Difference of leave/absent should be debited from their C-Leave, if due otherwise recovery from their pay should be made under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

5. It has observed that Aganwadi workers/helpers were granted C-Leave more than 20 days in the year 1991 which is not in order. Following are the few cases of aganwadi workers/ helpers who availed more than 20 days C-Leave :-

- |                                |   |                                       |
|--------------------------------|---|---------------------------------------|
| 1. Veer Bala, Basai Dara Pur   | - | 68 days (CL and other leaves in 1991) |
| 2. C.K. Arora, Basai Dara Pur  | - | 30 days (CL and other leaves in 1991) |
| 3. Swarn Kanta, Basai Dara Pur | - | 25 days (CL and other leaves in 1991) |
| 4. Shakuntla, Basai Dara Pur   | - | 33 days (CL and other leaves in 1991) |
| 5. Bimla, Basai Dara Pur       | - | 30 days (CL and other leaves in 1991) |
| 6. Smt. Asha Rani, Manakpura   | - | 42 days (CL and other leaves in 1991) |
| 7. Veena Grover, Manakpura     | - | 40 days (CL and other leaves in 1991) |
| 8. Rajni Saini, Manakpura      | - | 44 days (CL and other leaves in 1991) |
| 9. Raj Bala, Manakpura         | - | 30 days (CL and other leaves in 1991) |
| 10. Geeta Rani, Manakpura      | - | 27 days (CL and other leaves in 1991) |

The excess leave granted to aganwadi workers/helpers is irregular. If they were paid for that period, recovery should be made from them and deposited into government account under intimation to audit. It is also seen that full pay were drawn against their names as per pay bills for the period Jan 91 to Dec 91.

Para No.2 (Ref Para No.14 of 1996-97)

Sub :- Contingency Accounts

During scrutiny of the contingency vouchers as a test audit for the period 1996-97 the following irregularities were noticed :-

1. The purchases were made by splitting the order to avoid the sanction from competent authority.
2. Splitting of purchasing

| S.No. | C.B.No.                     | Sub VT. | Amt.  | Name of Dealer        | Item purchased                  |
|-------|-----------------------------|---------|-------|-----------------------|---------------------------------|
| A     | 95 dt.3/97 for Rs. 19536/-  | 1637    | 4968  | M/s Galaxy Con, Store | Plastic Bucket                  |
|       |                             | 1638    | 4968  | --do--                | --do--                          |
|       |                             | 1639    | 4968  | --do--                | Pucha big                       |
|       |                             | 1640    | 4992  | --do--                | --do--                          |
| B     | 96 dt. 3/97 for Rs. 18308/- | 1641    | 4888  | M/s Janta Woman Con.  | Mudhe/Dustben                   |
|       |                             | 1642    | 4981  | --do--                | --do--                          |
|       |                             | 1643    | 4039  | --do--                | --do--                          |
|       |                             | 1644    | 4400  | --do--                | Jharu                           |
| C     | 97 dt. 3/97 for Rs. 22294   | 1645    | 4262  | Plastic Bucket        | M/s Galaxy Cons. Co. Store      |
|       |                             | 1646    | 3520  | --do--,Toys           | --do--                          |
|       |                             | 1647    | 4620  | --do--                | M/s Janta Woman Cons. Co. Store |
|       |                             | 1648    | 4900  | Midha                 | --do--                          |
|       |                             | 1649    | 4992  | Dusher                | --do--                          |
| D     | 98 dt. 3/97 for Rs. 25680   | 1650    | 25680 | Dram Iron             | Delhi Con. Co. Store            |
| E     | 99 dt. 3/97 for Rs. 25680   | 1651    | 25680 | --do--                | --do--                          |
| F     | 102 dt. 3/97 for Rs. 36624  | 1653    | 36624 | Chairs without arms   | --do--                          |
| G     | 104 dt. 3/97 for Rs. 20680  | 1761    | 1800  | Moulding Clay         | M/s Galaxy Con. Co. Store       |
|       |                             | 1762    | 4800  | --do--                | --do--                          |
|       |                             | 1763    | 4160  | Counting Stasis       | --do--                          |
|       |                             | 1764    | 4960  | --do--                | --do--                          |
|       |                             | 1765    | 4960  | --do--                | --do--                          |



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|   |                               |      |      |                   |                                |
|---|-------------------------------|------|------|-------------------|--------------------------------|
| H | 107 dt. 3/97 for<br>Rs. 16847 | 1768 | 3872 | Soap              | M/s R.K.<br>Associates         |
|   |                               | 1769 | 875  | Rent Pad          | M/s Galaxy<br>Con Co. Store    |
|   |                               | 1770 | 4950 | MPR<br>Register   | M/s Janta<br>Woman Co<br>Store |
|   |                               | 1771 | 4950 | --do--            | --do--                         |
|   |                               | 1772 | 2200 | --do--            | --do--                         |
| I | 114 dt. 3/97 for<br>Rs. 12235 | 1838 | 4960 | Ladies Bag        | M/s Galaxy<br>Con Co. Store    |
|   |                               | 1839 | 2830 | Moulding<br>Clay  | --do                           |
|   |                               | 1840 | 2850 | --do--            | --do--                         |
|   |                               | 1841 | 2745 | --do--            | --do--                         |
|   |                               | 1842 | 2850 | --do--            | --do--                         |
| J | 115 dt. 3/97 for<br>Rs. 21260 | 1843 | 2520 | Rulho<br>Rushe    | M/s Janta<br>Woman Co<br>Store |
|   |                               | 1844 | 2860 | Jharu             | --do--                         |
|   |                               | 1845 | 2980 | Ruedho<br>Res.    | --do--                         |
|   |                               | 1846 | 2970 | Jharu             | --do--                         |
|   |                               | 1847 | 2970 | --do--            | --do--                         |
|   |                               | 1848 | 1980 | Coloured<br>Chalk | M/s Galaxy<br>Con Co Store     |
|   |                               | 1849 | 2850 | Note book         | --do--                         |
|   |                               | 1850 | 2130 | --do--            | --do--                         |
| K | 116 dt. 3/97                  | 1851 | 2850 | Phynil            | --do--                         |
|   |                               | 1852 | 2850 | --do--            | --do--                         |
|   |                               | 1853 | 2850 | --do--            | --do--                         |
|   |                               | 1854 | 2850 | --do--            | --do--                         |
|   |                               | 1855 | 2850 | --do--            | --do--                         |
|   |                               | 1856 | 2850 | --do--            | --do--                         |

Please review the other cases also of similar nature alongwith the above reference and all irregular purchases made during 1996-97 may please be got regularized from the competent authority and compliance may be shown to the audit.

Para-3

Para-3

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**Sub: Contingency Vouchers**

During the course of test check of Audit regarding contingency vouchers the under mentioned irregularities have been noticed which need to be rectified and also noted for future compliance under intimation to audit:-

- 1 Vouchers have not been marked cancelled under attestation of DDO after making payment in all cases. All vouchers must be cancelled under attestation of DDO after making payment.
- 2 Vital records like contingent register, telephone register, conveyance register, festival advance, Medical re-imburement, charge register etc. have not been maintained. These registers are required to be maintained under intimation to audit.
- 3 Under mentioned payments have been made but the stock entry have not been recorded in the stock register which is irregular. Clarification in this regard be made to audit and rectification be made in respect of under mentioned cases along with other similar type of cases under intimation to audit.

| Sl.No. | Bill No.&dt. | Vr.No. | Amount | Name of Firm         | Item        |
|--------|--------------|--------|--------|----------------------|-------------|
| 1      | 13, 31/08/02 | 558    | 450    | M/sJaswant Nursery   | Flower Pots |
| 2      | 14, 31/08/02 | 559    | 25     | M/s Manoj Book Depot | Lock        |

4. It has been noticed during test check under mentioned purchases have been made without observing codal formalities which is irregular. These purchases may be got regularize from the competent authority along with other similar type of cases under intimation to audit.

| SNo | Bill No.& dt.   | Vr.No.       | Amount  | Name of Firm  | Remarks  |
|-----|---|--------------|---------|---|--|
| 1   | 4,5,6,7,8,9,10,11,14,15,16, 18,20,21,22,27,29,31,32,33, 36,37,38,41,42,43,45,46,47, 48,49,51,52,53,54,55,56,57, 59,60,64,65 | 110 to 455   | 1002923 | M/s Jai Durga Entp.<br>M/s Kumar Entp<br>M/s Galaxy Enterprises<br>M/s Dinesh Traders<br>M/s Ashit Builders | Toys, Gen eral Items, Puz zle games, carom-board, stationery, broom, etc |
| 2.  | 112 dt. Dec. 97   | 1118 to 1121 | 14740   | M/s Shishu Vikas Prakash  | Books  |
| 3.  | 115 dt. Dec 97  | 1151 to 1155 | 19580   | M/s Janta Woman Con. Store  | Gen. Items   |
| 4.  | 116 dt. Dec 97  | 1156 to 1159 | 15590   | M/s Galaxy Cop store  | Duster etc.  |
| 5.  | 123 dt. Jan 98  | 1378 to 1385 | 27225   | M/s Janta woman con. Store  | Phynil etc   |
| 6.  | 125 dt. Jan 98  | 1392 to 1397 | 27255   | M/s Galaxy Cop Store  | Plastic Bucket etc   |

|     |                   |              |       |                            |                             |
|-----|-------------------|--------------|-------|----------------------------|-----------------------------|
| 7.  | 126 dt. Jan 98    | 1398 to 1405 | 32016 | M/s Hari Trading Co.       | Stock & Attendance Register |
| 8.  | 131 dt. Feb 98    | 1463 to 1465 | 14300 | M/s Galaxy Cop Store       | Canvas Bag                  |
|     |                   | 1466 to 1471 | 11800 | M/s Shri Ambey Sales       | Survey Register             |
| 9.  | 133 dt. Feb 98    | 1473 to 1476 | 18656 | M/s Galaxy Cop Store       | Towel & Daily Diary         |
| 10. | 134 dt. Feb 98    | 1477 to 1482 | 22000 | M/s Janta Cop Store        | Ring & Jumping Rope         |
|     |                   | 1483 to 1485 | 6405  | M/s Ambey Sales            | Maps etc.                   |
| 11. | 136 dt. Feb 98    | 1566 to 1569 | 15800 | M/s Janta Cop Store        | General items               |
| 12. | 138 dt. Feb 98    | 1572 to 1575 | 15620 | M/s Shishu Vikas Prakashan | Book                        |
| 13. | 140 dt. Feb 98    | 1595 to 1596 | 6746  | M/s R.K. Associates        | Soap Case etc               |
| 14. | 147 dt. March 98  | 1742 to 1744 | 13640 | M/s Rana Printing House    | Register etc.               |
| 15. | 67 dt. March 2000 | 1663         | 4987  | M/s Smart Forms            | Child Care & weight care    |
|     |                   | 1664         | 5260  | M/s Arihant offset         | Survey Registers            |
| 16. | 69 dt. March 2000 | --           | 4205  | M/s Super Bazar            | Fan etc.                    |
|     |                   | --           | 2231  | --do--                     | Curtain Clothes             |
| 17. | 58 dt. March 2000 | 1605         | 4400  | M/s Rajdeep Traders        | Daily Diary                 |
|     |                   | 1606         | 4400  | --do--                     | --do--                      |
| 18. | 63 dt. March 2000 | 1621         | 12885 | M/s DCCWS                  | Canvas Bag                  |
| 19. | 66 dt. March 2000 | 1662         | 16490 | --do--                     | Phynil etc                  |


5. Purchases shown at Sr. No. 1 in preceding para amounting to Rs. 1002923 have been made in April 97 and May 97 (opening month of the year). Neither codal formalities were observed nor any file regarding their approval was made available to audit. Stock entries were also not found made in stock registers. Reasons for the same may be eluciated

Para No. 02 (Ref. Memo No. 09 dt. 28/03/2008)

Sub: Rent paid to Anganwari Centres.

During the test check of record of CDPO, ICDS-Bagh Kare ~~khan~~, it was observed that the Anganwari Centres are paid Rs. 750/- per month and therefore under such sum the centres are running in Jhuggies. An aanganwari centre provides benefits to approximate 120 children, adolescent girls and pregnant women. The audit is of the opinion how the purpose of Anganwaris centres of providing nutritious food under hygienic conditions to children, adolescent girls and pregnant women can be provided in such accommodation.

Since the matter is a policy matter to increase the rent to such extent so that the accommodation in hygienic condition may be provided to Anganwaris under intimation to audit.

  
(SANJAY ANAND)  
A.A.O.  
Audit Party No. IX

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**PART - II**  
**CURRENT REPORT**  
**(2014-15 TO 2017-18)**

**PARA - 01 : Non-deduction of TDS of Rs. 7,42,747/- from SNP charges**  
**(Ref. Audit Memo No. 07 dated 07/09/2018)**

Page - 5

As per Income Tax Rule 194(c), the TDS should be deducted from the Contractor Bills. During the test check of SNP bills of the O/o the CDPO, ICDS, Bagh Kare Khan Project, Delhi, it has been observed that TDS @ 2% plus cess deducted only from the NPO i.e. M/s Sri Shakti whereas no TDS+cess has been deducted from its subordinate agencies which is called SHG (Self Help Group) during the Audit period.

Audit Para 2 of previous Audit has been reproduced and also included in this. Amt. paid to SHG during the audit period is Rs. 3,46,85,294/- and due TDS plus cess is Rs.7,42,747/- as per the detail given below and year and Bill wise report appended in the Annexure 'A'.

| Sl. No.      | Name of SHG   | Amt. as per previous Audit | Amt. paid during the Audit period | Total Amount    | TDS as per previous Audit | TDS+cess as per current Audit period | Total Amount recoverable (TDS +cess) |
|--------------|---------------|----------------------------|-----------------------------------|-----------------|---------------------------|--------------------------------------|--------------------------------------|
| 1            | MEET          | 182177                     | 4907746                           | 5089923         | 3644                      | 101100                               | 104744                               |
| 2            | ASHA KI KIRAN | 259820                     | 6096365                           | 6356185         | 5196                      | 125585                               | 130781                               |
| 3            | NAI DISHA     | 197165                     | 4648895                           | 4846060         | 3943                      | 95767                                | 99710                                |
| 4            | EKTA WOMEN    | 176022                     | 5496457                           | 5672479         | 3520                      | 113227                               | 116747                               |
| 5            | SAKHI         | 192897                     | 4547989                           | 4740886         | 3858                      | 93689                                | 97547                                |
| 6            | DURGA WOMEN   | 192106                     | 4301612                           | 4493718         | 3842                      | 88613                                | 92455                                |
| 7            | ASHA DEEP     | 211087                     | 4686230                           | 4897317         | 4222                      | 96537                                | 100759                               |
| <b>TOTAL</b> |               | <b>1411274</b>             | <b>34685294</b>                   | <b>36096568</b> | <b>28225</b>              | <b>714518</b>                        | <b>742747</b>                        |

Reasons for non-deductions of TDS may please be elucidated to audit and necessary steps should be taken to recover the amount of Rs. 7,42,747/- after due verification of records under intimation to audit and other similar cases may also be checked and recovery, if any may be made for the audit period.

*WAL*

ANNEX - 'A'

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| <b>ICDS BAGH KARE KHAN PROJECT TOTAL OF SNP BILLS<br/>FOR THE YEAR 2014-15 TO 2017-2018</b> |                 |                 |                |                |                 |
|---|-----------------|-----------------|----------------|----------------|-----------------|
| <b>Name of SHG</b>  | <b>2014-15</b>  | <b>2015-16</b>  | <b>2016-17</b> | <b>2017-18</b> | <b>total</b>    |
|   | PAID AMT.       | PAID AMT.       | PAID AMT.      | PAID AMT.      | PAID AMT.       |
| MEET  | 1658468         | 1260253         | 1041062        | 947863         | 4907746         |
| ASHA KI KIRAN   | 2109884         | 1652147         | 1279752        | 1054582        | 6096365         |
| NAI DISHA   | 1649208         | 1218217         | 959402         | 822068         | 4648895         |
| EKTA WOMEN  | 1750798         | 1407033         | 1214409        | 1124217        | 5496457         |
| SAKHI   | 1706247         | 1141564         | 893511         | 806667         | 4547989         |
| DURGA WOMEN   | 1567897         | 1144680         | 913619         | 675416         | 4301612         |
| ASHA DEEP   | 1811478         | 1203915         | 909244         | 761593         | 4686230         |
| <b>TOTAL OF SHG</b>   | <b>12253980</b> | <b>9027809</b>  | <b>7210999</b> | <b>6192396</b> | <b>34685294</b> |
| STRI SHAKTI, MNPO   | 1361552         | 1001796         | 801226         | 690216         | 3854790         |
| TDS @2%   | 27228           | 20035           | 16024          | 13804          | 77091           |
| EDUCATION CESS@3%   | 813             | 598             | 479            | 143            | 2033            |
| <b>TOTAL</b>  | <b>1333511</b>  | <b>981163</b>   | <b>784723</b>  | <b>676289</b>  | <b>3775666</b>  |
| <b>ACTUAL BILL AMT.</b>   | <b>13587491</b> | <b>10008972</b> | <b>7995722</b> | <b>6868775</b> | <b>38460960</b> |

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ICDS BAGH KARE KHAN PROJECT SNP BILL DETAILS F.Y. 2014-2015

| PARTY NAME        | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | TOTAL PAID AMT. |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                   | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       |                 |
| MEET              | 6048            | 178497          | 9450            | 280080          | 7938            | 246416          | 9072            | 280022          | 9261            | 278233          | 4725            | 144180          | 3969            | 125345          | 2268            | 72964           | 1558468         |                 |
| ASHA KI KIRAN     | 8467            | 223157          | 13230           | 345218          | 11113           | 293326          | 9677            | 347178          | 12965           | 376639          | 6615            | 189177          | 5557            | 164695          | 3175            | 96671           | 2109884         |                 |
| NAIDISHA          | 6451            | 179860          | 10080           | 274608          | 8467            | 224366          | 9072            | 263743          | 9878            | 290420          | 5040            | 151860          | 4234            | 131166          | 2419            | 76039           | 1649208         |                 |
| EKTA WOMEN        | 6048            | 194470          | 9450            | 303637          | 8996            | 248962          | 10281           | 281759          | 10496           | 288495          | 5355            | 157005          | 4498            | 128841          | 2268            | 74142           | 1750798         |                 |
| SAKIH             | 6885            | 177844          | 10710           | 256274          | 7938            | 219046          | 9072            | 260425          | 9261            | 275071          | 4725            | 145440          | 3969            | 124419          | 2268            | 71323           | 1567897         |                 |
| DURGA WOMEN       | 6048            | 163168          | 9450            | 289338          | 8996            | 251984          | 10282           | 297263          | 10496           | 320287          | 5355            | 165330          | 4498            | 143394          | 2570            | 82966           | 1811478         |                 |
| ASHA DEEP         | 6884            | 201155          | 10710           | 289338          | 8996            | 251984          | 10282           | 297263          | 10496           | 320287          | 5355            | 165330          | 4498            | 143394          | 2570            | 82966           | 1811478         |                 |
| TOTAL OF SHG      | 46771           | 1318151         | 73080           | 2038573         | 61386           | 1742157         | 70157           | 2016717         | 71618           | 2121188         | 36540           | 1108332         | 30694           | 947665          | 17538           | 553413          | 12253980        |                 |
| STRISHAKTI, MNPO  | 5197            | 146461          | 8120            | 226508          | 6821            | 193573          | 7795            | 224079          | 7958            | 235687          | 4060            | 123148          | 3410            | 105296          | 1949            | 61490           | 1361552         |                 |
| TDS @2%           | 103             | 2929            | 162             | 4530            | 136             | 3871            | 156             | 4481            | 159             | 4714            | 81              | 2463            | 68              | 2106            | 39              | 1230            | 27228           |                 |
| EDUCATION CESS@3% | 3               | 88              | 4               | 136             | 4               | 116             | 4               | 134             | 4               | 141             | 2               | 74              | 2               | 63              | 1               | 37              | 813             |                 |
| TOTAL             | 5091            | 143444          | 7954            | 221842          | 6681            | 189586          | 7635            | 219464          | 7795            | 230832          | 3977            | 120611          | 3340            | 103127          | 1909            | 60223           | 1333511         |                 |
| ACTUAL BILL AMT.  | 51862           | 1461595         | 81034           | 2260415         | 68067           | 1931743         | 77792           | 2236181         | 79413           | 2352020         | 40517           | 1228943         | 34034           | 1050792         | 19447           | 613636          | 13587491        |                 |

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ICDS BAGH KARE KHAN PROJECT SNP BILL DETAILS F.Y. 2015-2016

| PARTY NAME       | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | TOTAL PAID AMT. |
|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                  | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       |                 |
| MEET             | 13041           | 82598           | 123487          | 6804            | 147606          | 4158            | 76448           | 8883            | 189083          | 4725            | 132210          | 9261            | 263720          | 191614          | 6615            | 1280253         |                 |
| ASHA KI KIRAN    | 18257           | 105149          | 160715          | 9525            | 194708          | 5821            | 93416           | 12436           | 257877          | 6615            | 173205          | 12965           | 342099          | 250098          | 9261            | 1652147         |                 |
| ASHA KI KIRAN    | 13910           | 76464           | 117061          | 7257            | 141542          | 4435            | 68607           | 9475            | 181702          | 5040            | 130410          | 9878            | 256277          | 189103          | 7056            | 1218217         |                 |
| NAI DISHA        | 13041           | 93895           | 143316          | 6804            | 170084          | 4158            | 83477           | 8883            | 214233          | 4725            | 144382          | 9261            | 292288          | 211871          | 6615            | 1407033         |                 |
| EKTA WOMEN       | 14780           | 63869           | 94952           | 7712            | 113827          | 4712            | 56450           | 10068           | 163602          | 5355            | 127688          | 10496           | 266123          | 194733          | 7497            | 1141564         |                 |
| SAKHI            | 13041           | 68515           | 101682          | 6804            | 127351          | 4158            | 62806           | 8883            | 178747          | 4725            | 124875          | 9261            | 248148          | 179069          | 6615            | 1144680         |                 |
| DURGA WOMEN      | 14780           | 57370           | 86973           | 7711            | 101868          | 4712            | 53123           | 10068           | 181753          | 5355            | 146110          | 10496           | 298175          | 217924          | 7497            | 1203915         |                 |
| ASHA DEEP        | 14780           | 57370           | 86973           | 7711            | 101868          | 4712            | 53123           | 10068           | 181753          | 5355            | 146110          | 10496           | 298175          | 217924          | 7497            | 1203915         |                 |
| TOTAL OP SHG     | 100850          | 547560          | 828186          | 52617           | 996986          | 32154           | 494327          | 68696           | 1366997         | 36540           | 978880          | 71618           | 1966830         | 1434412         | 51156           | 9027809         |                 |
| STRISHAKTI, MNPO | 11206           | 60840           | 90783           | 5790            | 110776          | 3573            | 54925           | 7633            | 151888          | 4060            | 108765          | 7958            | 218536          | 159379          | 5684            | 1001796         |                 |
| TDS @2%          | 224             | 1217            | 1816            | 116             | 2216            | 71              | 1099            | 153             | 3037            | 81              | 2175            | 4               | 4370            | 3188            | 113             | 20035           |                 |
| EDUCATION CSS@3% | 6               | 37              | 55              | 3               | 67              | 2               | 33              | 4               | 91              | 2               | 65              | 4               | 131             | 95              | 3               | 598             |                 |
| TOTAL            | 10976           | 59586           | 88912           | 5671            | 108493          | 3500            | 53793           | 7476            | 148760          | 3977            | 106525          | 7795            | 214035          | 156096          | 5568            | 981163          |                 |
| ACTUAL BILL AMT. | 111826          | 607146          | 917098          | 58288           | 1105479         | 35654           | 548120          | 76172           | 1515757         | 40517           | 1085405         | 79413           | 2180865         | 1590508         | 56724           | 10008972        |                 |

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ICDS BAGH KARE KHAN PROJECT SNP BILL DETAILS F.Y. 2016-2017

| PARTY NAME        | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | TOTAL PAID AMT. |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                   | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       |                 |
| MEET              | 143, 31.03.17   | 142, 31.03.17   | 122, 16.03.17   | 121, 16.03.17   | 120, 16.03.17   | 97, 23.01.17    | 96, 23.01.17    | 72, 24.11.16    | 71, 24.11.16    | 40, 06.08.16    | 40, 06.08.16    | 1041062         |
| ASHA KI KIRAN     | 10584           | 188728          | 13608           | 82643           | 155449          | 9072            | 166341          | 9261            | 182300          | 10962           | 212114          | 1279752         |
| NAI DISHA         | 14679           | 231544          | 19051           | 106133          | 199495          | 12700           | 204876          | 12965           | 209329          | 15346           | 253634          | 959402          |
| EKTA WOMEN        | 11290           | 171160          | 14515           | 79807           | 149182          | 9676            | 158652          | 9878            | 159419          | 11692           | 184131          | 1214409         |
| SAKHI             | 10584           | 228221          | 13608           | 101070          | 191824          | 9072            | 196754          | 10496           | 206694          | 10962           | 236359          | 893511          |
| DURGA WOMEN       | 11994           | 172112          | 15423           | 78277           | 147916          | 10282           | 150077          | 9261            | 133862          | 12423           | 172227          | 913619          |
| ASHA DEEP         | 10584           | 167908          | 13608           | 74655           | 142443          | 9072            | 154786          | 10496           | 148113          | 10962           | 172227          | 909244          |
| TOTAL OF SHG      | 11996           | 180514          | 15422           | 78615           | 148333          | 10282           | 143380          | 10496           | 143948          | 12425           | 153833          | 7210999         |
| STRU SHAKTI, MNPO | 81711           | 1340187         | 105235          | 601200          | 1134642         | 70156           | 1174866         | 71618           | 1183665         | 84772           | 1362947         | 801226          |
| TDS @2%           | 9079            | 148909          | 11693           | 66800           | 126071          | 7796            | 130542          | 7958            | 131519          | 9420            | 151439          | 16024           |
| EDUCATION CESS@3% | 182             | 2978            | 234             | 1336            | 2521            | 156             | 2611            | 159             | 2630            | 188             | 3029            | 479             |
| TOTAL             | 5               | 89              | 7               | 41              | 76              | 4               | 78              | 4               | 79              | 5               | 91              | 784723          |
| ACTUAL BILL AMT.  | 8892            | 145842          | 11452           | 65423           | 123474          | 7636            | 127853          | 7795            | 128810          | 9227            | 148319          | 7995722         |
|                   | 90603           | 1486029         | 116687          | 666623          | 1258116         | 77792           | 1302719         | 79413           | 1312475         | 93999           | 1511266         |                 |

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ICDS BAGH KARE KHAN PROJECT SNP BILL DETAILS F.Y. 2017-2018

| PARTY NAME        | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | BILL NO. & DATE | TOTAL     |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------|
|                   | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT.       | PAID AMT. |
| MEET              | 9450            | 163103          | 13419           | 241971          | 2646            | 47023           | 288466          | 17199           | 161807          | 2879            | 947963          |                 |           |
| ASHA KIKIRAN      | 11655           | 182813          | 16998           | 280918          | 3528            | 58691           | 328954.5        | 20638.8         | 146612          | 3774            | 1054582.3       |                 |           |
| NAI DISHA         | 9765            | 133763          | 14313           | 220231          | 2822            | 44642           | 246110.4        | 17199           | 128536          | 4687            | 822068.4        |                 |           |
| EKTA WOMEN        | 9450            | 196447          | 13419           | 286769          | 2646            | 57128           | 361585          | 17199           | 177111          | 2463            | 1124217         |                 |           |
| SAKHI             | 10710           | 101048          | 15208           | 218641          | 2999            | 42185           | 246487.4        | 19492.2         | 145570          | 4019            | 806666.6        |                 |           |
| DURGA WOMEN       | 8190            | 93127           | 13419           | 216220          | 2646            | 43218           | 190080          | 12613           | 91884           | 4019            | 675416          |                 |           |
| ASHA DEEP         | 9450            | 106875          | 13419           | 216975          | 2999            | 47200           | 228413.7        | 17199           | 113669          | 5393            | 761592.7        |                 |           |
| TOTAL OF SHG      | 68670           | 977176          | 100195          | 1681725         | 20286           | 340087          | 1890097         | 121540          | 965189          | 27541           | 6192506         |                 |           |
| STRI SHAKTI, MNPO | 7630            | 108574          | 11133           | 186859          | 2254            | 37787           | 210011          | 13504           | 109241          | 3223            | 690216          |                 |           |
| TDS @2%           | 153             | 2171            | 223             | 3737            | 45              | 756             | 4200            | 270             | 2185            | 64              | 13804           |                 |           |
| EDUCATION CESS@3% | 0               | 0               | 7               | 112             | 1               | 23              | 0               | 0               | 0               | 0               | 143             |                 |           |
| TOTAL             | 7477            | 106403          | 10903           | 183010          | 2208            | 37008           | 205811          | 13234           | 107056          | 3159            | 676269          |                 |           |
| ACTUAL BILL AMT.  | 76147           | 1083579         | 111098          | 1864735         | 22494           | 377095          | 2095908         | 134774          | 1072245         | 30700           | 6868775         |                 |           |

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## TEST AUDIT NOTES

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**Test Audit Note No.1 (Ref. Memo No. 07 dated 07.11.2014)**

**Sub :- Late Payment of Salary**

The salary bills of the office of the CDPO, ICDS Bagh Kare ~~Khan~~, Delhi showed that officials/officers working in this office are not getting their salary in time i.e. at the end of the respective month. Some of the instances where salary was delayed by one or two months are as under-

| Month/Year | Bill No. | Date     |
|------------|----------|----------|
| March 10   | 02       | 14.05.10 |
| April 10   | 09       | 07.06.10 |
| May 10     | 11       | 07.06.10 |
| May 11     | 09       | 07.06.11 |
| June 11    | 12       | 01.07.11 |
| March 12   | 01       | 07.05.12 |
| April 12   | 04       | 21.05.12 |
| March 13   | 02       | 13.05.13 |
| April 13   | 13       | 02.07.13 |
| May 13     | 17       | 16.07.13 |
| June 13    | 26       | 19.08.13 |
| July 13    | 28       | 21.08.13 |

The reasons for not submitting the salary bills in time in PAO was asked vide audit memo number 07/07.11.14 but no reply was received from the office. It is advised to take necessary action so that the salary bills may be submitted in time in PAO.

As per reply given by the office dated 11.11.14, it was stated that the delay in drawl of salary was due to non-availability of Budget on time. Necessary action may be taken for timely payment of salary to the employees.

**Test Audit Note No. 02 (Ref. Audit Memo No.13 dated 11.11.2014)**

**Sub :- Rush of Expenditure in the last month of the year**

As per General Financial Rule No. 56(3) Rush of expenditure, particularly in the closing months of the Financial Year, shall be regarded as a breach of financial propriety and shall be avoided. The Budget & Expenditure statements provided by the office of the ICDS, Bagh Kare Khan for the period 2008-14 show that major expenditure was incurred in the last month of the year i.e. March of the respective year ranging up to 71.40 % of the total expenditure of the year which is the violation of the above rule. The year wise detail is as follow :-

| Year    | Budget | Exp. March | During | Total Expenditure of the year | % of exp. of March over the total exp of the year |
|---------|--------|------------|--------|-------------------------------|---|
| 2008-09 | 18616  | 6653       |        | 17562                         | 37.88   |
| 2009-10 | 24460  | 15177      |        | 21254                         | 71.40   |
| 2010-11 | 23773  | 5479       |        | 22127                         | 24.76   |
| 2011-12 | 24610  | 4502       |        | 24284                         | 18.53   |
| 2012-13 | 26555  | 5719       |        | 24903                         | 22.96   |
| 2013-14 | 28053  | 7703       |        | 27538                         | 27.97   |

The reasons of the same may be elucidated to audit and action are required in future so that above lapse may be avoided.

Audit Note No. 03

(Ref. Audit Memo No.8 dated 07.11.2014)

Subject:- Service Books

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A test check of the Service Books of the Officials/Officers in the office of I.C.D.S. Bagh Karae Khan shows the following discrepancies:-

As per SR 199, G-10(6), the GPF Account Number of the official(s) concerned is to be entered on the right hand top of Page 1 by the rubber stamp as soon as the official is admitted to GPF but in the following official's Service Book the rule has not been followed:-

- 1 Rakesh Kumar Deswal, UDC
- 2 Smt. Savitri Kiran, Supervisor

(II) As per SR 199 also, the nomination papers/form in respect of CGEGIS Scheme, Home Town address, DCRG, GPF etc are to be pasted in the Service Book of the official concerned but the same has not been done in respect of the of the following official's :-

- 1 Smt.Chanchal Arora, Supervisor
- Smt. Savitri Kiran, Supervisor

As per the provisions Leave Account of every official is to be credited by 15 Nos. of Earned Leaves and 10 Nos. of Half Pay Leave in advance to every six months as on 1<sup>st</sup> January and 1<sup>st</sup> July but in the following Service Books of the Officials the leave account has not been updated:-

- Smt.Sunita Kundra, CDPO
- Smt.Shashi Bala, Supervisor

It has also been noticed that the latest photograph of the officials has not been pasted in the Service Book.

In the Service Book the Service verification has not been done w.e.f. 1.4.2012 till date.

The above discrepancies/short comings may be removed and shown to the audit.

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**Test Audit Note No. 04(Ref. Memo No. 14 dated 12.11.14)**  
**Sub :- Late adjustment of Contingent Advances**

As per Rules amount withdrawn for contingent expenditure has to be settled within one month from the date of drawl of such advances. Further Rule 162 (b)(i) of Receipts and Payment Rules - 1983 stipulates that " No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case, should the submission of the detailed bill be delayed the end of the month following that in which the advance was drawn".

However, as per the information provided by the department, it was noticed that contingent advances drawn during the audit period was settled after the lapse of even more than one year. The detail of bills and amount of advance drawn with the date of settlement bills of these advances is as under :-

| S.No | Bill No. & Date of advance bills |          | Amount of advance drawn | Amount of adjustment bill with date |          | Purpose of advance                                     |
|------|----------------------------------|----------|-------------------------|-------------------------------------|----------|--|
|      | Bill No.                         | Date     |                         | Bill No.                            | Date     |  |
| 1    | 99                               | 22.12.08 | 32550                   | 5                                   | 01.05.09 | For. Kishori Shakti Yojna awareness Programme          |
| 2    | 121                              | 31.03.09 | 53950                   | 6                                   | 03.06.10 | For Kishori Shakti Yojna awareness Programme           |
| 3    | 81                               | 02.12.10 | 32550                   | 127                                 | 16.03.11 | Awarness Training Programme of Nutrition Health Scheme |
| 4    | 75                               | 23.01.12 | 40000                   | 109                                 | 20.03.10 | Awarness Training Programme of Nutrition Health Scheme |

Reasons for non-settlement of these bills within the stipulated period of time may please be elucidated to audit.

*[Handwritten Signature]*

**(KRISHNAN KUTTY)**  
**IAO**

TEST AUDIT NOTES

**TAN 1 : Verification of Qualifying Service**  
(Ref.Audit Memo No.03 Dated: 31.08.2018)

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). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate.

CDPO HOS is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

Necessary steps may be taken to rectify the above observations under intimation to Audit.

**TAN 2 : Shortcomings in Stock Register (Consumable and Non-consumables)**  
(Ref.Audit Memo No.08 Dated: 07.09.2018)

During the test check of the Stock Registers (Consumables and Non-consumables) for the audit period 2014-15 to 2017-18, the following discrepancies have been noticed :

1. As per rule 192(1) and 192(2) of GFR stipulates that physical verification of the fixed assets (non-consumable) and consumables items should be undertaken at least once in a year and the outcome of the verification recorded in the register. During the test check of stock registers for the audit period, it has been observed that the physical verification of Non-consumables and Consumables stock/goods has not been undertaken.
2. Non-consumables items were shown issued/consumed and balance of such items reduced from the stock register. Such items cannot be reduced until or unless these items have been declared condemn by the competent authority otherwise it should be entered in distribution column.

Necessary steps to be taken to rectify the same under intimation to audit.

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**TAN 3 : Budget and Expenditure**

During the course of audit regarding Budget & Expenditure Statements/certificates furnished by the office, it has been observed that in some cases expenditure made just half of budget or there is a saving in budget more than 10% of the allocated budget and in other cases expenditure made in excess of budget allotted. This shows that either the budget has not been prepared on realistic basis or the schemes were not being implemented to the full extent which has resulted in depriving the benefit of the schemes to a large number of beneficiaries :-

**(A) (REF. AUDIT MEMO NO. 05 / 1997-2003)**

|    | Year    | Budget allotted |          | Expenditure |          |
|----|---------|-----------------|----------|-------------|----------|
|    |         | Plan            | Non-Plan | Plan        | Non-Plan |
| 1. | 1997-98 | 4430340         | 4200000  | 3428776     | 3800717  |
| 2. | 1998-99 | 4747000         | 4500000  | 3523558     | 2286849  |
| 3. | 2001-01 | -               | 4000000  | -           | 4415221  |

**(B) (REF. AUDIT MEMO NO. 10 DATED 07/04/2008)**

| S.No. | Year    | Name of Scheme/ Head of Account   | Budget (in Rs.) | Expenditure (in Rs.) | Saving % |
|-------|---------|---|-----------------|----------------------|----------|
| 1.    | 2004-05 | A.3(1)(1)(2)<br>Nutritional Programme<br>Scheme for Adolscnt Girls                | 1262000         | 1121995              | 11.09    |
| 2.    | 2005-06 | A.2(1)(3)(22)<br>Honrarium to Aanganwadi<br>Workers/Helpers                       | 1045000         | 920812               | 11.88    |
|       |         | A.3(1)(1)(2)<br>Nutritional Programme<br>Scheme for Adolscnt Girls                | 1600000         | 649655               | 59.39    |
|       |         | A.2(1)(4)(30)<br>Financial Assistance to<br>Nursing mothers of weaker<br>sections | 50000           | 1000                 | 98.00    |
| 3.    | 2006-07 | A.2(1)(3)(3)<br>SNP(SCP)  | 76000           | 3977                 | 94.76    |
|       |         | A.2(1)(4)(21)<br>Ladli Yojna  | 69000           | 00                   | 100.00   |


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(C) . (REF. AUDIT MEMO NO. 09 DATED 10/09/2018)

| S. No. | Year    | Plan Budget allotted | Plan Expenditre | Saving |
|--------|---------|----------------------|-----------------|--------|
| 1.     | 2014-15 | 3,22,91,000          | 2,84,27,893     | 11.96% |
| 2.     | 2015-16 | 2,94,60,000          | 2,63,22,432     | 10.65% |
| 3.     | 2016-17 | 2,59,43,777          | 2,30,82,919     | 11.02% |
| 4.     | 2017-18 | 2,01,28,576          | 98,83,425       | 50.90% |

Necessary steps may be taken to rectify the above observations under intimation to Audit.

  
(ANIL SAINGER)  
IAO  
Audit Party No.XIV



4/c

**PART II  
CURRENT AUDIT REPORT  
(2018-19 TO 2019-20)**

**NIL**

*Mohan*

**(Mohan Kr. Chaudhary)  
AAO**



**(Sadhna Sharma)  
IAO/AO , Party No.XIV**

*Chetna*

**(Chetna)  
Sr. Assistant**

2/10

**PART – III**  
**TEST AUDIT NOTES**  
**CURRENT AUDIT REPORT**  
**(2018-19 TO 2019-20)**

(Ref. Audit Memo No. 07 dated:19.06.2020)

**TAN NO. 01 : Huge savings under Budget for the year 2018-19 & 2019-20.**

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Information provided by the O/o ICDS Project Bagh Kare Khan, L-8, Community Centre, Pratap Nagar, Delhi-110007 during the audit period, there is huge savings were made during 2018-19 & 2019-20 which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

| Year    | Head of account      | Budget Allotted | Expenditure | Saving | %age of saving |
|---------|----------------------|-----------------|-------------|--------|----------------|
| 2018-19 | 2235,02 102-29 00 13 | 188000          | 142995      | 45005  | 23             |
| 2018-19 | 2235,02 102-55 00 13 | 280000          | 171882      | 108118 | 38             |
| 2018-19 | 2236,02 101-73 00 13 | 380000          | 187229      | 192771 | 50             |
| 2019-20 | 2235,02 102-29 00 13 | 251000          | 121453      | 129547 | 51             |
| 2019-20 | 2236,02 101-72 00 13 | 230000          | 153468      | 76532  | 33             |

Department is advised to surrender the excess budget timely in future to finance department for proper utilization of the same by other needy department.



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(Ref. Audit Memo No. 08 dated: 19.06.2020)

**TAN NO. 02 : Splitting up of purchase.**

Rule 157 of General Financial Rules, 2017 stipulates that "A 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."

During the test check of Contingent bills it has been observed that the department had purchased items detailed below by splitting the demand into small quantities to make piece meal purchases to avoid the above said rule. As per rule it should have been purchased on the recommendations of duly constituted local purchase committee of the department as provided under Rule 155:-

| Sl. No. | Invoice no. & Date | Name of Supplier                          | Invoice No.  | Item detail                   | Amount (Rs.) |
|---------|--------------------|---|--------------|-------------------------------|--------------|
| 1       | CB-108/01.02.2020  | Delhi Consumer Coop. Wholesale Store Ltd. | 19-20/M/1271 | Puzzle games                  | 8602/-       |
| 2       | CB-93/10.01.2020   |   | 19-20/M/1182 | -do-                          | 24192/-      |
| 3       | CB-87/04.01.2020   |   | 1920/M/1160  | -do-                          | 24192/-      |
|         |                    |   |              | Total                         | 56986/-      |
| 4       | CB-123/11.03.2020  | Delhi Consumer Coop. Wholesale Store Ltd. | 19-20/M/1607 | Toy Game                      | 15256/-      |
| 5       | CB-124/11.03.2020  |   | 19-20/M/1553 | -do-                          | 16443/-      |
|         |                    |   |              | Total                         | 31699/-      |
| 6       | CB131/20.03.2020   | Delhi Consumer Coop. Wholesale Store Ltd. | 19-20/M/1607 | Attendance Register-Anganwari | 11293/-      |
| 7       | CB-132/20.03.2020  |   | 19-20/M/1553 | -do                           | 24981/-      |
|         |                    |   |              |                               | 36274/-      |

Department is advised not to divide demand of goods into smaller quantities to make piece meal purchase in order to avoid necessity in purchase of goods on the recommendation of Purchase Committee and ensure observance of codal formalities of GFR as per requirement. Compliance may be shown to the next audit.

**TAN NO. 03 :- Stock Register (Consumable and Non-consumables).**

During the test check of the Stock Registers (Consumables and Non-consumables) for the audit period 2018-19 to 2019-20, the following discrepancies have been noticed :

1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. Stock Register for Non-consumable items is not maintained.
3. Non-consumables items were shown issued/consumed and balance of such items reduced from the stock register. Such items cannot be reduced until or unless these items have been declared condemn by the competent authority otherwise it should be entered in distribution column. Examples are detailed below:-
  - a) Electric Kettle purchased in 2018-19, page no.120 but balance shown as nil.
  - b) Extension Board purchased in 2016-17 & 2017-18 , page no.68 but balance shown as nil.
4. Page Counting certificate has not been given/signed by the competent authority on the consumable Stock Register.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

*Mohan Kumar Chaudhary*  
(Mohan Kumar Chaudhary)

AAO

*Chetna*  
(Chetna)

Sr. Asstt.

*Sadhna Sharma*  
(Sadhna Sharma)

IAO/AOAudit Party No-XIV