

**Directorate of Audit
Govt. of NCT of Delhi
4th Level, 'C'Wing, Delhi Secretariat,
New Delhi.**

Sub: Audit report of I.C.D.S. Project Trilokpuri, MCH Centre, Khichripur, Near Kalyanpuri Police Station, Delhi for the financial year 01.04.2018 to 31.03.2020.

INTRODUCTION

The Internal Audit on the account of I.C.D.S. Project Trilokpuri, MCH Centre, Khichripur, Near Kalyanpuri Police Station, Delhi for the period of financial year 01.04.2018 to 31.03.2020 was conducted by the Audit Party No. XXI during the period 08-07-2020 to 16-07-2020 (7 working days), comprising of Smt. M. Savithri, Senior Account Officer (On Leave w.e.f. 01.06.2020), Sh. V. S. Ranjith, AO, Smt. LalitaTulsyani, AAO, Shri. D.P. Singh, ASO and Sh. Umesh Seghal, Sr. Asstt .

AIMS AND OBJECTIVES

Following are the aims & objective of scheme

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

To Achieve above aims & objective of ICDS six services are being rendered in the form of package through the focal Anganwadi Center:-

- Health Check-ups.
- Immunization.
- Supplementary Nutrition Programme (SNP)
- Referral Services.
- Non-formal Pre-school education.
- Nutrition and Health Education.

HOD/DDO/CASHIER

The Following officers/officials have served as HOO/DDO/Cashier during the audit period 01.04.2018-31.03.2020:-

HOD, HOO, DDO during 2018-20 is as under

S.No	Name of DDO/HOO	Period
1	Mrs. Poonam Avasti	04/02/2016 to 12/10/2017
2	Mrs. Dipika Mamgain	13/10/2017 to till date

CASHIER during 2018-20 is as under

S.NO	Name of cashier	Period
1	Mrs. Payal Parashar(Contractual)	30/09/2013 to till date

Budget Allocation and Expenditure for the year w.e.f. 2018-2019 to 2019-2020(Year wise)

S.No	Financial Year	Budget Allotted	Expenditure	Balance	% Age of Saving
1	2018-2019	18142000	9804590	8337410	45.95%
2	2019-2020	18575600	15510026	3065574	16.50%

Details of Vacancy Statement

S.No	Group	Sanctioned Posts	Filled posts	Vacant posts
1	A	Nil	Nil	Nil
2	B	1	1	Nil
3	C	6	2	4
Total		7	3	4

It has been observed that group C Staff filled is performing duty on diverted capacity in other projects. However, there are 3 contract supervisors working in anganwadis under ICDS Trilok Puri.

STATUTORY AUDIT

Statutory audit of **I.C.D.S. Project Trilokpuri, MCH Centre, Khichripur, Near Kalyanpuri Police Station, Delhi** has been conducted by AGCR upto 2013-14 & audit upto 2017-18 are also conducted by AGCR but report in respect of the same is still awaited.

MAINTENANCE OF RECORDS

The maintenance of records of **I.C.D.S. Project Trilokpuri, MCH Centre, Khichripur, Near Kalyanpuri Police Station, Delhi** was found satisfactory subject to observations made in current audit report.

OLD AUDIT REPORT

There were 12 Old Outstanding Paras in respect of **I.C.D.S. Project Trilokpuri, MCH Centre, Khichripur, Near Kalyanpuri Police Station, Delhi** for the period 2007-13 to 2017-2018. No paras has been settled as the reply was not submitted by auditee unit.

PART-IOld Internal Audit Report

There are 12 old outstanding Audit Pars pertaining to the period 1982-2018. As per the replies submitted by the office No Paras has been settled as under:

Part-I (Old Audit Report)

Sr. No	Year	Total Paras	Para Settled	Para taken Afresh	Outstanding Para
1	1982-18	12	-	-	12
TOTAL		12	-	-	12

Details Old Recovery:-

Sr. No	Year	Outstanding Recovery	Recovery effected	Balance outstanding recovery
1	1982-18	-	-	-
Total		-	-	-

27C 18

Part -I

21/17

①
②
③
④
⑤

S.No.	Item	Stock as per S/S	Stock issued as per issued register	Stock as per Sup- visors register	Diff.
1.	Chair with arms	115	115	99	- 16
2.	Jhul	104	104	42	- 62
3.	Plate Aluminium	5750	5750	5531	- 219
4.	Mug Al & Hal.	5750	5750	4284	- 1466
5.	Atta Brum	525	525	506	- 19

Para No. 8 (Ref. Para No. 13)

Sub. Theft of one Sewing Machine during 1982-85

During the course of audit, it has been observed that one Sewing Machine was stolen from the Himatsuri Angawasi, under ICSS Project of Trilok Puri Project during the period 1982-85. Action taken in this regard to fix the responsibility for the theft and recovery of the amount of loss may please be intimated to audit. If any action already taken in this connection the same be pursued and the outcome of the same be intimated to audit.

Tania Nal
Neeleem Bala Nalra, A.C.
Party No. XV

Para No. 9 (Ref. Para No. 14 of 29.5.90)

Sub. Payment of the cost of Medicines to M.C.B.

It has been observed from contingencies bill/ 34/ICSS-IV dated 31.3.83 that a sum of Rs. 25,000/- was paid to M.C.B. on account of the cost of medicines. From the attached Vr. No. CA-1556, it has been observed that the total cost of the medicines supplied by the M.C.B. was for Rs. 49,692/10 p. Against the supply of the medicines

Cents....6/-

37 20c

70

70

for No. 49,62/16 p. a sum of Rs. 25,000 was only paid to M.C.B. the sanction letter quoted on the contingent bill (letter No. F.1(85)/82-83/Actt/PSW/14598 dt. 30-3.83) is not forthcoming to see the conditions laid thereon. In the circumstances cited above it is not clear as to why a sum of Rs. 25,000/- was paid against the amount of Rs. 49,62/16.

Neelan Bala Nadra A.O.
P.No. XV

Para No. 10 (Ref. Memo no. - 5)

Para No. 2

Sub. : Irregular payment of Honorarium to the Anganwadi workers.

While checking the Acquittance Roll Registers and the attendance registers of the Anganwadi workers, it has been observed that irregular payment of honorarium has been paid to the following Anganwadi workers even though they were absent for the periods mentioned against their names :-

S.No.	Month & Year	Name of the worker	Absent (in days)	Honorarium actually paid (full month)	Amount to be received
1.	March, 92	Sunita Lal	7 days	Rs. 275/-	Rs. 62/-
2.	May, 92	Peenam Sharma	12 "	Rs. 300/-	Rs. 116/-
3.	July, 92	Peenam Sharma	5 "	Rs. 300/-	Rs. 44/-
4.	Sept., 92	Savita	7 "	Rs. 300/-	Rs. 70/-
5.	July, 91	Tara	11 "	Rs. 325/-	Rs. 132/-
6.	Dec., 91	Pinky Talwar	3 "	Rs. 325/-	Rs. 31/-
7.	Dec., 91	Tara	9 "	Rs. 325/-	Rs. 95/-
8.	April, 91	Tulsa Sharma	8 "	Rs. 300/-	Rs. 80/-
9.	March, 90	Kalawati	10 "	Rs. 300/-	Rs. 97/-
10.	April, 90	Pushpalata	11 "	Rs. 300/-	Rs. 110/-
11.	June, 90	Singal Varsney	14 "	Rs. 220/-	Rs. 60/-
12.	Oct., 91	Baljeet	30 "	Rs. 300/-	Rs. 290/-
13.	Dec., 90	Urnil	25 "	Rs. 275/-	Rs. 222/-
14.	Oct., 89	Dayawati	23 "	Rs. 300/-	Rs. 223/-
15.	July, 88	Heetu	20 "	Rs. 275/-	Rs. 177/-

Neelan Bala Nadra A.O.
P.No. XV

Rs. 1259/-
Rs. 1432/-

Con. 6...9/-

69

36 19/15

(R)

The above said amounts may be recovered from the concerned Anganwadi Workers/Supervisors immediately and the same may be credited to the Government account under intimation to the Audit. The CBPO is requested to review the similar cases and wherever the payments are irregular, the same may be recovered and credited to the Government account under intimation to the Audit.

From the above, it has been observed that the Supervisors are not maintaining the attendance registers and leave account properly and further, they are not sending the actual attendance report for the draw of honorarium of the A.W. Workers. The CBPO is, therefore, suggested to direct the Supervisors to send the actual report according to the attendance registers maintained by them. Further, the CBPO is advised to check the attendance registers and the attendance report sent by the Supervisors before making the payments to the A.W. Workers as such to avoid the unnecessary loss to the Government exchequer.

Recovery
1809/-

Para No. 11 (Ref. Memo No. 1)

Sub. 1 Service Books

While scrutinising the service books of the Staff it has come to notice that the Service Books are not maintained properly. The entries on the first page of the Service Books have not been retested after every five years. The nominations in respect of ICAG, CBEGIS and GPF and the Family details of the Government servants have not been obtained from them and pasted in the service books. The Home town declaration has also not been obtained and recorded/pasted in their service books. The photo of Smt. Basanti Devi, Supervisor is not affixed in her service book.

Neelan Bala Nohra, A.O.
P.No. XV

Neelan Bala Nohra, A.O.
P.No. XV

Cents 12/-

Para No. 12 (Ref. Memo No. 6)

Sub. : Contingent Expenditure

During the course of audit of contingent vouchers and relevant record for the period 85 to 93, revealed the following irregularities/ discrepancies :

1. Shri Rupal Singh, UDC, was paid conveyance allowance of Rs. 126/- vide CB/147/ICDS dt. 31.3.90 against the voucher no. 933, 934, 935 of Rs. 42/- each while scrutinised the vouchers it has been noticed that data is regarding place visited, distance covered, purpose of visit, mode of conveyance used and vehicle no. and fare paid to whom with the signature etc. have not been recorded on the vouchers. Hence the bill submitted by him is not in order and on the payment was made to him. The recovery of over-payment of Rs. 126/- may please be made from him and deposited in to Govt. a/c under intimation to the audit.

Para No. 13 (Ref. memo no. 2)

Sub. : Outstanding Property Articles

On scrutiny of Property (Issue-Register) it was observed that the Non-Cons/Property articles were found issued to officer/officials who have since been transferred from this project. It is suggested that either the articles may please be taken back - the cost of the items be recovered immediately from the official concerned, under advice to audit. Few illustrative instances shown as under:-

Page No. 1

1. 1 Brief case Issued to Project Officer on 22/3/86 (Rs. 116 = 82+S.T. = 18)
2. 1 Brief case Issued to Sh. Santosh (Cashier) (Rs. 200/-)
3. 1 Brief case Issued to Sh. B.S. Chawla (CPO) (Rs. 135 = 51 + 7)

Contd... 12/-

17/12 13

23

~~55~~

77

Page No. 41/30.3.88 (P/37 Issue Reg.)

1. One hand Bag Leather issued to Sh. Rambah Singh (Peon) (Rs. 150/-)

Page No. 45

1. Two Hand Bags @ Rs. 150/- each (1. Sahnaz (Sup.))

Page No. 54

1. One Two-in-one (Bush) issued to Smt. Kiran-Bandhi (Not functioning in A.Wari)

Page No. 31

1. One calculator issued to Sh. San Ram, UBC Rs. 240.75.

65

32

PANA NO 4 (Ref. Memo No. 10)

DISPOSABLE AND STOCK

PANA No 5

During the Course of audit for the period of 1900 to 1993, it was observed that a large number of non-consumable/Property articles were found uncervi- cable./unused for a longer time in all Aagan-Varies, Which is listed below. It is suggested immediate action may please be tak. to get these articles condensed with the permission of Head of Deptt, as per G.F.R.

Sl. No.	Name of Articles	Qty	Actual Value
1.	Iron Boxes	05	Rs. 690/-
2.	Iron Boxes	33	Rs. 4637/-
3.	Iron Boxes	46	Rs. 6233/-
4.	Iron Boxes	15	Rs. 2550/-
5.	Stitching Machines (Usha)	30	Rs. 10000/-
6.	Stitching Machines (Usha)	30	Rs. 13500/-
7.	Stitching Machines (Usha)	15	Rs. 2250/-
8.	Stitching Machines (Usha)	20	Rs. 9240/-
9.	Black Board. (3x2 Ft.)	100	Rs. 1000/-
10.	Iron Locks (1 1/2)	05	Rs. 250/-
11.	Locks (1 1/2)	24	Rs. 5250/-
12.	Locks (Usha)	25	Rs. 6000/-
13.	Locks (1 1/2)	25	Rs. 6000/-

64

31 15/44

14.	Drawing Boards	300	Rs. 1200/-
15.	Scissors	50	Rs. 645/-
16.	Scissors	40	Rs. 610/-
17.	Scissors	53	Rs. 740/-
18.	Boxes	26	Rs. 3058/-
19.	Stool (Wooden)	66	Rs. 1380/-
20.	Chairs (Steel)	14	Rs. 840/-
21.	Plates (Aluminum)	1750	Rs. 9600/-
22.	Plates (Aluminum)	250	Rs. 800/-
23.	Plates (Aluminum)	600	Rs. 2325/-
24.	Plates (Aluminum)	1400	Rs. 5425/-
			<hr/>
25.	Fry Pans	100	Rs. 1500/-
26.	Balti (Iron)	60	Rs. 2000/-
27.	Balti (Iron)	70	Rs. 1600/-
28.	Balti (Iron)	50	Rs. 1200/-
29.	Boxes (20 Kg.)	40	Rs. 2070/-
30.	Pots & Karchi	20	Rs. 700/-
31.	Pots & Karchi	35	Rs. 980/-
32.	Pots & Karchi	45	Rs. 1200/-
			<hr/>
33.	Kutis	100	Rs. 500/-
			<hr/>
34.	Stool (Wooden)	35	Rs. 735/-
35.	Boxes (200 Ltrs.)	01	Rs. 150/-
36.	Boxes (200 Ltrs.)	01	Rs. 201/-
37.	Box (Handmade) (2 Kg.)	250	Rs. 3900/-
38.	Boxes (50 Kg.)	10	Rs. 6900/-
39.	Boxes (50 Kg.)	40	Rs. 4000/-
40.	Boxes (Handmade)	100	Rs. 1000/-

- 10 -

(Handwritten signature/initials)

41.	Spoons (Tea)	2500	Rs. 2500/-
42.	Blind...	200	Rs. 200/-
43.	Stove 1	20	Rs. 20/-
44.	Stove (Side Tank)	20	Rs. 200/-
45.	Spoons (Tea)	1044	Rs. 1044/-
46.	Spoons (Tea)	356	Rs. 356/-
47.	Spoons (Tea)	600	Rs. 600/-
48.	Spoons (Tea)	1100	Rs. 1100/-
49.	Plates	1750	Rs. 1750/-
50.	Blind	1750	Rs. 1750/-
51.	Blind	200	Rs. 200/-
52.	Blind	600	Rs. 600/-
53.	Blind	1000	Rs. 1000/-
54.	Blind	1750	Rs. 1750/-
55.	Blind (10 Nos)	600	Rs. 600/-
56.	Blind (10 Nos)	1000	Rs. 1000/-
57.	Blind (10 Nos)	1200	Rs. 1200/-

81K 9
59 154 (21) 119 26
24

PART II

(Current audit for the period 1996-97)

Para No. 4 (Ref. Memo No. 3 dt. 26/11/97)

Property Stock Register

During the test check of property stock registers volume number 23, 24 and 26, the following irregularities have been noticed.

1. The physical verification has not been conducted by the concerned authority since 1992-93. As per rule it should be done annually and a certificate to this effect be recorded in the stock register. Head of Office is requested to take necessary action for such verification and outcome thereof be shown to audit.

Para No. 2 (Ref. Memo No. 5 dt. 26/11/97)

Rent Payment to Anganwadi Centres

During the course of audit of anganwadi rent bills it came to notice that rent to anganwadis was paid @ Rs. 145/- as against the prescribed rate of Rs. 120/-. Further, it came to notice that though there was a provision for payment of electricity charges etc. Rs. 25/- it was not paid by other ICDS Projects to landlords as most of anganwadis are functioning only for a limited hours during day time in open space like Varandah, Terrace, etc. and most of the landlords are not willing to let/sublet rooms or covered area at the full disposal of anganwadi centre at a meagre rent of Rs. 120/-. ICDS Projects at Nimri, Anand Parwat, Shahdara, Jehangirpuri etc. are paying only Rs. 120/- as rent. No circular/order for payment of rent @ Rs. 145/- was made available to audit. Justification for the payment of additional Rs. 25/- may be given to audit or the excess payment to anganwadis @ Rs. 25/- for 12 months (Rs. 38100/-) may be recovered and deposited to government account.

Recovery
Rs. 38,100/-

Para No. 3 (Ref. Memo No. 7 dt. 27/11/97)

Stock Registers

During the test audit of various Stock register, the following irregularities have been noticed.

1. As per S.N.P. Stock Register, it has been observed that 443 pkts of Fruity Bread were issued to Sat. Anand (District)

12/8

25

(71) (58) (24)

..2..

(B)

on 10/5/96. But the same did not enter/take over in her stock register. Reason for non-entering the same be explained to audit.

2. Sty. Stock Register.

The physical verification of stock has never conducted so far by the concerned authority. DDO/HOO is requested to take the necessary action for such verification under intimation to audit.

HS
(Harinder Singh)
AO
Audit Officer
()

11/10/07
20

(62)

(31)
(12)
(53)

Para No. 90
Sub:- INCOME TAX
1999-2000

Para No. 7

Audit Memo No.

1. Smt. Aruna Gupta (C.D.P.O.)

1. No calculation sheet
2. As per P.B.R. Tax Liability of Rs.808
10%, S.C. exist No proof of deduction found

2000-2001

1. Smt. Aruna Gupta (C.D.P.O.)
2. Smt. Vecna Rani (Supervisor)

Calculation sheet not available
-do-

2001-2002

1. Smt. Aruna Gupta (C.D.P.O.)
2. Sh. Ved Prakash (Driver)

Calculation sheet not available
Proof of L.I.C. saving Rs.1,892/-

2002-2003

1. Sh. Ved Prakash (Driver)

Calculation sheet of income tax

In respect of official is not prepared by the department audit has calculated as per figures available in P.B.R.

Gross Income	1,17,547/- (excluding T.P.T. allowance)
Standard Deduction (-)	30,000/-
	87,547/- or say 87,550/-
Tax	6,510/- Saving G.P.F. 12,000/-
Less Rebate	2,472/- C.G.E.I.S. 360/-
Tax payable	4,038/- <u>12,360/-</u>
Tax paid	Nil Rebate 2,472/-
Tax payable	<u>4,038/-</u> is to be recovered

Saving for the rebate is taken from P.B.R. and the official is having any other savings other than shown above proof of the same be shown to audit if not the tax, as calculated above be recovered from the official.

15/6

19

(10)

(52)
(111)

W.M. 8

Para No.05 21

Audit Memo No.7

Sub:- Irregular re-imburement of pay & allowances of medical & para medical staff of M.C.D.

I.C.D.S. Trilokpuri Delhi was found paid an amount of Rs.9,87,682/- to M.C.D. vide C.B. No.89 dt. 31.03.99 on account of Medical & Para Medical Staff of M.C.D. as Pay & Allowances.

The Deptt. is advised to provide the details of the write-up of the service, terms & conditions from Government of India for engagement of Medical/Para Medical staff of M.C.D. and their reimbursement of Pay & allowances. The department has not provided with the detail as requisitioned above.

Para No.06 22

Audit Memo No.8

Sub:- INFACIOUS EXPENDITURE.

One post of driver is anctioned in I.C.D.S. Trilokpuri and against which a driver is found drawing salary, O.T.A. & other allowances during the audit period from the budget of I.C.D.S. whereas the vehicle found retained in the headquarter. The department failed to provide the log book and history sheet of the vehicle. Non utilisation of vehicle indicate that the project can run without a vehicle smoothly. As such, audit is of the view that the services of the driver drawing salary from I.C.D.S. may be transferred to where the incumbent is physically performing duties or where it is required which will help to reduce the overall expenditure of the project on salaries.

*Neelam Bala Notra A.O.
P.No. XV*

Para No.07 23

Audit Memo No.9

Sub:- SNP STOCK REGISTER OF SUPERVISOR AND AAGANWADI WORKER.

1. Project main SNP stock register does not contained Bill No. & date against which the purchase bill has been entered.
2. Supervisor SNP stock register does not contained page counting certificate recorded by C.D.P.O.
3. Proper indexing has not been done in the supervisor SNP stock register.

*Neelam Bala Notra A.O.
P.No. XV*

9/C 5

10/17

50
34

103

4. During test check A.W.W. stock register with reference to attendance register the following irregularity is noticed.

Smt. Rajbala, A.W.W. Center No. 2/

Supervisor Smt. Yecina

	BREAD	Beneficiaries as per attendance	Beneficiaries as per S.N.P.	Remarks
19.05.99		Ladies 14 + Children 100	Ladies 16 + Children 88	Less issue to 10 child
04.12.00		Ladies 18 + Children 92	Ladies 16 + Children 80	Less issue to 14 child

BREAD

19.05.99

Ladies 14 + Children 100

Ladies 16 + Children 88

Less issue

to 10 child

RUSK

04.12.00

Ladies 18 + Children 92

Ladies 16 + Children 80

Less issue

to 14 child

The reason for less issued of S.N.P. to beneficiaries with attendance be elucidated. C.D.P.O., I.C.D.S. Trilokpuri may ensure for proper distribution of S.N.P. and may got done random check on the spot.

Para No. 24.

Audit Memo No. 10

Sub: Contigent Purchase.

Para No. 9

During the course & test check of contigent purchase, it has been noticed the following irregularities :-

2000-2001

Vide C.B. No.100 dt. 24.03.01 & Vr. No.1466 a sum of Rs.2100/- has been paid to some Sh. Netram on 05.12.2000 incharge of six labour on a/c white wash the office of I.C.D.S. Trilokpuri situated at that time in community centre Seemapuri for which no prior approval of the expenditure was sought from the department as the said building was community centre.

Further no proper address of the receipt of the payment & stamp receipt are available neither work verified by any official. The above expenditure be got regularised from the competent authority.

2. Vide C.B. No.136 dt. 19.02.03 (2000-2003) against bill no.9660 one lock for Rs.35/- was purchased but no entry has been found in the stock register.

Neelam Bala Notice, A.O.

P.No. XV

Vide C.B. No.54 dt. 17.07.04 amounting Rs.760/- and C.B. No.54 dt. 17.07.04 for Rs.2195/- pertaining the expenditure for the year 2003-2004 has been recoped in the 2004-2005. This shows that the liability for the year 2003-2004 has been claimed from the budget of 2004-2005. This expenditure be regularised from the competent authority.

Para No.09 25

Para No.10

Audit Memo No.11

Sub:- Property Register/S.N.P. Stock Register.

1. As per provision as laid down in G.F.R. 116 (1), the physical verification of the store should be made atleast once every year. In the instance case, the mandatory property/S.N.P. stock register physical verification has been done since 1993 to date.
2. A large number of property article/S.N.P. property article are lying who has since cross their normal life but no action regarding their disposal as per G.F.R. provision has been taken. Needful be done and shown to audit.
3. Stationery Stock Register
The stock register for consumable article for the period from 1997-98 to 2000-2001 was not provided to audit for verification.
4. During the year the following hand towel has been purchased and issued to staff who are not entitled for the same except C.D.P.O.

2001-2002	10 towels for Rs.520/- issued to staff (page 16)
2002-2003	09 towel for Rs.485.10 issued to staff (page 28)
2004-2005	07 towel for Rs.616 issued to staff (page 59)

The recovery of the amount from the staff except head of office be made & deposited in the concerned head under intimation to audit.

Para No.10 26

Sub:- Class-IV liveries A/c.

Audit Memo No.12

During the course of audit the class-IV liveries A/c for the period 2004-2005 was produced before the audit. C.D.P.O. I.C.D.S. Trilokhari is requested to provided the record for the period 1997-98 to 2003-2004 to next audit for scrutiny.

Neelam Bala Not recd A.C.
P.No. XL

7/c 3
14
(12)
(27)

The bills for payment have been submitted by the NPO Rao Raghubir Singh Sewa Samiti on its own to the ICDS Office although nine SHG's have been formed as of now.

The matter needs to be clarified to the audit.

Para No. 2

(Ref memo No. dated 20.02.2009)

Subject:

Insufficient monitoring of Anganwadi by the CDPO

Scrutiny of monthly progress report of ICDS Trilokpuri, revealed that the CDPO had not made sufficient visits to check the functioning of Anganwadis. There are 134 anganwadis under the control of CDPO, ICDS Trilokpuri. Earlier there were 127 anganwadis till August 2006. The visits made by the CDPO during 2005-06, 2007-08 have been shown in the annexure 'A' attached.

From the annexure "A" attached, it has been observed that A.Ws. visited not even once in a month ranged from 116 to 127 during 2005-06, 100 to 134 during 2006-07 and 120 to 132 during 2007-08 respectively. Anganwadis visited once ranged from 02 to 16 during 2005-06, 02 to 27 during 2006-07 and 02 to 14 during 2007-08 respectively. None of Anganwadis were visited twice. The Medical Officer (MO) had not visited the A.Ws. not even once in two years. The ANMs and LHVs have also made a few visits to the Anganwadis during 2005-06, 2006-07 and 2007-08. Reasons for insufficient monitoring/ visits of Anganwadis may please be explained to audit.

(27) Para No. 3 (Ref memo No. dated 20.2.2009)

Para No 11
Subject: Non-availability of items under Supplementary nutritional Programme.

Scrutiny of stock register of supplementary nutrition programme revealed that following items were not made available to the ultimate beneficiaries in anganwadis for the period mentioned against each.

1. Kurmura - The item was last distributed on 15.9.04. Next supply was received on 1.9.05 after a gap of 11 months. Last distribution was made on 8.12.05 during 2005-06. Further the item was received on 29.4.2006 and last distribution was made on 8.6.06 after that the scheme of cooked food commenced in the month of June 2006. Not providing Kurmura from 15.9.04 to 31.8.05 and December 2005 to April 2006 may be explained to audit.
2. Salted/roasted Bengal Gram - The item was last distributed on 20.10.2004. Next supply was received on 1.9.05 after a gap of 11 months. The last distribution was made on 3.6.06 before the start of scheme of cooked food.

Reasons for the delay of supply of food from 20.10.04 to 31.8.05 may be explained to audit.

46
105
28

13

- 3. Roasted Ground Nut- The items was last distributed on 6.12.04 Next supply was made on 8.11.05 after a gap of 11 months. Last distribution was made on 8.12.05 The delay in supply need to be explained to audit.

Further as per clause 15 of manual of Ministry of Social Welfare, Govt. of India, published in 1982 w.r.t. ICDS project and orders/directions of Hon'ble Supreme Court to all the states Govts/UTs for supply of nutritious food/supplement to the children/adolscnt girls, pregnant and lacatating women under the scheme, the food/diet has to be provided for 300 days in a year, however, scrutiny of record/information furnished by the office revealed that food/diet was not provided to the beneficiaries for the period states below during 2005-06, 2006-07 and 2007-08

Year	Due Days	Days in which diet distributed	Short fall	%
2005-06	300 days	102 days	198 days	66%
2006-07	300 days	254 days	46 days	15%
2007-08	300 days	284 days	34 days	11%

From the table it was observed that during the year 2005-06, 2006-07 and 2007-08 the food/diet was not provided for 198 days, 46 days and 34 days respectively which ranged from 11% in 2007-08 to 66% in 2005-06.

Not providing food to the beneficiaries under the scheme for the prescribed days may please be clarified to audit as it did not fulfill the objectives of the scheme completely. The Deptt. Of Social Welfare, GNCT of Delhi needs to take appropriate action for the uninterrupted supply of food/diet as per scheme, to the beneficiaries. The action taken in this regard may please be intimated to audit.

28

Para No. 4

(Ref memo No. 15 dated 23.2.09)

Subject: Verification of remittances

The following remittances were sent to PAO concerned for verification but the same were not received verified during the period of conducting of audit. The outcome of the verification may please be intimated to audit.

S.No.	Date of deposit	Amount	Head	challan No.
1.	30.3.06	1949.00	Income tax	02
2.	30.3.06	15235.00	income tax	03
3.	30.3.06	574.00	Salary	05

Neelam Beale, Notary A.O.
P. No. X.V

(Signature)
(S.C. KHULBE)
(I.A.O)

Page 12

PART - II
CURRENT AUDIT REPORT

ST/CC

PARA NO. 1

(Ref. Audit Memo No. 12 dated 26/11/18)

Sub: - Non- condemnation of unserviceable items

In response to Audit memo no 3 dated 8/11/18 the Deptt. has furnished reply that the following items are not condemned so far.

Sl. No.	Nomenclature of the item	Quantity of the item
1.	Almirah	150
2.	Chairs	117
3.	Hindoliam Canes (Dibba)	142
4.	Drums	126
5.	Patila with Lids	104
6.	Boxes	90
7.	Weighing Machine	250
8.	Big Spoon (Kadchhi)	47
9.	Palta	57
10.	Spoons	497
11.	Stoves	24
12.	Locks	28
13.	Buckets	02
14.	Scissors	13
15.	Black Board	4
16.	Fry Pan	08
17.	Table	07
18.	Desert Cooler	01

The year of purchase and cost of the aforesaid items are not provided by the department. As soon as machine /equipment become unserviceable action for declare condemn of their disposal so that with the passage of time there is like hood of further deterioration in their condition and they may not fetch reasonable price on their last disposal. It is advised that necessary steps may please be taken under intimation to audit for early disposal of all unserviceable/condemned items etc.


(Neelam Bala Notra)
I.A.O., Audit Party No. XV