

9/c

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

Sub. Internal Audit Report on accounts of ICDS, Project Raja Garden, Nirmal Chhaya Complex, Jail Road, New Delhi, for the period 01-04-2020 to 31-03-2022.

INRODUCTION

The accounts of ICDS, Project Raja Garden, Nirmal Chhaya Complex, Jail Road, New Delhi for the period 01-04-2020 to 31-03-2022 was test audited by audit Party No. 27 consisting of Sh. Rajesh Grover Sr.AO/IAO, Sh. Anil Kumar Grover, A.O. and Sh. Karamyogi, A.S.O. w.e.f 31-03-2023 to 12-04 -2023.

AIMS AND OBJECTIVES

The ICDS, Project Raja Garden, New Delhi, is functioning under the administrative control of Department of Women & Child Development GNCT of Delhi. Total 61 Anganwadi are functioning under this ICDS Project. The aims and objectives of the project are as under

1. Functions/aims/objective 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 morbidity, Malnutrition and school dropout.
 - (d) To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development
 - (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.
2. 61 Anganwadi Center.

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

Head of Office

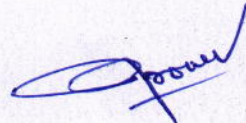
S.NO.	Name & Designation	Period
1.	Ms. Satinder Kaur, C.D.P.O./DDO/HOO	01-12-2017 to 31-07-2021
2.	Ms. Lovely Sharma, C.D.P.O./DDO/HOO	01-08-2021 to 30-04-2022

DDO

S.NO.	Name & Designation	Period
1.	Ms. Satinder Kaur, C.D.P.O./DDO/HOO	01-12-2017 to 31-07-2021
2.	Ms. Lovely Sharma, C.D.P.O./DDO/HOO	01-08-2021 to 30-04-2022

Cashier

S.NO.	Name & Designation	Period
1.	Ms. Deepa Negi, Statistical Assistant	01-12-2014 to till date



8/c

BUDGET ALLOTMENT AND EXPENDITURE

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

Year	Budget Allocated & Major Head- 2235 & 2236	Expenditure	Balance
2020-2021	9514630	8616950	897680
2021-2022	10267000	9780739	486261

VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	CDPO	01	01	0
02	Supervisor	02	02	0
03	S.A.	01	01	0
04	LDC	01	0	01
05	Peon	01	0	01
06	Driver	01	0	01
07	Anganwadi	61	54	07
08	Anganwadi Helper	61	60	01
	Total	129	118	11

(Only two supervisors are regular employee and drawing salaries from ICDS , Project Raja Garden).

Statutory Audit

Statutory audit of ICDS, Project Raja Garden, Nirmal Chhaya Complex, Jail Road, New Delhi has not been conducted by AGCR (Delhi) .

Maintenance of Record :-

The maintenance of record ICDS, Project Raja Garden, Nirmal Chhaya Complex, Jail Road, New Delhi for the period 01-04-2020 to 31-03-2022 was found satisfactory subject to observations made in Current audit report and in test audit note.

2/c

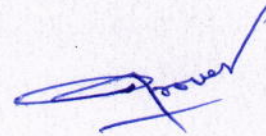
PART-I A
OLD AUDIT REPORT

There were 05 audit paras outstanding with the recovery of Rs. 20580/- in the ICDS, Project Raja Garden, Nirmal Chhaya Complex, Jail Road, New Delhi for the period 2011 to 2020. Department has submitted reply of old Paras (Para 01,02 of 2016-2020) and recovered Rs. 5580/-. Rest of the paras have been incorporated with current audit report in Part 1.

S.N O	Year	Total Para	Para Settled	Para No. of Settled	Outstanding Para with No.	Total outstanding para
1.	2011-2016	02	-	-	01,05	02
2.	2016-2020	03	02	01,02	03	01
	Total	05	02			03

(B) RECOVERY OF OLD AUDIT REPORT

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs. Parawise)
1.	2011-2016	15000/-	-	15000/-
2.	2016-2020	5580/-	5580/-	-
	Total	20580/-	-	15000/-



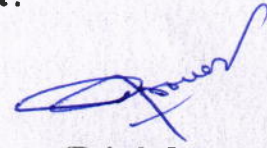
6/c

PART-II

CURRENT AUDIT REPORT

During the course of audit, 10 preliminary audit memos including 05 Record Memos were issued, out of which 05 record memos. have been fully settled and balance 05 memos have been converted into 02 paras and 03 TANS, and incorporated in current audit report as part-II.

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



(Rajesh Grover)
Sr. AO/IAO
Party no.27

PART 1

(2011-2020)

20/c
11/3/17

PART-I
AUDIT REPORT
(2011-2016)

CURRENT REPORT
PART-II

Para 1:- Excess payment of rent of AWCs under the ICDS Scheme amount to Rs. 15000/-

(Audit Memo No. 13 dt. 23.03.17)

- Para No. 1
1. The rent of Anganwadi Centers 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.

On test check of rent bills it has been observed that the rent paid for the following anganwadi centers are above the norms, detailed as under:-

AWC No.	Area/Facilities as per certificate	Rent paid (Rs.)	Rent as per norms (Rs.)	Period	Excess Amount (Rs.)
01	25 Sq. Yd with all facility	2000	1500	01/11/15 to 31.03.16(5M)	500 X 5 = 2500
04	25 Sq. yd with all facilities	2000	1500	01/11/15 to 31.03.16(05M)	500 X 05 = 2500
22	20 Sq. Yd with all facility	2000	1500	01/11/15 to 31.03.16(05M)	500 X 05 = 2500
62	18 Sq. yd without toilet	1500	1000	01/11/15 to 31.03.16(05M)	500 X 05 = 2500
63	18 Sq. Yd without toilet	1500	1000	01/11/15 to 31.03.16(05M)	500 X 05 = 2500
31	25 Sq. yd with all facilities	2000	1500	01/11/15 to 31.03.16(05M)	500 X 5 = 2500
TOTAL					15000

2. It has also been observed that the ICDS RAJA GARDEN has made payment of rent on the basis of area of house but scrutiny of rent records reveals that the office has not taken any documentary proof of area of house i.e Rent agreement, copy of property documents etc. from the Owner of House to ascertain the actual area of Anganwadi.

Necessary steps should be taken to recover Rs.15,000/- at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level. Necessary steps should also be taken to rectify the shortcoming mentioned at serial no. 02 above.

19/c
3/1

Para 2:- Less deduction of DGEHS contribution amounting to Rs. 4,300/-
(Audit Memo No. 11 dated 20.03.17)

As per Office Order no. 25 (1)(1)/DGEHS/140/DHS/09/44413-18 dated 20.08.10 issued by Director of Health Service, Directorate of Health Services, Govt. of Delhi, the subscription rate of DGEHS has been revised on the basis of grade pay of the employees.

Scrutiny of records revealed that IGDS Project Raja Garden has less deducted the contribution toward the Health Scheme in respect of Ms. Promilla Chhiber, CDPO from her monthly salary as details below:-

Recovered
Settled
vide PB-6
dt 27.5.19
by
(Usha Prasad)
ITD 7/8

S.No.	Name & Designation of Employee	Grade Pay	Monthly Contribution to be deducted	Monthly Contribution deducted	Difference	Period	No. of months	Total amount (in Rs.)
	Ms. Promilla Chhiber, CDPO	4600	325	225	100	Aug. 11 to Feb. 15	43	4300
Total								4300

Necessary steps should be taken to recover Rs. 4300/- from the concerned official at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para 3:- Less deduction of CGEIS contribution amounting to Rs. 210/-
(Audit Memo No. 07 dated 16.03.17)

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 in respect of Ms. Promilla Chhiber, CDPO from her monthly salary as details below:-

Recovered
vide PB-6
dt 7.8.19
by
(Usha Prasad)
ITD 7/8

S.No.	Name & Designation of Employee	Group	Period	Due (in Rs.)	Deducted (in Rs.)	Difference (Per Month) (in Rs.)	No. of months	Amount recoverable (in Rs.)
1	Ms. Promilla Chhiber, Supdt./C.D.P.O	B	08/11 to 02/12	60	30	30	7	210
Total								210

Necessary steps should be taken to recover Rs. 210/- from the concerned official at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

18/c

2/1

Para 3

Para 4:- Irregular payment of Rs. 7500/- on account of reimbursement of Mobile

(Audit Memo No. 14 dated 23.03.17)

Scrutiny of Contingent Bills and information provided by I.C.D.S. Project, Raja Garden, Hari Nagar, Delhi for the audit period 2011-2016 revealed that the Department has made payment of Rs. 7500 to M/s Promilla Chhibber, CDPO on account of reimbursement of mobile bill with the approval of CDPO., ICDS Project Raja Garden and no approval has been obtained from the of higher authorities. Further no order for entitlement of CDPO for reimbursement of mobile bill is shown to the audit.

Necessary steps should be taken either to recover Rs. 7500/- from the concerned official or regularize the above expenditure from the Competent Authority at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para 5:- Non- production of Records

(Audit Memo No. 15 dated 23.03.17)

During test audit of the department it has been observed that the following records for the audit period 2011-14 are not provided to audit :-

1. Bills of S.N.P. for the period 2011-14
2. Bills of IGMSY schemes for the period 2011-14
3. Contingencies bills for the period 2011-14

The above records should be shown to the next audit party.

Para settled
No. vide letter
Arch Ho/1/238/190/17
74153 dt. 21/9/17
by Sr. of Audit
(HQ)

Para No. 2

17/6

8/C

TEST AUDIT NOTES

TAN 1 :- Under Registration of beneficiaries.

(Audit Memo No. 12 dated 23.03.17)

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 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	Average population	Number beneficiaries identified	of	Number beneficiaries registered	of	Shortfall coverage	in
2011-12	519245	71654		52601		19053	
2012-13	520524	78467		60507		17960	
2013-14	645275	76025		58448		17577	
2014-15	635215	73466		51000		22466	
2015-16	544312	70573		51482		19091	

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.

9
200

16/C

(7)

PART II



15/c

(6)

PART II
CURRENT AUDIT REPORT
(2016-20)

Para 1:-

(Ref:- Audit Memo No.4 Dated : 02 /06/2020)

Subject: - 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 7th 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.

Para settled on basis of reply sent to Original office (KD file) bill/schedule and PBR seen

Grade Pay As per 6 th CPC	Subscription (In Rs.)	Levels in Pay Matrix As per 7 th CPC	Subscription (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 Raja Garden, New Delhi it was noticed that less recovery on account of contribution towards DGEHS has been made from Smt. Promila Chhibber ,CDPO as details given below:-

Name & Designation	Pay Level	Period	Deduction to be made	Deduction made	Balance	Amount
Smt. Promila Chhibber, CDPO	7	12/15 to 05/16	Rs. 325	---	06M X 325	Rs. 1950
		02/17 to 07/17	Rs. 650	Rs. 325	06M X 325	Rs. 19 50
TOTAL						Rs. 3,900

The short recovery of amounting to Rs.3,900/- 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.

2 by

14/c
5

Para settled on basis of reply cust to 47/c of KDA
Original of bill, security scheduled and PBR seen.

(Audit Memo No.5 Dated :02 /06/2020)

Para 2:-

Subject: Non deduction of 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 not made any deduction of UTEGIS contribution from Smt. Promila Chhibber, 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. Promila Chhibber, CDPO	B	02/14- 02/15 & 12/15 to 02/17	Rs. 60	—	Rs.60 x 28 M	Rs.1,680/-

The short recovery of amounting to Rs.1680/- 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.

2
bx

13/c
4

Para 3:-

(Ref:-Audit Memo No.13 Dated :09/06/2020)

Para No. 3

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 2016-17 to 2019-20 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	Shortfall in coverage
2016-17	5791	4254	
2017-18	5648	3887	1537
2018-19	5648	3568	1761
2019-20	5718	3316	2080
			2402

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.

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

↓

TEST AUDIT NOTE

TAN 1:-

(Ref:-Audit Memo No.10 Dated :09/06/2020)

Subject:-Pay Bill Registers

During the test check of Pay Bill Registers of ICDS Project, Raja Garden, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi for the audit period 2016-19 the following shortcomings have been noticed:-

1. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart 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. are not written in the PBR.
2. Numerous cutting and overwriting were not also noticed in PBR nor were these cutting/overwriting attested by the competent authority, in the PBR maintained by the office, which is irregular.
3. Monthly entries in PBR have not been verified and signed by the D.D.O. for its correctness, which is irregular e.g. pg. no. 15,16
4. GAR-18-Abstract of Pay Bills not maintained and entries thereof must be attested /verified by the D.D.O. for its correctness.
5. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the school.

HOO may take necessary action as mentioned above

2 u/c

TAN 2:

(Ref;-Audit Memo No. 12 Dated:- 09 /06/20)

Subject :- 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 , the following shortcomings have been noticed:-

1. Certificate in respect of all shifted AWCs have not signed by Nodal Office. It should be signed by the concerned officer before releasing payment of rent.
2. There are various cuttings/overwriting in the certificates e.g. A.W. no.13,18, 25 47,52,59 etc. which are not attested by any authorities. .
3. Area of the house not written in the certificate e.g. A.W. no. 9,10,12,15,20,31 etc.
4. There is no documentary proof of ownership and area of house obtained.

HOO may take necessary action as mentioned above

[Handwritten signature]

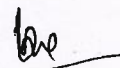

TAN 3:-

(Ref :- Audit Memo No. 07 Dated:- 09/06/2020)

Subject :- Purchase not made through 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 Raja Garden Delhi has not using the GeM for procurement the Goods and Services in the Centre.

HOO may take necessary action as mentioned above


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


PART -II
CURRENT AUDIT REPORT
(2020-22)

Audit Para - 01

(Memo No. 05 dated : 05/04/2023)

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-37 dt. 03/02/2021	DCCWS Ltd.	22974/-	Stationery & General items
2.	CB-48 dt. 2703/2021	DCCWS Ltd.	19091/-	Stationery & General items

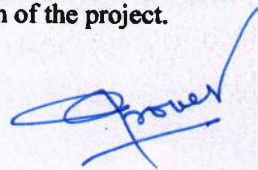
HOO may take necessary actions for the above and advised to follow the GFR & existing guidelines for procurement.

Audit Para – 02

(Memo No.07 dated: 10/04/2023)

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.



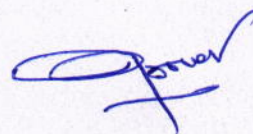
u/c

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

YEAR	AVERAGE POPULATION	NO. OF BENEFICIARIES SURVEYED/IDENTIFIED	NO. OF BENEFICIARIES REGISTERED	SHORTFALL IN COVERAGE
2020-21	57129-	38424-	33230-	5194-
2021-22	55461-	46676-	36070-	10606-

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.



3/c

TEST AUDIT NOTE

TAN – 01

(Memo No:06 dated: 06/04/2023)

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 Smt. Santosh Meena, Supervisor and Smt. Ritu, Supervisor.

(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 and fresh photograph should be appended and attested after every ten years. 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) **LTC availed entry not done**

Ms. Ritu, Supervisor had availed Cash package in lieu of LTC for the block year 2018-21, but no entry for the same is done in the Service book, which is irregular.

(5) **Thumb and Finger impression**

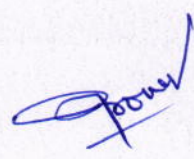
Thumb and Finger impression of Ms. Ritu, Supervisor are not found at the first page of her service book .

(6) **Photograph not attested**

Photographs pasted at the first page of service books of both the officials were not found attested .

(7) **PRAN number not mentioned.**

PRAN number of both the officials are not mentioned at the first page of service books .



(8) Entries for Nationality, Educational Qualification and Personal mark of identification in respect of Smt. Santosh Meena, Supervisor were not done at the first page of her Service Book.

(9) There are a number of overwriting/cutting/fluiding in the leave account of both the officials, but not attested by HOO.

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

TAN-02

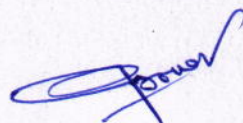
(Audit Memo No: 08 dated: 10/04/2023)

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.

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



1/c

TAN-03

(Audit Memo No: 09 dated: 10/04/2023)

Sub. :- Non-Condemnation of unserviceable/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.

It is advised to take up the matter with HQ to condemn the Machine and compliance shown to next audit.



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