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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 I.C.D.S. Project Sonia Vihar, D-Block, Mahila Work Centre, New Seemapuri, Delhi (999/8), for the period 2018-2019 to 2022-23.**

The accounts of I.C.D.S. Project Sonia Vihar, D-Block, Mahila Work Centre, New Seemapuri, Delhi (999/8), for the period 2018-2019 to 2022-23 were test audited by the field Audit Party No. XXV comprising of Sh. Sushil Kumar, Sr. A.O./IAO, Satish Kumar, A.S.O. (Joined w.e.f. 22.05.2023) during the period from 18/05/2023 to 30/05/2023 (09 working days).

**INTRODUCTION, AIMS & OBJECTIVES OF SCHOOL**

ICDS Sonia Vihar office shifted in Sanskaar Aashram Complex premises, Dilsad Garden, District North East due to repeated occurrence of theft and dilapidated condition of office building at D-Block, Mahila Work Centre, New Seemapuri, Delhi (copy of the FIR with photos enclosed). All Records available in office have been produced before Audit party.

**Aims and objectives:-**

The I.C.D.S. Project Sonia vihar, Sanskar Aashram Complex, Dilsad Garden, North East Delhi is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 118 Anganwadies functioning under this project. The aims and objectives of the project are:

- To improve the nutritional and health status of children in the age group of 0-6 years.
- To lay the foundation for proper psychological, physical and social development of the child.
- To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
- 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.

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**List of DDO/HOO/CDPO:-**

S.No.	Name	From-To
1.	MS. CHANCHAL SATIJA	01.04.2018 TO 31.10.2019
2.	MS. VIJAY BHARTI	01.11.2019 TO 22.10.2020
3.	MS. SAPANA GOEL	23.10.2020 TO 31.01.2021
4.	MS. POONAM KAKORIA	01.02.2021 TO 27.01.2023
5.	MS. KHURSHIDA	28.01.2023 TO 31.03.2023

**List of Cashier: -**

S.No.	Name	From-To
1.	SMT. RACHANA, LDC	01.04.2018 TO 31.12.2019
2.	SH. YOGESH, SA	01.01.2020 TO 28.02.2021
3.	SH. MOHIT, JR ASSTT	01.03.2021 TO 09.01.2023
4.	SH. UMESH, SR ASSTT	10.03.2023 TO TILL DATE

**Vacancy Statement:-**

Group (A B C)	Sanctioned posts	Filled posts	Vacant posts
B	1	1	0
C	8	3	5
D	0	0	0
A.W.W*	118	107	0
A.W.H*	118	116	0

\* 11 A.W.W and 02 A.W.H were terminated due to illegitimate participation in strike and decision of their termination/rejoining is pending before Hon'ble High Court.

Budget and Expenditure 01.04.2018 to 31.03.2023

Financial Year	Revised Estimate	Expenditure	Balance
2018-19	18795276	16945525	1849751
2019-20	20869800	18359734	2510066
2020-21	23033580	22388898	644682
2021-22	44464000	24378788	20085212
2022-23	34256000	33717373	538627

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**Statutory Audit**

The audit of AGCR has not been conducted till date as per information provided by the unit.

**Maintenance of Records**

The maintenance of records I.C.D.S. Project Sonia Vihar, D-Block, Mahila Work Centre, New Seemapuri, Delhi (999/8), for the period 2018-2019 to 2022-23 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 01 old outstanding Audit Paras with recovery of Rs. 15,084/-pertaining to the period 2014-2018. As per reply submitted by the unit, 01 Para has been settled with recovery of Rs. 15,084/-. Hence, there is no old outstanding audit para with recovery of Rs. nil.

**Details of Old Recovery:-**

Sr. No.	Year	Para (No. )	Subject	Amount (Rs.) (On the basis recovery)	On the basis reply	Balance
1	2014-18	01	Scrutiny of Service Book and P.B.R, recovery of Rs. 15084 of T.A of Smt. Preeti Shukla, Supervisor	15084/-	--	Nil
				15084/-		NIL

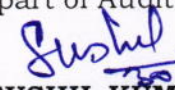
*Sushil*  
30/05/23  
(SUSHIL KUMAR)  
IAO/Sr. A.O.  
Audit Party No. XXV

**Current Audit Report**

During the course of current audit, 12 Record Memos and 10 Audit observation memos were issued, highlighting various irregularities with a recovery of Rs. 31,492/-. 10 Audit observation memos have been converted into 04 Paras and 06 TANs. The details are as under:

Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
Record memo(s) 01 to 12	--	--	--	--	--	--
1.	Shortcomings in Pay Bill Register	--	--	--	--	TAN No. 01
2.	Irregular Payment of Transport Allowance Amounting to Rs. 18,648/-	Rs. 18,648/-	--	--	Rs. 18,648/-	PARA-01
3.	Shortcomings in maintenance of Bill Register	--	--	--	--	TAN No. 02
4.	Discrepancies in Stock Register	--	--	--	--	TAN No. 03
5.	Irregularities in Pay Fixation	Rs. 12844/-	--	--	Rs. 12844/-	PARA No. 02
6.	Non-verification of Service from PAO	--	--	--	--	TAN No. 04
7.	Discrepancies in marking of Attendance /incomplete leave account	--	--	--	--	PARA No. 03
8.	Compliance of Hon'ble Supreme Court of India directions	--	--	--	--	TAN No. 05
9.	Irregularities in Purchase	--	--	--	--	PARA No. 04
10.	Realistic preparation of budget estimate and as a result huge saving in Funds	--	--	--	--	TAN No. 06
		<b>31,492/-</b>	--	--	<b>31,492/-</b>	--

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by I.C.D.S. Project Sonia Vihar, D-Block, Mahila Work Centre, New Seemapuri, Delhi (999/8), for the period 2018-2019 to 2022-23. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

  
 (SUSHIL KUMAR)  
 IAO/Sr. A.O.  
 Audit Party No. XXV



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Sonla Vihar, D-Block, Mahila Work Centre, New Seemapuri, Delhi (999/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2014	2018	1		Scrutiny of Service Book and PBR	O	15084

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

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PART- II  
CURRENT AUDIT REPORT  
(01.04.2014 to 31.03.2018)

Para 1

(Memo No 4 Dated 19.02.2019)

On Scrutiny of the Service book and P.B.R. It is observed that Smt. Preeti Shukla (supervisor) has availed maternity Leave of 180 days from 04/05/17 to 30/10/17. As she was not entitled for Travelling Allowance for the leave period of completed month i.e June 2017 to Sep 2017, but she was paid Travelling Allowance for the leave period of Rs. 15084/-. Hence, recovery of Rs. 15084/ may be made and deposited in Govt. account after verifying facts and figures.

  
(R.K SINGH)  
I.A.O  
Audit Party No.XXV

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**PART II**  
**CURRENT AUDIT REPORT**

~~(2015-16 to 2019-20)~~

**2018-2023**

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**PARA No.01:- Irregular Payment of Transport Allowance Amounting to Rs. 18,648/-.**

**(Ref: Audit Memo No. 02, dated 23/05/2023)**

As per M.F. OM. No. 21/5/2017- EII(B) dt. 7<sup>th</sup> July 2017 transport allowance is not admissible to employees who are on leave for one calendar month. Audit scrutiny revealed that the following employees of this unit was on leave for full calendar month and T.A. was paid to them, which was irregular. The detail of such T.A. paid is as under-

Sr. no.	Name and Designation	Nature of Leave	Complete calendar month	Transport Allowance paid	Amount to be Recovered
1.	Smt. Vandna Shukla, Supervisor	Lock Down Period	April 2020	4212/-	4212/-
		Maternity Leave	March & April 2023	5112x2= 10224/-	10224/-
2.	Smt. Preeti Shukla, Supervisor	Lock Down Period	April 2020	4212/-	4212/-
<b>Total</b>					<b>18,648/-</b> ✓

Hence, a recovery of Rs. 18,648/- be made from the concerned officials after due verification of facts and figures and shown to the next Audit.

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**PARA No. 0:2- Irregularities in pay fixation: Overpayment of pay & allowances of Rs. 12844/-.**

**(Ref: Audit Memo No. 05, dated 25/05/2023)**

On test check of service books maintained by the unit, it has been observed that the pay fixation order on promotion in respect of Ms. Khurshida, Supervisor, issued by the unit, dated nil as Superintendent/CDPO was as under.

1. "As per department of Women & Child Development, GNCTD order no. F.no.9(206)/Admn/WCD/MACP/2020/PartFile-II/16583-617 dated 11.01.2021 (copy enclosed as Annexure II) the official was granted financial upgradation under IInd MACP in the Pay Band PB 9300-34800 + GP 4600/- (pre-revised) w.e.f. 16.12.2019. Accordingly, the pay of the official was fixed vide Office of the ICDS Seemapuri Project, DWCD vide order no. F.no.3(1)/ICDS/SP/MACP/2020-21/23-24 dated 05.07.2021 after granting 3% notional increment on grant of IInd MACP (Copy enclosed as Annexure III) which was in order.
2. Later vide Department of Women & Child Development, GNCTD order no. F.no.8(56)/Admn./WCD/WOCDC/2021/11818-26 dated 21.09.2022 she was promoted to the post of Supdt./CDPO, group-B, Gazetted, Non Ministerial in Pay Band-2 of Rs. 9300-34800 with Grade Pay rs. 4600/- on regular basis w.e.f. 01.01.2021 (copy enclosed as Annexure IV) and her pay was again fixed vide office order No. F.no.3(8)/ICDS/SV/Promotion/2022-23/ dated Nil in the Grade Pay of Rs. 4800/- after granting one notional increment (copy enclosed as Annexure V) which is not in order in the light of DOPT Office Memorandum no. 35034/3/2088-Estt. (D) dated 19.05.2009 on the subject MACPS, Annexure I para 4 read as **"the benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the Scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such upgradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same grade pay as granted under MACPS."**
3. The re-pay fixation order as stated in para no. 2 is violation of DOPT Office Memorandum no. 35034/3/2088-Estt. (D) dated 19.05.2009 which results over payment of pay and allowances. The overpayment worked out amounting to Rs. 12,844/- upto April 2023. (details as per annexure I)
4. Reason for re-fixation order on promotion of the officer concerned may be elucidated to audit. Further, re-fixation order as mentioned in annexure 5 (para 2 above) may be withdrawn and Recovery of Rs. 12,844/- may be made from the official concerned and order of pay fixation as stated in para no. 1 may be restored after due verification and shown to the audit.

HOO is requested to recover the amount of Rs. 12,844/- from the concerned official and restored pay fixation orders as stated in para no. 01 above/revise the pay fixation order after due verification of facts and figures and shown to the next Audit.

*Sushil*  
30/05/2023



Ms. Khurshida, Supdt./CDPO

Month and Year	DUE AMOUNT			DRAWN AMOUNT			BALANCE AMOUNT					
	Basic Pay	D.A.	H.R.A.	TOTAL	Basic Pay	D.A.	H.R.A.	TOTAL	Basic Pay	D.A.	H.R.A.	TOTAL
Jan-22	62200	21148	16794	100142	62200	21148	16794	100142	0	0	0	0
Feb-22	62200	21148	16794	100142	62200	21148	16794	100142	0	0	0	0
Mar-22	62200	21148	16794	100142	62200	21148	16794	100142	0	0	0	0
Apr-22	62200	21148	16794	100142	62200	21148	16794	100142	0	0	0	0
May-22	62200	21148	16794	100142	62200	21148	16794	100142	0	0	0	0
Jun-22	62200	21148	16794	100142	62200	21148	16794	100142	0	0	0	0
Jul-22	62200	23636	16794	102630	62200	23636	16794	102630	0	0	0	0
Aug-22	62200	23636	16794	102630	62200	23636	16794	102630	0	0	0	0
Sep-22	62200	23636	16794	102630	62200	23636	16794	102630	0	0	0	0
Oct-22	62200	23636	16794	102630	62200	23636	16794	102630	0	0	0	0
Nov-22	62200	23636	16794	102630	62200	23636	16794	102630	0	0	0	0
Dec-22	62200	23636	16794	102630	62200	23636	16794	102630	0	0	0	0
Jan-23	64100	26922	17307	108329	66000	27720	17820	111540	-1900	-798	-513	-3211
Feb-23	64100	26922	17307	108329	66000	27720	17820	111540	-1900	-798	-513	-3211
Mar-23	64100	26922	17307	108329	66000	27720	17820	111540	-1900	-798	-513	-3211
Apr-23	64100	26922	17307	108329	66000	27720	17820	111540	-1900	-798	-513	-3211
TOTAL	1002800	376392	270756	1649948	1010400	379584	272808	1662792	-7600	-3192	-2052	-12844

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**PARA No. 03: Discrepancies in marking of attendance in attendance register by Smt. Vandna Shukla, Supervisor/Gr.II and not debit of availed leave/ and incomplete leave account in Service Book**

**(Ref: Audit Memo No. 07, dated 26/05/2023)**

On scrutiny of leave account of Service Book, attendance register and P.B.R of Smt. Vandna Shukla, Supervisor, for the audit period 2018-2023, It has been observed that she had newly appointed as Supervisor and joined w.e.f. 22.11.2018 in Department of Women & Child Development, as per record of Service Book. She is presently working at I.C.D.S. Sonia Vihar Project, D-Block, New Seema Puri, Delhi,

1. As per her service record, she had joined w.e.f. 22.11.2018, however as per attendance register, she had marked the attendance w.e.f. 27.11.2018.

Reason for the same not marking the attendance from 22.11.2018 to 26.11.2018 may be intimated to the audit alongwith documentary proof, if any.

**For the period 22.11.2018 to 31.12.2018**

2. (i). As per Leave Rules an employee is entitled for 08 C.L in one Calendar Year, accordingly she was entitled for 01 C.L only from the date of her joining 22.11.2018 to 31.12.2018, however she had availed 03 C.L on 22.12.18, 24.12.18 & 24.12.18. the excess availed 02 C.L was to be debited from any other kind of available leave like E.L.

Reason for not doing the same may be elucidated to the audit.

3. The following discrepancies has also been found in the leave account of Smt. Vandna Shukla, Supervisor/Gr.II, Details are as under:-

Nature of Leave	Period of Leave	Number of Leaves	Remarks	
Earned Leave	02.01.2019 to 04.01.2019	03	Availed leave not debited	
	15.06.2019 to 22.06.2019	08	Leave debited	
	18.11.2019, 28.11.2019 to 29.11.2019	03	Availed leave not debited	
	10.12.2019	03		
	13.01.2020 to 14.01.2020,	01		
	02.07.2021 to 06.07.2021	02		
		20.07.2021 to 10.08.2021	05	Leave debited
		03.02.2022 to 22.02.22	22	Leave debited
			20	
		12.03.2022 to 14.03.22	03	Availed leave not debited
	16.04.2022 to 18.04.22	03	Leave debited	
	11.07.2022 to 15.07.22	05	Availed leave not debited	
	25.10.2022 to 27.10.2022	03		
	07.12.2022 to 09.12.2022	03		
	29.12.2022	01		
	04.01.2023 to 07.01.2023	04		
Out of total 89 days availed E.L only 58 days E.L has been debited and rest of 31 days leave has not been debited from her leave account. Reason for the same may be elucidated to the audit.				

*Shukla*  
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H.P.L	16.09.2021 to 01.10.2021	16	Leave debited
	02.08.22, 03.08.2022 & 19.12.2022	03	Availed leave not debited
	23.01.2023 to 28.01.2023	06	Availed leave not debited
	Reason for not debited 09 days H.P.L from her account may be elucidated to the audit.		

4. As per attendance register Smt. Vandna Shukla, Supervisor had not marked attendance for 37 days w.e.f. 10.04.2021 to 16.05.2021, same is neither specified that which type of leave she had applied nor debited from her leave account. Similarly, Sh. Yogesh Kumar, S.A had not marked attendance with effect from 07.04.2021 to 16.05.2021. In this regard, a remarks has been found in the remarks column with red ink, same is as under:-

**“ Why column are blanked without any leave remarks no leave application is attached”.**

Similarly, as per attendance register Smt. Vandna Shukla, Supervisor neither marked attendance for the period 14.09.21 to 30.09.21 nor this period debited from her leave account.

It has also been observed that She was on self isolation for the period 07.09.21 to 11.09.21, application and documentary evidence which contain reason for isolation were not found out of record provided by the unit to the audit party. In addition to these discrepancies large numbers of cutting & overwriting over red pen entry found made in her attendance column throughout the audit period.

5. As per her service book, leave account has not been updated only upto 30.06.2022.
6. As per attendance record, it has come to notice that Smt. Vandna Shukla, Supervisor was attended the election duty for the period 17.09.2019 to 31.10.19 and further from 15.01.2020 to 12.02.2020 but duty order and attendance certificate are not available/provided to the audit.

HOO/CDPO is advised to recast the leave account and shown to the next audit.

*Sushil*  
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**PARA No. 04:- Irregularities in Purchase.**

(Ref. Audit Memo 09 dated-29.05.2023)

**1. Non- Compliance of Rule 149 of GFR 2017**

As per rule 149 of GFR, 2017 regarding Government e-Market place (GeM), it will be mandatory for Ministries or Departments to Procure Goods and Service from GeM for those available on it.

**Piecemeal purchases.**

Rule 157 of GFR envisages that a demand for goods shall not be divided in to small quantities to make piecemeal purchases to avoid procurement through L-1 Buying/bidding/reverse auction on GEM or the necessity of obtaining the sanction of higher authorities required with reference to the estimate value of the total demand.

During the test check of stock registers/ vouchers of purchase of goods and service pertaining to the contingency for the audit period 2018-19 to 2022-23. It is observed that the above mentioned rule has not been complied in all cases of procurement of Goods and Services made during the period of audit.

**The details are as under:-**

Fin. Year	No. of Vouchers	Amount	Remarks
2018-19	--	--	Vouchers not available/provided
2019-20	07	341704/-	Procurement/Services made from open market
2020-21	--	--	Vouchers not available/provided
2021-22	11	357456/-	Procurement/Services made from open market
2022-23	03	99218/-	Procurement/Services made from open market

Reason for violation of Rule 149 & 157 of GFR 2017 may be elucidated to the next audit.

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20/05/2023  
(SUSHIL KUMAR)  
IAO/Sr. A.O.  
Audit Party No. XXV

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**PART-III**  
**TEST AUDIT NOTE**

**TAN No. 01: Shortcomings in Pay Bill Register.**

**(Ref: Audit Memo No. 01, dated-22/05/2023)**

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

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO/HOS which is required to be recorded on the first page of the PBR has not been found recorded for the period 2018-19 to 2022--23.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the audit period 2018-19 to 2022--23. Apart from the name and GPF A/c. No., other details like Pay-band, Grade-Pay, residential address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. 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.
5. Monthly entries of Pay and Allowances entered in the PRRs have not been signed by the DDO in some cases.
6. Abstract of Pay Bills (GAR-18) not filled up.
7. Indexing for PBR is not being filled.

Above said discrepancies may be corrected and shown to the next Audit.

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**TAN No. 02: - Shortcomings in the maintenance of Bill Register.**

(Ref: Audit Memo No. 03, dated- 23/05/2023)

During the test check of Bill registers maintained by **I.C.D.S. Project, Sonia Vihar, D-Block, Mahila Work Centre, New Seema Puri, Delhi**, for the audit period 2018-19 to 2022-23 the following irregularities have been observed: -

1. Page counting certificate has not been recorded.
2. The Column No. 4,5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, 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. Column No. 10 and 11 of the bill register indicate the cheque ( No. and date ) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these some columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
4. Column No... 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
5. Further, the ECS detail has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.
6. Cutting has been not attested by DDO.
7. Bill register for the period 2018-19 & 2022-23 has been not maintained in proper format i.e. GAR-9.

Above said discrepancies may be corrected and shown to the next Audit.

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**TAN No. 03:- Discrepancies in Stock Registers.**

**(Ref: Audit Memo No. 04, dated-24/05/2023)**

During the test check of the Consumable Stock Register & Non-consumable Stock Register maintained by the I.C.D.S. Project, Sonia Vihar, D-Block, Mahila Work Centre, New Seema Puri, Delhi, for the audit period 2018-19 to 2022-23, the following discrepancies have been noticed:

1. The mandatory page counting certificate is not recorded on the first page of the Consumable Stock Register which is also required to be countersigned by the Head of Unit.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On test check of records, it has been observed that no physical verification of consumable stock register was undertaken by the school authorities in the Stock Registers.
3. Most of the columns have been filled either wrong or left blank such as Progressive total, Quantity consumed and Balance.
4. Signature of recipients are not available in requisite column of consumable stock registers.
5. Stock entries of Consumable stock has been made nil at the time of receipt of items, which is irregular.

Necessary action in respect of above mention discrepancies may be initiated and shown to the next Audit.

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30/05/2023

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**TAN No. 04:- Non-verification Services from concerned P.A.O.****(Ref: Audit Memo No. 06, dated -25/05/2023)**

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 Smt. Khurshida, Superintendent/C.D.P.O. who is going to retire from her Govt. service within next 05 years on account of attaining the age of superannuation, however, her service has not been got verified from concerned PAO. As per detail given below.

**(a) List of employees who are going to retire from Govt. Service on attaining the age of superannuation within 05 years.**

So. No.	Name of the Officer (S/Sh./Smt.....)	Designation	DOB	Date of Appointment	Date of Retirement
1.	Mrs. Khurshida,	Supdt./C.D.P.O.	22.03.1965	16.12.1999	31.03.2025

**TAN No. 05:- Compliance of Hon'ble Supreme Court of India Directions.****(Ref: Audit Memo No. 08, dated 29/05/2023)**

As per agreement between Department of W& CD, Govt. of NCT of Delhi and Dalit Prahari, an MNPO dated 26.12.2012 Para No. 03 & 07. The Hon'ble Supreme Court of India in its order dated 07.10.2004 in the case titled PUCL V/s Union India & Ors in Writ petition (Civil) No. 196/2001 had issued direction to all the state Governments 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.

The details of SNF supplied is as under:-

Sr. No.	Year	No. of days in which SNF Supplied
1	2018-19	281
2	2019-20	280
3	2020-21	301
4	2021-22	286
5	2022-23	267

HOO/CDPO is advised to strictly follow the orders of Hon'ble Supreme Court of India.

Sushil  
30/05/2023



1/2

**TAN No. 06:- Realistic preparation of budget estimate and as a result huge saving in Funds.**

**(Ref: Audit Memo No. 10, dated 29/05/2023)**

As per Revised estimate and expenditure detail provided by the Unit for the Audited period 2018-19 to 2022-23. The detail is as under:-

<b>Financial Year</b>	<b>Revised Estimates</b>	<b>Expenditure</b>	<b>Balance</b>
2018-19	18795276	16945525	1849751
2019-20	20869800	18359734	2510066
2020-21	23033580	22388898	644682
2021-22	44464000	24378788	20085212
2022-23	34256000	33717373	538627

On scrutiny of the revised estimate and the expenditure made during the different FY specially in the FY 2021-22 it has been observed that savings of Rs. More the 2 crore have been made against the revised estimate of Rs. 4.45 crores which is nearabout 44.44% of the revised estimate.

HOO/CDPO is advised that budget estimate/revised estimate must be prepared after taking the all aspects/essential requirements and in case, it seems that there would be saving in any scheme. The excess funds must be surrendered timely.

*Sushil*  
20/05/23

**(SUSHIL KUMAR)**  
**IAO/Sr. A.O.**  
**Audit Party No. XXV**