

17

**Directorate of Audit**  
**4<sup>th</sup> Level, 'C' Wing**  
**Delhi Secretariat, New Delhi**

**Sub:- Audit report of ICDS project Moti Nagar, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi for the period 2019-2022**

**INTRODUCTION:-**

The I.A.R on the account of ICDS project Moti Nagar, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi for the period 01.04.2019 to 31.03.2022 with reference to the Office Order No. F.2/Audit/Programme/2022-23/Pt. file/558-564 dated 24/01/2023 was conducted by field Audit Party No. 32, comprising Sh. Anand Kumar Gupta, Sr. A.O. (On casual leave on 05.04.2023) and Sh. B.M Gupta, AAO . The audit was conducted during 05.04.2023 to 18.04.2023 (Total 07 working days excluding 10.04.2023 being Hq. duty)

**1. AIMS AND OBJECTIVES**

The C.D.P.O., ICDS Project, MOTI NAGAR , Niramal Chhaya residential complex, Hari Nagar, Jail Road Delhi for the period 01.04.2019 to 31.03.2022 is functioning under the administrative control of Department of Women & Child Development , GNCT of Delhi. Total 112 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.

Name of HOD, HOO, DDO and Cashier during the period of Audit (Date-to date).

DDO

| Name of Officials    | Designation | Period                   |
|----------------------|-------------|--------------------------|
| Mrs. Satinder Kaur   | DDO/HOO     | 01/04/2019 to 30/09/2019 |
| Mrs. Durgesh Nandini | DDO/HOO     | 01/10/2019 to 11/10/2019 |
| Mr Pomilla Chhibber  | DDO/HOO     | 11/10/2019 to Till Date  |



**Cashier**

| S.No. | Name        | Designation           | Period                  |
|-------|-------------|-----------------------|-------------------------|
| 1.    | Ms. Sumedha | S.A.<br>(out-sourced) | 01/04/2019 to Till Date |

**4 Vacany position**

| S.No. | Name of Post            | No. of Post Sanctioned | Filled     | Vacant    | Remarks      |
|-------|-------------------------|------------------------|------------|-----------|--------------|
| 1     | CDPO                    | 1                      | 1          | 0         |              |
| 2     | Supervisor              | 5                      | 3          | 2         | 2 Outsourced |
| 3     | L.D.C.                  | 1                      | 1          | 0         |              |
| 4     | S.A                     | 1                      | 0          | 1         |              |
| 5     | Peon                    | 1                      | 0          | 1         |              |
|       | <b>Total</b>            | <b>9</b>               | <b>3</b>   | <b>6</b>  |              |
|       | <b>Hon Post</b>         |                        |            |           |              |
| 1     | <b>Anganwadi Worker</b> | <b>112</b>             | <b>101</b> | <b>11</b> |              |
| 2     | <b>Anganwadi Helper</b> | <b>112</b>             | <b>102</b> | <b>10</b> |              |

05 Budget and expenditure incurred in respect of Plan and Non-Plan Schemes during the period of Audit as under:

| FINANCIAL YEAR | BUDGET ALLOTTED | EXPENDITURE | BALANCE |
|----------------|-----------------|-------------|---------|
| 2019-20        | 15859200        | 14063514    | 1795686 |
| 2020-21        | 13933500        | 13655370    | 278130  |
| 2021-22        | 14304000        | 13708803    | 595197  |

Details of last audit conducted by A.G.C.R. along with copy of report.NIL

**Maintenance of Records:-**

The maintenance of records of ICDS project Moti Nagar, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi for the Audit period was found satisfactory subject of observations made in current audit report and in test audit note.

  
 (ANAND KUMAR GUPTA)  
 Inspecting Audit Officer  
 Audit Party No. 32

Part-I  
Old Audit Report

There are 03 audit para's outstanding with NIL recovery for which no compliance was submitted by **the office** ICDS project Moti Nagar, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi

So, 03 para's with NIL recovery of is still outstanding, which is placed in the file as part-I of the report.

| Sl. No. | Audit Period | Total Para | Para Settled | Para No. of Settled Para | Outstanding para with No. |
|---------|--------------|------------|--------------|--------------------------|---------------------------|
| 1.      | 2011-16      | 01         | Nil          | Nil                      | 01 (1)                    |
| 2.      | 2016-19      | 02         | Nil          | Nil                      | 02(3,4)                   |
|         | <b>Total</b> | <b>03</b>  | <b>Nil</b>   | <b>Nil</b>               | <b>03</b>                 |

Details of old recoveries:

| Sl. No. | Year | Total old Recoveries | Amount Recovered | Balance recovery against paras |
|---------|------|----------------------|------------------|--------------------------------|
| NIL     |      |                      |                  |                                |

  
**(ANAND KUMAR GUPTA)**  
 Inspecting Audit Officer  
 Audit Party No. 32

PART-I  
OLD AUDIT REPORT

2011-15

PART-II  
CURRENT AUDIT REPORT  
(2011-15)

5/2  
13

①  
Para No.1 (Ref. audit memo 07 dt. 2/3/2017)

lan-01

Subject:- Overstatement of beneficiaries to NPO

Deputy Director-ICDS vide circular dated 18.9.2015 issued directions regarding better monitoring and supervision of SNP components under the ICDS scheme and directed all concerned to ensure that indent is placed for supply of food only for those children in the age group of 3 to 6 years who are actually attending Aanganwadi centre and for pregnant women, nursing mother and children between age group of 7 months to 3 years who are actually coming to the Aanganwadi centre to collect food. It was further directed that no over statement of beneficiaries is to be communicated to the NPO.

During the test check of dietary items distributed for children it was evident that supplementary nutrition as per above mentioned guidelines was not being provided to the beneficiaries, and over statement of beneficiaries to NPOs was observed. For instance :-

- 1 Anganwadi No.67 :- In the month of March 2016 total number of absentees in the age group of 3-6 years (Females) as marked in the attendance register does not tally with the summary provided at the end of attendance register for the same month. (Page 21). Similar discrepancies were also noticed at Page 42.
- 2 Anganwadi No.7 :- In the month of January 2016 some children had been marked absent in the attendance register but cooked food and other items had been distributed amongst all the children. Further, it was also noticed that "An" had been marked against the name of some beneficiaries which meant that while the children were absent, food items were distributed to them, which is against the norms. (Page 33 to 35)

From the above, it is clear that there is no proper mechanism in the department to check the number of beneficiaries on each day and all the AW centres were showing predetermined number of children to NPOs which is leading to improper utilization of government money and under utilization of the scheme.

Necessary action should be taken by CDPO to ensure that no over statement of beneficiaries be communicated at any level to avoid recurrence of shortcomings pointed as above.

Other similar case may also be verified at your level and action be taken accordingly under intimation to audit.

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Para No.2 (Ref. audit memo 08 dt. 6/3/2017)

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 checkup 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 2011-12 to 2015-16 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

| Year    | Category                     | Number of beneficiaries surveyed / identified | Number of beneficiaries registered | Actual number of beneficiaries enrolled |
|---------|------------------------------|---|------------------------------------|---|
| 2011-12 | Pregnant Ladies              | 16320   | 12909                              | 11505                                   |
|         | Children 7 months to 6 years | 76827   | 64131                              | 56685                                   |
| 2012-13 | Pregnant Ladies              | 24681   | 19728                              | 17958                                   |
|         | Children 7 months to 6 years | 100098  | 101265                             | 94182                                   |
| 2013-14 | Pregnant Ladies              | 29520   | 24672                              | 24600                                   |
|         | Children 7 months to 6 years | 140439  | 122238                             | 116487                                  |
| 2014-15 | Pregnant Ladies              | 29919   | 24636                              | 23442                                   |
|         | Children 7 months to 6 years | 144555  | 123069                             | 112119                                  |
| 2015-16 | Pregnant Ladies              | 38119   | 21658                              | 18607                                   |
|         | Children 7 months to 6 years | 138992  | 113242                             | 92244                                   |

Settle by taken  
audit report is correct  
penal 2016-19 for the

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 number of beneficiaries surveyed / identified and for not taking follow up action in view of result of surveys.

by  
07/10/19  
(Usha Purwaha)  
IAD

by  
7/3/17  
(Usha Purwaha)  
I.A.O. Audit Party No.VIII

*[Signature]*

11/21

**TEST AUDIT NOTE  
(2011-16)**

TAN No. 1 (Ref Audit Memo No.11 Dated: 06-03-2017).

**Subject: Property Register.**

As per Rule, separate account shall be kept for plant, machinery & equipment etc. in the form of GFR-40. Further, Rule 192 of General Financial Rules stipulates that physical verification of fixed assets and consumable goods/ materials should be undertaken at least once in a year and a certificate of certification along with the findings should be recorded in the stock register. The physical verification of the goods/ material should be done at the earliest in terms of the Rules 192(3) of GFR, and the results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/mis-appropriation cannot be ruled out.

Test check of property register maintained in ICDS Project, Moti Nagar, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi revealed the following discrepancies:-

- 1 No indexing of items done in the register.
- 2 Page counting certificate has not been recorded on the first of the register. <sup>page</sup>
- 3 The Register was not being maintained in the prescribed format i.e. GFR 40.
- 4 Entries regarding physical verification for the audit period 2011-12 to 2015-16 was not conducted by the HOO which should be conducted annually by a Competent Officer other than one who happens to be in-charge and the result of verification should be reported to the Head of Office for necessary orders  
Details of items purchased viz. name of agency / bill number and date / cost of the items etc. not mentioned in the register. For example Page-22 (Hot case), Page-13 (Sign boards), Page-14 (Weighing machine) etc. Details should be mentioned in the columns prescribed in the Property Register.

HOO is advised to take action as mentioned above.

*Take up as per  
in circumstances  
report for the period  
2016-19*

*by  
15/10/18,  
(Signature)  
IHO*

*Signature*

*HO*

(8)

**PART II**  
**CURRENT AUDIT REPORT**  
**(2016-19)**

(Ref:- Audit Memo No.2 Dated :09/10/2019)

Para 1:-

Sub: - Less recovery of subscription towards DGEHS.

The rate of contribution towards Delhi government Employee Health Scheme (DGEHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Level as per 7<sup>th</sup> CPC. The rates of subscription has been revised vide O/o No. S.11011/11/2016-CGHS(P)/EHS dated 09/01/2017 as per the table given below.

| Grade Pay<br>As per 6 <sup>th</sup> CPC | Subscription<br>(in Rs.) | Levels in Pay Matrix<br>As per 7 <sup>th</sup> CPC | Subscription<br>(in Rs.) |
|---|--------------------------|--|--------------------------|
| Rs.1650                                 | 50                       | Level 1 to 5                                       | 250                      |
| Rs.1800,1900,2000,2400,2800             | 125                      | -do-   | -do-                     |
| Rs.4200                                 | 225                      | Level 6  | 450                      |
| Rs.4600,4800,5400,6600                  | 325                      | Level 7 to 11                                      | 650                      |
| Rs.7600 and above                       | 500                      | Level 12 & above                                   | 1000                     |

During the test check of records of ICDS, Project Moti Nagar, New Delhi it was noticed that less recovery on account of contribution towards DGEHS has been made from Smt. Meena Singh, CDPO as details given below:-

| Name<br>Designation       | &<br>Pay<br>Level | Period               | Deduction<br>to be made | Deduction<br>made | Balance   | Amount   |
|---------------------------|-------------------|----------------------|-------------------------|-------------------|-----------|----------|
| Smt. Meena Singh,<br>CDPO | 7                 | 02/17<br>to<br>07/18 | Rs. 650                 | Rs. 325           | 18M X 325 | Rs. 5850 |

The short recovery of amounting to Rs.5,850/- may be recovered from the above mentioned officials after due verification of facts and figures under intimation to audit and all other similar cases may also be reviewed.

se  
bw

Settled  
vide Dte of Audit (118)  
letter dt 23/9/2021



Para 2:-

**Sub: Short recovery of UTGEIS Subscription**

As per Para 5.1 & 5.2 of Group Insurance Scheme , 1980 the rate of subscription to the Group 'A' employees placed at Rs. 120/- Group'B' placed at Rs. 60/- and Group 'C' placed at Rs. 30/- per month.

But scrutiny of Pay Bill Registers revealed that the Department has made less deduction of UTEGIS contribution from Smt. Meena Singh, CDPO , as per details below:-

| Name & Designation of Employee | Group | Period       | Due (in Rs.) | Deducted (in Rs.) | Difference (Per Month) (in Rs.) | Amount recoverable ( in Rs.) |
|--------------------------------|-------|--------------|--------------|-------------------|---------------------------------|------------------------------|
| Smt Meena Singh, C.D.P.O       | B     | 01/10- 09/19 | Rs. 60       | Rs. 30            | Rs.30 x117M                     | Rs.3510/-                    |

The short recovery of amounting to Rs.3510/- may be recovered from the above mentioned officials after due verification of facts and figures under intimation to audit and all other similar cases may also be reviewed.

*for [Signature]*

*Settlement made  
Dte 23/9/21  
[Signature]*



Para-02

(Ref:- Audit Memo No.15 Dated :15/10/2019)

Para 3:-

Sub:- 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 2016-17 to 2018-19 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, similar observation were also pointed out in previous audit report for the period 2011-16 vide para no. 2. Details are given below:-

| Year    | Category                     | Number of beneficiaries surveyed/identified | Number of beneficiaries registered | Actual number of beneficiaries enrolled |
|---------|------------------------------|---|------------------------------------|---|
| 2011-12 | Pregnant Ladies              | 16320                                       | 12909                              | 11505                                   |
|         | Children 7 months to 6 years | 76827                                       | 64131                              | 56685                                   |
| 2012-13 | Pregnant Ladies              | 24681                                       | 19728                              | 17958                                   |
|         | Children 7 months to 6 years | 100098                                      | 101265                             | 94182                                   |
| 2013-14 | Pregnant Ladies              | 29520                                       | 24672                              | 24600                                   |
|         | Children 7 months to 6 years | 140439                                      | 122238                             | 116487                                  |
| 2014-15 | Pregnant Ladies              | 29919                                       | 24636                              | 23442                                   |
|         | Children 7 months to 6 years | 144555                                      | 123069                             | 112119                                  |
| 2015-16 | Pregnant Ladies              | 38119                                       | 21658                              | 18607                                   |
|         | Children 7 months to 6 years | 138992                                      | 113242                             | 92244                                   |
| 2016-17 | Pregnant Ladies              | 22616                                       | 19194                              | 14970                                   |
|         | Children 7 months to 6 years | 124446                                      | 97776                              | 69798                                   |
| 2017-18 | Pregnant Ladies              | 20788                                       | 17826                              | 14379                                   |
|         | Children 7 months to 6 years | 114480                                      | 75858                              | 57890                                   |
| 2018-19 | Pregnant Ladies              | 19034                                       | 16496                              | 12969                                   |
|         | Children 7 months to 6 years | 112939                                      | 65439                              | 49968                                   |
|         | Sabla                        | 250   | 250                                | 250                                     |

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 number of beneficiaries surveyed / identified and for not taking follow up action in view of result of surveys.

2/10/19

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TAN No. 2 (Ref Audit Memo No.12 Dated: 06-03-2017).

**Subject: Stock Register**

During the test check of Stock Registers of ( Consumable and non-consumable) ICDS Project, Moti Nagar, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi for the period 2011-12 to 2015-16, following shortcomings have been noticed which needs to be rectified under intimation to audit:-

- 1 No index has been maintained.
- 2 Page counting certificate has not been recorded on the first of the register.
- 3 Registers had not been authenticated by the store Keeper and entries in the Stock Register were not verified by the Store Incharge / Supervisor.
- 4 Totals of items issued to beneficiaries not done, without which total quantity issued from CDPO to Supervisors cannot be matched. Similarly, distribution of food items from Supervisors to various Anganwadi Workers needs to be tallied which has also not been done in the records of Anganwadi Workers. For example in the record of A.W. Centre 1-37, 78- 81, 87-90, total of stock issued not done at many places (Page-53).

HOO is advised to take action as mentioned above

*bp*  
7/3/17  
(Usha Purwaha)  
I.A.O.Audit Party No.VIII

*Singh*

Para 4:-

Page-03

**Sub: Irregularities in Property Register.**

During the test check of Property Register maintained by the ICDS, Moti Nagar, Nirmal Chhaya Complex, Jail Road, Delhi for the period 2016-19, the following shortcomings have been noticed by the audit:-

- (i) Register is not being maintained in proper format as prescribed in Form GFR. 40
- (ii) Details of items purchased viz. name of agency/bill number and date/cost of the items etc. not mentioned in the register. For example page 22 (Hot case), page 13 (Sign boards), page 14 (Weighing machine) etc. Details should be mentioned in the columns prescribed in the Property Register i.e. GFR 40
- (iii) 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 undertaken in the audit period.

Similar observation were made in TAN No. 1 ( Audit Report for the period 2011-16). But no action has been taken to remove the same.

Therefore HOO may take necessary action at the earliest & compliance be shown to audit..

  
 (USHA PURWAHA)  
 I.A.O., Audit Party No.VIII  


## TEST AUDIT NOTE

TAN 1:-

(Ref:-Audit Memo No. 07 Dated : 10/10/2019)

### **Sub: - Shortcomings in Service Book.**

During the test check of Service books maintained by the office of ICDS, Project Moti Nagar, Nirmal Chhaya Complex, Jail Road, Delhi , the following shortcoming have been noticed by the audit:-

1. Service Book to be shown to the official every year as per SR 202:Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been duly verified and certified. The same has not been done most of the service book.
2. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the Office concerned and service verification certificate will be pasted on the service book. but same has not been followed by the school. Service books have not been verified by the office.
- 3 .As per foot note on first page of service books, entries should be re attested every five years which has not been done .

HOS may take necessary action as mentioned above

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(Ref:-Audit Memo No. 10 Dated:- 13/10/2019)

TAN 2 :-

**Subject :-Procurement of Goods and Services without using GeM.**

As per Office Memorandum no. F.20/08/2017/AC/JSFINA/718-724 dated 24.08.2017 issued by Finance (Accounts) Department " the procurement of Goods and Services by Departments will be mandatory for all those Goods or Services which are available on GeM in terms of FD.s OM dated 26.04.17. The departments shall follow the prescribed procedure as laid down in Rule 149 of GFR". During the test check of contingency bills for the audit period, it has been observed that ICDS, Project Moti Nagar Delhi has not using the GeM for procurement the Goods and Services in the Centre.

HOO may take necessary action as mentioned above

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(Ref:- Audit Memo No.4 Dt.09/10/2019)

TAN 3:-

**Sub: - Pay Bill Registers**

During the test check of Pay Bill Registers of ICDS, Project Moti Nagar, Nirmal Chhaya Complex, New Delhi for the period 2016-19, following shortcomings have been noticed:-

1. Alphabetic index has not been maintained . It should be maintained.
2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in PBR.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular. For eg. Pg 10etc
4. Monthly entries in PBR has not been verified and signed by the D.D.O. for its correctness, which is irregular.
5. GAR-18-Abstract of Pay Bills not maintained and entries thereof must be attested /verified by the D.D.O. for its correctness.

HOO may take necessary action as mentioned above.

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TAN 4:-

(Ref:- Audit Memo No. 12 Dated:- 13/10/19)

**Subject :- Shortcomings in rent records**

The rent of Anganwadi Centres under ICDS scheme was revised according to the norms specified vide office order no. 76(13)/(revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.15.

As per the condition of office order dated 07.05.15, a committee comprising of the concerned Nodal Officer, concerned CDPO and concerned Supervisor is to inspect the location and submit a Certificate in r/o every shifted AWC on the prescribed format. During test check of records ,it has been noticed that certificate in respect of shifted AWCs have not signed by Nodal Office e.g A.W. No. 21,48,56,91, 93,102, 108, 111,120,124. It should be signed by the concerned officer before releasing payment of rent.

HOO may take necessary action as mentioned above.

*On*  
13/10/19  
**(USHA PURWAHA)**  
I.A.O., Audit Party No.VIII

*G*

**Part-II**  
**CURRENT AUDIT REPORT**

2019 - 22

Para-01 (Ref. Audit Memo No.03 Dated: 11/04/2023)

**Sub:- Under Registration of beneficiaries.**

As per chapter IV of the manual 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 2019-2020, 2020-21 & 2021-22 revealed that the number of beneficiaries registered with the Anganwadis are far below than the beneficiaries identified, the details are as under:-

| Financial Year | Category                    | Number of Beneficiaries Surveyed/ Identified | Number of beneficiaries Registered | Actual number of beneficiaries enrolled |
|----------------|-----------------------------|--|------------------------------------|---|
| 2019-20        | Pregnant Ladies             | 20796  | 17190                              | 13327                                   |
|                | Children 7 month to 6 years | 116512                                       | 67342                              | 50793                                   |
|                | Sabla                       | 300  | 300                                | 300                                     |
| 2020-21        | Pregnant Ladies             | 20206  | 15160                              | 12611                                   |
|                | Children 7 month to 6 years | 128478                                       | 67887                              | 53156                                   |
|                | Sabla                       | 144  | 144                                | 144                                     |
| 2021-22        | Pregnant Ladies             | 18365  | 12792                              | 10169                                   |
|                | Children 7 month to 6 years | 118650                                       | 68105                              | 53628                                   |
|                | Sabla                       |  |                                    |   |
| Scheme Closed  |                             |  |                                    |   |

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 CDPO, Moti Nagar may look the matter reasons for less registration with reference to beneficiaries identified and for not taking follow action in view of this result and report to the audit.





**Para-02 ( Ref. Audit Memo No: 06 Dated: 12/04/2023).**

**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 of 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 contingent bills for the period 2020-22, it is observed that auditee unit has purchased a number of stationery/general items, which are available on gem, from local vendor and not procured through GeM which is violation of GFR. Examples of following cases are as under:-

| S.NO. | Bill No. & Date       | Name of the Agency | Amount (in Rs.) | Items                      |
|-------|-----------------------|--------------------|-----------------|----------------------------|
| 1.    | CB-53 dt.27/ 03//2020 | DCCWS Ltd.         | 17168/-         | General/Toiletry items     |
| 2.    | CB-07 dt. 17/09/2020  | DCCWS Ltd.         | 9801/-          | General items              |
| 3.    | CB-44 dt. 16/12/2021  | DCCWS Ltd.         | 41769/-         | Stationery & General items |

The CDPO, Moti Nagar may elucidate the reasons for above discrepancies to Audit.


**Para-03 Ref. Audit Memo No: 08 Dated: 12/04/2023).**

**Sub. :- Non-Condensation of unserviceable/condemned/obsolete items.**

As per Rule 217 of GFR "an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Department as these items are occupying the valuable space and also deterioration in value of goods to be disposed of".

As per the information of unserviceable/condemned/obsolete items provided by ICDS, Project Raja Garden, New Delhi , only one item i.e. Photocopy Machine (Toshiba) is lying unserviceable in the store since 2016. The cost price of the machine is not mentioned in the stock register as the same was supplied by HQ in 2011.

Reasons for non-condemnation of above may be intimated to audit .

  
**(ANAND KUMAR GUPTA)**  
**Inspecting Audit Officer**  
**Audit Party No. XXXII**

**PART-III**  
**TEST AUDIT NOTE**  
**(2019-20 to 2021-22)**

**TAN-01 (Ref. Audit Memo No: 05 Dated: 11/04/2023)**

**Subject:- Improper 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 of Ms. Shubhangi Gupta, Supervisor and Sh. Ajit Kumar Meena, Jr. Asstt.

(2) **Attestation of Bio-data:** The particulars and the photograph Govt. Servant at the first page of service book should be attested by the Competent Authority. But the same has not been followed in both the service books.

(3) **Hometown:** As per SR 199, GIO (9), the declaration of hometown submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in both the service books.

(4) **PRAN number not mentioned:** PRAN number of both the officials are not mentioned at the first page of service books .

(5) Reasons for the above discrepancies may be elucidated to Audit.


**TAN-02 (Ref. Audit Memo No: 07 Dated: 12/04/2023).**

**Sub. :- Discrepancies in Stock Registers.**

During the test check of various Stock Registers maintained by ICDS, Project Raja Garden, 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. Physical Verification of stores should be done other than the person who is either the purchasing authority or the custodian of the stores but the same has been done by CDPO who is also the purchasing authority.
3. In Property stock register, the value of the item purchased or supplied by HQ is not mentioned which would be required at the time condemnation of the property.

Reasons for the above shortcomings may be intimated to audit and necessary action may be taken to rectify the same.

  
**(ANAND KUMAR GUPTA)**  
**Inspecting Audit Officer**  
**Audit Party XXXII**