

**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P.ESTATE, NEW DELHI**

**Sub. Internal Audit Report on accounts of ICDS, Project Hastal, A-1/16, Janak Puri, New Delhi for the period 01-04-2020 to 31-03-2023.**

**INTRODUCTION**

The accounts of ICDS, Project Hastal, A-1/16, Janak Puri, New Delhi for the period 01-04-2020 to 31-03-2023 was test audited by audit Party No. 27 consisting of Sh. Rajesh Grover, IAO and Sh. Anil Kumar Grover, A.O.w.e.f. 30-10-2023 to 10-11-2023.

**AIMS AND OBJECTIVES**

The C.D.P.O., ICDS Project, Hastal, A-1/16, Janakpuri, New Delhi-110059 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total 116 Anganwadi are functioning under this ICDS Project. The aims and objectives of the project are as under :-

- 1) Function/aims/objectives of the ICDS are as under:-**
- a) to improve the nutritional and health status of children in the age group of 0-6 years.
  - b) to lay the foundation for proper psychological, physical and social development of the child.
  - c) to reduce the incidence of mortality, morbidity, malnutrition and school dropout.
  - d) to achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
  - (e) 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

**LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY**

**Head of Office/DDO**

S.No.	Name	Designation	Period
1	Mr. Kuldeep Singh	C.D.P.O./D.D.O./H.O.O.	14/02/2020 to 08/09/2020
2	Ms. Lovely Sharma	C.D.P.O./D.D.O./H.O.O.	09/09/2020 to 05/05/2022
3	Ms. Archana	C.D.P.O./D.D.O./H.O.O.	06/05/2022 to 19/01/2023
4	Ms. Niti	C.D.P.O./D.D.O./H.O.O.	20/01/2023 to 23/08/2023

**Cashier**

S.No.	Name	Designation	Period
1	Mr. Satyendra Kumar	LDC	2018 To May, 2022
2	Mr. Devinder	LDC	June, 2022 to till date



### **BUDGET ALLOTMENT AND EXPENDITURE**

The details of Allotment of budget and Expenditure incurred for the financial years 2020-2021 to 2022-2023 are as under:-

Year	(Amount in Rs.)		
	Budget Allocated	Expenditure	Balance
2020-2021	41125100	40439252	685848
2021-2022	42851520	42726087	125433
2022-2023	17853100	16910710	942390

### **VACANCY POSITION**

S.No.	Name of Post	No. of Post Sanctioned	Filled	Vacant
1	C.D.P.O.	1	1	0
2	Supervisor	5	3	2
3	L.D.C.	1	1	0
4	Peon	1	0	1
5	Driver	1	0	1
6	Anganwadi Worker	116	110	06
7	Anganwadi Helper	116	114	02

### **Statutory Audit**

Statutory audit of ICDS, Project Hastal, A-1/16, Janak Puri, New Delhi has not been conducted by AGCR(Delhi).

### **Maintenance of Record :-**

The maintenance of record ICDS, Project Hastal, A-1/16, Janak Puri, New Delhi for the period 01-04-2020 to 31-03-2023 was found satisfactory subject to observations made in Current audit report and in test audit note.

**PART-IA**

**OLD AUDIT REPORT**

There was 01 audit para outstanding with recovery of Rs. 309064/- in the ICDS, Project Hastal, A-1/16, Janak Puri, New Delhi for the period 2018 to 2020. ICDS has submitted reply of old Para but reply found unsatisfactory due to non-submission of supporting documents, hence, has been incorporated with current audit report in Part 1.

S.N O	Year	Total Para	Para Settled	Para No. Settled	Outstanding Para with No.	Total outstanding para
1.	2018-2020	01	00	-	01 (01)	01
	<b>Total</b>	<b>01</b>	<b>00</b>			<b>01</b>

**(B) RECOVERY OF OLD AUDIT REPORT**

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs.Parawise)
1.	2018-2020	309064-	0	309064-
	<b>TOTAL</b>	<b>309064-</b>	<b>0</b>	<b>309064-</b>

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**PART-II**

**CURRENT AUDIT REPORT**

During the course of audit, 09 preliminary audit memos including 01 Record Memos were issued, out of which 01 record memo has been fully settled and balance 08 memos have been converted into 05 paras and 03 TANS, and incorporated in current audit report as part-II.

During the course of current audit, nil recovery has been pointed out .



**(RAJESH GROVER)**  
**IAO**  
**Party no.27**

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# PART 1

(2020-2023)

PART 1  
(2020-2023)

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12  
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**PART II**  
**CURRENT AUDIT REPORT**  
**(2014-18)**

**Para 1:-**

(Ref:- Audit Memo No. 03 dated 11/02/2019 & 04 Dated 12.02.19)

**Subject:**

**Shortcomings in Property Register and Stock Register**

During the test check of Property Register and Stock Register maintained by the ICDS, Hastal, Nirmal Chhaya Complex, Jail Road, Delhi for the period 2014-18, the following shortcomings have been noticed :-

**1. Property Register.**

- (i) Rule 192(1) and 192(2) of GFR 2005 & Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non -Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non consumable stock/goods and materials has been done.
- (ii) Register is not maintained in proper format as prescribed in Form GFR.22.
- (iii) The non consumable items should not be shown as nil unless it is declared obsolete/unserviceable by the competent authority. It has been observed that many items are shown as nil which is not in order e.g.,

Page -4 Weighing Scale

Page 7 Tables

✓ Page 9 Chairs

Page 10 Almirah etc.

Necessary correction may be made in Property Register under proper attestation.

*Settled*  
*13.07.20*

**2. Stock Register (Consumable)**

- (i.) Rule 192(1) and 192(2) of GFR 2005 & Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of consumable stock should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of stock and materials has been done.
- (ii.) The items have been shown issued, but balances not mentioned after issuing the items eg. Pg. 22,23 etc.

Settled  
17/7/2020  
Roonam Kohli  
IAC - 1-12-20

Above shortcomings be remove after taking necessary action & compliance be shown to audit.

17/7/19  
(USHA PURWAHA)  
I.A.O., Audit Party No.VIII

*(Signature)*

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**PART- II**  
**CURRENT AUDIT REPORT**  
**2018-19 to 2019-20**

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**Para 1 (ref Memo 9 dt 16/07/2020)**

**Subject : Non deduction of TDS amounting to Rs. 309064/- from contractors**

As per section 194 C of the Income Tax Act provides that Tax @2 shall be deducted at source by the Drawing & Disbursing Officer from the payments released to contractors.

During test check of bills, it has been observed that the DDO, ICDS Hastal project has not deducted any tax from the payments made to 07 SHG under M/s Sunder Amarsheel Charitable Trust contractor engaged for supplying the meals etc. to Anganwadees functioning under the project. The details of payment released to the contractor without deducting TDS is given below :

SN	Month	Bill No	Gross Amount	TDS
1	March 2018	CB 06	743337/-	14867/-
2	April 2018 to June 2018	CB 13	2383126/-	47662/-
3	July 2018	CB 33	590682/-	11814/-
4	March 2019	CB 8	964112/-	19282/-
5	April 2019	CB 9	966606/-	19332/-
6	March & April 2019	CB 10	5504/-	110/-
7	May 2019	CB 22	1025471/-	20509/-
8	June 2019	CB 23	944769/-	18895/-
9	May & June 2019	CB 24	7191/-	144/-
10	July 2019	CB 30	1068046/-	21361/-
11	Aug 2019	CB 30	945659/-	18913/-
12	Sept 2019	CB 31	938497/-	18770/-
13	Oct 2019	CB 44	981115/-	19622/-
14	Nov 2019 & Dec 2019	CB 45	1888896/-	37778/-
15	Oct to Dec 2019	CB 46	6114/-	122/-

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16	Jan 2020	CB 50	1036782/-	20735/-
17	Feb 2020	CB 49	953980/-	19080/-
18	Jan & Feb 2020	CB 51	3400/-	68/-
			1545287/-	309064/-

Necessary steps should be taken to recover TDS amounting to Rs. 309064/ from the concerned contractor and deposited into govt. account under intimation to audit.



**Internal Audit Officer**  
**Audit Party No.XXXII**

**TEST AUDIT NOTE****2018-19 to 2019-20****TAN.1(Ref.Audit Memo No. 5 & 10 Dated 16/07/2020)****Sub: Non Compliance of Hon'ble Supreme court of India in the matter of PUCL Vs. Govt. of India.**

“ The Hon'ble Supreme court of India in its order dated 7<sup>th</sup> October 2004 in the case titled Pupil Union for civil liberties vs. Union of India and others in writ petition (Civil) number 196 of 2001 had issued directions to all state Government /UT for supply of supplementary Nutrition/ supplement to the children, adolescent girls, pregnant and lactating women under ICDS scheme for three hundred days (300 days) in a year.”

In reference to the memo the following information has been provided to audit, in which it has been observed that during 2018-19 to 2019-20 the directions of Hon'ble supreme court has not been followed as per the detail given below:-

Sl. No	Year	Number of days during which supplement given
01	2018-2019	274
02	2019-2020	280

Supply of SNP less than 300 days is in violation of the directions of Hon'ble supreme court. Necessary steps should be taken to follow the directions .

**TAN 2 (Ref Audit Memo No. 3 & 6 dt 14/07/2020)****Subject:- Under Registration of beneficiaries.**

As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Aanganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

Scrutiny of the record and information provided by the ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period

2018-19 to 2019-2020 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Number of beneficiaries surveyed / identified	Number of beneficiaries registered	Actual number of beneficiaries enrolled
2018-19	174272	91830	70833
2019-20	180551	85786	65343

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

Reasons for less registration with number of beneficiaries surveyed/ identified may please be elucidated to audit and necessary steps should be taken to follow up action in view of results of surveys.

  
**Inspecting Audit Officer**  
**Audit Party No-XXXII**

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**PART -II**  
**CURRENT AUDIT REPORT**  
**(2020-23)**

**Audit Para - 01**

**(Memo No. 04 dated :06/11/2023)**

**Subject :- Splitting of demand of goods.**

As per Rule 149(viii) of GFR 2017, "A demand or goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 buying/bidding/ reverse auction on GeM or the necessity o obtaining the sanction of higher authorities required with reference to the estimated value o the total demand."

On test check of continent bills for the period 2020-2023, it is observed that ICDS had purchased Misc. and general items or same category of items within a gap of one or two days and splitted the total demand, which is violation of above mentioned Rule of GFR. Examples of some cases are as under:-

S.No.	Invoice No.	Date	Name of agency	Amount (in Rs.)	Items
1.	20-21/M/445	01/09/2020	DCCWS Ltd.	18698/-	Stationery
2.	20-21/M/452	03/09/2020	DCCWS Ltd.	21458/-	General items
3.	20-21/M/457	04/09/2020	DCCWS Ltd.	19848/-	Stationery
4.	20-21/M/461	07/09/2020	DCCWS Ltd.	18558/-	Stationery & General items

HOO may follow the concerned rules of GeM as per GFR and regularize the expenditure from Competent Authority.

**Audit Para – 02**

**(Memo No.05 dated: 06/11/2023)**

**Subject :- Purchases not made through GeM.**

As per order issued by the Finance Department, GNCTD from time to time in accordance with Rule 149 of GFR 2017, it is mandatory for all Govt. Buyers to make purchases o goods and services through GeM and if they are not available on GeM, a certificate to this effect that the particular goods/services are not available on GeM should be recorded.

On test check of continent bills for the period 2020-2023, it is observed that ICDS had purchased a number of stationery/general items from local vendor and not procured through GeM which is violation of GFR. Examples of some cases are as under:-

S.No.	Invoice No.	Date	Name of agency	Amount (in Rs.)	Items
1.	20-21/M/893	15/01/2021	DCCWS Ltd.	24217/-	Stationery & General items
2.	20-21/M/974	19/01/2021	DCCWS Ltd.	12627/-	General items
3.	20-21/M/980	20/01/2021	DCCWS Ltd.	24153/-	General items

HOO may follow the Rules of GFR and concerned guidelines issued in this regard.

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**Audit Para-03**

**(Audit Memo No. 06 dated: 07/11/2023)**

**Subject :- Huge savings of Funds**

As per Rule 62(2) of GFR 2017 "The savings as well as provisions that cannot be profitably utilised shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses".

On scrutiny of expenditures/reconciliations for the period 2020-2021 to 2022-23 revealed that there were huge savings noticed in different head of accounts from 42.24% to 100% . The details are as below:-

<b>Head of Accounts</b>	<b>Budget (in Rs.)</b>	<b>Expenditures (in Rs.)</b>	<b>Savings (In Rs.)</b>	<b>% of savings</b>
<b><u>2020-2021</u></b>				
2235 02 102 55 00 01 - Salaries	600000-	300071-	299929-	49.98%
2235 02 102 29 00 13 - OE	93000-	53715-	39285-	42.24%
2236 02 101 73 00 02 – Wages (Poshan)	100000-	41290-	58710-	58.71%
2236 02 102 55 00 02 - Wages	360000-	102492-	257508-	71.53%
2235 02 102 29 00 11 - TA	10000-	2374-	7626-	76.26%
<b><u>2021-2022</u></b>				
2235 02 102 17 98 13 - OE	116000-	14573-	101427-	87.43%
2235 02 102 16 96 13 - OE	15000-	3644-	11356-	75.70%
2235 02 102 29 00 11 - TA	10000-	0	10000-	100%

It shows from the above that due care was not taken while preparing BE/RE for the said financial years and funds not utilized/surrendered before close of the financial year, had been lapsed.

HOO is advised to give extra attention for utilizing/surrendering the funds before close of the financial year.

**Audit Para – 04**

**(Memo No.07 dated: 07/11/2023)**

**Subject :- Rush of Expenditure in March**

As per Rule 56(3) of GFR "Rush of Expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial propriety and shall be avoided

On scrutiny of Budget and expenditures reconciliation statement for the period for the period 2020-2021 & 2021-22, it has been observed that huge % of expenditure of the allotted budget was done in the month of March under various head of accounts of ICDS, Project Hastals.

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The details of Budget and Expenditure under the scheme/head of accounts are as under:-

Head of Accounts	Budget (in Rs.)	Expenditures upto Feb. (in Rs.)	Expenditure in March (in Rs.)	% of expenditure incurred in March
<b>2020-2021</b>				
2235 02 102 29 00 13 - OE	93000-	29184--	24531-	26.37 %
2236 02 101 82 00 50 - SNP CSS (Plan)	9605000-	0	8779213-	91.40 %
2236 02 101 90 00 50 - SNP	5245000-	3671905--	1569737-	29.92 %
2236 02 789 94 00 50 - SNP (SCSP)	1500000-	0	1472744--	98.18 %
2236 02 102 55 00 02 - Wages	360000-	0	102492-	28.47 %
<b>2021-2022</b>				
2235 02 102 16 96 13 - OE	15000-	0	3644--	24.29 %
2236 02 102 17 97 50 - SNP CSS (Plan)	6375000-	3167749-	3205917-	50.28 %
2236 02 102 16 97 50 - SNP	8040000-	4826614-	3209674-	39.92 %
2236 02 789 93 98 50 - SNP (SCSP)	3171000-	1558479-	1610479-	50.78 %

HOO may ensure that expenditure may be incurred strictly as per GFR.

**Audit Para - 05**

**(Memo No.08 dated: 09/11/2023)**

**Subject :- Under registration of beneficiaries.**

As per Chapter IV of the annual of ICDS, the main aim of the department is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Anganwadi workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

On scrutiny of the records and information provided by the ICDS regarding survey of population/registration thereof by the anganwadi workers/supervisors for the audit period 2020-2023 revealed that the number of beneficiaries registered with the Anganwadis are far below than the beneficiaries identified, the details are as under:-

Year	Average Population	No. of beneficiaries surveyed/identified	No. of beneficiaries registered	Shortfall in coverage
2020-2021	1442007	157018	93995	63023
2021-2022	1442538	158112	98321	59791
2022-2023	1443633	158740	87392	71348

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

The department may look into the reasons for less registration with reference to beneficiaries identified and for not taking follow action in view of this result.



## TEST AUDIT NOTE

TAN – 01

( Memo No:02 dated: 01/11/2023)

**Subject :- Shortcomings in maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the ICDS for the Audit period 01-04-2020 to 31-03-2023, following irregularities have been noticed: -

1. Page counting certificate is not done on the first page of the register and no page numbering is done .
2. GAR-18 Abstract of Pay bill is not prepared during the period 2020-2023.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year but not done in PBR.
4. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR in respect of most of the officials not found filled in. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., Levels etc. were also not found completely filled .

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN – 02

( Memo No:03 dated: 01/11/2023)

**Subject:-Shortcomings in maintenance of Service Books.**

During the test check of service books, the following shortcomings have been observed:-

**(1) Service book to be shown to the officials every year**

SR -202 stipulates that Service books are required to be shown to the official every year and his /her signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to the officials as there was no signature of the official obtained in the service books .

**(2) 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 . But the same has not been followed in the service books.

**(3) Photograph not attested**

Photographs pasted at the first page of Service Book are not attested in respect of Sh. Davinder Jr. Asstt. and Smt. Geeta Yadav, Sup.

**(4) GPF/PRAN number not mentioned.**

GPF/PRAN number of Smt. Geeta Yadav, Sup. and Sh. Yogesh Kumar, CDPO are not mentioned at the first page of service books .

**(5)** Thumb & finger impression and signature of Smt. Geeta Yadav, Sup was not obtained at the first page of her service book and particulars were also not attested by HOO.

**(6) Aadhar numbers not mentioned**



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Aadhar numbers in respect of Sh. Yogesh Kumar CDPO is not mentioned at the first page of services book.  
(7) Date of Birth at the first page of Service Book is not mentioned in r/o Smt. Geeta Yadav, Sup.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

**TAN-03**

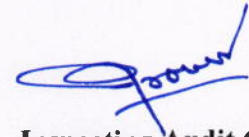
**(Audit Memo No: 09 dated: 09/11/2023)**

**Subject :- Shortcomings in stock registers**

During the test check of various stock/property registers maintained by ICDS, Project Hastal, New Delhi, the following shortcomings have been noticed:-

1. Separate Non-Consumable stock register is not maintained. All the items have been shown in Consumable stock register.
2. Rule 213(1) and 213 (2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable goods and material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of stock register/property register, it has been observed that physical verification for the period 2020-2023 were not undertaken in the stock register and property register.
3. Page-counting certificate is not mentioned at the first page of Consumable Stock register.
4. In property register, the value of the items purchased or supplied by HQ is not mentioned which would be required at the time of condemnation of the property.
5. Cutting/overwriting should be avoided but found in many places and not attested.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.



**Inspecting Audit Officer  
Audit Party No.XXVII**