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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, Bawan Delhi.110036.for the year 2015-16 to 2019-2020.**

**INTRODUCTION:**

The I.A.R. on the accounts of ICDS Project, Bawan 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 ( Sh. Manoj Kumar AO on Leave w.ef. 10.08.2020 to till date). The audit was conducted during 07 working days w.e.f. 20.08.2020 to 28.08.2020

**AIMS AND OBJECTIVES :-**

The main objective of ICDS Project, Bawan Delhi.110036are 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, Bawana 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 23.06.2015
3	Smt.Kamlewsh Garg, CDPO	24.06.2015 to 28.02.2016
4	Smt.Veena Trika,CDPO	29.02.2016 to 17.07.2016
5	Smt.Kusum Lata Rastogi,CDPO,	18.07.2016 to 07.07.2017

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6	Smt.Geeta Rana, CDPO	08.07.2017 to -29.08.2018
7	Smt. Sunita Verma, CDPO	30.08.2018 to 27.08.2019
8	Sh. Dholan Ram	28.09.2019 to 31.03.2020

**LIST OF CASHIER: - Nil**

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

<b>Non -PLAN</b>			
2015-16	17279000	17071691	207309
2016-17	14015000	12606660	1408340
2017-18	10245000	9093820	1151180
2018-19	14574000	13384642	1189358
2019-20	17022000	16813517	208483
<b>PLAN</b>			
2015-16	15051000	14137622	913378
2016-17	17267000	16763751	503249
2017-18	10833000	6979203	3853797
2018-19	3615000	3118157	496843
2019-20	3857800	3759591	98209

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

**Vacancy Statement :-**

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	0	0	0
2	Group B	05	03	02
3	Group C	01	01	0
Total		06	04	02

**Maintenance of Records:-**

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The maintenance of records of ICDS Project, Bawan 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 03 outstanding paras with recovery of Rs.1151057/-. ICDS Project, Bawana Delhi.110036 authority 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 02 paras alongwith recovery amounting to Rs. 1151057/- have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2012-15	03	01	02
Total		03	01	02

### (B)Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	2012-15	1021235	01	-0	1021235
		129822	02	0	129822
Total		1151057		0	1151057

### Current Audit Report: -

During the course of current audit 11 audit memo's highlighting various irregularities/recovery to the tune of Rs15264/- were issued. In which 05 audit memos settled as such spot recovery amounting to Rs.14400/- was made. Remaining 06 Audit memos converted into 04 Audit paras and 02- Tans with the recovery of Rs.864- in the current Audit Report.

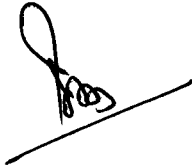
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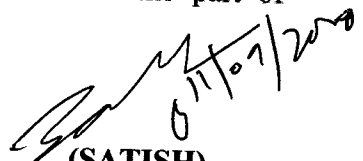
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**Details of Current Recovery ( Audit Period 2015-16 to 2019-2020)**

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
/01	14400	14400	Nil
01/04	864	-	864
Total	15264	14400	864

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



  
01/11/2020  
(SATISH)  
IAO, Audit Party no. XVI

Part-15

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**CURRENT AUDIT REPORT  
PART-II**

PARA NO. 01

Part-1

Non Deduction of TDS amounting to Rs.10,21,235/- from the suppliers/MNPO.

(A.) Sub:-Non Deduction of TDS amounting to Rs.9,51,982/- from the suppliers.

Record Memo No 3 dated:15/12/2015)

During the scrutiny of the records it is observed that payments were made to the suppliers for supply of nutrition/cooked food to different categories of unprivileged person of the society through ICDS during Audit periods ie 2012-15, but it is found that TDS was not deducted from the suppliers :-

S.No	Name of the Supplier	Bill No. & Dated	Amount (In Rs.)	TDS to be deducted @ 2%(In Rs.)
<b>2012-13</b>				
01	Ambalekey Self Help Group	12, 05.03.13	1,50,333/-	3,007/-
		13, 21.03.13	1,05,206/-	2,104/-
		11, 04.02.13	1,56,956/-	3,139/-
		10, 04.01.13	1,58,652/-	3,173/-
		09, 04.12.12	1,50,799/-	3,016/-
		08, 05.11.12	1,44,588/-	2,892/-
		07 08.10.12	1,57,766/-	3,155/-
		06 04.09.12	1,49,206	2,984/-
		05, 06.08.12	1,59,660/-	3,193/-
		04, 04.07.12	1,82,700/-	3,654/-
		03, 11.06.12	1,95,203 /-	3,904/-
		01, 14.05.12	79, 538/-	1,591/-
		02, 14.05.12	1,64,726/-	3,295/-
<b>Total A</b>			<b>19,55,344/-</b>	<b>39,107/-</b>

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		10, 09.01.15	158805/-	3176/-
		11, 05.02.15	157568/-	3152/-
		12, 04.03.15	137087/-	2760/-
		13, 18.03.15	61182/-	1224/-
Total C			18,12,468/-	36,251/-
Total (A + B + C)			57,45,611/-	1,14,917/-
02.	Bhawani Self Help Group	12, 05.03.13	135057/-	2701/-
		13, 21.03.13	96480/-	1930/-
		11, 04.02.13	140962/-	2819/-
		10, 04.01.13	140692/-	2814/-
		09, 04.12.12	134902/-	2698/-
		08, 05.11.12	129987/-	2600/-
		07, 08.10.12	143208/-	2864/-
		06, 04.09.12	135502/-	2710/-
		05, 06.08.12	144371/-	2887/-
		04, 04.07.12	171933/-	3439/-
		03, 11.06.12	179747/-	3595/-
		02, 14.05.12	151460/-	3029/-
		01, 14.05.12	71501/-	1430/-
Total A			17,75,802/-	35,511/-
<b>2013-14</b>				
		01, 06.05.13	42,210/-	844/-
		02, 06.05.13	1,38,452/-	2,769/-
		03, 08.06.13	148343/-	2967/-

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2013-14

		01, 06.05.13	46,028/-	921/-
		02, 06.05.13	1,52,849/-	3,057/-
		03, 08.06.13	1,69,987/-	3,400/-
		04, 03.07.13	167,783/-	3,357/-
		05, 03.08.13	2,15,833/-	4,317/-
		06, 07.09.13	1,60,259/-	3,205/-
		07, 04.10.13	1,66,406/-	3,328/-
		08, 07.11.13	1,57,382/-	3,148/-
		09, 03.12.13	1,65,089/-	3,302/-
		10, 06.01.14	1,60,135/-	3,203/-
		11, 05.02.14	1,75,343/-	3,507/-
		12, 15 03.14	1,59,597/-	3,192/-
		13,18.03.14	81,108/-	1,622/-
		<b>Total B</b>	<b>19,77,799/-</b>	<b>39,559/-</b>

2014-15

		01,23.05.14	81,108/-	1,622/-
		02, 23.05.14	144320/-	2886/-
		03, 12.06.14	166477/-	3330/-
		04, 05.07.14	159365/-	3187/-
		05,06.08.14	165330/-	3307/-
		06, 03.09.14	148895/-	2978/-
		07, 10.10.14	161685/-	3234/-
		08, 10.11.14	129186/-	2584/-
		09, 06.12.14/-	140560/-	2811/-

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	04, 03.07.13	148961/-	2979/-
	05, 03.08.13	191533/-	3831/-
	06, 07.09.13	211574/-	4231/-
	07, 04.10.13	223106/-	4462/-
	08, 07.11.13	211637/-	4233/-
	09, 03.12.13	222113/-	4442/-
	10, 06.01.14	210312/-	4206/-
	11, 05.02.14	223740/-	4475/-
	12, 15.03.14	205882/-	4118/-
	13, 18.03.14	106229/-	2125/-
	<b>Total B</b>	<b>2284092/-</b>	<b>45682/-</b>
<b>2014-15</b>			
	01, 23.05.14	106229/-	2125/-
	02, 23.05.14	187412/-	3749/-
	03, 12.06.14	215977/-	4320/-
	04, 05.07.14	202651/-	4053/-
	05, 06.08.14	205718/-	4114/-
	06, 03.09.14	182450/-	3649/-
	07, 10.10.14	199463/-	3989/-
	08, 10.11.14	152190/-	3044/-
	09, 06.12.14/-	171033/-	3421/-
	10, 09.01.15	197910/-	3958/-
	11, 05.02.15	195435/-	3909/-
	12, 04.03.15	174933/-	3499/-



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		13, 18.03.15	78138/-	1563/-
	<b>Total C</b>		<b>15,57,270/-</b>	<b>31,146/-</b>
	<b>Total (A+B+C)</b>		<b>56,17,164/-</b>	<b>1,12,339/-</b>
<b>3.</b>	<b>Neelkanth Self Help Group</b>	12, 05.03.13	148874/-	2977/-
		13, 21.03.13	103781/-	2076/-
		11, 04.02.13	159116/-	3182/-
		10, 04.01.13	158998/-	3180/-
		09, 04.12.12	154515/-	3090/-
		08, 05.11.12	148678/-	2974/-
		07 08.10.12	160175/-	3204/-
		06 04.09.12	150374/-	3008/-
		05, 06.08.12	164148/-	3283/-
		04, 04.07.12	163148/-	3263/-
		03, 11.06.12	170165/-	3403/-
		01, 14.05.12	70312/-	1406/-
		02, 14.05.12	145382/-	2908/-
	<b>Total</b>		<b>18,97,667/-</b>	<b>37954/-</b>
	<b>2013-14</b>			
		01, 06.05.13	45404/-	908/-
		02, 06.05.13	150882/-	3018/-
		03, 08.06.13	167861/-	3357/-
		04, 03.07.13	169807/-	3396/-
		05, 03.08.13	222102/-	4442/-
		06, 07.09.13	169512/-	3390/-
		07, 04.10.13	176472/-	3529/-

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	08, 07.11.13	167049/-	3341/-
	09, 03.12.13	174139/-	3483/-
	10, 06.01.14	166697/-	3334/-
	11, 05.02.14	181935/-	3639/-
	12, 15 03.14	171996/-	3440/-
	13, 18.03.14	88366/-	1767/-
		2052222/-	41044/-
<b>2014-15</b>			
	01, 23.05.14	88366/-	1767/-
	02, 23.05.14	155188/-	3104/-
	03, 12.06.14	181080/-	3622/-
	04, 05.07.14	166342/-	3327/-
	05,06.08.14	178627/-	3573/-
	06, 03.09.14	165103/-	3302/-
	07, 10.10.14	176130/-	3523/-
	08, 10.11.14	141210/-	2824/-
	09, 06.12.14/-	152480/-	3050/-
	10, 09.01.15	170460/-	3409/-
	11,05.02.15	172238/-	3445/-
	12, 04.03.15	151510/-	3030/-
	13, 18.03.15	68409/-	1368/-
	<b>Total C</b>	<b>1967143/-</b>	<b>39344/-</b>
	<b>Total (A + B + C)</b>	<b>59,17,032/-</b>	<b>1,18,342/-</b>

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4. Neelam, Self Help Group (2012-13)	12, 05.03.13	111345/-	2227/-
	13, 21.03.13	78797/-	1576/-
	11, 04.02.13	115636/-	2313/-
	10, 04.01.13	115938/-	2319/-
	09, 04.12.12	111893/-	2238/-
	08, 05.11.12	103445/-	2069/-
	07 08.10.12	113303/-	2266/-
	06 04.09.12	111107/-	2222/-
	05, 06.08.12	118991/-	2380/-
	04, 04.07.12	117090/-	2342/-
	03, 11.06.12	123353/-	2467/-
	01, 14.05.12	47412/-	948/-
	02, 14.05.12	104861/-	2097/-
	Total A		1373171/-

2013-14

01, 06.05.13	34474/-	690/-
02, 06.05.13	114036/-	2281/-
03, 08.06.13	122186/-	2444/-
04, 03.07.13	122535/-	2451/-
05, 03.08.13	155884/-	3118/-
06, 07.09.13	131280/-	2626/-
07, 04.10.13	137246/-	2745/-
08, 07.11.13	131797/-	2636/-
09, 03.12.13	134590/-	2692/-

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		10, 06.01.14	129851/-	2597/-
		11, 05.02.14	136687/-	2734/-
		12, 15 03.14	129470/-	2590/-
		13, 18.03.14	67554/-	1351/-
		<b>Total B</b>	<b>15,47,602/-</b>	<b>30,955/-</b>
	<b>2014-15</b>			
		01, 23.05.14	67554/-	1351/-
		02, 23.05.14	116008/-	2320/-
		03, 12.06.14	125663/-	2513/-
		04, 05.07.14	124027/-	2481/-
		05,06.08.14	129172/-	2583/-
		06, 03.09.14	120142/-	2403/-
		07, 10.10.14	121185/-	2424/-
		08, 10.11.14	97578/-	1952/-
		09, 06.12.14/-	109692/-	2194/-
		10, 09.01.15	122153/-	2443/-
		11,05.02.15	121050/-	2421/-
		12, 04.03.15	100386/-	2008/-
		13, 18.03.15	45252/-	905/-
		<b>Total C</b>	<b>13,99,862/-</b>	<b>27,998/-</b>
		<b>Total (A + B + C)</b>	<b>43,20,635/-</b>	<b>86,417/-</b>
5.	<b>Krishna, Self Help Group</b>	12, 05.03.13	156253/-	3125/-
		13, 21.03.13	110095/-	2202/-
		11, 04.02.13	168221/-	3364/-

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		10, 04.01.13	166396/-	3328/-
		09, 04.12.12	155902/-	3118/-
		08, 05.11.12	147025/-	2941/-
		07 08.10.12	162853/-	3257/-
		06 04.09.12	155333/-	3107/-
		05, 06.08.12	170325/-	3407/-
		04, 04.07.12	169943/-	3399/-
		03, 11.06.12	178425/-	3569/-
		01, 14.05.12	71361/-	1427/-
		02, 14.05.12	154004/-	3080/-
		<b>Total A</b>	<b>19,66,136/-</b>	<b>39,324/-</b>
<b>2013-14</b>				
		01, 06.05.13	48166/-	963/-
		02, 06.05.13	157403/-	3148/-
		03, 08.06.13	171405/-	3428/-
		04, 03.07.13	170876/-	3418/-
		05, 03.08.13	222369/-	4447/-
		06, 07.09.13	194705/-	3894/-
		07, 04.10.13	202198/-	4044/-
		08, 07.11.13	196091/-	3922/-
		09, 03.12.13	209045/-	4181/-
		10, 06.01.14	200624/-	4012/-
		11, 05.02.14	219915/-	4398/-

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		12, 15.03.14	200231/-	4005/-
		13, 18.03.14	104771/-	2095/-
		<b>Total B</b>	<b>2297799/-</b>	<b>45955/-</b>
	<b>2014-15</b>			
		01, 23.05.14	104771/-	2095/-
		02, 23.05.14	183103/-	3662/-
		03, 12.06.14	215888/-	4318/-
		04, 05.07.14	204379/-	4088/-
		05,06.08.14	211253/-	4225/-
		06, 03.09.14	192262/-	3845/-
		07, 10.10.14	209902/-	4198/-
		08, 10.11.14	169740/-	3395/-
		09, 06.12.14/-	182457/-	3649/-
		10, 09.01.15	202095/-	4042/-
		11,05.02.15	198045/-	3961/-
		12, 04.03.15	174379/-	3488/-
		13, 18.03.15	80145/-	1603/-
		<b>Total C</b>	<b>23,28,419/-</b>	<b>46,569/-</b>
		<b>Total (A + B + C)</b>	<b>65,92,354/-</b>	<b>1,31,848/-</b>
<b>6</b>	<b>Amba, Self Help Group-2012-13</b>	12, 05.03.13	150427/-	3009/-
		13, 21.03.13	103140/-	2063/-
		11, 04.02.13	156060/-	3121/-
		10, 04.01.13	156244/-	3125/-
		09, 04.12.12	150975/-	3020/-

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		08, 05.11.12	136818/-	2736/-
		07 08.10.12	149580/-	2992/-
		06 04.09.12	144889/-	2898/-
		05, 06.08.12	148387/-	2968/-
		04, 04.07.12	155463/-	3109/-
		03, 11.06.12	154662/-	3093/-
		01, 14.05.12	61893/-	1238/-
		02, 14.05.12	126156/-	2523/-
		<b>Total A</b>	<b>1794694/-</b>	<b>35895/-</b>
	<b>2013-14</b>			
		01, 06.05.13	45,124/-	902/-
		02, 06.05.13	1,51,027/-	3,021/-
		03, 08.06.13	1,68,918/-	3,378/-
		04, 03.07.13	168952/-	3379/-
		05, 03.08.13	219599/-	4392/-
		06, 07.09.13	186300/-	3726/-
		07, 04.10.13	196452/-	3929/-
		08, 07.11.13	188639/-	3773/-
		09, 03.12.13	194594/-	3892./-
		10, 06.01.14	186756/-	3735/-
		11, 05.02.14	201375/-	4028/-
		12, 15 03.14	187231/-	3745/-
		13, 18.03.14	96401/-	1928/-
		<b>Total B</b>	<b>21,91,548/-</b>	<b>43,828/-</b>

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2014-15				
		01, 23.05.14	96401/-	1928/-
		02, 23.05.14	166944/-	3339/-
		03, 12.06.14	188685/-	3774/-
		04, 05.07.14	180986/-	3620/-
		05,06.08.14	185085/-	3702/-
		06, 03.09.14	166035/-	3321/-
		07, 10.10.14	176985/-	3540/-
		08, 10.11.14	142596/-	2852/-
		09, 06.12.14/-	155410/-	3108/-
		10, 09.01.15	175680/-	3514/-
		11,05.02.15	175050/-	3502/-
		12, 04.03.15	153173/-	3063/-
		13, 18.03.15	69597/-	1392/-
		<b>Total C</b>	<b>2032627/-</b>	<b>40655/-</b>
		<b>Total (A + B + C)</b>	<b>60,18,869/-</b>	<b>120378/-</b>
<b>7</b>	<b>Saraswati- Self Help Group 2012-13</b>	12, 05.03.13	151948/-	3039/-
		13, 21.03.13	105984/-	2120/-
		11, 04.02.13	157356/-	3147/-
		10, 04.01.13	156881/-	3138/-
		09, 04.12.12	152797/-	3056/-
		08, 05.11.12	147,570/-	2951/-
		07 08.10.12	161104/-	3222/-
		06 04.09.12	152600/-	3052/-



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		05, 06.08.12	159941/-	3199/-
		04, 04.07.12	118294/-	2366/-
		03, 11.06.12	116134/-	2323/-
		01, 14.05.12	44764/-	895/-
		02, 14.05.12	97287/-	1946/-
		<b>Total A</b>	<b>17,22,660/-</b>	<b>34,454/-</b>
<b>2013-14</b>				
		01, 06.05.13	46368/-	927/-
		02, 06.05.13	151927/-	3039/-
		03, 08.06.13	170280/-	3406/-
		04, 03.07.13	168918/-	3378/-
		05, 03.08.13	217048/-	4341/-
		06, 07.09.13	170837/-	3417/-
		07, 04.10.13	179583/-	3592/-
		08, 07.11.13	172369/-	3447/-
		09, 03.12.13	181807/-	3636/-
		10, 06.01.14	171831/-	3437/-
		11, 05.02.14	194,468/-	3889/-
		12, 15.03.14	173983/-	3480/-
		13, 18.03.14	91055/-	1821/-
		<b>Total B</b>	<b>20,90,474/-</b>	<b>41,810/-</b>
<b>2014-15</b>				
		01, 23.05.14	91055/-	1821/-
		02, 23.05.14	157248/-	3145/-

2013-14			
	22,06,05.13	82660/-	1653/-
	24, 06.05.13	281210	5624/-
	40, 08.06.13	308963/-	6179/-
	52, 03.07.13	316525/-	6331/-
	66, 03 08.13	337541/-	6751/-
	84, 07.09.13	283234/-	5665/-
	96, 04.10.13	298,848/-	5977/-
	110, 07.11.13	286017/-	5720/-
	123, 03.12.13	298188/-	5964/-
	138, 16.01.14	281842/-	5637/-
	144, 05.02.14	308000/-	6160/-
	172, 15.03.14	278,427/-	5569/-
	<b>Total B</b>	<b>33,61,455/-</b>	<b>67,230/-</b>
2014-15			
	180, 18.03. 14	144672/-	2893/-
	11, 23.05.14	144672/-	2893/-
	16, 23.05.14	251213	5024/-
	36, 12 .06.14	295625/-	5913/-
	54, 05.07,14	281952./-	5639/-
	<b>Total</b>	<b>11,18,134/</b>	<b>22,362/-</b>
	<b>Total ( A+B+C)</b>	<b>76,13,913/-</b>	<b>1,52,279/-</b>
<b>Total TDS to be recovered</b>		<b>4,75,98,583/-</b>	<b>9,51,982/-</b>

Necessary recovery amounting to Rs. **9,51,982/-** as per the provisions of the Income Tax Act 194(C), as mentioned above may be made from the suppliers under intimation to audit immediately.

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		03, 12.06.14	187830/-	3757
		04, 05.07.14	170726	3415
		05,06.08.14	173430	3469
		06, 03.09.14	162495	3250
		07, 10.10.14	172575	3452
		08, 10.11.14	137412	2748
		09, 06.12.14/-	150520	3010
		10, 09.01.15	170640	3413
		11,05.02.15	168773	3375
		12, 04.03.15	148362	2967
		13, 18.03.15	68805	1376
		<b>Total C</b>	<b>1959871/-</b>	<b>39198/-</b>
		<b>Total ( A + B + C</b>	<b>57,73,005/-</b>	<b>1,15,462/-</b>
<b>8</b>	<b>Rastriya Nirbal Uthan Sanstha (SABLA) 2012-13</b>	6, 14.05.12	119900	2398/-
		28, 14.05.12	262933	5259/-
		42,11.06.12	313027/-	6261/-
		70, 06.08.12	29,6175/-	5924/-
		82, 04.09.12	280071/-	5601/-
		98, 08.10.12	287628/-	5753/-
		102, 05 11.12	265958/-	5319/-
		124, 04.12.12	278300/-	5566/-
		138, 04.01.13	288816/-	5776/-
		150, 04.02.13	283008/-	5660/-
		168, 05 .03.13	269572/-	5391/-
		18, 21.03.13	188936/-	3779/-

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(B). Sub:-Non Deduction of TDS amounting to Rs. 69,253/- from the MNPO.

(Record Memo No 6 dated:17/12/2015)

During the scrutiny of the records it is observed that payments were made to the suppliers on account of Monitoring fees @ 10% on the bills of the Self Help Groups for supply of nutrition/cooked food to different categories of unprivileged person of the society through ICDS during Audit periods ie 2012-15, but it is found that TDS was not deducted from the Monitoring Fees of the suppliers, the TDS has been worked out as per detail below :-

S.No	Name of the Supplier	Bill No. & Dated	Amount (In Rs.)	TDS to be deducted @ 2%(In Rs.)
<b>2012-13</b>				
01	Rashtriya Nirbal Uthan Sanstha, MNPO	03, 14.05.12	49,644	993/-
		25, 14.05.12	1,04,875	2098/-
		41, 11.06.12	1,24,187	2484/-
		43, 04.07.12	1,19,841	2397/-
		69, 06.08.12	1,18,425	2369/-
		81, 04.09.12	1,11,001	2220/-
		97, 08.10.12	1,16,443	2329/-
		105, 05.11.12	1,06,453	2129/-
		123, 04.12.12.	1,12,420	2248/-
		137, 04.01.13	1,17,087	2342/-
		149, 04.02.13	1,17,145	2343/-
		179, 21.03.13	78,165	1563/-
167, 05.03.13	1,11,583	2232/-		
<b>Total A</b>			<b>13,87,269</b>	<b>27,747/-</b>
<b>2013-14</b>				
		21, 06.05.13	34,197/-	684/-
		23, 06.05.13	1,12,953/-	2259/-
		39, 08.06.13	1,24,331/-	2487/-

		51, 03.07.13	1,24,204/-	2484/-
		65, 03.08.13	1,60,485/-	3210/-
		83, 07.09.13	1,36,052/-	2721/-
		95, 04.10.13	1,42,385/-	2848/-
		109, 07.11.13	1,36,107/-	2722/-
		122, 03.12.13	1,42,375/-	2848/-
		137, 06.01.14	1,36,245/-	2725/-
		143, 05.02.14	1,48,162/-	2963/-
		171, 15.03.14	1,36,490/-	2730/-
		179, 18.03.14	70,608/-	1412/-
<b>Total B</b>			<b>16,04,594/-</b>	<b>32,093/-</b>
<b>2014-15</b>				
		04, 23.05.14	70608/-	1412/-
		15, 23.05.14	1,23,359/-	2467/-
		35,12.06.14	1,42,400/-	2848/-
		53, 05.07.14.	1,34,276/-	2686/-
<b>Total C</b>			<b>4,70,643/-</b>	<b>9,413/-</b>
<b>Total (A+B+C)</b>			<b>34,62,506/-</b>	<b>69,253/-</b>

Necessary recovery amounting to Rs. 69,253/- as per the provisions of the Income Tax Act 194(C), as mentioned above may be made from the suppliers under intimation to audit immediately.

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PARA NO. 02

(Record Memo No 7 dated:17/12/2015 )

Sub:-Penalty amounting to Rs. 1,29,822/- for providing of non-quality cooked food.

As per clause 09 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	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	Penalty@ Average No. of beneficiary on the date of providing of non-quality food X Rs. 7.00 + Twice the amount.
65161 dated 13.08.14	23.07.14	12.38	$12.38/320 \times 425 = 16.44$	18-20	$3 \times (1266 \times 7) = 26586/-$
64304 dated 06.08.14	11.07.14	12.92	$12.92/320 \times 425 = 17.15$	18-20	$3 \times (1266 \times 7) = 26586/-$
73005 dated 05.09.14	13.08.14	12.40	$12.40/320 \times 425 = 16.46$	18-20	$3 \times (1228 \times 7) = 25,788/-$
43009 dated 29.12.14	26.11.14	12.57	$12.57/320 \times 425 = 16.69$	18-20	$3 \times (1240 \times 7) = 26,040/-$
46273 dated 05.03.15	26.02.15	12.87	$12.87/320 \times 425 = 17.09$	18-20	$3 \times (1182 \times 7) = 24,822/-$
Total amount to be recovered as penalty					1,29,822/-

The above mentioned amount as penalty for providing non quality food be recovered from the concerned agency under intimation to the audit.



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**PARA No. 03**

**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:

01. Copies of agreement between the MNPO and Govt. Of NCT of Delhi for the period 2012-13 to 2014-15.
02. Meeting register and minutes of meetings held during the audit period 2012-13 to 2014-15.
03. Stock registers consumable and non consumable maintained by MNPO and SHGs.
04. Book Keeping and accounting records prepared by the MNPO and SHGs.
05. The Size of each SHGs working under MNPO.
06. How many members of each SHG are the members of Mahila Mandals associated with AWCs of the ICDS programmes.

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

*A.K. Khurana*  
18/12/15  
(A.K.KHURANA)

IA O, Audit Party No. XVIII

6

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

**Para No.01:- - Recovery of Ad-hoc Bonus amounting to Rs.864/-**  
**( Memo No.04 dated 24.08.2020)**

As per Govt Rules Ad-hoc Bonus is not admissible for gazetted post of Govt. employee.

During scrutiny of the PBR, it has been notice that the Sh. Sandeep Bhadrwaj HC had been promoted in the post of Gr-I/ Section Officer ( this is the gazetted post ) as on 01.01.2015. Although this office has paid full bonus to Sandeep Bhadrwaj, Section Officer during the Year 2015-16.

SN	Name & Designation Smt.	Date of Promotion in the post of Section Officer	Total Number of month	Bonus Paid by school	Bonus admissible	Excess payment
1.	Sandeep Bhadrwaj, Suptd.	01.01.2015	12	3454	2590( for admissible 09 Months)	864
Total Rs.						864/- ✓

The Excess payment of **Rs. 864/-** may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at your own level.





(S)

**Para No.02:- Irregularities in payment of MTNL Bills**

**.( Memo No. 09 dated 27.08.2020)**

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

Sr. No.	Bill No.	Name of party	Bill amount	LPSC	Total bill paid	Excess payment
1.	05/30.05.2017	MTNL	880	20	900	20
2	44/11.01.2018	MTNL	1827	80	1907	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.

4

**Para No.3:- Irregularities in the purchase of stationery items  
( Memo No.10 dated 27.08.2020)**

As per office order No.F.76 (48)/WCD/Acctts/Misc/2013-14/20156-270 dated 24.10.2013, issued by the Department of Women & Child Development, Govt of NCT of Delhi. The delegation of financial powers of HOD to HOOs have been delegated financial powers for purchase of stationary Rs. 50,000/- per annum it has been observed that the Superintendent had been purchased stationary items more than Rs. 50,000 in the Financial year 2018-19 without approval of Competent Authority & without followed of GFR Rules.2017. These cases are as under:-

Sr. No.	Bill No.	Bill amount
1.	CB-61 dated 11.03.2019	59861
2	CB-60 dated 11.03.2019	59730

The above Expenditure 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

3

**Para No.04:- Non production of Records(Memo No 11 dated 28.08.2020)**

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

**Old records:-**

1. Meeting register and minutes of meeting held during the audit period 2012-13 to 2014-15
2. Stock register consumable and non consumable maintained by MNPO and SHGs
3. Book keeping and accounting records prepared by the MNPO and SHGs
4. The size of each SHGs working under MNPO
5. How many members of each SHG are the members of Mhila Mandals associated with AWCs of ICDS programs.

**Current record**

1. Stock/ Property records
2. T.Fee/LTC /Telephone records
3. Service postage stamp records
4. copy of rent agreement between MNPO and Govt of Delhi for period 2012-13 to 2019-2020.
- 5 Tr-5 stock register.

The above records may be shown to next audit

  
(SATISH)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY XVI

2

**Tan No.1: -Discrepancies in Cash Book.( Memo No.05 dated 24.08.2020)**

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./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”.

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

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



(1)

**Tan No.2: Cash Security/Fidelity Bond of Cashier/Store Keeper( Memo**  
**No.07dated 26.08.2020**

As per Rule 275 of G.F.R,2017 every Government Servant, whether Gazetted or Non-Gazetted , who is instructed with the custody of cash or stores, shall required to furnish security bond.

Further as per Rule 275(3) of GFR 2005” In case where the said security is furnished in the Form of Cash, the security Bond Should be executed in Form-GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31”

The Cash security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to next audit.

  
11/09/20  
(SATISH)  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY XVI**