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**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DLEHI
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P. ESTATE, NEW DELHI 110002**

Sub - Audit report on the accounts of **ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi** for the period 2020-23.

INTRODUCTION

The I.A.R. on the accounts of **ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi** (1465/11) for the period 2020-23 was conducted by audit party no. XXIV comprising of Mrs. Geeta Girdhar, Sr. AO/IAO and Sh. Vinay Kumar, Sr. Assistant w.e.f. 09.11.2023 to 21.11.2023 (Total 07 working days). Statutory Audit of **ICDS Project Sangam Park** has not been conducted yet.

AIMS & OBJECTIVES

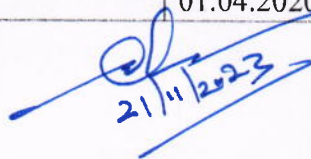
The main objectives of ICDS project **Sangam Park** as under:-

1. To improve the nutrition and health status of Children in age group of upto 06 years.
2. To lay foundation for proper psychological physical and social development of children
3. To enhance the capacity of mother through proper nutrition and health education for looking after the normal health and nutrition needs of the children of the areas.
4. To achieve the above objectives, ICDS Project Sangam Park is engaged in providing services of supplementary nutrition immunization, health check up and referral services for the children up to 06 years of age, non-formal pre-school education to children of age group 3-6 years and nutrition and health education in the area of project.
5. To enhance the capability of mother through proper nutrition and health education for looking after the normal health and nutrition needs of the children of the area.

HOD/H.O.S/D.D.Os/CASHIERS

The following officers have served as HOS/DDO/Cashier during 2020 to 2023

S.No	Name and Designation of Officer Sh./Smt.	Period
HOO/DDO		
1	Ms.Chanchal Satija	01.04.2020 to 30.06.2021
2	Sh. M K Chandra	05.07.2021 to 19.01.2022
3	Sh. Sandeep Bhardwaj	19.01.2022 to 21.01.2023
4	Smt. Urmila	21.01.2023 to 20.02.2023
5	Sh. Savitri Kiran Kesari	20.02.2023 to till date
CASHIER		
1	Sh. Rahul Kumar	01.04.2020 to till date


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Budget & Expenditure of the unit for the period 2020-2023

YEAR	BUDGET ALLOTTED (Rupees in Lacs)	EXPENDITURE (Rupees in Lacs)	Balance (Rupees in Lacs)
2020-21	15005400	11555777	3449623
2021-22	12595000	11633903	961097
2022-23	4374000	3297391	1076609

Statutory Audit: -

Statutory audit of the **ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi** has not been conducted yet by AG (Audit) as information provided by Department.

Vacancy Position:

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	NIL	NIL	NIL
2	B	01	01	00
3	C	03	02	01
4	D	01	01	00
Total		05	04	01

Maintenance of Records:-

The maintenance of record of **ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi** for the period 2020-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

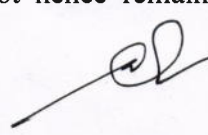
Old Audit Reports & Recoveries –

There were 04 audit paras outstanding in the previous Audit Report.

Period	Details of outstanding paras			Outstanding Para Numbers
	Opening balance	Paras Settled	Para Settled Nos.	
2011-2016	02	00	-	02
2016-2020	02	02	01 & 02	00
TOTAL	04	02		02

Current Audit Report:

During the course of current audit, 20 memos (16 Record Memos, 04 observation memos) & Two letters (one for sitting arrangement and one for reply for old paras) have been issued to **ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi**. Out of which nil memos settled on the spot hence remaining 04 Observation Audit Memos have been converted into 05 Paras.



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Budget & Expenditure of the unit for the period 2020-2023

YEAR	BUDGET ALLOTTED (Rupees in Lacs)	EXPENDITURE (Rupees in Lacs)	Balance (Rupees in Lacs)
2020-21	15005400	11555777	3449623
2021-22	12595000	11633903	962189
2022-23	4374000	3297391	1076609

Statutory Audit: -

Statutory audit of the **ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi** has not been conducted yet by AG (Audit) as information provided by Department.

Vacancy Position:

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	NIL	NIL	NIL
2	B	01	01	00
3	C	03	02	01
4	D	01	01	00
Total		05	04	01

Maintenance of Records:-

The maintenance of record of **ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi** for the period 2020-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

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Details of Current Audit Recovery:-


Memo No.	Para No.	Subject	Total Recoveries in Rs.	Amount Recovered in Rs.	Balance Outstanding in Rs.
1	Para- 1	Irregularities in hiring of premises of Anganwadi Centers (AWCs)	--	--	--
2	Para- 2	Procurement made outside GeM-Violation of GFR & Govt. guidelines.	--	--	--
3	Para- 3	Non execution of Agreement with NPO REWARDS for supplying supplementary Nutrition.	--	--	--
4 & 13-B	Para-4	Shortfall in numbers of registration of beneficiaries.	--	--	--
Record memo no. 11,12,13-A,14,15&16	Para-5	Non-production of Records	--	--	--
Total			--	--	--

Internal audit report has been prepared on the basis of information furnished and made available by of ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi for the Audit Period 2020-2023. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


 (GEETA GIRDHAR)
 IAO/Audit Party-XXIV

20/c

(Part-I) Old Report


21/11/2023

Part-II

CURRENT AUDIT REPORT

of

**Integrated Child Development Services(ICDS),
Sangam Park, 31-32 ,Shopping Complex, Gulabi Bagh
Delhi-110007**

for the period 2011-12 to 2015-2016

10/11
Para-1

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**Para 01 Non deduction of Income Tax at source: Recovery of Rs.551466/-
(ref: Memo No. 02dated 10.04.2017)**


During test check of SNF Bills (Supplementary Nutrition Food Bills), it has been observed that in the following cases, necessary income tax has not been deducted at source from the bills of the supplier, M/s. Jan Chetna Jagriti Avom Shaikshanik Vikas Manch, B-22 A, Lower Ground Floor, Kalkaji, New Delhi 110019.

S.No.	CB No. & date	Supplier Bill No. & date	Period of supply	Bill Amount	Income Tax Deductible (@ 2%)
36.	01 dt. 28.09.11	JC/SNP/ICDS/01/2011 dt. 15.09.11	July 2011	404560	8091
37.	-do-	JC/SNP/ICDS/02/2011 dt. 15.09.11	August 2011	467014	9340
38.	07 dt. 20.10.11	JC/SNP/ICDS/02/2011 dt. 05.10.11	Sept. 2011	792696	15854
39.	20 dt. 14.12.11	JC/SNP/ICDS/03/2011 dt. 03.11.11	Oct. 2011	772996	15460
40.	21 dt.29.12.11	JC/SNP/ICDS/04/2011 dt. 05.12.11	Nov 2011	821820	16436
41.	30 dt. 15.01.12	JC/SNP/ICDS/05/2011 dt. 06.01.12	Dec. 2011	883074	17661
42.	39 dt. 25.02.12	JC/SNP/ICDS/06/2011 dt. 02.02.12	Jan. 2012	878052	17561
43.	59 dt. 14.03.12	JC/SNP/ICDS/07/2011 dt. 02.03.12	Feb. 2012	829127	16583
44.	68 dt. 27.03.12	JC/SNP/ICDS/08/2011 dt. 21.03.12	01.03.12 to 20.03.12	566002	11320
45.	01 dt. 23.05.12	JC/SNP/ICDS/09/2012 dt. 03.04.12	21.03.12 to 31.03.12	358346	7167
46.	-do-	JC/SNP/ICDS/10/2012 dt. 03.05.12	April 12	822141	16443
47.	09 dt 16.06.12	JC/SNP/ICDS/11/2012 dt. 05.06.12	May 2012	894198	17884
48.	16 dt. 16.07.12	JC/SNP/ICDS/12/2012 dt. 09.07.12	June 2012	817847	16357
49.	18 dt. 18.08.12	JC/SNP/ICDS/13/2012 dt. 04.08.12	July 2012	841375	16828

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50.	31 dt. 22.09.12	JC/SNP/ICDS/14/2012 04.09.12	dt.	August 2012	756543	15131
51.	38 dt. 23.10.12	JC/SNP/ICDS/15/2012 04.10.12	dt.	Sept 2012	802308	16047
52.	46 dt 15.11.12	JC/SNP/ICDS/16/2012 05.11.12	dt.	Oct 2012	755443	15109
53.	50 dt. 14.12.12	JC/SNP/ICDS/17/2012 04.12.12	dt.	Nov 2012	736954	14740
54.	60 dt 17.01.13	JC/SNP/ICDS/18/2013 04.01.13	dt.	Dec 2012	783474	15670
55.	63 dt. 11.02.13	JC/SNP/ICDS/19/2013 02.02.13	dt.	Jan 2013	767508	15350
56.	73 dt 13.03.13	JC/SNP/ICDS/20/2013 02.03.13	dt.	Feb 2013	811231	16225
57.	74 dt. 25.03.13	JC/SNP/ICDS/21/2013 20.03.13	dt.	01.03.13 to 20.03.13	586266	11725
58.	01 dt. 18.05.13	JC/SNP/ICDS/ dt. 04.05.13		21.03.13 to 31.03.13	250897	5018
59.	-do-	JC/SNP/ICDS/ dt. 04.05.13		April 2013	856456	17130
60.	02 dt. 13.06.13	JC/SNP/ICDS/24/2013 01.06.13	dt.	May 2013	889802	17796
61.	07 dt. 12.07.13	JC/SNP/ICDS/25/2013-14 dt. /07.13		June 2013	867462	17349
62.	12 dt. 04.09.13	JC/SNP/ICDS/26/2013-14 dt. 07.08.13		July 2013	942307	18846
63.	17 dt. 20.09.13	JC/SNP/ICDS/2013-14 dt.		Aug. 2013	794024	15880
64.	23 dt. 15.10.13	JC/SNP/ICDS/2013-14/28 dt. 07.10.13		Sept 2013	1050900	21018
65.	25 dt. 19.11.13	JC/SNP/ICDS/2013-14/29 dt. 04.11.13		Oct 2013	1009327	20187
66.	26 dt 19.12.13	JC/SNP/ICDS/2013-14/30 dt. 06.12.13		Nov 2013	1067568	21351
67.	27 dt 22.01.14	JC/SNP/ICDS/2013-14/31 dt. 07.01.14		Dec. 2013	1047354	20947
68.	36 dt. 15.02.14	JC/SNP/ICDS/2013-14/32 dt. 03.02.14		Jan 2014	1106950	22139
69.	53 dt. 31.03.14	JC/SNP/ICDS/2013-14/33 dt. 06.03.14		Feb 2014	1012271	20245
70.	54 dt 31.03.14	JC/SNP/ICDS/2013-14/34 dt. 19.03.14		01.03.14 to 15.03.14	528900	10578
					TOTAL	551466

Amount of Rs.551466/- may be recovered from the supplier and be credited to government under intimation to audit. Similar other cases may also be reviewed under intimation to audit.


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Para 02 Non deduction of penalty- Recovery of Rs. 70782/-
(Ref. Memo No. 03 dated 10.04.2017)

Para-2

During test check of SNF Bills (Supplementary Nutrition Food Bills), it has been observed that in the following cases, though some penalty has been imposed on the supplier, M/s. Jan Chetna Jagriti Avom Shaikshanik Vikas Manch, B-22 A, Lower Ground Floor, Kalkaji, New Delhi 110019, the same has not been deducted while releasing the payment:-

S.No.	CB No. & date	Supplier Bill No. & date	Period of supply	Bill Amount (sanctioned)	Penalty imposed	Net payment released after TDS 2%
1	32 dt. 20.03.15	1. JC/SNP/ICDS/2013-14/4 dt. 04.07.14 2. JC/SNP/ICDS/2013-14/5 dt. 08.08.14 3. JC/SNP/ICDS/2013-14/6 dt. 05.09.14 4. JC/SNP/ICDS/2013-14/7 dt. 09.10.14	June, July, Aug & Sept 14	3751814	60198	3676778
2	50 dt. 20.10.15	1) JC/SNP/ICDS/2015-16/3 dt. 11.06.15 2) JC/SNP/ICDS/2015-16/4 dt. 10.07.15 3) JC/SNP/ICDS/2015-16/5 dt. 11.06.15	May 15, June 15 & July 15	2511679	10584	2461455
				TOTAL PENALTY	70782	

The amount of Rs.70782/- may be recovered from the said agency and be credited to government under intimation to audit. Similar other cases may also be reviewed under intimation to audit.

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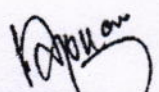
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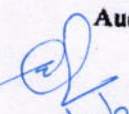
Para 03 Non maintenance of necessary records i.r.o. rented anganwari centres

(ref Memo No. 04 dated 11.04.2017)


During the test check of the paid bills of ICDS, it has been observed that ICDS is running 83 Anganwaadi centers for which monthly rent is being paid to the owners of the premises of the anganwaadi centers. However essential records regarding the rented premises like: 1) Approval of CDPO/DD(ICDS) for hiring of the property 2) Consent letter of the owner for leasing the property 3) Terms & conditions of lease laid down by the department 4) Area of the hired property including detailed fixtures & furniture installed therein 5) Inspection report of Supervisor including fitness certificate of the property hired. etc. have not been maintained by unit.

These records may now be maintained under intimation to audit.


(E.D. Ashokan) A.O.
Internal Audit Officer
Audit Party XX


21/11/2023

Settled scope Rept
Submitted to Deptt a
Compliance has been
verified


21/7/2020
IAC Party No 514

Print

TEST AUDIT NOTES


TAN 01 :: Maintenance of Stock Registers
(Ref Audit memo No. 05 dated 11.04.2017)

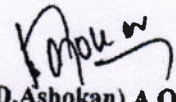
As per GFR 190 (2) (i), Register of Fixed Assets (Property Register) is to be maintained in Form GFR 40. However, during test check of the property register produced before the audit, it has been observed that in ICDS Sangam Park, the same is being maintained in Form GFR 41 meant for register of Consumable items.

It is also observed that the fixed assets entered in the above register has been brought to NIL balance showing issue to various persons whereas the fixed assets are properties of non-consumable nature and therefore the balance should not be NIL unless and until the same has been disposed off/written off.

The certificate of annual physical verification as required under Rule 192 (1) (for fixed/non consumable items) and 192 (2) (for consumable items) has also not found recorded in the register.

The above discrepancies may be rectified and be shown to audit.


21/11/2023


(E.D.Ashokan) A.O.
Internal Audit Officer
Audit Party XX

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**PART II
CURRENT AUDIT REPORT
(2016-17 TO 2019-20)**

(Ref. Audit Memo No. 10 dated: 20.07.2020)

PARA 01: Non execution of Agreement with Non Profit Organisation (NPO) for supplying supplementary Nutrition to ICDS Project , Sangam Park.

As per order No.76/DWCD/ICDS/NPO/SHG/2014-15/52203-52217 dated 28.03.016, as per recommendation of Selection Committee of ICDS Project Sangam Park, 31-32, Shopping Centre, Gulabi Bagh, Delhi-110007 M/S REWARDS has been engaged under ICDS Scheme to supply SNF to ICDS Project, Sangam Park by replacing NPO Jan Chetna Jagriti Avom Shaikshanik Vikas Manch.

As per order concerned NPO shall start supplying supplementary Nutrition in the ICDS Projects allotted w.e.f.01.04.2016 till further order. The department will execute Bipartie Agreement with NPO engaged for supply of Supplementary Nutrition to the target beneficiary of ICDS Project.

During scrutiny of SNP Bills/Files & related documents it has been observed that Department has not execute any agreement with NPO i.e. M/S REWARDS engaged for supply of Supplementary Nutrition to the target beneficiary of ICDS Project w.e.f. 01.04.2016 to till date and granting extention from time to time. Concerned NPO has given his acceptance on vide Ref. No.RDS/WCD/ICDS/2016-17/D-396 dated 01.04.2016. Non execution of agreement by department is violation of Rule No.224 to 227 of General Financlal Rules.

HOO may take necessary steps to execute the agreement with Non Profit Organization (NPO) under intimation to Audit and period of non execution of agreement may be regularized from competent authority.

Settled & closed as per order dated 20/12/2020
Created by Audit Party
21/11/2023

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(Ref. Audit Memo No. 1 dated: 13.07.2020)

Para.02:- Non-production/ Non Maintenance of records. (2016-17 to 2019-20)

The following record was not produced to the audit for the following period

1. Reconciliation statement for the period 2017-18.
2. Income Tax Records.
3. Service Postage stamp A/c Register.
4. Expenditure control register/ contingency register.
5. Telephone Register for the period 2016-17 to August 2019.

Settled as fresh. 20/11/2023

on leave
(Mohan Kr. Chaudhary)
AAO

(Sadhna Sharma)
IAO/AO, Party No.XIV

Chetna
(Chetna)
Sr. Assistant

*Greeta Chaudhary
IAO/Audit Party - 24*

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PART - III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2016-17 TO 2019-20)

(Ref. Audit Memo No. 07 dated:15.07.2020)

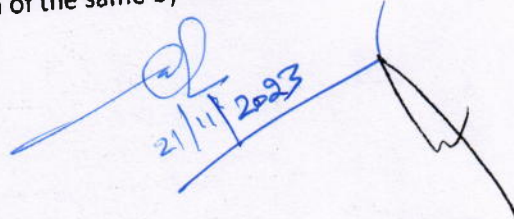
TAN NO. 01 : Huge savings under Budget for the year 2018-19 & 2019-20.

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Information provided by the O/o of ICDS Project Sangam Park, 31-32, Shopping Centre, Gulabi Bagh, Delhi-110007 during the audit period, there is huge savings were made during 2018-19 & 2019-20 which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

Year	Head of account	Budget Allotted	Expenditure	Saving	%age of saving
2018-19	2236,02 101-73 00 13	140000	68060	71940	51
2018-19	2236,02 101-76 00 50	15000	3865	11135	74
2019-20	2235,02 102-55 00 13	252000	89526	162474	64
2019-20	2235,02 102-29 00 13	169000	52976	116024	69
2019-20	2236,02 101-90 00 50	3720000	2237976	1482024	40
2019-20	2236,02 789-94 00 50	839000	0	839000	100

Department is advised to surrender the excess budget timely in future to finance department for proper utilization of the same by other needy department.


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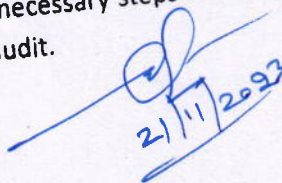
(Ref. Audit Memo No. 08 dated: 17.07.2020)

TAN NO. 02 : Stock Register (Consumable and Non-consumables).

During the test check of the Stock Registers (Consumables and Non-consumables) for the audit period 2016-17 to 2019-20, the following discrepancies have been noticed :

1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. Non-consumables items were shown issued/consumed and balance of such items reduced from the stock register. Such items cannot be reduced until or unless these items have been declared condemn by the competent authority otherwise it should be entered in distribution column. Examples are detailed below:-
 - a) Cooler purchased in 2016-17, page no.8 but balance shown as nil.
 - b) Cooler stand purchased in 2016-17, page no.9 but balance shown as nil.
3. Page Counting certificate has not been given/signed by the competent authority on consumable Stock Register for the year 2016-17 to 2017-18.
4. Consumable item e.g. Pen Drive (at page no.1) has been taken in Non-consumable register which is irregular. Same should be entered in consumable stock register.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.


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(Ref. Audit Memo No. 09 dated: 17.07.2020)

TAN NO. 03 :- Irregularities in maintaining of Cash Book.

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

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totalling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct.

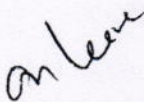
As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

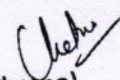
As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably.

During the test audit of Cash book of ICDS Project Sangam Park, 31-32, Shopping Centre, Gulabi Bagh, Delhi-110007 for the audit period from April 2016 to March 2020 the following discrepancies has been noticed:-


1. Every entry not signed w.e.f. April 2016 to August 2019 by DDO.
2. Summary of Closing balance at the end of month from April 2016 to August 2019 has not been recorded monthwise.
3. Cash Book not signed w.e.f. April 2016 to July 2016 by DDO.
4. Cutting not attested by DDO.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.


(Mohan Kumar Chaudhary)
AAO


(Chetna)
Sr. Asstt.


21/11/2023


(Sadhna Sharma)
IAO/AOAudit Party No-XIV

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(PART-II)
Current Report (2020-23)


21/11/2023

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Part-II

Current Audit Report (2020-23)

PARA No. 01

Audit Memo No. 01
Dated: 14.11.2023

Sub: Irregularities in hiring of premises of Anganwadi Centers (AWCs)

As per office order No.76(525)/DWCD/ICDS/Hub. Center/2017-18/21915-27 dated 24.12.2019 issued by Dy. Director (ICDS) regarding enhancement of rent of AWCs under the ICDS scheme. There are different rental rates for shifting of AWCs, which shifting range from Rs. 2500/- to Rs. 6000/- P/M for the area 18-25 sq. yards to 26-66 sq. yards respectively. There are few standards must be followed, while shifting of AWCs in the ICDS project by the CDPO concerned :

- AWC should be on the ground floor.
- Basis amenities like-toilet, water & Electricity are mandatory in the anganwadi.
- AWC be accessible for the ICDS beneficiary.
- Safety of Children form fire, traffic, water tank etc. must be ensured.

Further a committee vide order no. F.76(525)/DWCD/ICDS/Hub-Centre/2017-18/1403 08 dated 15.06.2020 comprising of concerned:

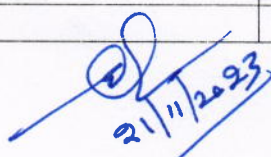
- Distt. Officer (Chairperson)
- CDPO of concerned project (Member Secretary)
- CDPO/Superintendent of concerned District (Member)
- External member to be opted by the chairperson from any other Govt. Department preferably form PWD.
- Area Supervisor(Member)

Shall inspect the location for the assessment of rent of AWC in accordance with the manual laid down by PWD and submit a certificate in r/o every shifted AWC in prescribed format.

Scrutiny of the record made available to Audit, various discrepancies have been noticed:-

1. **Running of AWCs below the minimum prescribed Area:** scrutiny of records related to shifting of AWCs reveals that some of AWCs are running below the minimum prescribed area without the approval of competent Authority. The details are as under:

AWC No.	AWCs No. & Address	Area in Sq. Yards	Rent Paid (Per month)
53	3196 CSA Colony, Wajirpur Indr. Area	15 Sq. Yards	Rs. 1000/-
54	T-Huts 127 28 F 276 Wajirpur Indr. Area	16 Sq. Yards	Rs. 1500/-
59	N29 F 4 F Block, CSA Colony Wajirpur Indr. Area	15 Sq. Yards	Rs. 1000/-
61	N 28 A 90 Wajirpur Indr. Area	15 Sq. Yards	Rs. 1000/-
69	H 253 Jailor Wala Bagh	15 Sq. Yards	Rs. 1000/-


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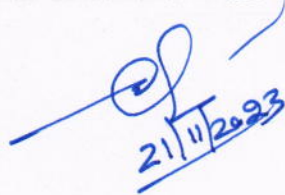
72	N 28 B343 CSA Colony Wajirpur Indr. Area	16 Sq. Yards	Rs. 1500/-
74	N 125 144 C Satsang Colony Wajirpur Indr. Area	15 Sq. Yards	Rs. 1000/-
75	U N 25 54 Wajirpur Indr. Area	15 Sq. Yards	Rs. 1000/-
57	Jhuggi No. N-28/A-443, Block A Wajirpur Indr. Area	Not Specified	Rs. 1500/-
58	Jhuggi No. N-28/A-443, Block A Wajirpur Indr. Area	Not Specified	Rs. 1500/-

2. **Payment without vital documents:** all payments of monthly rent are being made without any proper documentary evidence in r/o proof of ownership of are with physical measurement of the premises rented to the centre not any rent agreement found to have to ever been entered at any level in any of the case, which may lead to legal problems in future e.g.:-

Sr. No.	AWCs No.	Name of owners as per certificates & Rent Paid	Address	Name of owner as per ownership Proof
1	11	Sudesh W/o Sh. Ram Kishan	N-129/60, Khulna Bagh	Janardhan Saraswat

3. Rent register maintained at Anganwadi Centers are also not authenticated by any authority.
4. PFMS of rent is being done by WCD, but no proper check to verify the payment credited is owner's account
5. If there is incorrect payment of rent noted in any month, no mudus operandi is being adopted to verify it's correctness.

The entire rent paid towards AWCs running below the prescribed area & payment made without vital documents is irregular and needs to be regularized from competent authority after due verification of facts & figures under intimation to the audit. Further, all similar cases may also be reviewed at the level of HOO.


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PARA No. 02

Audit Memo No. 02
Dated: 16.11.2023

6/c

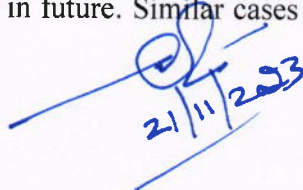
Sub: Procurement made outside GeM-Violation of GFR & Govt. guidelines.

Rule 149 of GFR 2017 & subsequent direction issued by Finance Department, GNCT of Delhi vide O.M. No. F.20/08/2017/866-873 dated 24.06.2017 read with O.M. dated 24.08.2017 – it is mandatory for all Govt. buyers to make purchase of Goods & Services through GeM. 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.

Test check of the Contingent-Bills/paid vouchers reveals that ICDS project has continued to make purchases outside GeM without any justification, which is a violation of GFR & Govt. guidelines. A few instances are as under:

Sr. No.	Bill No. & Date		Bill/invoice No. of Supplies		Item purchased	Amount (in Rs.)
	CB No.	Date	Bill No.	Date		
1	71	30.03.2021	20-21/M1372	27.03.2021	Stationery Items	8264/-
2	24	12.10.2020	UB/20-21/240	13.07.2020	Purchase Module	4814/-

The HOO may get regularize all the procurement made outside GeM Portal from Competent Authority i.e. Finance Department after due verification of facts and figures under intimation to Audit. It may also ensure that above instruction given in O.M. dated 24.06.2017 & 24.08.2017 are properly adhered in future. Similar cases may also be reviewed at the level of HOO.


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3/c

PARA No. 03

**Audit Memo No. 03 Dated: 17.11.2023 &
Record Memo No. 16 Dated 14.11.2023**

Sub: Non execution of Agreement with NPO REWARDS for supplying supplementary Nutrition.

As per order No. 76/DWCD/ICDS/NPO/SHG/2014-15/52203-52217 dated 28.03.2016, NPO REWARDS has been engaged under ICDS scheme to supply SNF to ICDS Project Sangam Park, Shop No. 31-32, Shopping Complex Gulabi Bagh, Delhi by replacing NPO Jan Chetna Jagriti Avom Shaikshanik Vikas Manch.

As per order concerned NPO shall start supplying supplementary Nutrition in the ICDS Projects allotted w.e.f. 01.04.2016 till further order. The department will execute Bipartite Agreement with NPO engaged for supply of Supplementary Nutrition to the target beneficiary of ICDS Project.

During scrutiny of SNP Bills/Files & related documents it has been observed that Department has not execute any agreement with NPO REWARDS engaged for supply of Supplementary Nutrition to the target beneficiary of ICDS Project w.e.f. 01.04.2016 to till date and granting extension from time to time. Concerned NPO has given his acceptance vide Ref. No.RDS/WCD/ICDS/2016-17/D-396 dated 01.04.2016. Non execution of agreement by department is violation of Rule No. 224 to 227 of GFR.

Department had not taken any remedial action in-spite of same observations had already been pointed out in previous Audit-Report

HOO may take necessary steps to execute the agreement with Non profit Organization (NPO) under intimation to Audit and period of non execution of agreement may be regularized from competent Authority.



PARA No. 04

Audit Memo No. 04 Dated: 20.11.2023 &
Record Memo No. 13-B Dated 09.11.23

Sub: Shortfall in numbers of registration of beneficiaries.

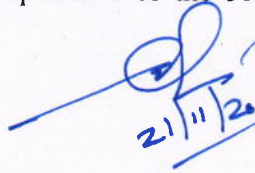
As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check-up and referral services to children below 6 years, pregnant women and nursing mothers, non-formal pre-school education to children (3 to 6 years), nutrition and health 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.

Scrutiny of the record and information provided by the office of ICDS, Project-Wajirpur, Delhi regarding survey of population/registration thereof by the Anganwadi Workers/Supervisors of the audit period 2020-23 revealed that the number of beneficiaries registered with Anganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Average population	No. of beneficiaries identified	No. of beneficiaries registered	Shortfall in coverage
2020-21	1197130	113767	89715	24052
2021-22	1421700	135896	95789	40107
2022-23	1161529	148565	98585	49980

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. Similar type of observation had already made by previous audit.

The department may take effective steps to cover the short fall of registration through wide survey etc from the targeted population of the Project in order to achieve the aim and objective of ICDS.


21/11/2023

3/c

PARA No. 05

(Audit Memo No. 11, 12, 13-A, 14, 15 & 16 Dated: 09.11.2023 & 14.11.2023)

(Ref. Audit para 2 of 2016-20)

Sub: Non-production of Records

The department has not provided following records for verification

A. For the period 2016-20:-

1. Reconciliation statement for the period 2017-18
2. Income tax records
3. Service postage stamp A/C Register.
4. Expenditure control register/contingency register.
5. Telephone register for the period 2016-17 to Aug 2019.

B. For the period 2020-23

1. Record memo no. 11 dated **09.11.2023**
2. Record memo No. 12 (Sr. No. 1-3) dated **09.11.2023**
3. Record memo no. 13-A dated **09.11.2023**
4. Record memo no. 14 dated **09.11.2023**
5. Record memo no. 15 dated **09.11.2023**
6. Record memo no. 16 dated **14.11.2023**

Non production of records is a serious lapse on the part of Department and same may be traced out and shown to the next audit.



(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV