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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
DELHI SACHIVALAYA, NEW DELHI**

Sub: -Internal Audit Report on accounts of I.C.D.S.-Project, GautamVihar, Community Centre, 3rdFloor, Old Seemapuri, Delhi for the period 2020-21 to 2022-23.

The accounts of I.C.D.S.-Project, GautamVihar, Community Centre, 3rdFloor, Old Seemapuri, Delhi for the period 2020-21 to 2022-23 was conducted by the field Audit Party No. XII, comprising of Smt. Monika Dhingra, AO/IAO & Ishrat Jahan, DEO w.e.f. 02.05.2023 to 11.05.2023 (Total working days 07).

AIMS AND OBJECTIVES

The I.C.D.S. Project Gautam vihar, Community center, 2nd floor, Old Seemapuri Delhi 110095 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 170 Anganwadies functioning under this project.

The aims and objectives of the project are:

- To improve the nutritional and health status of children in the age group of 0-6 years.
- To lay the foundation for proper psychological, physical and social development of the child.
- To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
- To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.
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List of DDO/HOO/CDPO:-

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Ms. Savitri Joshi	C.D.P.O	01.04.2020 to 05.08.2020
2.	Mr. Kuldeep Singh	C.D.P.O	24.09.2020 to 31.03.2022
3.	Ms. Nalini Joshi	C.D.P.O	31.03.2022 to Till Date

List of Cashier:-

S.NO	NAME OF THE OFFICEER	DESIGNATION	Period
1.	Mr. Umesh Singh	Sr. Asstt.	14.06.2021 to Till Date
2.	Mr. Charan Kumar	LDC(Outsource)	01.04.2020 to Till Date

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Vacancy Position as on 31/03/2023

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Group	Sanctioned Post	Filled Posts	Vacant Post
A	-	-	-
B	02	0	02
C	09	0	09
Total	11	0	11

Statutory Audit

As per information provided by the Department , the audit of AGCR has not been conducted so far.

Budget Information for the period of 2020-21 to 2022-23

Financial Year	Budget Allotted	Expenditure	Balance
2020-21	25831404	24338129	1493275
2021-22	28179000	26844734	1334266
2022-23	37535000	36841056	693944

OLD AUDIT REPORT: PART-I

There were 05 old Audit Paras with recovery of Rs. 4,304/- (as reflected in Summary of Audit Paras) pertaining to the period 2012-2020. As per the reply submitted by the Department, 02 para have been fully settled out of which 01 is settled on the basis of recovery of Rs.4,304/-.and the other 01 had been taken afresh. Remaining 03 paras have been incorporated in Part-I of the current audit report.

Old audit report (2012-2020) Part-I

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1	2012-2015	01	-	-	-	01
2	2015-2020	04	02	-	02,04	02
	Total	05	-	-	-	03

Details of Old Recoveries**Details of Old Recovery:-**

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Due (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
1	2015-2020	02,04	4,304/-	4,304/-	NIL

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PART-II

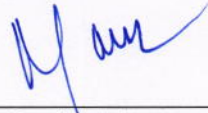
CURRENT AUDIT REPORT (2020-2021 to 2022-23)

During the course of current audit 08 Audit Memos and 11 Record Memos were issued to the unit highlighting various irregularities with recovery of Rs. Nil/- 01 Audit memos has been settled on the spot. Remaining 07 Audit Observation Memos have been converted into 05 Paras with recovery of Rs. Nil/-and 02 TAN, which have been incorporated in the Current Audit Report as Part-II.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered(Rs.)	Remarks
01	03	Irregularities in Rent spaces for AANGANWADI CENTRE	-	Para No. 01
02	04	Discrepancies in completing codal formalities during purchase	-	Para No. 02
03	05	Non compliance of Hon'ble Supreme Court Directions	-	Para No. 03
04	07	Discrepancies in Misc. Bills and Expenditure	-	Para No. 04
05	08	Non-Production of Records	-	Para No. 05

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by I.C.D.S.-Project, Gautam Vihar, Community Centre, 3rd Floor, Old Seemapuri, Delhi. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of I.A.O


Designation :A.O

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PART-I
OLD AUDIT
REPORT
(2012-2020)



16/c

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development							
Sub department: I.C.D.S. Project, (Gautam Vihar), Community Centre, Old Seemapuri, Delhi (817/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2012	2015	1		Purchase of goods by spilling the work	O	0
2	2015	2020	1		Non deduction of TDS from SNP Bills in r/o M/s Rewards	O	0
3	2015	2020	2		Recovery over payment	O	4304
4	2015	2020	3		Purchase of stationary	O	0
5	2015	2020	4		Noncompliance of Hon'ble Supreme Court Directions	O	0

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

[Back](#)

PARA No. 1

PART- II
CURRENT AUDIT REPORT
(01.04.2012 TO 31.03.2015)

PARA NO. 1

(Ref. Memo No. 05)

Sub: Purchase of goods by splitting the work

Under Rule 148 of GFR, 2005, a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

During test check of records, it is observed that following items were procured by splitting the sanction to piece meal as detailed below

Item Name	Quantity	Amount i/c VAT (Rs.)	Invoice No./Date	Sanction No./Date	Bill No./Date
MHP Register 400 pages	80	10,761/-	Z1401849/19.07.14	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/302 dated 23.01.14	CB-23/25.08.14
	80	10,761/-	Z1401850/21.07.14	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/302 dated 23.01.14	CB-27/26.08.14
Crown craft bucket, desiccant 1000 ltr.	100	14,822/-	S1408013/02.02.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/300 dated 17.02.15	CB-70/17.02.15
	66	9,782/-	S1408045/03.02.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/302 dated 17.02.15	CB-72/17.02.15
Water jug travel size 1.5 ltr (4.0 ltr)	35	13,710/-	S1409826/19.03.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/381 dated 24.03.15	CB-97/23.03.15
	35	13,710/-	S1409973/23.03.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/NIL dated NIL	CB-103/23.03.15
	35	13,710/-	S1410077/24.03.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/NIL dated NIL	CB-104/24.03.15
Plastic bowl 2500 ml Plastic	1000	14,321/-	S1408608/19.02.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/342 dated 12.03.15	CB-85/13.03.15
	1000	14,321/-	S1408802/25.02.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/343 dated 12.03.15	CB-86/13.03.15
	460	6,588/-	S1409258/09.03.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/341 dated 12.03.15	CB-87/13.03.15
	490	7,017/-	S1409196/04.03.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/340 dated 12.03.15	CB-88/13.03.15
Plastic spoon pack-100 pcs.	12	8,097/-	S1409258/09.03.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/341 dated 12.03.15	CB-85/13.03.15
	10	6,748/-	S1409196/12.03.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/340 dated 12.03.15	CB-86/13.03.15
	1.5	1,012/-	S1409826/19.03.15	F.7(Misc)/DWCD/ICDS/GV/ 2013-14/381 dated 24.03.15	CB-97/23.03.15

Ex-post facto approval of competent authority may be obtained to regularize the expenditure, after due verification and under intimation to Audit.

(SUSHMA SHARMA)
Sr. A.O./I.A.O.

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PART II
CURRENT AUDIT REPORT
(2015-16 to 2019-20)

~~PARA - I~~

PARA No. - 2

(Ref: Record Memo No. 05 dated- 01/10/2020)

Sub: Non deduction of TDS from SNP Bills
in M/s REWARDS

On going through SNP bills in respect of M/s REWARDS, it has been observed that No TDS has been deducted from their bills.

If M/S REWARDS is not having exemption certificate from Income tax department then TDS may be deducted from the bills and shown to next audit.

~~PARA . II~~

PARA No. 3

(Ref: Audit Memo No. 3 dated- 30/09/2020)

Sub: Recovery of over payment amounting to Rs.4304/-

As per Deputy Director ,Admn. Deott, of Women and Child Development, GNCT of Delhi order no.F.12(1)/2001/DSW/E & H/WCD/Admn./2006-07/987-996 Dated-10/07/2018 vide which consolidated Renumeration of supervisors amounting to rupees 31,244/- (per month and peon @19260/- per month shall be payable for the period 01/04/2018 to 31/03/2019.

While vide bill no. 18 dated-18/07/2018, DA Arrear to contract employee have been paid from 01/01/2018 to 30/06/2018. Recovery of over-payment from 01/01/2018 to 31/03/2018 as under :

1. Smt. Jaya Devi Joshi -	1652
2. Smt. Sweta Chaudhary-	1652
3. Sh. Ajay -	1080
Total	4304

Over payment of Rs. 4304/- may made after due verification of facts and figures and shown to next audit.

Settled on the basis of Recovery of Rs. 4304/- vide bill No. 09 dated 15/6/2021.

[Signature]

Sub:- Purchase of Stationary.

As Per Department of women and child development, Govt of NCT of Delhi order no. F.76(48)/WCD/Acctts/Misc./2013-14/20156-270 dated 24/10/2013 vide which financial power of HOD to HOOs have been delegated. At sr. no. 18, the power for purchase of stationary stores have been delegated amount to Rs.50000/- per annum including office stationary purchase of stationary & book for children/inmates of homes/ institutions studying in MCD/Govt school after obtaining list/indents from their respective school.

In the years given below the following purchase of stationery have been made:-

S No	Year	Bill No.	Date	Amount	Agencies Name
1	2015-16	CB-82	28/03/2016	68588/-	Kendriya Bhandaar
2	2015-16	CB-62	23/01/2016	4645/-	Kendriya Bhandaar
3	2015-16	CB-63	23/01/2016	3593/-	Kendriya Bhandaar
4	2015-16	CB-80	20/03/2016	10,366/-	Kendriya Bhandaar
5	2015-16	CB-75	09/03/2016	14,994/-	Kendriya Bhandaar
6	2015-16	CB-76	09/03/2016	14,014/-	NCCF
7	2015-16	CB-24	03/08/2015	6,013	Kendriya Bhandaar
8	2016-17	CB-75	21/01/2017	13,783/-	NCCF
			TOTAL(2015-16)	1.35,996/-	
9	2016-17	CB-15	19/07/2016	4547/-	Kendriya Bhandaar
7	2016-17	CB-143	18/03/2017	10,035	Kendriya Bhandaar
8	2016-17	CB-144	18/03/2017	10,035/-	Kendriya Bhandaar
9	2016-17	CB-145	18/03/2017	10,035	Kendriya Bhandaar
10	2016-17	CB-146	18/03/2017	10,035/-	Kendriya Bhandaar
11	2016-17	CB-45	03/11/2016	18,302/-	DCCWS Ltd.
12	2016-17	CB-50	21/11/2016	14,442/-	NCCF
			TOTAL (2016-17)	77,431/-	

As purchase has been made over and above limit of Rs.50000/- hence sanction of competent authority / HOD may be obtained and shown to audit. similar other cases may be viewed and sanction may be obtained from Competent Authority if any such cases.

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PARA No. IV

Para
Para No. 04.

(Ref: Audit Memo No. 06, dated 05/10/2020)

Sub:- Non compliance of Hon'ble Supreme Court Directions.

The Hon'ble Supreme court of India in its order dated 07/10/2004 in the case titled PUC vs Union of India & Ors. In writ petition (Civil) no. 196/2001 had issued directions to all state Govt. and Union Territories for supply of supplementary nutrition (as per menu) supplement to children, adolescent girls, pregnant and lactating women under the ICDS Projects for 300 days in a year.

On the basis of the above order, Deptt. Of Women & Child Development, Govt of Delhi entered into a contract with REWARDS, a Mother Non Profit Organization for uninterrupted supply of Supplement and to setup Self Help Groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of REWARDS, MNPO and also a tripartite agreement with Deptt. Women & Child Development with REWARDS, MNPO and seven other SHG on 17/10/2011.

On scrutiny of records of the distribution of SNP, it was revealed that none of the audit period the MNPO and SHG supplied Audit SNP meals for 300 days in a year details as under:-

Sl.no.	Year	No. of days supplied
1.	2015-16	282
2.	2016-17	285
3.	2017-18	276
4.	2018-19	282
5.	2019-20	264

Supply of Nutrition meals less than 300 days is violation of the Hon'ble Supreme Court direction and non compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.

Para taken up with
and incorporated
in the current
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PART-II
CURRENT AUDIT
REPORT
(2020-2023)

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PART-II
CURRENT AUDIT REPORT (2018-2023)

PARA No. 01: Irregularities in Rent spaces for AANGANWADI CENTRE

(Ref. Audit Memo No. 03 dated 04/05/2023)

Test check scrutiny of record pertaining to payment of rent in r/o Aangan Wadi centres under ICDS, Gautam Vihar it is found that payment of rent per Aangan Wadi centre per month is ranging from Rs. 1000/- to Rs. 5000/- vide office order dated 07.05.2015 depending on area of the centre and facilities like with or without toilet, drinking water and electricity facility. And vide order no. F.No.13(2)/Misc./DONE/DWCD/2021-22/1376-77 dated-11/11/2021 the proof of ownership of the spaces having monthly rent of Rs.4000/- and more the first page of the registry had become a mandatory document to be procured by CDPO and the SUPERVISOR while recommending the space for rent.

But proof of ownership, proof of the area of the centre and rent agreement are not found in any of the cases excepting a Proforma of a certificate filled by the staff of the ICDS, as required by the Department of WCD vide office order dated 21/08/2014 .

And in the following cases the Copy of the first page of the registry of the premises to ensure the genuineness of Area measurement as well as the Landlord details ,specified as per the Department , have not been found.

S.NO.	ADDRESS	NAME OF THE OWNER	AWC NO.	RENT
1.	A-49, Street No.1, Ist Pushta, New Usmaanpur, delhi-53	SUNITA	29	4000/-
2.	C-125,GALI NO. 6, SHASTRI PARK,DELHI	RAMMOORTI	14	4000/-
3.	V-114/60,Ghonda, delhi-53	NISHA	115	5000/-
4.	B-134, GALI NO.10, IST PUSHTA, NEW USMAANPUR,DELHI	SAPNA	28	4000/-
5.	J-626,GALI NO.5,KARTAR NAGAR, 3.5 PUSHTA, GAUTAM VIHAR, DELHI	NARESH KUMAR	85	4000/-
6.	OLD VILLAGE, 2 ND PUSHTA, USMAANPUR, DELHI	DINESH KUMAR	42,43	5000/-

2) Rents ranging from Rs. 1000/- to 5000/- as said above found to have been directly credited to the individuals through ECS but no receipt had ever been found to have been taken from such individual house owners in acknowledgement for the payment made by the Department i.e. ICDS, Gautam Vihar..

All the above irregularities may be corrected and shown to the next audit.



ARA No. 02: Discrepancies in completing codal formalities during purchase.

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(Ref. Audit Memo No. 04 dated 08/05/2023)

1. As per Finance (Expenditure) Department, OM No.F.20/08/2017/866-876/(IS exp), dated 26/04/2017, all the departments were advised to procure all common use Goods and Services from Government e-Marketplace (GeM) in accordance with Rule 149 of GFR 2017, as per their delegated powers.

However on test check of contingent bills for the audit period, it has been observed that the none of the purchases are not being made through GeM for the period 2020-2021 to 2022-2023.

2. Department of Women and Child Development order No.F. 76(48)/WCD/Acctt/Misc/2013-14/20156-270, dated 24/10/2013, regarding Delegation of financial powers of HOD to HOOs, Point 5- 18(a) Purchase of stationery/stores:- Existing financial powers of HOD delegated to HOOs is Rs.50000/- per annum.

Point no. 24(B):- Stores -Other stores, i.e. stores required for the working of an establishment instruments, equipment's and apparatus. Existing financial powers of HOD delegated to HOOs is Rs.10000/- per annum.

Scrutiny of the bills for the audit period revealed that the following bills were passed for payment beyond the financial powers of Head of Office amounting the Rs.50000/- per annum for purchase of stationery stores:

Financial Year -2020-21

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
CB-18	22/09/2020		8100	Sanitizer, Mask, Gloves etc.
CB-31	12/01/2021		49849	Sodium Hypochlorite, Face Mask
CB-32	12/01/2021		14224	Spray Pump
CB-33	12/01/2021		24448	Sanitizer
CB-34	29/01/2021	46864		Scissor, stapler, stapler pin, wax colour etc.
CB-35	29/01/2021	49552		Chart paper, Double tap, Fevicol etc.
CB-38	20/2/2021	17773		Paper, Scale etc.
CB-39	20/2/2021		13986	Gloves

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CB-51	26/3/2021		34539	Pocha, Duster, Deodorant Floor cleaning white
CB-52	26/3/2021		8093	Big Duster
CB-53	26/3/2021		6884	Lifebuoy (Set of 4 Pcs)
CB-55	29/01/2021	24516		Card Board, Chart Paper etc.
CB-56	29/01/2021	38626		Double Tap, Fevicol, Punch etc.
CB-57	31/03/2021	3080	21443	Jharu Phool, Jharu Nariyal, Register
		180411		
	Total		181566	

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Financial Year -2021-2022

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
CB-10	22/06/2021	24981		Register Surway (216 pages)
CB-14	05/10/2021		14906	Face Mak
CB-22	05/10/2021		15829	Gloves Hand
CB-23	05/10/2021		24920	Hand sanitizer
CB-24	05/10/2021		16919	Soap Liquide
	TOTAL	24981	72574	

Financial Year -2022-2023

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
CB-10	06/09/2022		2419	Flexi Banner, Logo of 'Azadi Mahotsav'
CB-22	10/11/2022	9792		Register, Note Sheet, Folder etc.
CB-24	30/11/2022		19380	Plastic Chatai
CB-25	30/11/2022		24700	Plastic Chatai
CB-26	30/11/2022	3400	20400	Bhool Broom, Ball Pen

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CB-27	30/11/2022		16065	Pocha
CB-50	27/03/2023		7080	Printed Flexi Banner
	TOTAL	13192	90044	

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The above irregularities may be rectified and shown to the next audit i.e.

- 1.) Non-procurement of Purchases from GeM in the unit for the period 2017-2021
- 2.) As purchases have been made over and above limit of Rs.50000/- AND Rs 10,000/- respectively in respect of Stationery and other than the Stationery , hence sanction of competent authority / HOD may be obtained and shown to the next audit.

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Para No. 03 Non compliance of Hon'ble Supreme Court Directions.

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(Ref. Audit Memo No. 05 dated 08/05/2023)

The Hon'ble Supreme court of India in its order dated 07/10/2004 in the case titled PUC vs Union of India &Ors. In writ petition (Civil) no. 196/2001 had issued directions to all state Govt. and Union Territories for supply of supplementary nutrition (as per menu) supplement to children, adolescent girls, pregnant and lactating women under the ICDS Projects for 300 days in a year.

On the basis of the above order, Deptt. Of Women & Child Development, Govt of Delhi entered into a contract with REWARDS, a Non-Profit Organization for uninterrupted supply of Supplement and to setup Self Help Groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of REWARDS as main NPO and entered into a bipartite agreement with Deptt. Of Women & Child Development on 17-06-2011. The agreement is getting further extension(s) from time to time.

On scrutiny of records of the distribution of SNP, it has revealed that in the following years the MNPO had not supplied SNP meals for 300 days in a year details as under:-

Sl.no.	Year	No. of days supplied
1.	2015-2016	282
2.	2016-2017	285
3.	2017-2018	276
4.	2018-2019	282
5.	2019-2020	264
6.	2021-2022	286
7.	2022-2023	267

Supply of Nutrition meals less than 300 days is violation of the Hon'ble Supreme Court direction and non compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.

The unit is to be vigilant and the compliance may be shown to the next AUDIT.

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PARA No. 04: Discrepancies in Misc. Bills and expenditure

(Ref. Audit Memo No. 07 dated 09/05/2023)

During the scrutiny of Bills , the following discrepancies have been found :

1. A Bill of Rs. 2370/- had been paid to the three supervisors of the project vide CB-64 dated-31-03-2023 as a payment for the reimbursement of 'Cartage' paid for Auto/Tempo(s) service for bringing the teaching and activities aid material and furniture to the aanganwadi centres from their respective District offices.

While scrutizing bill, it has been observed that neither the items details nor the Vehicle no. and type of vehicle is mentioned in the claims submitted. Moreover the bills are not verified by the concerned officer. Which is Regular. *irregular*.

2. Similarly, an amount of Rs.7000/- had been paid to Smt. Shweta Chaudhary, Supervisor from the month of May 2019 to March 2022 vide bill no. CB-62, dated-21/03/2022.

In this bill, neither the phone no. of the supervisor is mentioned nor any bill/voucher of 'Recharge is' enclosed herewith. Which is again IRREGULAR.

The unit is to be vigilant in such matter and the compliance may be shown to the next audit.

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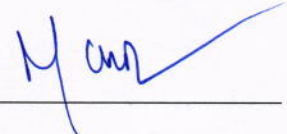
PARA No. 05: NON-PRODUCTION OF RECORDS

(Ref. Audit Memo No. 08 dated 09/05/2023)

1. Stock registers of the Aanganwadi Centres
2. Movement Register of CDPO and Supervisors
3. Record and files related to SSK (Saheli Samanvey Kendra)

Above records for the audit period 2020-21 to 2022-23 may be shown to next audit.

Signature of I.A.O



Designation :A.O

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PART-III
TEST AUDIT NOTE(2020-2023)


TAN No.01 Improper maintenance of Pay Bill Registers.

(Ref. Audit Memo No. 02 dated 03/05/2023)

During the test check of the PBRs maintained by the **ICDS-Project, GAUTAM VIHAR, Delhi** for the Audit period 2020-21 TO 2022-2023 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. **Entries of Recovery of 4 days' salary w.e.f 1-4-2021 to 04-4-2021 had not been made in the PBR in r/o (1) Smt. Jaya Joshi, Supervisor (2) Sh. Ajay (Peon), (3) Smt. Shweta Choudhary, (Supervisor) hence showing the full amount in 'Gross Payable' & 'Net Amount Payable'.**
4. TR. 22B, Abstract of Pay bill is not prepared
5. 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.
6. DDO has not signed in PBR .

The above discrepancies in the Pay Bill Register may please be corrected and shown to the next audit



TAN No.02 Under Registration of Beneficiaries.

(Ref. Audit Memo No. 06 dated 09/05/2023)

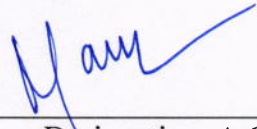
As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health 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 2020-2021 to 2022-2023 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Number beneficiaries surveyed identified	of /	Number beneficiaries registered	of	Actual number of beneficiaries enrolled
2020-21	128946		126688		119720
2021-22	147329		146936		146396
2022-23	128921		128443		123643

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. H.O.O.is hereby advised to follow up action in view of result of surveys and may be shown to the next audit

Signature of I.A.O


Designation :A.O