

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

AUDIT REPORT OF I.C.D.S. PROJECT ANAND MANSAROVAR, COMMUNITY CENTRE, 3RD FLOOR, OLD SEEMAPURI, DELHI FOR THE PERIOD 2020-2022.

INTRODUCTION

The Internal Audit Report of **I.C.D.S. Project Anand Mansarovar, Community Centre, 3rd Floor, Old Seemapuri, Delhi** on the accounts for the period 2020-2022 was conducted by the field Audit Party No.XXVI Comprising of Smt. Savita Jain, IAO/Sr. AO, Sh. Digamber Singh, AAO. The conducted during 07 working days between 10.01.2023 to 18.01.2023.

AIMS AND OBJECTIVES:

The I.C.D.S Project Anand Mansarovar, 3rd Floor, Community Centre, Old Seemapuri Delhi-110095 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 121 Anganwadies functioning under this project. The aims and objectives of the project are:

1. To improve the nutritional and health status of children in the age group of 0-6 years.
2. To lay the foundation for proper psychological, physical and social development of the child.
3. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
4. To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
5. 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.

The following officers/officials have been served as CDPO/HOO/DDO/Cashier during 2020 to 2022:-

H.O.O / D.D.O's / CASHIERS

S. No.	Name of the Officer	Designation	Period	
			From	To
Head of the Office/D.D.O (Smt./Shri/Ms.)				
1.	Mrs. Swati Sharma	H.O.O / D.D.O	11.03.2020	14.10.2020
2.	Mrs. Sapana Goel	H.O.O / D.D.O	23.10.2020	Till Date
Cashier (Smt./Shri/Ms.)				
1.	Sh. Jitender	UDC	April 2020	September 2021
2.	No Cashier		October 2021	09.01.2022
2.	Sh. Adhish	LDC	10.01.2022	Till date

Budget & Expenditure of the Department for the period: 2020 to 2022.

Year	Budget	Expenditure	Balance Amt.
2020-21	20450404	19728761	721643
2021-22	28294000	27898315	395685

Vacancy Statement: As on 31.03.2021

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	00	00	00
2	Group – 'B'	01	01	00
3	Group – 'C'	07	00	07
Total :		08	01	07

Statutory Audit:-

The Statutory audit of the Department of ICDS Project Anand Mansarovar, Community Centre, 3rd Floor, Old Seemapuri, Delhi has not been conducted by AG(Audit)

Maintenance of Records:-

The maintenance of record of ICDS Project Anand Mansarovar, Community Centre, 3rd Floor, Old Seemapuri, Delhi for the period 2020-22 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There was only 05 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2014-18	02	-	-	02
2.	2017-20	03	01	01	02
		05	01	-	04

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2017-20	01	20870	20870	Nil	

Current Audit Report :

During the course of current audit, 04 Observation Memos were issued for the period 2020-2022. No Audit Memos have been settled on the spot. Out of 04 remaining observation Audit Memos, 03 Audit Memos have been converted into paras and 01 into TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	Nil	0	0	0	Nil
TOTAL		0	0	0	

Internal Audit report for the period 2020-22 has been prepared on the basis of information furnished and made available by ICDS Project Anand Mansarovar, Community Centre, 3rd Floor, Old Seemapuri, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

Savita Jain
18/11/23
(SAVITA JAIN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

PART-I

OLD AUDIT REPORT (2014-2020)

old PART-I
CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2018)

11/12
18

PARA No.01: Irregularities towards rent payment to AWCs.

(Ref. Memo No. 05 dated 18/01/2019)

Para-I

As per Office Order No.f.76(13)(revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07 May 2015 regarding enhancement of rent of Anganwadi Centres(AWC) under the ICDS Scheme, it is hereby clarified that shifting of Anganwadi centres should be done on the basis of following categorization rental norms.

AREA	FACILITIES	RENTAL NORMS
18-25 sq. yards	Without toilet, drinking water and electricity facilities	Rs. 1000/-
18-25 sq. yards	With toilet, drinking water and electricity facilities	Rs. 1500/-
26-35 sq. yards	Without toilet, drinking water and electricity facilities	
26-35 sq. yards	With toilet, drinking water and electricity facilities	Rs. 2000/-
36-45 Sq. yards	Without toilet, drinking water and electricity facilities.	Rs. 3000/-
36-45 Sq. yards	With toilet, drinking water and electricity facilities.	
46-55 Sq. yards	Without toilet, drinking water and electricity facilities	Rs. 4000/-
46-55 Sq. yards	With toilet, drinking water and water electricity facilities.	
55-66 Sq. yards	Without toilet, drinking water and electricity facilities.	Rs. 5000/-
55-66 Sq. yards	With toilet, drinking water and electricity facilities.	

A. During the test check of records produced to audit in r/o Anganwadi Centres, it has been observed that the measurement of area of Centres are not as per specification mentioned in the office order dated 07/05/2015 and thus resulted in overpayment. The details of overpayment per month are as under:-

S.No	Name of the Owner	Address	Area		AWC No.	Date of shifting of AWC	Rent paid per Month
			As per Owner	As per Rules (square Yard)			
1.	Sushila	239 Shiva Khand	35 Sq.ft	3.88	34	01.7.2015	2500
	Rajbala Devi	E-81/29/ Valmiki Basti	25-35 Sq.ft	3.88	33	01.10.2015	1500
3.	Roshan Lal/Tushar	2849 Mukesh Nagar Shahdarea	126 Sq. ft	14	63	01.11.2015	2000
4	Moolchand	6/133 Mohlla Lodhi Rajput Farsh Bazar Shahdara Delhi	35 Sq. ft	3.88	69	08.01.2018	2500

[Handwritten Signature]

5.	Rakesh Kumar	4/2296 Gall No. 04 Bihari Colony Shahdara Delhi	120 Sq. ft	13.33	70	01.11.2015	1500
6.	Imran All	P-136 Gall No. 09 bihari Colony Delhi	35-45 Sq. ft	5	70	15.01.2018	3000
7.	Mahindra Kumar	483 circular Road	144Sq. ft	16	78	16.11.2015	1500
8.	Neelam and Satish kumar bhatt	343 Old Post officer street Mohalla Bahal Circular Road Delhi	12x12 Sq. ft	16	78	01.12.2017	1500
9.	Mukesh Kumar	4/50 Bhola nath Nagar	150 Sq. ft	16.66	79	01.11.2015	1000
10.	Prakash paswan	132/72 Lal Bagh Shree Ram nagar G.T Road shahdara	150 Sq. ft	16.66	84	01.06.2015	1500
11.	Arti Sharma	1/1101 G-29 mansarovar park Shahdara Delhi	150 Sq. ft	16.66	94	01.11.2015	2000
12.	Vimia Sharma	1/892 A Block mansarovar Park Shahdara Delhi	150 Sq. ft	16.66	97	01.02.2016	1500
13.	Parth Singh	1/965 Mansarovar Park	10x12 Sq. ft	13.33	97	01.03.2017	1500
14.	Sarla Gupta	G-1048 Mansarover park	20 Sq. ft	2.22	99	01.07.2015	1500
15.	Pushpa Gupta	F-27 mansarover Park Shahdara	108 Sq. ft	12	100	Nov. 2015	2000
16.	sweety	1/2298 East Ram Nagar Shahdara Delhi-32	150 Sq. ft	16.66	108	05.11.2015	2000
17.	Kuldeep Singh	1/2069 East Ram nagar Shahdara	10x12 Sq. ft	13.33	108	01.10.2017	2000
18.	Rihana	E-88/333 Lal Bagh Jhuggl Shri Ram Nagar Delhi	80 Sq. ft	8.88	111	Nov. 2015	1500

(Handwritten signature)

B. Further, it has been also observed that the payment to owner of AWCs were made beyond the prescribed rate of the Department which is irregular. Some instances are as under:-

S.No	Name of the Owner	Address	Area		AWC No.	Date of shifting of AWC	Rent paid per Month	Rent admissib le as per office order	Excess payment per month
			As per Owner	As per Rules (square Yard)					
1	Om Prakash	6/157 Dhobi Wara Farash Bazar Shahdara	22 Gaj	22	**69	01.06.2015 to Dec.. 2017	2000	1500	500
2	Savtri	1/2309F Gali No- 06 East Ram nagar	180 Sq. ft	20	108	01.06.2016 to 30.09.2017	2000	1500	500
3	Jahid	1/1003/112 Makkl Saral Shahdara	35 Gaj	35	92	01.06.2016 to 31.03.2018	2500	2000	500

** The records & details of payment of rent were made after February 2016 in r/o AWC No 69 mentioned at sr. No. 01 above may be provided to audit.

(C) Further, as per order 07.05.2015 It is mentioned that 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 and the certificate must be kept in a separate file in the office of the concerned ICDS project.

During the test check of records relating to certificate in r/o shifting AWC it has been found that certificates have not been verified by the committee. The details of some certificates are as under:

S.No	Name of the Owner	Address	Area	AWC No.	Name & Signature of the Nodal officer	Name & Signature of the CDPO	Name & Signature of the Supervisor
1.	Kusum Lata Tyagi	1/316 Shri Ram Nagar	23-23 Yards	104	No	No	NO
2.	Depti Maheshwari	E-61 Mansarovar park	1050 Sq Ft.	98	No	No	NO
3.	Mamta Rani	D-17 M.S Park	50 Gaj	96	No	No	NO
4	Kuldeep Singh	1/2069 East Ram Nagar mandolin Road Shahdara	10x12 Sq Ft.	108	No	No	NO

The payment made in respect of the AWCs mentioned in the para a and b above may be ascertained and take necessary action to regularized the same from the competent authority under intimation to audit. Certificates may also be certified by the committee as per order/guideline issued by the department under intimation to audit

Other similar type of cases may also be scrutinized and take necessary action as per order/guidelines issued by the department under intimation to Audit.

PARA No.02: Non-Production of Records.

Para 2
(Ref. Record Memo No. 02 08/03/19)

The following records have not been produced for the audit period i.e. 01/04/2014 to 31/03/2018:-

1. Income tax records.

Sobhan
IAO
AUDIT PARTY No.V

PART-III
TEST AUDIT NOTES
(01.04.2014 to 31.03.2018)

TAN No. 01:- Regarding non-Implementation of GeM.

(Ref. Memo No. 02 dated 11/03/19)

GFR-2017 has been Introduced by the Government of India, Ministry of Finance, Department of Expenditure vide OM No. 14(3)/2015-E.II(A) dated 08.03.2017, which was endorsed by Govt. of NCT of Delhi vide endorsement No. 4(73)/Fin(estt.-III)/Part-II/dev/335 dated 30-03-2017.

As per rule-149 of GFR 2017 which stipulates that the procurement of Goods and services by Departments will be mandatory for Goods or Services available on GeM. During the test check of record, it has been found that all the purchase made by the Department from the open market or Kendriya Bhandar.

Above shortcomings may be rectified and shown to next Audit.



TAN No. 02:- : Shortcomings in Consumable Stock registers.

(Ref. Memo No. 04 dated 14/03/19)

During test check of stock registers of Integrated Child Development Scheme(ICDS) , Anand Mansarovar Old Seema Puri Delhi. the following irregularities were noticed:

- (i) **Page counting Certificate**
The mandatory page count certificate has not been recorded and signed by the In-Charge of the consumable stock register.
- (ii) **Non Physical verification of stock registers**
Rule 192 of GFR 2005 & Rule 213 of GFR 2017, Physical Verification of all consumable and Non-Consumable Items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.
But scrutiny of under-mentioned stock registers revealed that no physical verification has been carried out during the audit period 2014-2015 to 2017-2018 by the ICDS. Stock register should be carried out at least one in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However, the same has not been found recorded during 2014-15 to 2017-2018.
- (iii) **Improper maintenance of stock registers as required under Form GFR -41 (2005) & GFR 23 2017)**
Under Rule 190 of GFR 2005 & Rule 211 of GFR 2017, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chalks, etc. should be maintained according to the Form GFR -41 (2005) & GFR 23 (2017)
But scrutiny of under mentioned stock registers revealed that registers have not been maintained in the proper format as required in Form GFR -41 (2005) & GFR 23 (2017).
- (iv) **Issuance of Material without obtaining the indent**
Under Rule 188(2) of the GFR 2005 & Rule 209(2) of GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials. Scrutiny of General Stock Register of the ICDS, is issuing material without obtaining indent from the recipient of the material and Mandatory signature of the officer in charge was not observed in stock register which is irregular.

Above shortcomings may be rectified and shown to next Audit.

Satish
IAO
AUDIT PARTY No.V

**PART II
CURRENT AUDIT REPORT
(2017-18 to 2019-20)**

PARA No. 1

(Ref: Audit Memo No. 01, dated 07/08/2020)

**Sub:- Recovery of Rs.20870/- on account of short deduction of
Income Tax**

During the test check of Income tax calculation sheets, it has been observed that income tax in r/o **Smt. Nalini Joshi, CDPO** has been worked out to Rs.130239/- + Rs.5210/- (Education cess) = Rs.135449/-, while the total tax deducted in the **F. Y. 2019-20** is only Rs.110124/- + Rs.4455/- = Rs.114579/-. Calculation Sheet in r/o Smt. Nalini Joshi, CDPO is as under:-

Para settled as per reply given by the dept. k.D at p. 24 & 25 of reply file
K
18/1/23

Particulars	As per Rule (in Rs.)
Total Income as per PBR	1266934
Standard deduction(-)	50000
Deduction 80 (C/A)	150000
Deduction 80 (D)(-)	7800
Taxable Income	1059130
Income Tax	130239
E.Cess @ 4 %	5210
Total tax Payable	135449
Tax paid	114579
Tax to be recovered	20870

Short recovery of Income Tax amounting to **Rs.20870/-** may be recovered and deposited to appropriate govt account under intimation to audit.

PARA No. 2

Page 3

(Ref: Audit Memo No. 03, dated 13/08/2020)

Sub:- Non formation of Self Help Groups (SHGs)

On going through bipartite agreement between Director, Deptt. of Women and Child Development, GNCT. Of Delhi 1, Canning Lane, KG Marg, New Delhi and the REWARDS, Non profit organization, public trust registered office at F 30 East Jyoti Nagar signed as on 17.06.2011 , it has been observed that vide which as per clause No.02 " The NPO shall create at least one third of the SHGs and make them fully functional within an initial period of three months with separate decentralized kitchen for each SHG . Similarly, another group of one third SHGs shall be made fully functional with separate decentralized kitchen in next three month so that at the end of nine months , all SHGs are made fully functional with separate decentralized kitchen. The NPO Shall submit compulsory monthly progress report about formation functioning of SHGs to the HQ and CDPO concerned."

On going through bills of supply of supplementary nutrition's to children , adolescent girls and Pregnant and Lactating women under ICDS, its has been observed that information of self help group has not been made after a span of nine years .

Reasons for non formation of SHG by NPO and non calling monthly progress report by the CDPO have been sought by the audit, but no reply was provided in this regard.

The HOO/CDPO may take the matter with the HQ authorities and take necessary steps to complete the formalities in this regard.



~~PARA No. 3~~

Para 4

(Ref: Record Memo No. 1, dated 07/08//2020)

Sub: Non production of records for the audit period

The following records are not being produced to audit for scrutiny:-

- 1. Service Book of Smt. Nalini Joshi, CDPO

Above mentioned records may be shown to the next audit.



(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV

PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 01, dated 17/07/2020)

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

During the test check of Pay Bill Registers of the unit for the period from 2018-19 to 2019-20, following shortcomings have been observed:

1. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
2. For income of employee, there is no entry regarding salary drawn in previous office for calculating income tax has been made.
3. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
4. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
5. 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.

The above shortcomings may be rectified under intimation to audit



TAN No. 02
17/08/2020)

(Ref: Audit Memo No. 06, dated

1/4 8

Sub:- Shortcoming in Stock Registers

During the test check of Stock Register (Consumable/Non-consumable) of the unit for the audit period following shortcomings have been observed:

1. **Non Physical verification of stock registers:-** Rule 192 of GFR 2005 & Rule 213 of GFR 2017, physical verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of Stock Registers revealed that no physical verification of stock register has been carried out during the audit period by the ICDS.

2. Mandatory details such as dated of receipt, date of issue etc. are not entered in Non-consumable Register.
3. Page counting certificate has not been recorded on the registers.

The above shortcomings may be rectified under intimation to audit.



(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV

PART-II

CURRENT AUDIT REPORT
(2020 to 2022)

PARA 01:- Non Formation of Self Help Groups (SHGs).

Audit Memo. No. 03

Dated: 16.01.2023

On going through bipartite agreement between Director, Deptt. of Women and Child Development, GNCT. Of Delhi, Canning Lane, KG Marg, New Delhi and the REWARDS, Non profit organization, public trust registered office at F 30 East Jyoti Nagar signed as on 17.06.2011. There after extension has been given by department of WCD, GNCTD from time to time for supply of food items to anganwadi centres.

The following discrepancies have been noticed:

1. No fresh agreement was done by the department after June 2011. The fresh agreement should be done at the time of extension given by the WCD Department.
2. Performance security submitted by the agency which is lying with WCD Department should be renewed accordingly
3. As per clause no. 21 the NPO shall get its account audited by a certified chartered accountant and submit the chartered accountant's report to the department within six months of the close of a financial year. But no CA report is available on record.
4. As per clause No. 02 "The NPO shall create at least one third of the SHGs and make them fully functional within an initial period of three months with separate decentralized kitchen for each SHG. Similarly, another group of one third SHGs shall be made fully functional with separate decentralized kitchen in next three month so that at the end of nine months, all SHGs are made fully functional with separate decentralized kitchen. The NPO shall submit compulsory monthly progress report about formation functioning of SHGs to the HQ an CDPO concerned."

On going through bills for the audit period 2020-21 to 2021-22 of supply of supplementary nutrition's to children, adolescent girls and Pregnant and Lactating women under ICDS, its has been observed that information of self help group has not been made after a span of twelve years. This point has also been raised by previous audit vide para no. 02 for the audit period 2017-2020 but no action has been taken by the agency till date.

Reasons for non formation of SHG by NPO may be elucidated to audit.

The HOO/CDPO may take the matter with the HQ authorities and take necessary steps to complete the formalities in this regard.

PARA 02:- Irregularities towards rent payment to AWCs.

Audit Memo. No. 04

Dated: 18.01.2023

As per Office Order No. F. No. 76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019 regarding enhancement of rent of Anganwadi Centres (AWC) under the ICDS Scheme wherein it is mentioned that shifting of Anganwadi centres should be done on the basis of following categorization rental norms.

Area	Facilities	Rental Norms
18-25 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 2500/-
26-35 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 3000/-
36-45 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 4000/-
46-55 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 5000/-
56-66 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 6000/-

During the test check of records/files produced to audit in r/o Anganwadi Centres, the following discrepancies have been noticed as under:

1. In most of the cases, the owner/applicant of the house did not mention the area of the room which was offered for anganwadi centres.
2. The applicant did not mention the date on which he/she applied for aganwadi centres on the request letter. The applicant should mention the date.
3. Date of inspection is not mentioned on the certificate issued by concerned committee in most of the cases such as AWC 80, AWC 81, AWC 64, AWC 34, AWC 87, AWC 6, AWC 12 and AWC 19. It is necessary to mention the date of inspection before issue of certificate.
4. Certificate is not signed by the District Officer and CDPO in case of AWC 06 and AWC 119 .
5. As per office order no. F. No. 76/(525)/DWCD/ICDS/Hub Centre/2017-18/1403-08 dated 15.06.2020, a committee is to be constituted for fixation of rent of anganwadi centres with following members:
 - (a) District Officer (Chairperson)
 - (b) CDPO of concerned project (Member Secretary)
 - (c) CDPO/Superintendent of concerned District (Member)
 - (d) External member to be opted by the Chairperson from any other Govt. Department preferably from PWD.
 - (d) Area Supervisor (Member)

While checking of some files for change of anganwadi centres, no external member was opted by the chair person from any other govt. department preferably from PWD as per office order dated 15.06.2020. In the absence of external member preferably from PWD, the measurement of room area could not be correctly measured as no proof is attached by the owner and the payment of rent was made on the basis of

area occupied. Comments of PWD authorities may be obtained for measuring of area in order to avoid the overpayment of rent of anganwadi centres.

Some instances are given below:

S. No.	Name of the Owner	Address	Area	AWC No.	Date of shifting of AWC	Rent paid per month	Remarks
1.	Usha	42A, Shri Ram Nath colony, Bhola Nath Nagar, Shahara, Delhi	36 Sq. Yard	64	01.03.2021	4000	Upto 35 Sq. yard rent is fixed for Rs. 3000 per month and the department is paying Rs. 4000 for 36 Sq. yard. There is difference of Rs. 1000 per month rent paid by the department for merely 01 Sq. Yard difference of area and no relevant proof is attached for area of 36 Sq. yard.
2.	Poonam Sagar	65/4G, Teliwada, Shahdara, Delhi	47 Sq. Yard	86	01.03.2022	5000	Upto 45 Sq. yard rent is fixed for Rs. 4000 per month and the department is paying Rs. 5000 for 47 Sq. yard. There is difference of Rs. 1000 per month rent paid by the department for merely 02 Sq. Yard difference of area and no relevant proof is attached for area of 47 Sq. yard.
3.	Ashok Kumar	249 Old post office street, chota bazaar, Shahdara, Delhi	37 Sq. yard	80	01.04.2022	4000	Upto 35 Sq. yard rent is fixed for Rs. 3000 per month and the department is paying Rs. 4000 for 36 Sq. yard. There is difference of Rs. 1000 per month rent paid by the department for merely 02 Sq. Yard difference of area and no relevant proof is attached for area of 37 Sq. yard.

HOO is advice to scrutinize the other similar type of cases and take necessary action as per order/guideline issue by the department under intimation to audit.



PARA 03:- Non implementation of GeM portal which is violation of GFR 2017.

Audit Memo. No. 01

Dated: 12.01.2023

On the test check of the contingent bills for the audit period 2020-22, the following irregularities have been observed:

1. As per the order issued by the FD, 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.
2. Whereas in all the cases the goods/services were procured through local vendor and not procured through GeM. All the items purchased are related to stationery and sanitation items, which are available on GeM portal. The Department has not implemented the GeM portal, which is violation of GFR-2017.
3. All the following purchases/repairs have been done through local vender under rule 154 of GFR as per certificate given by HOO.

S.no.	Bill no.& date	Name of Agency	Amount (in Rs.)	Items	Under Rule 154 Non GeM
1.	CB-27/23.02.22	Delhi Consumer's Co-op Wholesale Store Ltd.	23600	MPR Register	
2.	CB-29/23.02.22	Delhi Consumer's Co-op Wholesale Store Ltd.	20920	Deodorant & Sanitation items	
3.	CB-30/23.02.22	Delhi Consumer's Co-op Wholesale Store Ltd.	16114	Phool Jharoo, Pocha, Floor Duster	
4.	C-49/29.03.22	Delhi Consumer's Co-op Wholesale Store Ltd.	9813	Stationary items	
5.	C-44/25.03.22	Delhi Consumer's Co-op Wholesale Store Ltd.	21610	Toilet Brush & Harpic	
6.	C-43/25.03.22	Delhi Consumer's Co-op Wholesale Store Ltd.	23317	Survey Register	
7.	C-42/25.03.22	Delhi Consumer's Co-op Wholesale Store Ltd.	18626	Soap, Jala Brush	
8.	C-19/05.10.21	Delhi Consumer's Co-op Wholesale Store Ltd.	3965	Sanitizer	
9.	C-18/05.10.21	Delhi Consumer's Co-op Wholesale Store Ltd.	24456	Sanitizer	
10.	C-33/09.03.21	Delhi Consumer's Co-op Wholesale Store Ltd.	18264	Ruled Register	
11.	CB-23/24.12.20	Delhi Consumer's Co-op Wholesale Store Ltd.	42164	Jharu Phool, Gloves	
12.	C-27/18.02.21	Delhi Consumer's Co-op Wholesale Store Ltd.	48262	Fevicol, Scale Steel, Stationary	
13.	C-26/18.02.21	Delhi Consumer's Co-op Wholesale Store Ltd.	35071	Scissor, Stapler, Pen	
14.	C-36/26.03.21	Delhi Consumer's Co-op Wholesale Store Ltd.	4276	Stationary items	

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15.	C-26/24.02.22	Delhi Consumer's Co-op Wholesale Store Ltd.	22050	Face mask	
16.	C-28/23.02.22	Delhi Consumer's Co-op Wholesale Store Ltd.	24426	Sanitizer	
17.	C-35/26.03.21	Delhi Consumer's Co-op Wholesale Store Ltd.	9780	Deodorant	
18.	C-37/26.03.21	Delhi Consumer's Co-op Wholesale Store Ltd.	33702	Floor Cleaning, White Register	

With reference to above contingent bills:

- (a) Estimate/quotations are not obtained by agencies.
- (b) No supply/work order was issued by the HOO to agencies .
- (c) Spilting of work was done by the Deptt. in most of the cases in order to avoid codal formalities as per GFR/ Delegation of financial Power.

HOO is advised to take necessary steps for implementation of GeM portal and compliance may be shown to next audit.

[Signature] 18/1/23

Digamber Singh, AAO

[Signature] Savita Jain
18/1/23

SAVITA JAIN, IAO

Dated: 18.01.2023

TAN 01: Discrepancies in Stock Registers.

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Audit Memo No. 02
Dated: 13/01/2023

Stock Register maintained by different Aganbari Centres under the control of ICDS (Anand Mansarovar) has been scrutinized. The following shortcomings have been noticed:

1. Mandatory page counting certificate has not been recorded on the first page of Register for consumable stock. The same is invariably required to be recorded on the first page duly signed by the Officer in-charge.
2. Verification of Consumable and non-consumable goods & material 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 items was undertaken by the Deptt. in the Stock Register.
3. Indent no. vide which Goods received is not mentioned in the Stock register.
4. No. of quantity received should also be mentioned in the prescribed column of the stock register, which is not mentioned..

Reasons for above discrepancies may be elucidated to Audit and above discrepancies may be rectified under intimation to audit.

Digamber Singh, AAO


18/1/23
SAVITA JAIN, IAO
Dated: 18.01.2023