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**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub: - Internal Audit of I.C.D.S Project Ekta Vihar, NP School, Vishram Chowk, Sector-4, Rohini, Delhi-110085 for the period 2015-22 from 22/09/2022 to 03/10/2022**

**INTRODUCTION**

Test Audit on account of I.C.D.S Project Ekta Vihar, NP School, Vishram Chowk, Sector-4, Rohini, Delhi-110085 for the period 2015-22 has been conducted by the Audit Party No.10 comprising of Sh. Davinder Kumar, IAO, Sh. Rajiv Singhal, SO during the period from 22/09/2022 to 03/10/2022 (08 working days).

**AIMS & OBJECTIVES**

The CDPO, I.C.D.S Project Ekta Vihar, NP School Vishram Chowk, Sector-4, Rohini, Delhi-110085 is the supervision office of 97 Anganwadi's in Ekta Vihar Project. The main aim of the office is to provide the following services to Pregnant Women/Sabla and Children of that area:-

- i. To improve the nutritional and health status of children in the age group of 0-6 years.
- ii. To lay the foundation for proper psychological, physical, and social development of the child.
- iii. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- iv. To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development.
- v. 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.

**HOO/DDO's/CASHIERS:-**

POST	NAME OF THE OFFICER	PERIOD
HOO/DDO	Smt. Shashi Sarna	01.04.2015 to 07.12.2015
	Smt. Nirmal Dabas	07.12.2015 to 01.03.2016
	Smt. Kamlesh Garg	01.03.2016 to 31.05.2017
	Smt. Shalini Puri	31.05.2017 to 19.10.2017
	Smt. Nirmal Dahiya	19.10.2017 to 30.11.2018
	Smt. Gita Rana	30.11.2018 to till date
Cashier	Mr. Lalit, LDC	01.04.2015 to till date



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**Budget Allocation & Expenditure for the year 2015-2022 :-**

Financial Year	Budget in Rupees	Expenditure in Rupees
2015-2016	32147000	30601380
2016-2017	23741835	20363741
2017-2018	19216511	10916223
2018-2019	19451000	11086915
2019-2020	15435800	13254461
2020-2021	14993800	14139124
2021-2022	20799000	16382290

**Statutory Audit:-**

The Statutory audit of the I.C.D.S Project Ekta Vihar, Vishram Chowk, Sector-4, Rohini, Delhi-110085 has never been conducted by AGCR.

**Maintenance of Records:-**

The maintenance of records of I.C.D.S Project Ekta Vihar, Vishram Chowk, Sector-4, Rohini, Delhi-110085 for the period 2015-22 was found satisfactory subject to observations made in current audit report and in test audit notes.

**Vacancy Statement:-**

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	Nil	Nil	Nil
2	Group B	02	01	01
3	Group C	05	03	02
4	Group D	01	Nil	01
	<b>TOTAL</b>	<b>08</b>	<b>04</b>	<b>04</b>

S.No.	Honorary Post	No. of Posts Sanctioned	Filled up	Vacant
1	Anganwadi Worker	97	92	05
2	Anganwadi Helper	97	95	02

Old Audit report :-

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(A) There were 02 audit paras outstanding in the previous audit report. The Department has submitted reply of 02 old paras. Hence, 01 para has been settled and 01(one) para has been partly settled and taken as fresh in the current report. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2012-15	02	02	1,2	Nil
<b>Total</b>		<b>02</b>	<b>02</b>	<b>02</b>	<b>02</b>

(B) Details of Old Recovery: Rs. Nil

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	2012-15	1	833901	833901	Nil
<b>Total</b>			<b>833901</b>	<b>833901</b>	<b>Nil</b>

Details of Current Recovery: Nil

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
Nil		Nil	Nil	Nil	Nil

The internal audit report has been prepared on the basis of information furnished and made available by the I.C.D.S Project Ekta Vihar, Vishram Chowk, Sector-4, Rohini, Delhi-110085 for the period 2015-22, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



(Davinder Kumar)  
Inspecting Audit Officer  
Audit Party No. 10

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**PART-I**  
**Old Audit Report**



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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 Ekta Vihar, Sec-4, NP School, Near Vishram Chowk, Delhi (1450/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2012	2015	1		Recovery of Income Tax amounting to Rs. 8,33,901/- from Ekta Shakti Foundation	O	833901
2	2012	2015	2		Non production of Records	O	0

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

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**CURRENT REPORT**

ParaNo:1

(Reference Audit Memo No. 4 Dated. 09/12/2015)

Sub:- Recovery of Income Tax amounting to Rs.8,33,901/- from Ekta Shakti Foundation

During the test audit of ICDS Project of Ekta Vihar for the year 2012-15, it has been found that Payment of Sabla and SNP has been made to Ekta Shakti Foundation (Non Profit Organisation).

As per rule 194-C of Income Tax Act "TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of Labour). In pursuance of a contract between the contractor, a person responsible/specified shall at the time of credit of such sum to the account of the contractor or to at the time of payment thereof i.e. cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to 2% where the payment is being made to a person other than individual or a hindu undivided family".

Where as it has been found that no Income Tax (TDS) has been deducted from the payment made to Ekta Shakti Foundation. The bill wise details of payment made to Ekta Shakti Foundation is given in Annexure - A. The details of Year wise payment and recovery of Income Tax thereon is given below:

S.No	Year	Name of he Contractor	Amount Paid	Income Tax Recoverable
1	2012-13	Ekta Shakti Foundation	14838243	296765
2	2013-14	Ekta Shakti Foundation	17860459	357209
3	2014-15	Ekta Shakti Foundation	8996385	179927
		Total	41695087	833901

TDS amounting to Rs.833901/- may be recovered from Ekta Shakti Foundation and intimated to the Audit.

Para No: 2

(Reference Memo no 1b & 2 dated 7 & 8.12.2015)

Sub: Non Production of Records (2012-2015) ah

- 0/s 1. Expenditure Control Register
- 0/s 2. ~~Extention of agreement with Ekta Shakti Foundation from 1.04.2012 to 31.03.2014. Settled~~
- 3. Contingency Register
- 4. Honrarium Register of AWC's and Helpers
- 5. Rent Registers
- 6. ~~Telephone Register~~ — Settled

*Submitted by Davinder Kumar IAO-10*

*Devika*

*31/01/22*

*Davinder Kumar S. IAO-12*

Smt. Urmila Kapoor  
IAO  
Audit Party no II

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(Annexure - A)

Bill wise details of payment made to Ekta Shakti Foundation during the period  
01/04/2012 to 31/03/2015.

2012-13			2013-14			2014-15		
S.No.	Bill No.	Amount	S.No.	Bill No.	Amount	S.No.	Bill No.	Amount
1.	CB - 6	12,33,541	1.	CB - 1	13,35,209	1.	CB - 8	7,07,112
2.	CB - 7	3,27,800	2.	CB - 2	3,14,116	2.	CB - 26	40,45,266
3.	CB - 9	10,46,058	3.	CB - 3	11,17,062	3.	CB - 27	10,36,205
4.	CB - 10	2,72,179	4.	CB - 4	2,63,037	4.	CB - 33	26,34,702
5.	CB - 16	10,01,400	5.	CB - 14	25,89,478	5.	CB - 34	5,73,102
6.	CB - 17	2,56,987	6.	CB - 15	2,96,554			
7.	CB - 20	10,18,337	7.	CB - 26	12,73,625			
8.	CB - 21	2,64,137	8.	CB - 27	2,55,277			
9.	CB - 29	9,52,269	9.	CB - 34	13,43,316			
10.	CB - 30	2,45,157	10.	CB - 35	2,66,640			
11.	CB - 39	9,98,820	11.	CB - 38	13,06,262			
12.	CB - 40	2,52,384	12.	CB - 39	2,55,150			
13.	CB - 48	9,27,311	13.	CB - 50	10,27,500			
14.	CB - 49	2,34,135	14.	CB - 51	3,44,604			
15.	CB - 54	9,66,027	15.	CB - 52	2,67,432			
16.	CB - 55	2,39,591	16.	CB - 61	9,32,004			
17.	CB - 58	10,14,456	17.	CB - 62	3,90,818			
18.	CB - 59	2,49,480	18.	CB - 63	2,57,680			
19.	CB - 63	10,38,168	19.	CB - 66	14,45,600			
20.	CB - 64	2,49,876	20.	CB - 67	2,80,912			
21.	CB - 76	9,99,810	21.	CB - 86	20,40,882			
22.	CB - 77	2,42,500	22.	CB - 87	2,57,301			
23.	CB - 81	6,39,212						
24.	CB - 90	1,68,608						
Total		1,48,38,243	Total		1,78,60,459	Total		89,96,385
Amount of TDS @ 2%		2,96,765			3,57,209			1,79,927

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## CURRENT AUDIT REPORT (2015-22)

(ICDS, Ekta Vihar Project, Vishram Chowk, Rohini, Delhi)

**PARA 01 : Purchases made outside GeM.**  
(Ref. audit memo no.18 dated 29.09.2022)

As per GFR Rule 149 – The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of the suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

Further, as per direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873/JS exp. dated 26.04.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or services which are available on GeM. However, all stationery & misc items are available on GeM portal.

During the test check of vouchers/bills of I.C.D.S., Project Ekta Vihar, Sector-4, NP School, Near Vishram Chowk, Rohini, Delhi-110085, it has been observed that the unit has purchased stationery/misc items from local market without going to GeM, which is irregular. The details of some instance of purchases, made during the audit period are as under:-

S.No.	Name of Dealer/Bill No. & Date	Items purchased	Amount In Rs.
1	NCCF India Ltd, 3, Siri Institutional Area, August Kranti Marg, New Delhi-110016 CB-60 dated 06/03/2021	Misc Consumables and Stationery items	22758/-
2	M/s Saraswati Enterprises 232, Sainik Vihar, Pitampura, Delhi-110034 CB-93 dated 05/03/2022	Banners	1864/-

The HOO/DDO, ICDS, Ekta Vihar Project, Delhi may take necessary steps to comply with the directions of the Finance Department and adherence of Rule 149 of GFR 2017 in all such purchases in true letter & spirit under intimation to audit.



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**PARA 02: Non Production of Record.**

**Audit Report 2012-2015**

1. Rent Register.
2. Expenditure Control Register.
3. Honorarium Register of AWC's and Helpers.
4. *Contingency Register.*

During audit the following record has not been produced to audit for the period 2015-2022, the same may be provided to next audit:-

1. TA Register /Conveyance Register/Newspaper Register.
2. Budget Control Register 2015-2022.



**(Davinder Kumar)**  
**Inspecting Audit Officer**  
**Audit Party No. 10**

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**TEST AUDIT NOTES**  
(ICDS, Ekta Vihar Project, NP School, Sector -4,  
Near Vishram Chowk, Rohini, Delhi)  
**2015-22**

**TAN 01: Improper maintenance of Pay Bill Register.**  
(Ref. audit memo No. 9 dated 23.09.2022)

During the test check of Pay Bill Registers of I.C.D.S., Project Ekta Vihar, Sector-4, NP School, Near Vishram Chowk, Delhi-110085 for the audit period 2015-22, the following shortcomings have been noticed:-

1. Alphabetical Index has not been prepared in the PBR 2015-22.
2. A number of cutting/overwriting in the PBRs have not been authenticated/ attested by the HOO/DDO.
3. GAR-18/Abstract at the end of PBR has not been filled up during the audit period 2017-2022.
4. At the close of every financial year vertical totals should be squared up for income tax purpose. But on scrutiny of PBRs it was noticed that same were not done from 2017-2022.
5. Upper Columns i.e. GPF/CPF details, Govt. Accommodation detail if any, DNI, DOB, PAN, Aadhar Card No., Date of Joining, Residential Address etc. have not been filled up properly.
6. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR page No.12 (PBR 2019-2020), which is irregular.

Necessary steps should be taken to rectify the same and compliance may be shown to the next audit.

**TAN 2 Improper Maintenance of Cash Book**  
(Ref audit memo No.10 dated 23.09.2022)

As per rule 13 (ii) of Receipts & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of Office in token of check.



During the test check of Cash Book of I.C.D.S., Project Ekta Vihar, Sector-4, NP School, Near Vishram Chowk, Rohini, Delhi-110085 for the financial year 2015-22, the following discrepancies have been noticed:-

1. Each and Every entry on the receipts side as well as on the payment side of the Cash Book should be initialed by the DDO which has not been done during the entire period 2015-22 and even entries for NIL amounts should also be initialed by the DDO e.g. Page No. 9, 44 etc.
2. Cutting and Overwriting has not been authenticated/attested by the DDO concerned e.g. Page- 9, 25, 36 etc.
3. The entries & month end certificate in the Cash Book for the month of April, 2017 at page 24 has not been signed by the DDO.
4. Month End Certificate for April & May, 2019 has been wrongly signed for the month of April and May, 2020 at page 52 and 53 respectively.
5. An amount of Rs.8,33,901/- received vide T.R. V No.6001 and 6002 dated 07.09.2018 has been deposited in Govt Account through GAR-07 Challan No.2 & 3 respectively dated 24.09.2018 with a delay of more than 15 days which is irregular.
6. Cash Book for the period 01.04.2015 to 30.09.2015 has not been written at all.

Necessary steps should be taken by HOO/DDO to rectify the above mentioned discrepancies under intimation to audit after due verification of facts and figures.

**TAN 3 Shortcomings in maintenance of Service Books**  
(Ref. audit memo No. 11 dated 26.09.2022)

During the Test Check of Service Books & Leave Accounts of I.C.D.S., Project Ekta Vihar, Sector-4, NP School, Near Vishram Chowk, Rohini, Delhi-110085 for the period 2015-22, the following discrepancies have been noticed:-

**(A) Discrepancies in maintenance of Leave Account: -**

- (a) Earned Leave/Half Pay Leave though availed several times by the Govt. Servant but has not been sanctioned /granted under relevant rules by the HOO on the initial pages of the Service Books which is irregular. The details are as under:-

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- i. Ms. Mamta, Supervisor Gr.II
- ii. Mrs. Poonam Mehra, Supervisor Gr.II

(b) Leave account has not been signed for the period 01.07.2021 to 30.06.2022 in respect of Mrs. Poonam, Supdt./CDPO.

**(B) Misc./ Other discrepancies :-**

- i. Photo pasted on the first page of the Service Book has not been attested by the Head of Office in respect of the following staff:-
  - a. Ms. Mamta, Supervisor Gr.-II
  - b. Ms. Poonam Mehra, Supervisor Gr.-II
- ii. Manual Entries of Medical Examination, Character & Antecedents have not been done in Service Books of the following officials and the original reports have also not been found pasted in the Service Books:-
  - a. Ms. Mamta, Supervisor Gr.-II
  - b. Ms. Poonam Mehra, Supervisor Gr.-II
  - c. Mr. Jitender, Jr Asstt.
- iii. Entry regarding grant of annual periodical increment has not been signed by the HOO:-
  - (a) Mr. Jitender, Junior Asstt. (w.e.f. 01.01.2022)
  - (b) Mrs. Poonam , Supdt/CDPO(w.e.f. 01.07.2022)
- iv. Entry regarding PRAN number has not been recorded in the Service Books of the following staff:-
  - i. Mr. Jitender, Junior Asstt.
  - ii. Ms. Mamta, Supervisor Gr.II
  - iii. Ms. Poonam Mehra, Supervisor, Gr.II
- v. Manual Entry of appointment has not been recorded in the Service Book of the following employees:-
  - a) Sh. Jitender, Junior Asstt.
  - b) Mrs. Mamta, Supervisor Gr.II
  - c) Ms. Poonam Mehra, Supervisor Gr. II
- vi. Entry regarding Date of Birth has been made in figures but not in words on the first page of Service Book in respect of Sh. Jitender, Junior Asstt, which is very much essential.
- vii. Common Nomination Form and Family Details Form has not been found pasted in the Service Book of the following staff:-
  - i. Mrs. Mamta, Supervisor Gr.II
  - ii. Ms. Poonam Mehra, Supervisor Gr.II( Form-1 though pasted but has not been attested by the HOO)
  - iii. Mr. Jitender, Junior Asstt.

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- viii Signature of the Govt. employee has not been done on the first page/prescribed column of the Service Book of Ms. Mamta, Supervisor.
- ix Date of appointment has been wrongly entered as 03.12.2018 instead of 12.12.2018 at page no.14 of Service book of Mrs. Mamta, Supervisor Gr.II. and Ms. Poonam Mehra, Supervisor Gr.II wrongly entered as 06.10.2017 instead of 11.10.2017.
- x Signature of the Govt. Servant has not been got done against entries of annual increments in the service books of all the staff.
- xi Date of birth has not been recorded on the first page of the Service Book of Mr. Poonam Mehra, Supervisor Gr.II which is highly irregular.
- xii Service Verification entry in respect of Mrs. Poonam, Supdt./CDPO for the period 01.04.2021 to 31.03.2022 has not been signed by the DDO/HOO.

Necessary steps should be taken by the HOO/DDO for proper maintenance of Service Books under intimation to audit.

**TAN 4 Non adherence of Rule 59 of Receipts & Payment Rules.**  
(Ref. audit memo no.12 dated 26.09.2022)

The Rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

On scrutiny of the Bills/Vouchers of I.C.D.S., Project Ekta Vihar, Sector-4, NP School, Near Vishram Chowk, Rohini, Delhi-110085 for the period 2015-22, it has come to the notice of the audit that :-

1. All the vouchers have not been cancelled after payment.
2. Passed for Payment order has not been recorded specifying the amount payable in words and figures in so many cases.

The HOO/DDO may take necessary steps to adherence of Rule 59 in letter and spirits under intimation to audit.



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**TAN: 5 Non adherence of Rule 154 of GFR 2017, while making the purchases.**  
(Ref. audit memo no.14 dated 27.09.2022)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

*"I, \_\_\_\_\_, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."*

On scrutiny of the bills/records of I.C.D.S., Project Ekta Vihar, Sector-4, NP School, Near Vishram Chowk, Rohini, Delhi-110085, it has come to the notice that the certificate as required above has not been recorded anywhere and the purchases have been made. The details of such bills are as under:-

S.N o.	Particulars	Bill No. & Date	Amount
1.	DCCWS Ltd. , Karampura Road,, Moti Nagar, New Delhi Invoice No.19-20/M/630 dated 23.09.2019	CB-37 dated 1/10/2019	11667/-
2	DCCWS Ltd. , Karampura Road,, Moti Nagar, New Delhi Invoice NO.19-20/M/287 dated 02.07.2019	CB-36 dated 01/10/2019	17429/-
3	M/s Gill Tour & Travels Budh Vihar, Phase-I, Delhi-110086 Invoice No.034 dated 07/08/2019 For Hiring of Two Bus dated 07/08/2019	CB-31 dated 27/08/2019	10500/-

The HOO/DDO may take necessary steps to adherence of Rule 154 of GFR 2017 in letter and spirits under intimation to audit.

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**TAN 6 : Improper maintenance of various Stock Registers (Consumable, Non- Consumable / Property).**  
(Ref. audit memo No. 15 dated 28.09.2022)

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On Test Check of the Various Stock Registers(Consumable, Non-Consumable& Property ) provided to the Audit Party by I.C.D.S., Project Ekta Vihar, Sector-4, NP School, Near Vishram Chowk, Rohini, Delhi-110085, for the audit period 2015-2022, the following discrepancies have been noticed:-

1. It has been observed that Annual Physical Verification Certificate has not been recorded in the Consumable, Non-Consumable/Property Register during the audit period.
2. Index has not been prepared alphabetically.
3. Page Count Certificate has not been signed by the HOO/CDPO in the Consumable Stock Register for the year 2015-16 and Page Count Certificate has not been recorded in the Consumable Stock Registers for the year 2019-20, 2020-21 and 2021-22.
4. Non consumable items have been wrongly entered in the Property Register e.g. Calculator (P-1), Stapler (P-9), Wall Clock (P-10) etc., a Stock Register should be separately opened for Non-Consumable items.
5. Further, it has also been observed that some of Non-Consumable items have been wrongly entered in Consumable Stock Register e.g. Scissors (P-76) for the year 2020-21 and ( P-15) for the year 2021-22.
6. Placements of some property items have not been shown in the property register e.g. Scanner (P-21) etc.
7. Relevant columns such as initials/signatures of the store keeper/store officer/CDPO have not been done in stock registers/issue register of mobile phones, **Since 106 Mobile Phones worth Rupees Ten Lakhs approx. have been distributed to the workers.** Also initials of Store keeper/CDPO have not been done in consumable stock register 2021-22



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from page 05 to 33. Bill No., Date, Unit Price etc. have not been mentioned in Property Register e.g. Tablet (P-11) etc.

8. Balance of Non-Consumable/Property items have been wrongly shown as Nil e.g. Key Board (P-13), Mobile Phone (P-14), Chairs (P-2), Steel Almirahs (P-4), Computer (P-5), Tablet (P-11) etc.
9. Cutting/Overwriting/Use of fluid have not been attested by the Officer In charge e.g. Stapler (P-09), Tablet (P-11) etc. in Property Register and Page-9, 36 etc.(2018-19) , P-9,13,26 (2019-21), (Index ) Page 10,17 etc.(2021-22) in Consumable Registers.

Necessary steps should be taken for proper maintenance of various Stock Registers under intimation to audit.

**TAN 07: Non- Compliance of Order of Hon'ble Supreme Court of India.**  
(Ref. audit memo no.16 dated 29.09.2022)

As per clause 3 of the agreement dated 14.11.2011 between Department of Women & Child Development, Govt. of NCT of Delhi and Ekta Shakti Foundation, a nonprofit organisation, in which it has been mentioned that "The Hon'ble Supreme Court of India in its order dated 07<sup>th</sup> October,2004 in the case titled PUCL Vs. Union of India and Others in writ petition(civil) number 196 of 2001 had issued directions to all State Governments/UTs for supply of Supplementary Nutrition/Supplement to the children, adolescent girls, pregnant and lactating women under ICDS Scheme for **three hundred days in a year**"

As per information provided to audit by the ICDS Project Ekta vihar, Delhi for the period 2019-2022, it has been noticed that the Nutrition Food items have been provided for less than 300 days in a year to the children, adolescent girls, pregnant and lactating women under ICDS Schemes. The detail is given below:-

S.No.	Years	No. Of days Nutrition Food Provided to the beneficiaries under ICDS Scheme.
1	2019-2020	287
2	2020-2021	294
3	2021-2022	286

The Department should take necessary steps/action to fulfill the objectives of the schemes and compliance of order/direction of Hon'ble Supreme Court of India.



TAN 08 : **Improper maintenance of various Supplementary Nutrition Programme (SNP) Stock Registers.**  
(Ref. audit memo no.17 dated 29.09.2022)

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Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On Test Check of the SNP Stock Registers provided to the Audit Party by the I.C.D.S., Project Ekta Vihar, Sector-4, NP School, Near Vishram Chowk, Rohini, Delhi-110085 for the audit period 2015-22, the following discrepancies have been noticed:-

**SNPs(Supplementary Nutrition Programme) Registers**

- (a) It has been observed that Annual Physical Verification of the stock has not been done and certificate to this effect has not been recorded during the entire audit period 2015-2022.
- (b) Page Count Certificate has not been recorded in all the SNP stock registers maintained by the Supervisors during the audit period.
- (c) SNP Registers maintained by the Supervisors are incomplete; the stock issued columns have left blanked in most of SNP Registers during the audit period.
- (d) Further, in SNP Register maintained by Mrs.Poonam, Supervisor for the period Feb.2021 to March,2022 is incomplete, the receivers/receipants i.e. AWWs signatures have not taken up in the SNP Register during the entire period Feb2021 to March,2022, which is highly irregular .
- (e) Total Number of beneficiaries have not been recorded in the most of SNP stock registers, since the payment has been released by the Department on the basis of number of beneficiaries i.e. ( No. of Children, Ladies (Beneficiaries) x Rate of per meal x No. of days), which is irregular.
- (f) Further, some of the stock registers maintained at the Aganwari Centres also do not reflect the Page Count Certificate which is mandatory and also the Page Count Certificate in some stock registers do not bear the signatures of the Supervisors as well as the Officer In charge .

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- (g) Stock entries made in the SNP stock registers of all the supervisor (Except Mrs. Suman Bala) during the audit period have not been signed by the supervisor and countersigned by CDPO as well.
- (h) White Fluid has been used during the month of Jan 2017(P-050), Feb, 2017(P-51), June,2020(P-130), March,2021(P-133), May,2021(P-136) etc., which is strictly prohibited under rules.

Necessary steps should be taken by the HOO/DDO/Supervisors for proper maintenance of various SNPs Stock Registers under intimation to audit.



**(Davinder Kumar)**  
**Inspecting Audit Officer**  
**Audit Party No. 10**