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

**Sub: - Internal Audit Report on accounts of ICDS Project, Karawal Nagar, Community Centre, Old Seemapuri, Delhi**

**INTRODUCTION**

The accounts of **ICDS Project, Karawal Nagar, Community Centre, Old Seemapuri, Delhi** for the period 2020-2023 are test audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO during the period from 15/09/2023 to 25/09/2023 (07 working days).

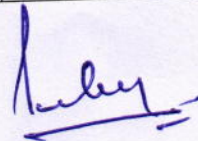
**Aims and Objectives:-**

The I.C.D.S. Project Karawal Nagar, is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 105 Anganwadies functioning under this project. The aims and objectives of the project are:

1. To improve the nutritional and health status of children in the age group of 0-6 years.
2. To lay the foundation for proper psychological, physical and social development of the child.
3. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
4. To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
5. To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

**Name of the HOO/DDO/CDPO during the period of Audit 01-04-2020 to 31-03-2022**

S.No.	Name	From-To
1.	Dr. Ram Vir Singh	25.01.2020 To 31.10.2020
2.	Ms Asha Saxsena	31.10.2020 To 31.01.2022
3.	Ms Sadhana Singh	04.02.2022 To 24.01.2023
4.	Ms Khurshida	24.01.2023 To 19.05.2023
6.	Ms Achla Rani	20.05.2023 To Till Date



**List of Cashier: -**

S.No.	Name	From-To
1.	Jagdish Chand	01.04.2019 TO Till Date

**VACANCY POSITION**

S.NO.	Group (A,B,C)	Sanctioned Posts	Filled Posts	Vacant Posts
1.	B(CDPO)	1	1	0
2.	B (S.A./Asstt.)	1	0	1
3.	C (Sup.)	4	2	2
4.	C (Clerk)	1	0	1
5.	C (Peon)	1	0	1
	<b>Total</b>	<b>8</b>	<b>3</b>	<b>5</b>

**Budget Details for the year 2020-23**

**ICDS Project, Karawal Nagar, Community Centre, Old Seemapuri, Delhi**  
(Rs. In Lac Rs.)

Financial Year	Budget Alloted	Expenditure	Balance	%Age of Exp
2020-21	20409	17731	2678	88%
2021-22	29154	26843	2311	92%
2022-23	28815	18249	10566	64%

**Statutory Audit**

As per the information provided by **ICDS Project, Karawal Nagar, Community Centre, Old Seemapuri, Delhi** the A.G. (Audit) of the unit has not been conducted till date.

**Maintenance of Records**

The maintenance of records of **ICDS Project, Karawal Nagar, Community Centre, Old Seemapuri, Delhi** was found satisfactory subject to observations made in the Current Audit Report.



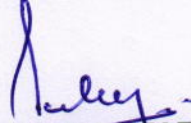
**PART-I**  
**Old Internal Audit Report (2007-2020)**

There were 06 old outstanding Audit Paras with recovery of Rs.1181770/- in respect of **ICDS Project, Karawal Nagar, Community Centre, Old Seemapuri, Delhi** No reply submitted by the unit, however The remaining 06 Paras with recovery of Rs. **1181770/-** has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding Paras with Para No.
1	2007-12	03	--	--	--	03(1-3)
2	2012-17	01	--	--	--	01(3)
3	2017-20	02	--	--	--	02(1-2)

**Details of Old Recovery**

Sr. No.	Year	Paras	Para No. & Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
1	2012-17	1	03 & Rs.1181770/-	--	Rs.1181770/-
	<b>Total</b>		Rs.1181770/-	--	Rs.1181770/-

  
**(PANKAJ NARANG)**  
**IAO/AO**  
**Audit Party No. 06**



## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Re

Department :Department of Women and Child Development

Sub department:I.C.DS. Project Karawal Nagar, Community Centre, 3rd Floor, Seemapuri, Delhi (826/8)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2012	1		Non-compliance of Hon'ble Supreme Court Directions	○	0
2	2007	2012	2		Pay Fixation	○	0
3	2007	2012	3		Short deduction of UTGEIS	○	0
4	2012	2017	3		Bill paid out of Contingency: Short Recovery of Income Tax for Rs. 1181770/-	○	1181770
5	2017	2020	1		NPS contribution	○	0
6	2017	2020	2		Non compliance of Hon'ble Supreme Court Directions	○	0

**NOTE:**

\* - Outstanding Paras.

! - Reply submitted by the Department/Units.

\* - Comment by the Directorate of Audit on reply submitted.

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


**Sub: - Internal Audit Report on accounts of ICDS Project Karawal Nagar, 3<sup>rd</sup> Floor, Community Centre, Old Seemapuri, Delhi-95 for the period 2017-18 to 2019-20 were test audited by the field Audit Party No. XXV comprising of Sh. R.K. Singh, Sr. A.O./IAO, Smt Monika Dhingra, AAO and Smt. Raj Rani Bhatnagar, Sr. Asstt. during the period from 17/09/2020 to 25/09/2020 (07 working days).**

**INTRODUCTION, AIMS & OBJECTIVES OF SCHOOL**

The **ICDS Project Karawal Nagar, 3<sup>rd</sup> Floor, Community Centre, Old Seemapuri, Delhi-95** established on May-2006-07 is functioning under the administrative control of Deptt. Of Women & child Development, GNCT Delhi. Total 104 anganwadi are functioning under this ICDS project ,Karawal Nagar, old seemapuri, delhi-95. The main aims and objectives of the project are as under:-

**AIMS AND OBJECTIVES**

The CDPO, ICDS Project Karawal Nagar 3<sup>rd</sup> Floor Samudhay Bhawan, Old Seemapuri, Delhi is functioning under the administrative control of Deptt. of Women & child Development, GNCT of Delhi. Total 104 Anganwadi are functioning under this ICDS Project i.e. ICDS Karawal Nagar Project. The main aims and objectives of the project are as under:-

- 1 Supplementary Nutrition to children's Ages 0 to 6 & Ladies
  - 2 Immunization
  - 3 Health Checkup
  - 4 Referral Service
  - 5 Nutritional Health Checkup
  - 6 Non Formal Pre School Education.
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**LIST OF DDO/HOO**

**YEAR**

1. Ms. Shashi Bala 04/03/2017 to 29/09/2017
2. Ms. Poonam Tripathi 30/07/2017 to 31/12/2019
3. Dr. Ram Vir Singh 24/01/2020 TO Till date

**List Of Cashier/UDC**

**YEAR**

1. Mr. R.B.Prasad 08/09/2011 TO 31/03/2018
2. Mr. Umesh Singh 01/04/2018 TO 30/08/2018
3. Mr. Jagdish Chand 01/09/2018 to till date

**Sanctioned Post & Strength of Staff on 31-03-2020**

Sr. No	Name of the Post	Sanctioned Post	Filled up post		Vacant Post
			Regular	Contract	
1	CDPO	01	0	0	01
2	SUPERVISOR	04	2	2	00
3	STATISTICAL ASSISTANT	01	0	0	01
4	LDC	01	0	0	01
8	PEON	01	0	1	00
9	AWW	104	104	0	00
10	AWH	104	104	0	00
	<b>TOTAL</b>	<b>216</b>	<b>210</b>	<b>3</b>	<b>03</b>

**Budget & Expenditure of the Department for the period of 2015-2020**

YEAR	PLAN		
	Budget	Expenditure	Balance Amt.
2017-18	26524000	20261000	6263000
2018-19	19302000	15284068	4017932
2019-20	18808000	17255633	1552367

**Statutory Audit**

The audit of AGCR of this project has not been conducted so far.



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**Maintenance of Records**


The maintenance of records OF ICDS Project Karawal Nagar, 3<sup>rd</sup> Floor, Community Centre, Old Seemapuri, Delhi-95 for the period 2017-18 to 2019-20 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

**PART-I**

**Old Internal Audit Report**

There were 07 old outstanding Audit Paras with recovery of Rs. 12,51,344/- pertaining to the period 2007-17. As per reply submitted by the unit, 03 Paras has been settled with recovery of Rs. 69574/-. Balance 04 Para with recovery of Rs.11,81,077/- has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1	2007-2012	04	01	NIL	nil	03(PARA 1,2,3,)
2	2013-17	03	02	NIL	nil	01(PARA 03)
	Total	07	03	NIL	nil	04

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



PARA No. 01

Ref. Audit memo no.19

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

The Hon'ble Supreme court of India in its order dated 7th Oct.2004 in the case titled PUCL Vs Union of India & Ors. In writ petition (Civil) no.196/2001 had issued directions to all State Govt. and Union Territories for supply of supplementary nutrition (as per menu) supplement to children, adolescent girls, pregnant and lactating women under the ICDS Projects for 300 days in a year.

On the basis of the above order, Deptt. of Women & Child Development, Govt of Delhi entered into a contract with Stri Shakti a Mother Non Profit Organization for uninterrupted supply of Supplement and to setup Self Help groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of Stri Shakti, MNPO and also a tripartite agreement with Deptt. of Women & Child Development with Stri Shakti MNPO and seven other SHG on 17.10.11

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

S.No.	Year	No. of days supplied
1	2007-08	284
2	2008-09	283
3	2009-10	282
4	2010-11	287
5	2011-12	285

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

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PARA No. 02

Ref. Audit memo no.11

Sub:- Pay Fixation

During the test check of Service books provided by the office of the CDPC ICDS Karawal Nagar, Delhi the following irregularities have been noticed in the Service Book of Mr.Vipin Kumar, UDC by the Audit:-

The pay of Mr.Vipin Kumar, UDC re-fixed as per RP rules 2008 on recommendation of 6<sup>th</sup> CPC w.e.f 1-1-2006, on 31-7-2008 he was promoted as UDC in the pre revised scale 4000-100-6000, after 6<sup>th</sup> CPC one increment of Rs.3% was added @ Rs.290/- Instead of Rs.280/- (280.80P) on 31-7-2008 in revised scale 5200-20200 GP 2400/- & the Annual Increments in r/o following years to the official was granted in excess @ Rs.10/- per month as details given below:-

S.No	Year	Pay before increment PB & GP)	Increment admissible	Increment granted	Pay admissible in Rs.	Pay granted in Rs.
1.	Promoted on 31-7-2008 as UDC	Rs.9360 (7460+1900)	Rs.280/- on 31-7-08(on Promotion)	Rs.290/-	Rs.10140/-	Rs.10150/- (Rs.10/- paid excess)
2.	1-07-2009	Rs.10140/- (7740+2400)	Rs.310/-	Rs.310/-	Rs.10450/- (Rs.8050+ 2400)	Rs.10460/- (Rs.10/- paid excess)
3.	1-07-2010	Rs.10450/- (8050+2400)	Rs.320/-	Rs.320/-	Rs.10770/- (Rs.8370+ 2400)	Rs.10780/- (Rs.10/- paid excess)
4.	1-07-2011	Rs.10770/- (Rs.8370+ 2400)	Rs.330/-	Rs.330/-	Rs.11100/- (Rs.8700+ 2400)	Rs.11110/- (Rs.10/- paid excess)
5.	1-07-2012	Rs.11100/- (Rs.8700+ 2400)	Rs.340/-	Rs.340/-	Rs.11440/- (Rs.9040+ 2400)	Rs.11450/- (Rs.10/- paid excess)

The Annual Increment paid in excess of Rs.10/-+allowances to Sh. Vipin Kumar, UDC w.e.f. 31-7-08 to till date be calculated and recovered after due verification of facts & figures, under intimation to audit. Other similar cases be also be reviewed.



PARA No. 03

Ref Audit memo no.17

Sub:- Short Deduction of UTGEIS.

During the test check of Pay bill registers maintained by the office of the CDPO, ICDS Karawal Nagar, Delhi for the audit period 2007-08 to 2011-2012 the following irregularities have been noticed by the Audit:-

As per PBR the pay scale of Mr. Suresh Kumar, C.D.P.O (Ex-cadre group 'B' post) has shown Rs.15600 -39100 +GP Rs.6600/- under PB-3. He was granted of 2<sup>nd</sup> ACP w.e.f.10-6-2007. In the pre-revised scale 10000-325-15200 & after recommendation of 6<sup>th</sup> CPC it comes under pay band -3 in the scale of 15600-39100+6600(GP). The officer joined this post on 9-2-2010 as per LPC & PBR recovery of UTGEIS deducted Rs.30/- upto Feb-2010, which is irregular.

The group insurance monthly subscription should be deducted from the salary of 1<sup>st</sup> January of the next year if promotion date is 2<sup>nd</sup> January to December of the year as per rules. The subscription of UTGEIS at the enhanced rate of Rs.60/- has to be deducted w.e.f. January 2008 to Feb-2011.

The recovery of UTGEIS subscription @ Rs.30/- may be recovered w.e.f. Jan-2008 to Feb-2011 after due verification of facts & figures under intimation to audit & also intimate to the present department of the officer in which he has been transferred about recovery of exact amount of UTGEIS. Other similar cases may also be reviewed.



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PARA No. 04

Ref. Audit Memo No.06

Sub:- Security Deposits/Fidelity Bond

As per instructions laid down under Rule 275 (GFR 2005), every Government Servant who actually handles cash or stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond (GFR 30 or GFR 31, as the case may be).

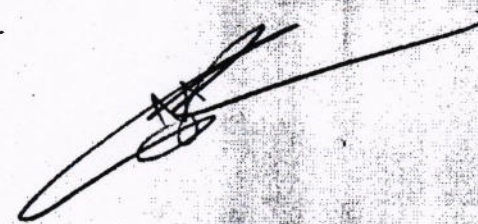
During the course of audit of records of Office of the CDPO, ICDS, KARAWAL NAGAR, Delhi for the period of 2007-08 to 2011-12, it was noticed that the cashier has not submitted/ maintained any Security Deposit in the office. The Official who has been entrusted with the job of cashier may be directed to furnish the security bond to be executed in Form GFR 30 in the form of cash or in the form of Fidelity Bond in GFR 34.

Reason of non execution of Security Deposits/Fidelity Bond may be elucidated to audit. Needful may be done under sanction to audit.

*Settle A on full reply*



*Settle A on line basis of reply*



*[Signature]*  
[ROY.CHACKO.P]  
Inspecting Audit Officer  
Audit Party No. IX

*[Signature]*



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**PART-II (Current Audit Report)**

**Current Audit Report**

During the course of current audit, 06-Audit memo's including 02-record memo's highlighting various irregularities/short comings were issued raising recovery of Rs.1251344. On receipt of satisfactory reply one memo has been dropped. 05-memo's have been incorporated as 03-audit para and 2 TAN in this report with the total recovery of Rs.1251344/-.

**Details of Current Recovery**

S.No.	Memo No & dt	Details of Recoveries [amount in rupees]			Incorporated In Para No.
		Raised	Recovered on the spot	Balance	
1	1/07.3.2018	10170	-	10170	Para 1
2	3/07.3.2018	59404	-	59404	Para 2
3	6/13.3.2018	1181770	-	1181770	Para 3
	<b>TOTAL</b>	<b>1251344</b>		<b>1251344</b>	

The internal audit report has been prepared on the basis of information furnished and made available by Project Officer. I.C.D.S Project Karawal Nagar, Community Centre, 3<sup>rd</sup> Floor, Seemapuri, Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

  
(R.K. Singh)  
Sr AO/LAO



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**PART- II**  
**CURRENT AUDIT REPORT :**  
**(01.04.2012 To 31.03.2017)**

Para 1

(Memo No 1 dated 7.3.2018)

**Subject: Short Deduction of UTGEIS : Recovery of Rs 10170/-**

During the test check of PBR of ICDS Project Karawal Nagar, it has been observed that Smt. Deepika Mangain, ex CDPO was appointed as Welfare Officer w.e.f 2.1.1989 as Group B Officer but recovery of UTGEIS since her appointment was made @ Rs 30/-pm instead of Rs 60/-pm. Recovery of Rs 30/- (Rs 60-30) from 1.1.1990 to 31.3.2018 (339 months) for Rs 10170/- is required to be made from the official and deposited into in Major Head 8011 Insurance & Saving Fund as per details given below :-

Period	Due	Deducted	Arrears to be deposited	Remarks
1.1.1990 to 31.3.2018	60x339 months = Rs 20340/-	30x339 months = 10170/-	30x339 months = 10170/-	

CDPO ICDS Project Karawal Nagar may be directed to recover Rs 10170/- from the above official and deposit into in Major Head 8011 Insurance & Saving Fund after verifying the facts and figures at the earliest.

*Settle A reply on the basis of the above was been settle A on the basis of the above A reply deposit*



Para 2

(Audit Memo No. 03 dated 06.03.18)

Subject : Fixation of pay : Recovery of Overpayment of Rs 59404/-

During the test audit of service book of Smt. Deepika Mangain, ex CDPO of ICDS Project Karawal Nagar, it has been observed that pay fixation of the above official has been fixed wrongly since 2.1.2001 as per details given below :-

Ser No	Name of the official	Period	Pay fixed and drawn by the official (Rs)	Pay to be fixed as per audit (Rs)	Reasons
1.	Smt. Deepika Mangain, ex CDPO	02.1.2001	7250	7100	Due to grant of ACP-1
2.		01.01.2002	7425	7300	
3.		01.01.2003	7600	7500	
4.		01.01.2004	7775	7700	
5.		01.01.2005	7950	7900	
6.		01.01.2006	15280+4600	15070+4600	Increment due on 01.01.2006 should have been granted in pre revised scale
7.		01.7.2006	15880+4600	15660+4600	
8.		01.7.2007	16500+4600	16270+4600	
9.		01.07.2008	17140+4600	16900+4600	
10.		01.7.2009	17800+4600	17550+4600	
11.		01.7.2010	18480+4600	18220+4600	
12.		01.7.2011	19180+4600	18910+4600	
13.		01.7.2012	19900+4600	19620+4600	
14.		01.7.2013	20640+4600	20350+4600	
15.		01.7.2014	21400+4600	21100+4600	
16.		01.7.2015	22180+4600	21880+4600	
17.		01.8.2015	21400+4600	21880+4600	
18.		01.01.2016	68000	68000	

Accordingly due and drawn statement has been prepared and recovery of Rs 59404/- (Overpayment) has been noticed by audit. CDPO of ICDS Project Karawal Nagar is requested to make the above recovery after verifying the facts and figures from records of the official at the earliest.

In addition Service Book of the official has not been updated (No entry of pay fixation as per 7<sup>th</sup> CPC) The same may please be updated at the earliest.

Part A settled on the basis of copy of Challan deposit



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DRAWN STATEMENT SUMMARY IN RESPECT OF SMT. DEEPIKA MANGAI, CDPO FOR THE PERIOD 02/01/2001 TO 3/12/2015

PERIOD	DUE					DRAWN					BALANCE UNPAID				
	PAY	DPIGP	DA	HRA	TOTAL	PAY	DPIGP	DA	HRA	TOTAL	PAY	DPIGP	DA	HRA	TOTAL
From 02-01-01	6471		2955	2061	11887	7016		3017	2105	12138	-148	0	-82	-44	-251
Feb-01	7100		3053	2130	12283	7250		3118	2175	12543	-150	0	-65	-45	-260
Mar-01	7100		3053	2130	12283	7250		3118	2175	12543	-150	0	-65	-45	-260
Apr-01	7100		3053	2130	12283	7250		3118	2175	12543	-150	0	-65	-45	-260
May-01	7100		3053	2130	12283	7250		3118	2175	12543	-150	0	-65	-45	-260
Jun-01	7100		3053	2130	12283	7250		3118	2175	12543	-150	0	-65	-45	-260
Jul-01	7100		3195	2130	12425	7250		3263	2175	12688	-150	0	-68	-45	-263
Aug-01	7100		3195	2130	12425	7250		3263	2175	12688	-150	0	-68	-45	-263
Sep-01	7100		3195	2130	12425	7250		3263	2175	12688	-150	0	-68	-45	-263
Oct-01	7100		3195	2130	12425	7250		3263	2175	12688	-150	0	-68	-45	-263
Nov-01	7100		3195	2130	12425	7250		3263	2175	12688	-150	0	-68	-45	-263
Dec-01	7100		3195	2130	12425	7250		3263	2175	12688	-150	0	-68	-45	-263
Jan-02	7300		3577	2190	13067	7425		3638	2228	13291	-125	0	-61	-38	-224
Feb-02	7300		3577	2190	13067	7425		3638	2228	13291	-125	0	-61	-38	-224
Mar-02	7300		3577	2190	13067	7425		3638	2228	13291	-125	0	-61	-38	-224
Apr-02	7300		3577	2190	13067	7425		3638	2228	13291	-125	0	-61	-38	-224
May-02	7300		3577	2190	13067	7425		3638	2228	13291	-125	0	-61	-38	-224
Jun-02	7300		3577	2190	13067	7425		3638	2228	13291	-125	0	-61	-38	-224
Jul-02	7300		3796	2190	13286	7425		3861	2228	13514	-125	0	-65	-38	-228
Aug-02	7300		3796	2190	13286	7425		3861	2228	13514	-125	0	-65	-38	-228
Sep-02	7300		3796	2190	13286	7425		3861	2228	13514	-125	0	-65	-38	-228
Oct-02	7300		3796	2190	13286	7425		3861	2228	13514	-125	0	-65	-38	-228
Nov-02	7300		3796	2190	13286	7425		3861	2228	13514	-125	0	-65	-38	-228
Dec-02	7300		3796	2190	13286	7425		3861	2228	13514	-125	0	-65	-38	-228
Jan-03	7500		4125	2250	13875	7600		4180	2280	14060	-100	0	-55	-30	-185
Feb-03	7500		4125	2250	13875	7600		4180	2280	14060	-100	0	-55	-30	-185
Mar-03	7500		4125	2250	13875	7600		4180	2280	14060	-100	0	-55	-30	-185
Apr-03	7500		4125	2250	13875	7600		4180	2280	14060	-100	0	-55	-30	-185
May-03	7500		4125	2250	13875	7600		4180	2280	14060	-100	0	-55	-30	-185
Jun-03	7500		4125	2250	13875	7600		4180	2280	14060	-100	0	-55	-30	-185
Jul-03	7500		4425	2250	14175	7600		4484	2280	14364	-100	0	-59	-30	-189
Aug-03	7500		4425	2250	14175	7600		4484	2280	14364	-100	0	-59	-30	-189
Sep-03	7500		4425	2250	14175	7600		4484	2280	14364	-100	0	-59	-30	-189
Oct-03	7500		4425	2250	14175	7600		4484	2280	14364	-100	0	-59	-30	-189
Nov-03	7500		4425	2250	14175	7600		4484	2280	14364	-100	0	-59	-30	-189
Dec-03	7500		4425	2250	14175	7600		4484	2280	14364	-100	0	-59	-30	-189
Jan-04	7700		4697	2310	14707	7775		4743	2333	14851	-75	0	-46	-23	-144
Feb-04	7700		4697	2310	14707	7775		4743	2333	14851	-75	0	-46	-23	-144
Mar-04	7700		4697	2310	14707	7775		4743	2333	14851	-75	0	-46	-23	-144
Apr-04	7700	3850	1271	3465	16286	7775	3888	1283	3499	16445	-75	-38	-12	-34	-159
May-04	7700	3850	1271	3465	16286	7775	3888	1283	3499	16445	-75	-38	-12	-34	-159
Jun-04	7700	3850	1271	3465	16286	7775	3888	1283	3499	16445	-75	-38	-12	-34	-159
Jul-04	7700	3850	1617	3465	16632	7775	3888	1633	3499	16795	-75	-38	-16	-34	-163
Aug-04	7700	3850	1617	3465	16632	7775	3888	1633	3499	16795	-75	-38	-16	-34	-163



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Sep-04	7700	3850	1617	3465	16632	7775	3888	1633	3499	16795	-75	-38	-16	-34	-163
Oct-04	7700	3850	1617	3465	16632	7775	3888	1633	3499	16795	-75	-38	-16	-34	-163
Nov-04	7700	3850	1617	3465	16632	7775	3888	1633	3499	16795	-75	-38	-16	-34	-163
Dec-04	7700	3850	1617	3465	16632	7775	3888	1633	3499	16795	-75	-38	-16	-34	-163
Jan-05	7900	3950	2015	3555	17420	7950	3975	2027	3578	17530	-50	-25	-12	-23	-110
Feb-05	7900	3950	2015	3555	17420	7950	3975	2027	3578	17530	-50	-25	-12	-23	-110
Mar-05	7900	3950	2015	3555	17420	7950	3975	2027	3578	17530	-50	-25	-12	-23	-110
Apr-05	7900	3950	2015	3555	17420	7950	3975	2027	3578	17530	-50	-25	-12	-23	-110
May-05	7900	3950	2015	3555	17420	7950	3975	2027	3578	17530	-50	-25	-12	-23	-110
Jun-05	7900	3950	2015	3555	17420	7950	3975	2027	3578	17530	-50	-25	-12	-23	-110
Jul-05	7900	3950	2489	3555	17894	7950	3975	2504	3578	18007	-50	-25	-15	-23	-113
Aug-05	7900	3950	2489	3555	17894	7950	3975	2504	3578	18007	-50	-25	-15	-23	-113
Sep-05	7900	3950	2489	3555	17894	7950	3975	2504	3578	18007	-50	-25	-15	-23	-113
Oct-05	7900	3950	2489	3555	17894	7950	3975	2504	3578	18007	-50	-25	-15	-23	-113
Nov-05	7900	3950	2489	3555	17894	7950	3975	2504	3578	18007	-50	-25	-15	-23	-113
Dec-05	7900	3950	2489	3555	17894	7950	3975	2504	3578	18007	-50	-25	-15	-23	-113
Jan-06	15070	4600	0	5901	25571	15280	4600	0	5964	25844	-210	0	0	-63	-273
Feb-06	15070	4600	0	5901	25571	15280	4600	0	5964	25844	-210	0	0	-63	-273
Mar-06	15070	4600	0	5901	25571	15280	4600	0	5964	25844	-210	0	0	-63	-273
Apr-06	15070	4600	0	5901	25571	15280	4600	0	5964	25844	-210	0	0	-63	-273
May-06	15070	4600	0	5901	25571	15280	4600	0	5964	25844	-210	0	0	-63	-273
Jun-06	15070	4600	0	5901	25571	15280	4600	0	5964	25844	-210	0	0	-63	-273
Jul-06	15660	4600	405	6078	26743	15880	4600	410	6144	27034	-220	0	-5	-66	-291
Aug-06	15660	4600	405	6078	26743	15880	4600	410	6144	27034	-220	0	-5	-66	-291
Sep-06	15660	4600	405	6078	26743	15880	4600	410	6144	27034	-220	0	-5	-66	-291
Oct-06	15660	4600	405	6078	26743	15880	4600	410	6144	27034	-220	0	-5	-66	-291
Nov-06	15660	4600	405	6078	26743	15880	4600	410	6144	27034	-220	0	-5	-66	-291
Dec-06	15660	4600	405	6078	26743	15880	4600	410	6144	27034	-220	0	-5	-66	-291
Jan-07	15660	4600	1216	6078	27554	15880	4600	1229	6144	27853	-220	0	-13	-66	-299
Feb-07	15660	4600	1216	6078	27554	15880	4600	1229	6144	27853	-220	0	-13	-66	-299
Mar-07	15660	4600	1216	6078	27554	15880	4600	1229	6144	27853	-220	0	-13	-66	-299
Apr-07	15660	4600	1216	6078	27554	15880	4600	1229	6144	27853	-220	0	-13	-66	-299
May-07	15660	4600	1216	6078	27554	15880	4600	1229	6144	27853	-220	0	-13	-66	-299
Jun-07	15660	4600	1216	6078	27554	15880	4600	1229	6144	27853	-220	0	-13	-66	-299
Jul-07	16270	4600	1878	6261	29009	16500	4600	1899	6330	29329	-230	0	-21	-69	-320
Aug-07	16270	4600	1878	6261	29009	16500	4600	1899	6330	29329	-230	0	-21	-69	-320
Sep-07	16270	4600	1878	6261	29009	16500	4600	1899	6330	29329	-230	0	-21	-69	-320
Oct-07	16270	4600	1878	6261	29009	16500	4600	1899	6330	29329	-230	0	-21	-69	-320
Nov-07	16270	4600	1878	6261	29009	16500	4600	1899	6330	29329	-230	0	-21	-69	-320
Dec-07	16270	4600	1878	6261	29009	16500	4600	1899	6330	29329	-230	0	-21	-69	-320
Jan-08	16270	4600	2504	6261	29635	16500	4600	2532	6330	29962	-230	0	-28	-69	-327
Feb-08	16270	4600	2504	6261	29635	16500	4600	2532	6330	29962	-230	0	-28	-69	-327
Mar-08	16270	4600	2504	6261	29635	16500	4600	2532	6330	29962	-230	0	-28	-69	-327
Apr-08	16270	4600	2504	6261	29635	16500	4600	2532	6330	29962	-230	0	-28	-69	-327
May-08	16270	4600	2504	6261	29635	16500	4600	2532	6330	29962	-230	0	-28	-69	-327
Jun-08	16270	4600	2504	6261	29635	16500	4600	2532	6330	29962	-230	0	-28	-69	-327
Jul-08	16900	4600	3440	6450	31390	17140	4600	3478	6522	31740	-240	0	-38	-72	-350



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Aug-08	16900	4600	3440	6450	31390	17140	4600	3478	6522	31740	-240	0	-38	-72	-350
Sep-08	16900	4600	3440	6450	31390	17140	4600	3478	6522	31740	-240	0	-38	-72	-350
Oct-08	16900	4600	3440	6450	31390	17140	4600	3478	6522	31740	-240	0	-38	-72	-350
Nov-08	16900	4600	3440	6450	31390	17140	4600	3478	6522	31740	-240	0	-38	-72	-350
Dec-08	16900	4600	3440	6450	31390	17140	4600	3478	6522	33045	-240	0	-53	-72	-365
Jan-09	16900	4600	4730	6450	32680	17140	4600	4783	6522	33045	-240	0	-53	-72	-365
Feb-09	16900	4600	4730	6450	32680	17140	4600	4783	6522	33045	-240	0	-53	-72	-365
Mar-09	16900	4600	4730	6450	32680	17140	4600	4783	6522	33045	-240	0	-53	-72	-365
Apr-09	16900	4600	4730	6450	32680	17140	4600	4783	6522	33045	-240	0	-53	-72	-365
May-09	16900	4600	4730	6450	32680	17140	4600	4783	6522	33045	-240	0	-53	-72	-365
Jun-09	16900	4600	4730	6450	32680	17140	4600	4783	6522	33045	-240	0	-53	-72	-365
Jul-09	17550	4600	5981	6645	34776	17800	4600	6048	6720	35168	-250	0	-67	-75	-392
Aug-09	17550	4600	5981	6645	34776	17800	4600	6048	6720	35168	-250	0	-67	-75	-392
Sep-09	17550	4600	5981	6645	34776	17800	4600	6048	6720	35168	-250	0	-67	-75	-392
Oct-09	17550	4600	5981	6645	34776	17800	4600	6048	6720	35168	-250	0	-67	-75	-392
Nov-09	17550	4600	5981	6645	34776	17800	4600	6048	6720	35168	-250	0	-67	-75	-392
Dec-09	17550	4600	5981	6645	34776	17800	4600	6048	6720	35168	-250	0	-67	-75	-392
Jan-10	17550	4600	7753	6645	36548	17800	4600	7840	6720	36960	-250	0	-87	-75	-412
Feb-10	17550	4600	7753	6645	36548	17800	4600	7840	6720	36960	-250	0	-87	-75	-412
Mar-10	17550	4600	7753	6645	36548	17800	4600	7840	6720	36960	-250	0	-87	-75	-412
Apr-10	17550	4600	7753	6645	36548	17800	4600	7840	6720	36960	-250	0	-87	-75	-412
May-10	17550	4600	7753	6645	36548	17800	4600	7840	6720	36960	-250	0	-87	-75	-412
Jun-10	17550	4600	7753	6645	36548	17800	4600	7840	6720	36960	-250	0	-87	-75	-412
Jul-10	18220	4600	10269	6846	39935	18480	4600	10386	6924	40390	-260	0	-117	-78	-455
Aug-10	18220	4600	10269	6846	39935	18480	4600	10386	6924	40390	-260	0	-117	-78	-455
Sep-10	18220	4600	10269	6846	39935	18480	4600	10386	6924	40390	-260	0	-117	-78	-455
Oct-10	18220	4600	10269	6846	39935	18480	4600	10386	6924	40390	-260	0	-117	-78	-455
Nov-10	18220	4600	10269	6846	39935	18480	4600	10386	6924	40390	-260	0	-117	-78	-455
Dec-10	18220	4600	10269	6846	39935	18480	4600	10386	6924	40390	-260	0	-117	-78	-455
Jan-11	18220	4600	11638	6846	41304	18480	4600	11771	6924	41775	-260	0	-133	-78	-471
Feb-11	18220	4600	11638	6846	41304	18480	4600	11771	6924	41775	-260	0	-133	-78	-471
Mar-11	18220	4600	11638	6846	41304	18480	4600	11771	6924	41775	-260	0	-133	-78	-471
Apr-11	18220	4600	11638	6846	41304	18480	4600	11771	6924	41775	-260	0	-133	-78	-471
May-11	18220	4600	11638	6846	41304	18480	4600	11771	6924	41775	-260	0	-133	-78	-471
Jun-11	18220	4600	11638	6846	41304	18480	4600	11771	6924	41775	-260	0	-133	-78	-471
Jul-11	18910	4600	13636	7053	44199	19180	4600	13792	7134	44706	-270	0	-156	-81	-507
Aug-11	18910	4600	13636	7053	44199	19180	4600	13792	7134	44706	-270	0	-156	-81	-507
Sep-11	18910	4600	13636	7053	44199	19180	4600	13792	7134	44706	-270	0	-156	-81	-507
Oct-11	18910	4600	13636	7053	44199	19180	4600	13792	7134	44706	-270	0	-156	-81	-507
Nov-11	18910	4600	13636	7053	44199	19180	4600	13792	7134	44706	-270	0	-156	-81	-507
Dec-11	18910	4600	13636	7053	44199	19180	4600	13792	7134	44706	-270	0	-156	-81	-507
Jan-12	18910	4600	15282	7053	45845	19180	4600	15457	7134	46371	-270	0	-175	-81	-526
Feb-12	18910	4600	15282	7053	45845	19180	4600	15457	7134	46371	-270	0	-175	-81	-526
Mar-12	18910	4600	15282	7053	45845	19180	4600	15457	7134	46371	-270	0	-175	-81	-526
Apr-12	18910	4600	15282	7053	45845	19180	4600	15457	7134	46371	-270	0	-175	-81	-526
May-12	18910	4600	15282	7053	45845	19180	4600	15457	7134	46371	-270	0	-175	-81	-526
Jun-12	18910	4600	15282	7053	45845	19180	4600	15457	7134	46371	-270	0	-175	-81	-526



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Jul-12	19620	4600	17438	7266	48924	19900	4600	17640	7350	49490	-280	0	-202	-84	-566
Aug-12	19620	4600	17438	7266	48924	19900	4600	17640	7350	49490	-280	0	-202	-84	-566
Sep-12	19620	4600	17438	7266	48924	19900	4600	17640	7350	49490	-280	0	-202	-84	-566
Oct-12	19620	4600	17438	7266	48924	19900	4600	17640	7350	49490	-280	0	-202	-84	-566
Nov-12	19620	4600	17438	7266	48924	19900	4600	17640	7350	51450	-280	0	-224	-84	-588
Dec-12	19620	4600	17438	7266	50862	19900	4600	19600	7350	51450	-280	0	-224	-84	-588
Jan-13	19620	4600	19376	7266	50862	19900	4600	19600	7350	51450	-280	0	-224	-84	-588
Feb-13	19620	4600	19376	7266	50862	19900	4600	19600	7350	51450	-280	0	-224	-84	-588
Mar-13	19620	4600	19376	7266	50862	19900	4600	19600	7350	51450	-280	0	-224	-84	-588
Apr-13	19620	4600	19376	7266	50862	19900	4600	19600	7350	51450	-280	0	-224	-84	-588
May-13	19620	4600	19376	7266	50862	19900	4600	19600	7350	51450	-280	0	-224	-84	-588
Jun-13	19620	4600	19376	7266	50862	19900	4600	19600	7350	51450	-280	0	-224	-84	-588
Jul-13	20350	4600	22455	7485	54890	20640	4600	22716	7572	55528	-290	0	-261	-87	-638
Aug-13	20350	4600	22455	7485	54890	20640	4600	22716	7572	55528	-290	0	-261	-87	-638
Sep-13	20350	4600	22455	7485	54890	20640	4600	22716	7572	55528	-290	0	-261	-87	-638
Oct-13	20350	4600	22455	7485	54890	20640	4600	22716	7572	55528	-290	0	-261	-87	-638
Nov-13	20350	4600	22455	7485	54890	20640	4600	22716	7572	55528	-290	0	-261	-87	-638
Dec-13	20350	4600	22455	7485	54890	20640	4600	22716	7572	55528	-290	0	-261	-87	-638
Jan-14	20350	4600	24950	7485	57385	20640	4600	25240	7572	58052	-290	0	-290	-87	-667
Feb-14	20350	4600	24950	7485	57385	20640	4600	25240	7572	58052	-290	0	-290	-87	-667
Mar-14	20350	4600	24950	7485	57385	20640	4600	25240	7572	58052	-290	0	-290	-87	-667
Apr-14	20350	4600	24950	7485	57385	20640	4600	25240	7572	58052	-290	0	-290	-87	-667
May-14	20350	4600	24950	7485	57385	20640	4600	25240	7572	58052	-290	0	-290	-87	-667
Jun-14	20350	4600	24950	7485	57385	20640	4600	25240	7572	58052	-290	0	-290	-87	-667
Jul-14	21100	4600	27499	7710	60909	21400	4600	27820	7800	61620	-300	0	-321	-90	-711
Aug-14	21100	4600	27499	7710	60909	21400	4600	27820	7800	61620	-300	0	-321	-90	-711
Sep-14	21100	4600	27499	7710	60909	21400	4600	27820	7800	61620	-300	0	-321	-90	-711
Oct-14	21100	4600	27499	7710	60909	21400	4600	27820	7800	61620	-300	0	-321	-90	-711
Nov-14	21100	4600	27499	7710	60909	21400	4600	27820	7800	61620	-300	0	-321	-90	-711
Dec-14	21100	4600	27499	7710	60909	21400	4600	27820	7800	61620	-300	0	-321	-90	-711
Jan-15	21100	4600	29041	7710	62451	21400	4600	29380	7800	63180	-300	0	-339	-90	-729
Feb-15	21100	4600	29041	7710	62451	21400	4600	29380	7800	63180	-300	0	-339	-90	-729
Mar-15	21100	4600	29041	7710	62451	21400	4600	29380	7800	63180	-300	0	-339	-90	-729
Apr-15	21100	4600	29041	7710	62451	21400	4600	29380	7800	63180	-300	0	-339	-90	-729
May-15	21100	4600	29041	7710	62451	21400	4600	29380	7800	63180	-300	0	-339	-90	-729
Jun-15	21100	4600	29041	7710	62451	21400	4600	29380	7800	63180	-300	0	-339	-90	-729
Jul-15	21880	4600	31511	7944	65935	22180	4600	31868	8034	66682	-300	0	-357	-90	-747
Aug-15	21880	4600	31511	7944	65935	22180	4600	31868	8034	66682	-300	0	-357	-90	-747
Sep-15	21880	4600	31511	7944	65935	22180	4600	31868	8034	66682	-300	0	-357	-90	-747
Oct-15	21880	4600	31511	7944	65935	22180	4600	31868	8034	66682	-300	0	-357	-90	-747
Nov-15	21880	4600	31511	7944	65935	22180	4600	31868	8034	66682	-300	0	-357	-90	-747
Dec-15	21880	4600	31511	7944	65935	22180	4600	31868	8034	66682	-300	0	-357	-90	-747
TOTAL	2646431	634050	1893570	864144	5958195	2679668	634692	1708919	994322	6017589	-33235	-642	-15349	-10178	-59404



Para 3

(Memo. No. 06 dated: 13.03.2018)

**Subject : Bill paid out of Contingency : Short Recovery of Income Tax for Rs 11,81,770/-**

During the test audit of ICDS Project Karawal Nagar, the following irregularities/recoveries have been noticed :-

(a) An agreement dated 1.10.2007 has been executed between Women and Child Development Department, Govt of NCT, Delhi and STRI SHAKTI, a Non Profit Organization/Public Trust registered under the Societies Registration Act 1860 having its registered office Nangloi, Nazafgard Road, New Delhi-41. As per terms and condition of the agreement, the government invited the expression of interest from various societies and trust for implementation of scheme –supply of supplementary nutrition in 53 ICDS Projects and accepted the offer of STRI SHAKTI, NPO (Non Profit Organization). The agreement was initially valid for 9 months when it was signed and may be extended for further period of 9 months. The provision of the agreement shall not be extended beyond a period of 27 months from the date of commencement of this agreement i.e 1.10.2007. Since then the agreement is being extended by the deptt from time to time and presently it has been extended upto 31.3.2018. As per the agreement, the NPO shall built SHGs (Self Help Groups) to independently supply supplementary nutrition to the beneficiaries. Accordingly 7 SHGs has been built by NPO (STRI SHAKTI) and are presently working in ICDS Project Karawal Nagar.

(b) Initially the payment of supplied nutrition was paid 100% to STRI SHAKTI (NPO) after deduction of tax at source for further distribution to the SHGs.

(c) With the issuance of letter No 76/DWCD/ICDS-Agreement/2009-10/26644-93 dated 08.10.2009, the payment pattern was bifurcated as 90% to be paid SHGs and 10% to the NPO for monitoring, training and financial support and hand holding of the SHGs. With the change of payment pattern, ICDS Project Karawal Nagar started deduction of tax at source only on 10% amount paid to the NPO and no tax has been deducted on balance payment of 90% released to the SHGs directly. No exemption certificate from Income Tax Deptt has been produced either by the SHGs or NPO in support of non deduction of tax at source on 90% payment released to the SHGs to the audit.

(d) Therefore, from the paid bills for the period 01.4.2012 to 31.3.2017, the following recoveries of income tax has been calculated on 90% payment released by the department directly to SHGs by the audit :-





S/No	Bill No and date	Gross amount of the bill	Amount (90%) paid to SHGs	Income Tax due but not deducted (Income tax 2%+3% cess)	Total Recovery noticed by audit
1.	17 dt 9.7.2012	1209693	1088724/-	21774+653	22427
2.	21 dt 20.7.2012	1364760	1228284/-	24566+737	25302
3.	26 dt 16.8.2012	1320791	1188712	23774+713	24487
4.	39 dt 18.9.2012	1366537	1229884/-	24598+738	25336
5.	49 dt 10.10.2012	1214800	1093320/-	21866+656	22522
6.	60 dt 9.11.2012	1257240	1131516/-	22630+679	23309
7.	78 dt 21.12.2012	1213502	1092152/-	21843+655	22498
8.	93 dt 1.2.2013	1229692	1106723/-	22134+664	22798
9.	111 dt 16.3.2013	2577836	2320053/-	46401+1392	47793
10.	118 dt 30.3.2013	1668223	1418401/-	28368+851	29219
11.	8 dt 14.6.2013	592985	533686/-	10674+320	10994
12.	15 dt 3.7.2013	1262375	1136137/-	22723+682	23405
13.	26 dt 2.8.2013	2648185	2383366/-	47667+1430	49097
14.	38 dt 5.9.2013	1772189	1594970/-	31899+957	32856
15.	67 dt 6.11.2013	1049349*	1049349/-	20987+630	21617
16.	51 dt 10.10.2013	201174*	201174/-	4023+121	4144
17.	50 dt 10.10.2013	1292671	1143286/-	22866+687	23553
18.	66 dt 6.11.2013	542114	382968	7659+230	7889
19.	77 dt 5.12.2013	1296379	1146724	229344+680	23614
20.	82 dt 2.1.2014	1521480	1369332	27387+822	28209
21.	107 dt 13.3.2014	1555592	1400033/-	28001+840	28841
22.	111 dt 31.3.2014	1450528	1305475/-	26110+783	26893
23.	113 dt 31.3.2014	752783	677505/-	13550+407	13957
24.	19 dt 10.7.2015	2131017	1917915/-	38358+1151	39509
25.	4 dt 8.6.2015	578049	520244/-	10405+312	10717
26.	34 dt 10.9.2015	3348471	3013625/-	60273+1808	62081
27.	45 dt 17.10.2015	1345668	1218516/-	24370+731	25101
28.	46 dt 17.10.2015	1187915	1069123/-	21382+641	22023
29.	30 dt 5.8.2016	3686664	2327997/-	46560+1397	47957
30.	47 dt 13.10.2016	803780	695978/-	13920+418	14338
31.	63 dt 23.11.2016	1322544	1217714/-	24354+731	25085
32.	85 dt 4.2.2016	2007707	1806936/-	36139+1084	37223
33.	86 dt 4.2.2016	912444	821200/-	16424+493	16917
34.	97 dt 5.3.2016	1892558	1703302/-	34066+1022	35088
35.	118 dt 31.3.2016	1668223*	1668223/-	33364+1001	34365
36.	119 dt 31.3.2016	1036373	932736/-	18655+560	19215
37.	120 dt 31.3.2016	523574	471217/-	9424+283	9707
38.	84 dt 7.1.2017	2135303	1921773/-	38435+1153	39588
39.	148 dt 31.3.2017	1950992	1755894/-	35118+1054	36172
40.	149 dt 31.3.2017	474771	427294/-	8546+256	8802
41.	146 dt 31.3.2017	2053402	1848063/-	36961+1109	38070
42.	147 dt 31.3.2017	1087850	979065/-	19581+587	20168
43.	42 dt 21.10.2014	1396550	1256895/-	25138+754	25892
44.	32 dt 16.09.2014	2969384	2572446/-	51449+1543	52892
	Total	63623594	57367930		11,81,770

• Payment made to SHGs only

The recoveries Rs 11,81,770/- from the 7 SHGs may be made and deposited the same in Govt Treasury after verifying facts and figures of the above payments at the earliest.



(10)

4/c

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

PARA No. 1

(Ref: Audit Memo No. 02 dated- 17/09/2020)

**Sub:-NPS Contribution**

As per NPS rule, the NPS have to be contributed from the following month of joining of the officials/officers.

During test check of PBR and service book, it has been observed that Ms Komal and Ms Sakshi Daksh, Supervisor grade II have joined their services w.e.f. 22/8/2017. But NPS contributions from Sept 2017 to November 2017 in respect of Ms Komal, and from Sept 2017 to December 2017 in respect of Ms Sakshi Daksh, have not been made/deducted.

The contribution of NPS of the above period may be made and shown to next audit.





PARA No. 2

(Ref: Audit Memo No. 03 dated- 21/09/2020)

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

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

On the basis of the above order, Deptt. Of Women & Child Development, Govt of Delhi entered into a contract with Stri Shakti, a Mother Non Profit Organization for uninterrupted supply of Supplement and to setup Self Help Groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of Stri shakti ,MNPO and also a tripartite agreement with Deptt. Of Women & Child Development with Stri shakti, MNPO and seven other SHG on 17/10/2011.

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

Sl.no.	Year	No. of days supplied
1	2017-18	276
2.	2018-19	282
3.	2019-20	Record not provided

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





**PARA No. 3**

**(Ref: Audit Memo No. 05, dated 24/09/2020)**

**Subject:- Overpayment of Rs 12832/-**

During the test check of Pay Bill Registers of contractual staff and order of extension to contractual staffs, it has been observed that at the time of extension of contractual engagement of supervisors and other staff, there are were two days break in every year and extension were granted from 3<sup>rd</sup> April and not from 1<sup>st</sup> April while the payment contractual staff were made from 1<sup>st</sup> April Hanes overpayment of two days i.e 1<sup>st</sup> and 2<sup>nd</sup> of 2019 and 2020 has been work out as under:-

2020-21

S.No	Name	Due Amount	Drawn Amount	Recovery
1	Kamini Sharma	31886	34164	2278
2	Kusum Lata	31886	34164	2278
3	Vinod Kumar	19656	21060	1404
			Total	5960

2019-20

S.No	Name	Due Amount	Drawn Amount	Recovery
1	Kamini Sharma	30524	32704	2180
2	Kusum Lata	30524	32704	2180
3	Vinod Kumar	18816	20160	1344
			Total	5704

Beside above, increased salary to Ms Kamini Sharma, supervisor has been paid from Feb 2018 while order for extension of contract and revision of pay made from 1<sup>st</sup> April 2018 the details of recovery are as under.

Month	Due Amount	Drawn Amount	Recovery
Feb 2018	30660	31244	584
March 2018	30660	31244	584
		Total	1168

Overpayment of Rs 12832/- may be made after due verification of facts and figure and shown to next audit.



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1/c

**Subject:- Improper maintenance of Pay Bill Registers.**

During the test check of Pay Bill Registers of the unit for the period from 2017-18 to 2019-20, following shortcomings have been observed:

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

Reasons for above discrepancies may be elucidated to Audit.



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



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**Part-II**

**Current Audit Report 2020-23**

During the course of current audit, 09 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. 4712/- as per reply provided by the Unit, 09 memo have been converted into 04 TAN and 05 Para (NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. 4712/-.

**Details of current recovery:-**

<b>Memo No.</b>	<b>Amount pointed out</b>	<b>Amount recovered</b>	<b>Amount dropped on the basis of reply</b>	<b>Balance</b>	<b>Remarks</b>
7	3912	-	-	3912	PARA-2
9	3500	-	-	3500	PARA-4

*[Handwritten signature]*



(5)

**PART II**  
**CURRENT AUDIT REPORT**  
**(2020-2023)**

**PARA 01:- (Ref. Memo No. 06 Dated 21/09/2023)**  
**Sub:- procurement of common use of goods outside GeM.**

As per the orders issued by the Finance department GNCTD from time to time in accordance with rule 149 of GFR, it is mandatory for all Govt. buyers to make purchase of goods and services through GeM and if they are not available on GeM should be recorded .

On test check of bills/ vouchers, it has been observed that the Unit is not following the instructions and the goods were not procured through GeM and no certificate found recorded on the bills/ vouchers.

Necessary action may be taken to comply with the provision of GFR and shown to next audit.

**PARA 02:- (Ref. Memo No. 07 Dated 22/09/2023)**  
**Sub:- Overpayment of Pay and Allowances Rs 3912/-**

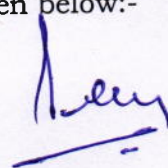
On the test check of PBR and Pay bills for the audit period 2022-23 in respect of Office of ICDS Project Karawal Nagar, Community Centre, Old Seemapuri, Delhi , it has been observed that the contractual appointment of Ms. Kamini Sharma, has been extended w.e.f. 04/04/22 to 31/03/23 to the post on Supervisor on contract basis at a Consolidated Remuneration of minimum of the respective post + applicable DA, i.e. Rs. 29200/- Vide Department of women and Child Development ,GNCTD. However his pay for month of April 2022 has been made for full month where as the payment should have been made w.e.f. 04/04/22 to 30/04/2022 resulting in **overpayment of Rs. 3912/-**

Sl. No.	Period	Payment Due (in Rs.) (BP+DA)	Payment Drawn (in Rs.) (BP+DA) DA @34%	Excess (in Rs.)
1.	01/04/2022 to 03/04/2022	35215/-	39128/- (29200 + 9928)	3912/-

Necessary action may be taken to recover the overpayment made and deposited into government account after due verification of facts and figures under intimation to the audit.

**PARA 03:- (Ref. Memo No. 08 Dated 22/09/2023)**  
**Sub:-Detail regarding SNP meal supplied during the year 2020-21 to 2022-23**

It is requested to provide record and information regarding period for SNP meals supplied to children adolescent girls, pregnant and lactating women under the ICS project for the audit period 2021-22 to 2022-23 in the proforma given below:-





Sl. No.	Year	No. of days for SNP supplied to children, girls, pregnant and lactating women
1	2020-21	301
2	2021-22	286
3.	2022-23	267

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

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

**PARA 04:- (Ref. Memo No. 09 Dated 22/09/2023)**

**Sub:- Overpayment non entitled office bag/ladies purse Rs 3500/-**

On the test check of PBR and Pay bills for the audit period 2020-21 in respect of Office of ICDS Project Karawal Nagar, Community Centre, Old Seemapuri, Delhi, it has been observed that one official named Ms. Sakshi Dksh has taken re-imbursement of office bag/ladies purse for the amount of Rs. 3500/- (Rs, three thousand five hundred only) where as, as per order she is not entitled for the same hence the re-imbrues amount of Rs. 3500/- vide bill no. CB-64 dated 30/03/2021 may be recovered from the official.

Necessary action may be taken to recover the overpayment made and deposited into government account after due verification of facts and figures under intimation to the audit.


Similar cases may also be reviewed at the level of HOO.

**PARA 05:- ( Dated 17/02/2023)**

**Sub: Non- Production of Records**

1. Medical reimbursement register
2. Tuition fee register
3. Income tax rebate certificate
4. Contingency register
5. Supplementary nutrition food file for the audit period
6. Register of un-disbursed amount
7. Packing material/ container stock register
8. Property register

The above mentioned record may be shown to the next audit.

  
**(PANKAJ NARANG)**  
**IAO/AO**  
**Audit Party No. VI**



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**PART III**  
**TEST AUDIT NOTE**  
**(2020-2023)**

**TAN.01:- (Ref: Audit Memo No.02 dated 18/09/2023)**  
**Sub:- Improper maintenance of Pay Bill Register.**

During the test check of Pay Bill Register of office of **ICDS Project Karawal Nagar, Community Centre, Old Seemapuri, Delhi** for the Period 2021-22 to 2022-23 the following shortcomings have been noticed:

1. The mandatory information/details of employees such as Basic pay, Grade Pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc. required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
2. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done.
3. Cuttings and over writings have also not been attested by any competent authority.
4. Aadhar No. of employees are not mentioned in PBR.
5. Index has not been prepared.
6. Abstract not maintained in PBR.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

**TAN.02:- (Ref: Audit Memo No.03 dated 19/09/2023)**  
**Sub: Shortcomings in maintenance of Cash Book.**

During the test check of Cash Book of office of **ICDS The HOD/HOO, ICDS Project, Karawal Nagar, Community Centre, Old Seemapuri, Delhi** for the Period 2021-22 to 2022-23 the following shortcomings have been noticed:

1. **Certificate of Physical verification of cash certificate was not recorded in the prescribed format:** As per Rule 13(4) of Receipt and payment Rules, 1983 provides that at the end of each month, the Head of Office should verify the cash balance in Cash Book and record a signed and dated certificate to the effect. In regard to any discrepancy noticed therein the instruction contained in the GFR should be followed. The certificate is normally, be in the following form:  
"Certified that cash amounting to Rs.....has been physically verified and found correct as per the balance recorded in the cash book:". "It is advised that in future appropriate certificate to physical verification of cash be recorded in the cash book."  
However, it has been observed the certificate was not recorded in the prescribed format.





- 2. **Erasers/ Overwritings:** An eraser or overwriting of an entry once made in cash book is strictly prohibited. It has been observed that corrections have been made the cash book but entries were not initialised by the Head of Office on every such corrections.
- 3. **As per Rule 13(ii)** all monetary transaction should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. However, it has been observed that the procedure is not being followed strictly and the entries are not attested by the HOO/ DDO, in many case, which is against the Rule.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

**TAN.03:- (Ref: Audit Memo No.04 dated 19/09/2023)  
Sub: Shortcoming in Bill Register.**

On scrutiny of Bill Register of office of the **ICDS Project, Karawal Nagar, Community Centre, Old Seemapuri, Delhi** for the Period Upto 2021-22 to 2022-23 the following shortcomings have been noticed:

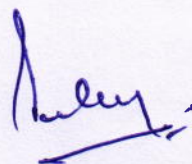
- 1. Page counting certificate has not been recorded on the first page of the register.
- 2. **Blank Col- 5,6,7,8, and 9** should be completed under the signature of DDO so as to check the actual amount admitted/ passed by the PAO office and timely receipt of cheque, but the same has never been completed/ signed by the DDO in respect of any of the financial year under audit period, which is irregular.
- 3. **Blank Col- 10, 11 and 12** of the register indicate the cheque no./ Date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of the making necessary entry into the Cash Book but these columns were found blank, which is irregular reasons for not signing against col. 10 and 11 by DDO may be furnished to audit.
- 4. **Blank Col-13,14 and 15** means to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
- 5. **ECS details** has not been mentioned in the Bill register. Date of sending of ECS by the PAO has not been found against Bill.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

**TAN.04:- (Ref: Audit Memo No.05 dated 21/09/2023)  
Sub: Shortcomings in Stock Registers**

On test check of Stock Registers (Consumable & Non-consumable) maintained by **ICDS Project Karawal Nagar, Community Centre, Old Seemapuri, Delhi**, the following observations are made:

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





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

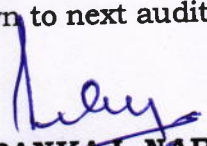
(3) The details of officials to whom the items are issued are not mentioned in many registers. The Signature of recipients are also not recorded.

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

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

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

Necessary action may be taken to rectify the shortcomings and shown to next audit.

  
(PANKAJ NARANG)  
(IAO/Party No.-06)