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DIRECTORATE OF AUDIT  
GOVT. OF N.C.T. OF DELHI  
4TH LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002

**Sub: -Audit report ICDS Project, Holambi Kalan, Alipur, Delhi.110036, for the year 2015-16 to 2019-2020.**

**INTRODUCTION:**

The I.A.R. on the accounts of ICDS Project, Holambi Kalan, Alipur, Delhi.110036 for the year 2015-16 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO & Sh. Ram Poojan, AAO. The audit was conducted during 07 working days w.e.f. 22.12.2020 to 01.01.2021

**AIMS AND OBJECTIVES :-**

The main objective of ICDS Project, Holambi Kalan, Alipur, Delhi.110036 are as under:-

1. To improve the nutritional and health status of children in age group 0-to 6 years,.
2. To lay the foundation for proper psychological physical and social development of children.
3. To enhance the capability of mother through proper nutrition and health education for looking after the normal health and nutritional needs of the children of the area.
4. To achieve the above objectives ICDS Project, Holambi Kalan, Alipur, Delhi.110036 is engaged in providing services of supplementary nutrition immunization health checkup and referral services for the children upto six years of age, non-formal pre-school education to children of age group 3-6 years and nutrition and health education in the area project.

**HOS /DDO/ Cashier**

The following officers/officials have served as HOO/DDO/Cashier

**LIST OF HOO/DDO**

S.NO.	NAME & Designation	Time Duration
1.	Smt.Neeru Mehta, CDPO	01.04.2015 to 05-06-2015
2.	Smt.Geeta Rana, CDPO	06.06.2015 to 01.12.2015
3	Smt.Anita Ranjan, CDPO	02.12.2015 to 20.01.2016
4	Smt.Veena Trika, CDPO	21.01.2016 to 17.07.2016
	Smt.Anita Ranjan, CDPO	18.07.2016 to 11.09.2016
5	Smt.Kusum Lata Rastogi, CDPO,	12.09.2016 to 04.11.2016
	Smt. Shalini Puri, CDPO	05.11.2016 to 14.02.2017
6	Smt.Seema Malik, CDPO	15.02.2017 to -19.07.2017
	Savita Malik, CDPO	20.07.2017 to 06.10.2017

7	Smt.Seema Malik, CDPO	07.10.17 to 27.09.2019
8	Smt. Kamlesh Gulshan,CDPO	28.09.2019 to 31.03.2020

**LIST OF CASHIER: - Nil**

**Budget allocation and Expenditure for the year 2015-16 to 2019-2020**

Non -PLAN			
2015-16	28623000	26870447	1752553
2016-17	32400335	24922153	7478182
2017-18	23370511	19164243	4206268
2018-19	18596432	17298119	1298313
2019-20	18735270	18007467	727803

**Statutory Audit:-** Statutory audit of ICDS Project, Holambi Kalan, Alipur, Delhi.110036 has not conducted by AG (Audit), Delhi upto 31.03.2020

**Vacancy Statement :-**

S.No.	Name of Post	No of Sanctioned	post Filled	Vacant
1	Group A	0	0	0
2	Group B	05	03	02
3	Group C	04	02	02
Total		09	05	04

**Maintenance of Records:-**

The maintenance of records of ICDS Project, Holambi Kalan, Alipur, Delhi.110036 for the year 2015-16 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

**Old Audit Report**

There were 05 outstanding paras with recovery of Rs.932740/-. ICDS Project, Holambi Kalan, Alipur, Delhi.110036 has not shown the compliance of any para , Hence 01 Para has settled ( taken as fresh in the current audit report) alongwith recovery Rs. Nil/- and remaining 04 paras alongwith recovery amounting to Rs. 932740/- have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2012-15	05	01	04

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Total	05	01	04
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**(B)Details of old Recovery**

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
2012-15		917039	01	-0	917039
		8295	02	0	8295
		7406	03	0	7406
Total		932740		0	932740


**Current Audit Report: -**

During the course of current audit 10 audit memo's highlighting various irregularities/recovery to the tune of Rs8920/- were issued .In which 04 audit memos settled as such spot recovery amounting to Rs.7900/- was made. Remaining 06 Audit memos converted into 03 Audit paras and 03- Tans with the recovery of Rs.1020/ in the current Audit Report.

**Details of Current Recovery ( Audit Period 2015-16 to 2019-2020)**

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
/01	7900	7900	Nil
09/02	1020	-	1020
Total	8920	7900	1020

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Holambi Kalan, Alipur, Delhi.110036. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

  
(SATISH)  
IAO, Audit Party no. XVI

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**CURRENT AUDIT REPORT  
PART-II**

**Para NO. 1**

(Memo NO. 7 dated 21.12.15)

Subject :- Non deduction of 2% TDS amounting to Rs. 917039/-

As per Income Tax Rule 194(C) TDS should be deducted from the contractor bills. During test the bills, it is found that while making payment to Self Help Group working under the Mother Non Profit Organization namely People Welfare Society providing meal for ICDS beneficiaries TDS has not been deducted in the following bills:-

TDS 2%						
bill no.	date	Name of Self Help Group	amount paid	2% TDS	TDS deducted	amount to be recovered
88	11.3.13	Asha kiran SHG	159556	3191	0	3191
1.2.13 to 28.2.13		Lakshya SHG	105083	2102	0	2102
		Durga SHG	154888	3098	0	3098
		Maa Jhande Wali SHG	150499	3010	0	3010
		Shankar SHG	151286	3026	0	3026
		Maa Vaishno SHG	156513	3130	0	3130
		Laxmi SHG	154308	3086	0	3086
		People welfare scoeity	114681	2294	0	2294
		<b>total</b>	<b>1146814</b>	<b>22937</b>	<b>0</b>	<b>22937</b>
90	26 3.13	asha kiran SHG	110203	2204	0	2204
1.3.13 to 20.3.13		Lakshya SHG	72382	1448	0	1448
		Durga SHG	107748	2155	0	2155
		Maa Jhande Wali SHG	104695	2094	0	2094
		Shankar SHG	107302	2146	0	2146
		Maa Vaishno SHG	108159	2163	0	2163
		Laxmi SHG	106999	2140	0	2140
		People welfare scoeity	79720	1594	0	1594
		<b>total</b>	<b>797208</b>	<b>15944</b>	<b>0</b>	<b>15944</b>
76	15.2.13	asha kiran SHG	164095	3282	0	3282
1.1.13 to		Lakshya SHG	111272	2225	0	2225

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		Durga SHG	163609	3272	0	3272
		Maa Jhande Wali SHG	159030	3181	0	3181
		Shankar SHG	158793	3176	0	3176
		Maa Vaishno SHG	163987	3280	0	3280
		Laxmi SHG	160024	3200	0	3200
		People welfare scoeity	120090	2402	0	2402
		<b>total</b>	<b>1200900</b>	<b>24018</b>	<b>0</b>	<b>24018</b>
32	13.9.12	asha kiran SHG	155374	3107	0	3107
1.8.12 to 31.8.12		Lakshya SHG	105311	2106	0	2106
		Durga SHG	149236	2985	0	2985
		Maa Jhande Wali SHG	156564	3131	0	3131
		Shankar SHG	147415	2948	0	2948
		Laxmi SHG	151037	3021	0	3021
		Maa Vaishno SHG	152994	3060	0	3060
		People welfare scoeity	113103	2262	0	2262
		<b>total</b>	<b>1131034</b>	<b>22620</b>	<b>0</b>	<b>22620</b>

24	18.8.12	asha kiran SHG	173688	3474	0	3474
1.7.12 to 31.7.12		Lakshya SHG	113760	2275	0	2275
		Durga SHG	164553	3291	0	3291
		Maa Jhande Wali SHG	171158	3423	0	3423
		Shankar SHG	160335	3207	0	3207
		Maa Vaishno SHG	168390	3368	0	3368
		Laxmi SHG	164768	3295	0	3295
		People welfare scoeity	124072	2481	0	2481
		<b>total</b>	<b>1240724</b>	<b>24814</b>	<b>0</b>	<b>24814</b>

53	19.11.12	Laxmi SHG	144471	2889	0	2889
1.10.12 to 31.10.12		Maa Vaishno SHG	145490	2910	0	2910
		Shankar SHG	139996	2800	0	2800
		Maa Jhandewali SHG	149045	2981	0	2981
		Durga SHG	144302	2886	0	2886
		Lakshaya SHG	101010	2020	0	2020
		Asha Kiran SHG	150242	3005	0	3005

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		People welfare scoeity	108284	2166	0	2166
		<b>total</b>	<b>1082840</b>	<b>21657</b>	<b>0</b>	<b>21657</b>

20	17.7.12	asha kiran SHG	173351	3467	0	3467
1.6.12 to 30.06.12		Lakshya SHG	114783	2296	0	2296
		Durga SHG	163834	3277	0	3277
		Maa Jhande Wali SHG	163778	3276	0	3276
		Shankar SHG	161854	3237	0	3237
		Maa Vaishno SHG	172080	3442	0	3442
		Laxmi SHG	161921	3238	0	3238
		People welfare scoeity	123511	2470	0	2470
		<b>total</b>	<b>1235112</b>	<b>24703</b>	<b>0</b>	<b>24703</b>

10	20.6.12	asha kiran SHG	181303	3626	0	3626
1.5.12 to 30.5.12		Lakshya SHG	120381	2408	0	2408
		Durga SHG	173172	3463	0	3463
		Maa Jhande Wali SHG	176916	3538	0	3538
		Shankar SHG	170153	3403	0	3403
		Maa Vaishno SHG	176261	3525	0	3525
		Laxmi SHG	170399	3408	0	3408
		People welfare scoeity	129842	2597	0	2597
		<b>total</b>	<b>1298427</b>	<b>25969</b>	<b>0</b>	<b>25969</b>

61	20.12.12	asha kiran SHG	158033	3161	0	3161
1.11.12 to 30.11.12		Lakshya SHG	105994	2120	0	2120
		Durga SHG	147249	2945	0	2945
		Maa Jhande Wali SHG	157879	3158	0	3158
		Shankar SHG	151969	3039	0	3039
		Maa Vaishno SHG	151545	3031	0	3031
		Laxmi SHG	152973	3059	0	3059
		People welfare society	113960	2279	0	2279
		<b>total</b>	<b>1139602</b>	<b>22792</b>	<b>0</b>	<b>22792</b>

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69	15.1.13	asha kiran SHG	164354	3287	0	3287
1.12.12 to 31.12.12		Lakshya SHG	111100	2222	0	2222
		Durga SHG	156643	3133	0	3133
		Maa Jhande Wali SHG	162032	3241	0	3241
		Shankar SHG	159743	3195	0	3195
		Maa Vaishno SHG	160823	3216	0	3216
		Laxmi SHG	157389	3148	0	3148
		People welfare scoeity	119120	2382	0	2382
		<b>total</b>	<b>1191204</b>	<b>23824</b>	<b>0</b>	<b>23824</b>

TDS 2%

SNP 13-14						
bill no.	date	name	amount paid	TDS	TDS deducted	amount to be recovered
5	23.5.13	asha kiran SHG	48214	964	0	964
21.3.13 to 31.3.13		asha kiran SHG	158066	3161	0	3161
1.4.13 to 30.4.13		Lakshya SHG	31667	633	0	633
		Lakshya SHG	103893	2078	0	2078
		Durga SHG	47140	943	0	943
		Durga SHG	157941	3159	0	3159
		Maa Jhande Wali SHG	45804	916	0	916
		Maa Jhande Wali SHG	148957	2979	0	2979
		Shankar SHG	46944	939	0	939
		Shankar SHG	153915	3078	0	3078
		Maa Vaishno SHG	47320	946	0	946
		Maa Vaishno SHG	154350	3087	0	3087
		Laxmi SHG	46812	936	0	936
		Laxmi SHG	155446	3109	0	3109
		People welfare scoeity	34877	698	0	698
		People welfare scoeity	114729	2295	0	2295
		<b>total</b>	<b>1496075</b>	<b>29921</b>	<b>0</b>	<b>29921</b>
7	15.6.13	asha kiran SHG	173003	3460	0	3460

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1.5.13 to 31.5.13		lakshya SHG	114480	2290	0	2289
		Durga SHG	169886	3398	0	3398
		Maa Jhandewali SHG	164880	3298	0	3298
		Shankar SHG	167828	3357	0	3357
		Maa Vaishno Devi SHG	169673	3393	0	3393
		Laxmi SHG	169075	3382	0	3382
		People Welfare society	125425	2509	0	2509
		<b>total</b>	<b>1254250</b>	<b>25087</b>	<b>0</b>	<b>25087</b>

15	17.7.13	asha kiran SHG	169998	3400	0	3400
1.6.13 to 30.6.13		lakshya SHG	110003	2200	0	2200
		Durga SHG	171225	3425	0	3425
		Maa Jhandewali SHG	164048	3281	0	3281
		Shankar SHG	169099	3382	0	3382
		Maa Vaishno Devi SHG	173520	3470	0	3470
		Laxmi SHG	168311	3366	0	3366
		People Welfare society	125133	2503	0	2503
		<b>total</b>	<b>1251337</b>	<b>25027</b>	<b>0</b>	<b>25027</b>

22	21.8.13	asha kiran SHG	219283	4386	0	4386
1.7.13 to 31.7.13		lakshya SHG	147428	2949	0	2949
		Durga SHG	220814	4416	0	4416
		Maa Jhandewali SHG	212018	4240	0	4240
		Shankar SHG	215614	4312	0	4312
		Maa Vaishno Devi SHG	222491	4450	0	4450
		Laxmi SHG	221276	4426	0	4426
		People Welfare society	162102	3242	0	3242
		<b>total</b>	<b>1621026</b>	<b>32421</b>	<b>0</b>	<b>32421</b>

34	9.10.13	asha kiran SHG	181932	3639	0	3639
1.8.13 to 31.8.13		lakshya SHG	127574	2551	0	2551
		Shankar SHG	180442	3609	0	3609
		Durga SHG	188846	3777	0	3777

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		Maa Jhandewali SHG	179634	3593	0	3593
		Maa Vaishno Devi SHG	187791	3756	0	3756
		Laxmi SHG	187439	3749	0	3749
		People Welfare society	137073	2741	0	2741
		<b>total</b>	<b>1370731</b>	<b>27415</b>	<b>0</b>	<b>27415</b>

40	17.10.13	asha kiran SHG	192067	3841	0	3841
1.9.13 to 30.9.13		lakshya SHG	132948	2659	0	2659
		Shankar SHG	190771	3815	0	3815
		Laxmi SHG	194314	3886	0	3886
		Durga SHG	191268	3825	0	3825
		Maa Jhandewali SHG	186754	3735	0	3735
		Maa VaishnoDevi SHG	197726	3955	0	3955
		People Welfare society	142872	2857	0	2857
		<b>total</b>	<b>1428720</b>	<b>28573</b>	<b>0</b>	<b>28573</b>

50	20.11.13	asha kiran SHG	183775	3676	0	3676
1.10.13 to 31.10.13		lakshya SHG	127119	2542	0	2542
		Durga SHG	188701	3774	0	3774
		Shankar SHG	180959	3619	0	3619
		Laxmi SHG	183878	3678	0	3678
		Maa Jhandewali SHG	176509	3530	0	3530
		Maa Vaishno Devi SHG	187460	3749	0	3749
		People Welfare society	136488	2730	0	2730
		<b>total</b>	<b>1364889</b>	<b>27298</b>	<b>0</b>	<b>27298</b>

56	19.12.13	asha kiran SHG	190771	3815	0	3815
1.11.13 to 31.11.13		lakshya SHG	132538	2651	0	2651
		Durga SHG	196107	3922	0	3922
		Maa Jhandewali SHG	186343	3727	0	3727
		Shankar SHG	185090	3702	0	3702

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		Maa Vaishno Devi SHG	194724	3894	0	3894
		Laxmi SHG	191052	3821	0	3821
		People Welfare society	141847	2837	0	2837
		<b>total</b>	<b>1418472</b>	<b>28369</b>	<b>0</b>	<b>28369</b>

60	23.1.14	asha kiran SHG	179904	3598	0	3598
1.12.13 to 31.12.13		lakshya SHG	126022	2520	0	2520
		People Welfare society	135322	2706	0	2706
61	23.1.14	Durga SHG	183568	3671	0	3671
1.12.13 to 31.12.13		Maa Jhandewali SHG	186238	3725	0	3725
		Shankar SHG	177565	3551	0	3551
		Maa Vaishno Devi SHG	181849	3637	0	3637
		Laxmi SHG	182760	3655	0	3655
		<b>total</b>	<b>1353228</b>	<b>27063</b>	<b>0</b>	<b>27063</b>

67	14.2.14	asha kiran SHG	193545	3871	0	3871
1.1.14 to 31.1.14		lakshya SHG	136755	2735	0	2735
		Durga SHG	196133	3923	0	3923
		Maa Jhandewali SHG	200205	4004	0	4004
		Shankar SHG	189788	3796	0	3796
		Maa Vaishno Devi SHG	198990	3980	0	3980
		Laxmi SHG	198472	3969	0	3969
		People Welfare society	145987	2920	0	2920
		<b>total</b>	<b>1459875</b>	<b>29198</b>	<b>0</b>	<b>29198</b>

bill no.	date	name	amount paid	TDS	TDS deducted	amount to be recovered
92	27.3.14	asha kiran SHG	163592	3272	0	3272
1.2.14 to 15.3.14		asha kiran SHG	86659	1733	0	1733
		Lakshya SHG	123641	2473	0	2473
		Lakshya SHG	64087	1282	0	1282
		Durga SHG	179593	3592	0	3592

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	Durga SHG	93550	1871	0	1871
	Maa Jhande Wali SHG	183775	3676	0	3676
	Maa Jhande Wali SHG	96207	1924	0	1924
	Shankar SHG	178145	3563	0	3563
	Shankar SHG	92308	1846	0	1846
	Maa Vaishno SHG	190647	3813	0	3813
	Maa Vaishno SHG	99846	1997	0	1997
	Laxmi SHG	183754	3675	0	3675
	Laxmi SHG	95504	1910	0	1910
	People welfare scoeity	133682	2674	0	2674
	People welfare scoeity	69795	1396	0	1396
	<b>total</b>	<b>2034785</b>	<b>40697</b>	<b>0</b>	<b>40697</b>

TDS 2%

bill no.	date	name	amount paid	TDS	TDS deducted	amount to be recovered
23	22.8.14	asha kiran SHG	197032	3941	0	3941
1.5.14 to 31.5.14		asha kiran SHG	179539	3591	0	3591
		Lakshya SHG	133740	2675	0	2675
		Lakshya SHG	125799	2516	0	2516
		Durga SHG	187358	3747	0	3747
		Durga SHG	176623	3532	0	3532
		Maa Jhande Wali SHG	186435	3729	0	3729
		Maa Jhande Wali SHG	180662	3613	0	3613
		Shankar SHG	188775	3776	0	3776
		Shankar SHG	181008	3620	0	3620
		Maa Vaishno SHG	191205	3824	0	3824
		Maa Vaishno SHG	187920	3758	0	3758
		Laxmi SHG	189315	3786	0	3786
		Laxmi SHG	183363	3667	0	3667
		People welfare	141540	2831	0	2831

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		People welfare scoesity	134990	2700	0	2700
		<b>total</b>	<b>2765304</b>	<b>55306</b>	<b>0</b>	<b>55306</b>

48	21.10.14	asha kiran SHG	191880	3838	0	3838
1.7.14 to 31.7.14		asha kiran SHG	174936	3499	0	3499
		Lakshya SHG	130478	2610	0	2610
		Lakshya SHG	121385	2428	0	2428
		Durga SHG	182588	3652	0	3652
		Durga SHG	166614	3332	0	3332
		Maa Jhande Wali SHG	186795	3736	0	3736
		Maa Jhande Wali SHG	167546	3351	0	3351
		Shankar SHG	184162	3683	0	3683
		Shankar SHG	168684	3374	0	3374
		Maa Vaishno SHG	191430	3829	0	3829
		Maa Vaishno SHG	175640	3513	0	3513
		Laxmi SHG	186862	3737	0	3737
		Laxmi SHG	167463	3349	0	3349
		People welfare scoesity	266273	5325	5325	0
		<b>total</b>	<b>2662736</b>	<b>53256</b>	<b>5325</b>	<b>47931</b>

64	21.11.14	asha kiran SHG	187110	3742	0	3742
10.9.14 to 30.9.14		lakshya SHG	124515	2490	0	2490
		Durga SHG	184770	3695	0	3695
		Maa Jhandewali SHG	188100	3762	0	3762
		Shankar SHG	182183	3644	0	3644
		Maa Vaishno Devi SHG	185940	3719	0	3719
		Laxmi SHG	180360	3607	0	3607
		People Welfare society	136997	2740	2740	0
		<b>total</b>	<b>1369975</b>	<b>27399</b>	<b>2740</b>	<b>24659</b>

90	20.1.15	People welfare society	109778	2196	2196	0
1.10.14 to 31.10.14		asha kiran SHG	146862	2937	0	2937

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		lakshya SHG	103914	2078	0	2078
		Durga SHG	147510	2950	0	2950
		Maa Jhandewali SHG	149166	2983	0	2983
		Shankar SHG	142758	2855	0	2855
		Maa Vaishno Devi SHG	151128	3023	0	3023
		Laxmi SHG	146664	2933	0	2933
		<b>total</b>	<b>1097780</b>	<b>21955</b>	<b>2196</b>	<b>19759</b>
91	20.1.15	People welfare society	120500	2410	2410	0
1.11.14 to 30.11.14		asha kiran SHG	163331	3267	0	3267
		lakshya SHG	114682	2294	0	2294
		Durga SHG	158954	3179	0	3179
		Maa Jhandewali SHG	165310	3306	0	3306
		Shankar SHG	156935	3139	0	3139
		Maa Vaishno Devi SHG	166716	3334	0	3334
		Laxmi SHG	158578	3172	0	3172
		<b>total</b>	<b>1205006</b>	<b>24101</b>	<b>2410</b>	<b>21691</b>
127	18.3.15	asha kiran SHG	184950	3699	0	3699
1.12.14 to 31.12.14		lakshya SHG	129375	2588	0	2588
		Durga SHG	176400	3528	0	3528
		Maa Jhandewali SHG	188618	3772	0	3772
		Shankar SHG	180900	3618	0	3618
		Maa Vaishno Devi SHG	184815	3696	0	3696
		Laxmi SHG	177975	3560	0	3560
		People Welfare society	135892	2718	2717	1
		<b>total</b>	<b>1358925</b>	<b>27179</b>	<b>2717</b>	<b>24462</b>
147	31.3.15	asha kiran SHG	365356	7307	0	7307
1.1.15 to 28.2.15		lakshya SHG	246687	4934	0	4934
		Durga SHG	326223	6524	0	6524
		Maa Jhandewali SHG	350722	7014	0	7014
		Shankar SHG	333791	6676	0	6676

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		Maa Vaishno Devi SHG	344558	6891	0	6891
		Laxmi SHG	338530	6771	0	6771
		People Welfare society	136122	2723	2723	0
149	31.3.15 (Feb)	People Welfare society	120084	2402	2402	0
		<b>total</b>	<b>2562073</b>	<b>51242</b>	<b>5125</b>	<b>46117</b>

148	31.3.15	asha kiran SHG	76401	1528	0	1528
13.15 to 15.3.15		lakshya SHG	54837	1097	0	1097
		Durga SHG	69678	1394	0	1394
		Maa Jhandewali SHG	74610	1492	0	1492
		Shankar SHG	69840	1397	0	1397
		Maa Vaishno Devi SHG	72684	1454	0	1454
		Laxmi SHG	71712	1434	0	1434
		People Welfare society	54418	1089	1089	0
		<b>total</b>	<b>544180</b>	<b>10885</b>	<b>1089</b>	<b>9796</b>

SABLA 12-13	bill no.	date	name	amount paid	2% TDS	TDS deducted	amount to be recovered	
	7	10.5.12	People welfare society	313918	6278	0	6278	14.- 30.4.12
	9	2.6.12	People welfare society	262119	5242	0	5242	15.- 31.5.12
	21	17.7.12	People welfare society	253687	5074	0	5074	16.- 30.6.12
	25	18.8.12	People welfare society	245162	4903	0	4903	17.- 31.7.12
	33	13.9.12	People welfare society	230483	4610	0	4610	18.- 31.8.12
	46	19.10.12	People welfare society	239976	4800	0	4800	19.- 30.9.12
	54	19.11.12	People welfare society	221793	4436	0	4436	1.10- 31.10.12
	70	18.1.13	People welfare society	239580	4792	0	4792	1.12- 31.12.12
	77	15.2.13	People welfare society	244728	4895	0	4895	1.1.- 31.1.13

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bill no.	date	name	amount paid	TDS	TDS deducted	amount to be recovered	
89	7.3.13	People welfare society	233645	4673	0	4673	1.2-28.2.13
91	26.3.13	People welfare society	163064	3261	0	3261	1.3-20.3.13
		total	2648155	52964	0	52964	
SABLA 13-14				2%			
93	27.3.14	People welfare society	229724	4594	0	4594	1.2-28.2.14
68	14.2.14	People welfare society	251350	5027	0	5027	1.1.14-31.1.14
62	23.1.14	People welfare society	230230	4605	0	4605	1.12-31.12.2013
57	19.12.13	People welfare society	241032	4821	0	4821	1.11-30.11.13
51	20.11.13	People welfare society	232380	4648	0	4648	1.10-31.10.13
41	17.10.13	People welfare society	241296	4826	0	4826	1.9-30.9.13
35	10.10.13	People welfare society	232886	4658	0	4658	1.8-31.8.13
21	21.8.13	People welfare society	272794	5456	0	5456	1.7-31.7.13
6	8.5.13	People welfare society	305491	6110	0	6110	21.3-30.4.13
8	19.6.13	People welfare society	255200	5104	0	5104	1.5-31.5.13
14	16.7.13	People welfare society	253962	5079	0	5079	1.6-30.6.13
		total	2746345	54928	0	54928	

Bill no.	Dated	Amount	TDS	TDS deducted	Amount to be recovered
16	24.7.14	453931	9079	0	9079

The above recovery of RS. 917039/- may be made from the concerned Self Help Group & MNPO i.e. People Welfare Society after due verification of records and deposit in govt. Accounts under intimation to audit. Similar cases may also be reviewed.

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Para NO. 2  
(Memo No. 9 Dated :21/12/2015)

Sub:-Recovery of Rs. 8295/- (Penalty for providing of non-quality cooked food).

As per the clause 8 of the agreement *In the event that non quality cooked food/weaning food is accepted by the Anganwadi center and is advertently consumed by the beneficiaries, no payment shall be made for that food and an amount equal to twice the value of supply shall be deducted as penalty by the Government apart from any other penalty or statutory action against the MNPO/SHGs under the relevant clause.* During the course of test audit it is found that in some of the cases non quality cooked food has been provided by the SHGs but no penalty has been imposed by the office which is irregular. Hence necessary penalty as per the detail below on account of providing of non quality foods be recovered from the concerned SHG:-

Test report No. and date	Date of Sample collection	SHG concerned	Report on Protein element present in 320 gm.	Protein element present in 425 gm on the basis of Test report	Requirement of protein element in 425 gm cooked food	Bill no. & date	Penalty@ Average No. of beneficiary on the date of providing of non-quality food X Rs. 7.00 + Twice the amount.
141128019 dated 5.1.15	28.11.14	Maa Durga SHG	12.28	12.28/320 X 425=16.31	18-20	CB91 dated 20.1.15	3x(210x7)=4410/-
141028127 dated 24.11.14	28.10.14	Lakshaya SHG	12.25	12.25/320 X 425=16.27	18-20	CB 90 dated 20.1.15	3x(185x7)=3885/-
		Total					Rs. 8295/-

The recovery may be made from the concerned SHG/MNPO after due verification of records and be deposited in govt. Accounts under intimation to audit. Similar cases may also be reviewed.

Para NO. 3  
(Memo No.4 Dated:- 16.12.2015)

Subject :- Excess payment of salary -recovery of Rs. 7406/-

As per DOW&CD order no. F.12(1)/2001//DSW/E&HWCD/Admn/23959-75 dated 1 October 2014, the remuneration of the contractual employees i.e. supervisor, LDC and Peon have been revised w.e.f. 2.9.14. During test check of PBR it is seen that 3 supervisor and salary of one peon is being drawn on revised rates w.e.f. from 1.9.14, thereby givein one day salary in excess as per detail given below :-

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Name of employee (Sh/Smt/Ms)	Rate of Salary	Revised rate of salary	One day salary due	One day salary paid	Difference of one day salary to be recovered
Nirmal Khatri , Supervisor	14400	16000	480	533	53
Saroj Supervisor	14400	16000	480	533	53
Geeta Supervisor	14400	16000	480	533	53
Vikramaditya, Peon	12600	14000	420	467	47
Total					206

Also during 2014-15, amount of Rs. 57600/- has been paid to Sh. Vikaramaditya (Peon) for the period 9/13 to 31/12/13 @ Rs. 12600/- per month vide PB-61 dated 15.2.14 as per entry made at page 26 of PBR. However, @ Rs. 12600/- amount to be paid comes out to be 50400/- i.e Rs. 7200/- have been paid in excess whereas as per Bill Register, Bill no. 61 is contingency bill and does not pertain to pay of staff.

The recovery of Rs. 7406/- may be made from the concerned officials after due verification of records and be deposited in govt. Accounts under intimation to audit.

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Para NO. 4

(Memo No. 8 Dated:- 21.12.2015)

Subject :- Excess expenditure over allotted budget

As per reconciliation statement of March, 2014, the expenditure under following head has exceeded as per detail given below

Head of Account	Budget allotted	Expenditure upto March 2015	Excess expenditure
MH-2235			
B3(1)(1)(11)	-	95806	95806

The excess expenditure may be regularised from the competent authority under intimation to audit.

PARA No. 05

Sub: Non providing of records

(Record Memo No- 4 dated: 16/12/2015 )

During the test check of the audit for the period 2012-2015 the following documents were requisitioned from the office but the office could not provide the same:

- 1 Service Book of Smt. Neeru Mehta including those going to retire within next two years.
- 2 Electricity, water and telephone bill registers
- 3 Advance Contingency Bill Register
- 4 Budget control register 1.4.2012-31.3.2015
- 5 Cheque register
- 6 Record related to anganwari
- 7 Acquittance Register
- 8 Stock registers of 2012-13 and 2013-14 maintained by CDPO.
- 9 Contingent Register
- 10 Fidelity Bond

The above mentioned documents/information/Register be shown to the next audit.

  
(INDU OBEROI)  
IAO, Audit Party No. I

**PART-II**  
**CURRENT REPORT**  
**2015-16 to 20019-2020**

(7)

**Para No.01:- Irregularities in payment of MTNL Bills**  
**.( Memo No. 08 dated 30.12.2020)**

During the test check of contingency bills it has been found that the payment of telephone bills was made to MTNL with late payment surcharge. Detail are given below:-

Sr. No.	Bill No.	Name of party	Bill amount	LPSC	Total bill paid	Excess payment
1.	28/09.08.2018	MTNL	1147	40	1167	20
2	22/12.07.2018	MTNL	54	80	134	80

The above discrepancies may be regularized from The Director, Woman & child development, Govt of NCT of Delhi , under intimation to audit. Other similar cases may also review at own level.

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**Para No.2: Less deduction of UTGEIS contribution amounting to 1020/-**  
**(Memo No. 09 dated 30.12.2020)**

In pursuance of Implementation of the recommendation of the 6<sup>th</sup> CPC vide notification no. GSR(E) dated 29.08.2008 issued by M/o Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, post of all PGTs, TGTs, PETs etc. and any other Ex cadre post related to teaching category drawing pay in the Grade pay of Rs. 4200/- 4600/- & 4800/- were classified as Group 'B' (Non- Gazetted) non-ministerial post w.e.f. 09.04.2009 for benefits related to Group 'B' posts like LTC, UTGEIS, DGEHS subscription etc. vide Assistant Director, Establishment-III, Directorate of Education, Govt. of Delhi office order no. F.DE3(14)/E-III/2001/6118- 6177 dated 29.03.2010. As per records provided to the audit, it has been observed that subscription rate in respect of Group Saving Link Insurance Scheme is as under: -

Category	Group A	Group B	Group C	Group D
Subscription Rate(in Rs. P.M.)	120	60	30	15

During test check of records, it has been observed that in respect of following Group B employees, the subscription of UTGEIS Scheme were deducted as per the rate prescribed for Group 'C' employees: -

S.No	Name & Designation of Employee (Ms./Mr.)	Group	Period	No. of month	Subscription due in Rs	Subscription deducted in Rs.	Subscription recoverable
	Seema malik , CDPC	B	1/17 to 10/19	34	60	30	1020
G.Total							1020

Necessary Recovery of Rs.1020/- may be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

(3)

**Para No.03:- Non production of Records(Memo No 10 dated 01.12.2020)**

During the audit period the following records have not been provided by ICDS Project, Holambi Kalan to audit.

**Old records:-**

1. Advance Contingency register
2. Budget control register 01.04.2012 to 31.03.2015
3. Cheque register
4. Record related to Anganwari
5. Acutance register
6. Stock register of 2012-13 and 2013-14 maintained by CPDO
7. Contingent register
8. Fidelity Bond
9. Electricity, water and telephone bill register

**Current record**

1. Stock/ Property records
2. T.Fee/LTC /Telephone records/Electricity register
3. Service postage stamp records
4. copy of rent agreement between MNPO and Govt of Delhi for period 2015-16 to 2019-2020.
5. Tr-5 stock register and challan from 2015-16 to 2017-18 if any
6. Income Tax records 2015-16 to 2019-2020
7. Stock register consumable and non consumable maintained by MNPO and SHGs

The above records may be shown to next audit

  
(SATISH)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY XVI

(u)

**Tan No.1: -Discrepancies in Cash Book.( Memo No.04 dated 24.12.2020)**

During the test check of Govt. Cash book following shortcomings have been Noticed:-

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

1.As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under  
“Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs. ....(Rupees.....)Which tallies with the closing balance as worked out in the cash book”.

2. Cash book has not written DDO after 7.06.2017 to till date.

3. Number of Cutting without attested seen in Cash Book.

4.Receipt No. & Challan No. was not mentioned in cash book.

5.Name of institution/School should be mention on each page of cash book.

6. Amount received in month of Feb 2018 Rs.47/-,53/-,53/-,53/- same deposited in bank 6.2.2018 vide no. 150,151,152,153 but entries had not done in the cash book. TR details also not found.

Necessary steps should be taken to remove the same under intimation to audit





**Tan No.02: Discrepancies in maintained of Consumable Register  
( Memo No.05 dated 28.12.2020)**

During the test check of stock register ( Consumable/Non-Consumable) for the year 2015-16 to 2019-2020 maintained by the O/o the ICDS, Project, Holami kalan Alipur Delhi.110036, following shortcomings have been observed:-

1. Name of the Department /Institute and Financial year is not recorded at the front side of the register.
2. Page counting certificate has not been recorded on the first page of the register.
3. Mandatory signature of the officer issuing the article as well as the officer receiving the articles are not observed in few items, which is irregular without proper signature of receipts/store officer the record cannot be considered as authenticated ( Consumable Register)
4. Some Article has been recorded in consumable register at page 90 , which should be entered in Non Consumable register.
5. Stocks Register as per GFR 2017 for fixed assets/Non-Consumable should be maintained in Form GFR-22. Reasons for above discrepancies may be educated to audit immediately

Necessary steps should be taken to remove the same under intimation to audit

(2)

**Tan No.03: -Non-verification of Service from concerned PAO.**

**(Memo No.06 dated 28.12.2020)**

On perusal of Service Books of staff of ICDS, Project, Holambi , Alipur Delhi.110036 for the period 2015-16 to 2019-2020, it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Y.P. Bhardwaj, Sr. Asstt.	29.06.2000	>18 Years

**(B) Improper maintenance of S/Books:**

During the test check of Service Books, the following shortcomings have been observed:

**1. Service book shown to official/officer**

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

**! Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re- attested after every five years and fresh photograph should be appended and

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attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

¶ **Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete.

¶ **LACKING OF MANDATORY FORMS**

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3).

Necessary steps should be taken to remove the same under intimation to audit

  
(SATISH)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY XVI