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**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: -Audit report of ICDS NARELA, DELHI for the year 2017-2018 to 2019-2020

INTRODUCTION:

The I.A.R. on the accounts of ICDS NARELA, DELHI for the year 2017-2018 to 2019-2020 was conducted by field Audit Party No. XXVIII of Manoj Kumar, AO. The audit was conducted during 07 working days w.e.f. 25.02.2021 to 04.03.2021. This was the general audit

AIMS AND OBJECTIVES :-

Integrated Child Development Scheme (ICDS) aims to improve the nutritional and health status of vulnerable groups including pre school children, pregnant women and nursing mother through a package of services including supplementary nutrition pre school education, immunization, health check up, referral services and nutrition and health education etc..

HOS /DDO/ Cashier

The following officers/officials have served as CDPO/DDO/Cashier

LIST OF HOS /DDO

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Smt Seema Malik, CDPO/DDO	01.04.2017 to 20.07.2017
2	Smt Kusum Lata Rastogi, CDPO/DDO	21.07.2017 to 10.10.2017
3	Smt Seema Malik, CDPO/DDO	11.10.2017 to 17.09.2018
4	Smt Sunita Verma, CDPO /DDO	18.09.2018 to 04.12.2019
5	Smt Sunita Sangwan, CDPO	04.12.2019 to till date
6	Sh Sandeep Bhardwaj, DDO	04.12.2019 to till date

LIST OF CASHIER: -

S.no.	Name & Designation	Period
1	Smt Puja Sehgal	01.04.2017 to till date

(P)

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Budget allocation and Expenditure for the year 2017-18 to 2019-2020

Plan			
Year	Budget allotment	Expenditure upto year ending	Excess/ Saving
2017-18	26882511	20322876	6559635
2018-2019	43306000	19798343	23507657
2019-2020	24112000	24094998	17002

Statutory Audit:- Statutory audit of ICDS NARELA, DELHI has ~~not~~ been conducted till ~~date~~ . . 2003-04.

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1.	CDPO	1	0	1
2.	Supervisor	5	4	1
3.	LDC	1	1	0
4	Peon	1	1	0
5	A.W.Worker	125	125	0
6	A.W Helper	125	125	0

Maintenance of Records:-

The maintenance of records of ICDS NARELA, DELHI for the year 2017-18 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :-

As per old audit report there was 25 Paras were outstanding along with recovery of Rs 1219799/-. The office authority has shown compliance of 03 Paras , in which 02 Paras fully and one 01 para have partly settled along with recovery amounting to Rs 3174/-.

(A)

S.No	Year	Total Para	Para Settled	Outstanding Paras
1	1992-2017	25	2 + 01(partly)	23

Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered	Balance Recovery
1	1992-2017	1219799	3174	1215625

Current Audit Report: -

During the course of current audit 02 audit memo's highlighting various irregularities/recovery to the tune of Rs. 6300/- were issued. The HOO of ICDS has shown compliance of NIL audit memos. In which no audit memos settled, as such no spot recovery was made. Remaining 02 Audit memos converted into 02 Paras and nil TANs and taken in the current Audit Report.

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Details of Current Recovery (Audit Period 2017-18 to 2019-20)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
1/01	6300	Nil	6300
TOTAL	6300	Nil	6300

The internal audit report has been prepared on the basis of information furnished and made available by ICDS NARELA, Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


(MANOJ KUMAR)

(IAO Audit Party No. XXVIII)

~~PART-I~~

~~PART-II~~

31

Expenditure, reasons be given for the same.
PARA 4 ~~1990-92~~ Examination of Stock Register and Property Register.

(Refs Memo No. 10 Dated: 29.7.92)
(Refs Memo No. 4 Dated:)

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While scrutinising the property register and stock register of ICDS the following omissions have been noticed which may be complied and reported to audit.

1. As per property register maintained by ICDS 27 chairs have been issued to Smt. Kusum supervisor but on reviewing the property register of Smt. Kusum it was observed that there were 27 chairs but she has issued 28 chairs to the workers which could not be understood.
2. As per property register of ICDS 26 tables have been issued to Smt. Kusum but on reviewing the stock register of Smt. Kusum it was observed that she has received 26 tables which have been issued to different workers. Which could not be explained to audit.

All the stock registers may be reviewed with reference to stock registers of supervisors and compliance reported to audit.

3. The consumable and non-consumable stock registers are not being maintained separately cushion chair has been entered at page no. 4 of consumable register, Buckets have also been shown at page 8 of consumable register. The entire register may be reviewed and all the items may be segregated and taken into correct register.

4. The different items of stores are being issued to supervisors but on reviewing, the stock register it was observed that though the items are shown as issued but there are no signatures of the receipt of those items.
5. The stocks were issued to different supervisors but on what ground, could not be explained to the Audit

Para No. 1

Handwritten initials/signature

26
5
54
27
33

- 4 -

Supervisor
received from the ~~Supervisor~~ could not be
linked up with the stocks issued and appears that there is
no proper watch on distribution of stores. All the stocks
registers may be reviewed and properly linked with the
indents received from supervisors and shown to audit.

Para 1. (1992-1994)

PARA NO. 1 (REF. MEMO NO. 2 DATED : 30/01/1995)

~~Para 5~~

SUBJECT : LIVERIES REGISTER

On Scrutiny of the liveries register the following errors/ discrepancies were observed which may be rectified/ set right under the intimation/compliance to the Audit.

1. The register used for this purpose is not properly column wise. It do not reflect the date of previous issue as well as date of next entitlement under various items of issue i.e. Jersey, Chappal, Socks, Pants etc. without which it is difficult to cross check the leveries issued.
2. Various items issued from page 7 to page 16 have been illustrated to have been issued itemwise and not individualwise which hampers the checking of various items and period/intervals after which these will be re-issued.

The needful may be done and compliance shown to Audit.

~~Para 2~~ Para 2, 1992-94
SUBJECT : FIDELITY BOND

34
25
26

Para No. ②

Fidelity Bond
Admin - P-352
seen by
Mr. [unclear]

As per intimation received from the DDO/HOO it has been noticed that cash is being handled without Cashier since 03.11.1992 in the ICDS, Narela. However the transactions of cash are being done continuously since then, but no fidelity bond has been executed for the Security of Govt. cash w.e.f 03.11.1992 as required in form GFR-31 laid down in Rule-270 and Govt of India, decision below Rule 276 of GFR by the official who is handling the cash. Thus the interests of Govt. are not being watched properly. As such the necessary fidelity/security bond be got executed to ensure the safety and security of Govt. money from the official entrusted for cash handling and complaine be shown to the next audit.

Para 3 (1992-94)

PARA NO. 43 (REF. MEMO NO. 10 DATED 06.02.1995)

SUB : CONTINGENCY VOUCHER.

2) Para 2
Para 2

CB/207 Voucher No. 2723 & 2720 for Rs. 708/- Claimed in the bill as V. No. 2719 for Rs. 150/- is in complete in all respect. It neither has been received nor have been claimed by the in cumbent/claiment without which the amount is neither authorised nor can be authenticated. So this amount be deposited in Govt. Revenue and complaine shown to the Audit. Voucher No. 2720 for Rs. 138/- also has not been claimed nor received by anybody but drawn by the DDO for PAO XI. This leads to spurious or fictitious claims and should be deposited in the Govt. as revenue & shown to the Audit.

Para 7

Prizy 4 1992-93

(33) (35) (71) (72)

(3)

PARA No. 10 (REF. MEMO NO. 9 DATED 02.02.1995)

List

SUB : PROCUREMENT OF RECORD AND INFORMATION with Production.

In continuation of this Audit Party's memo No. 1 dated 27.01.1995, it is requested that the following record/information may be provided to Audit party immediately.

Page No 3

1. Name, number of Anganwaries alongwith their complete address may be intimated to Audit. } Ho
to
Para
dno
2. Number of Anganwari Worker who are appointed from and side the project area as on 01.01.1994.
3. ~~Copy of ICDS Scheme in Manual/BOOK.~~ } Hoam to A.P.
seen / 25/10
4. Copy of the Central/Agreement made between the Supplier and the Directorate of Social Welfare for the purchase of various dietary items for the period 1992-93 & 1993-94 of every agency. } k
at
4. Correspondence file with the Directorate of Social Welfare regarding sanction of Anganwaries worker from time to time and opening/deletion of Anganwaries from time to time. } Co
Sh
A
P.
5. Correspondence file with the health staff of PHO regarding their visits and advance programme to the anganwaries.

Has

Contd. P. 11.

Requisite lists are attached for perusal please

ICDS
P.D.O. HU

(32) (33) (34) (35)

INTERNAL AUDIT REPORT ON ACCOUNT OF
I.C.D.S. NARELA, FOR THE YEAR : 1994-95 & 1995-96

PART-II : CURRENT AUDIT REPORT

Para 8
Para No. 1 (Cash Book)

Ref. : MEMO NO. 1 dated 21-02-1997

Para No-4
During the course of test audit check for the year 1994-96 the following discrepancies and irregularities were observed :-

1. Total of cash book had not been checked other than the writer of cash book.
2. Particulars of the bill to whom the payment was disbursed had not been mentioned in the prescribed column of the cash book for the period from 21.06.95 to 31.03.96. In the absence of which one cannot ascertain whether the payment had been disbursed to the proper person. This may be done and compliance be shown to audit.

Payment made on 13.02.1995 vide CB/141, but there was no mention to whom the payment was made. This is irregular. Column 'Particulars' of cash book should clearly indicate to whom the payment had been made. The needful way be done and compliance be shown to the audit.

3. The receipt of the following bills was not found. The same be shown to the audit.

S.NO.	BILL NO.	DATE OF PAYMENT	AMOUNT (Rs.)
1.	PB/117	07-02-95	400/-
2.	PB/125	07-02-95	155/-
3.	PB/120	13-02-95	526/-
4.	PB/46	13-02-95	1800/-
5.	PB/117	13-02-95	653/-
6.	PB/118	13-02-95	200/-
7.	PB/126	13-02-95	200/-

(2)

(2) (2) (50)
(2)

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8.	PB/125	13-02-95	400/-
9.	PB/182	01-03-96	45412/-
10.	PB/183	01-03-96	21600/-

4. The summary of undisbursed amount is almost is incomplete at the end of the month. Date of encashment, date of payment & date of the Bill No. had not been mentioned in the summary. It cannot be verified which amount is pending from which period. This may be done and compliance be shown to the audit.

Contd.....3/-

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Para 2
PARA NO. 2 (ACQUITTANCE ROLL)

Ref.Memo No. 2 dated 21-02-1997

Case No 5

During the course of test audit check for the year 1994-96, the following discrepancies and irregularities were observed.

1. Payment of the helpers involved from pages 118 to 126 in the acquittance Roll. But no page wise total were done and brought forwarded to the next page. In the absence of which is because very difficult to verify the correction of total of the payment. This payment pertains to bill No. PB/146.
2. Date of payment neither was shown by the claimant nor by the cashier. This payment was made as can be seen in bill No. PB/146 period on 13.02.1995. This is very irregular on the part of DDO/Cashier. The possibility of misuse of Govt. money cannot be denied.
3. The payment of bill No. PB/146 for Rs. 18,000/- was made on 13.02.1995, but there was no mention in the acquittance Roll to whom serial Nos. the payment is outstanding and when was paid to the left officials. This is irregular, the full details should be shown in the last page of the payment under the full detail signature of the DDO with proper office seal. Needful way also be done in all other similar cases and compliance be shown to the audit.

Contd.....4/-

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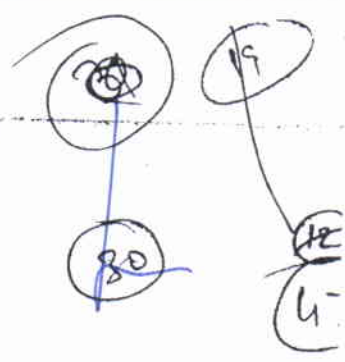
4. It was also noticed that the date of payment to Srl. No. 27, 38, 104 & 108 had been shown on 04.01.1996 wrongly written in the cash book as 04.01.1995, but in the acquittance roll the payment by the officials had been received on 08-01-1996. It shows the misuse of Govt. money. This is very serious lapse on the part of DDO/Cashier. The reason may be stated to the audit. The needful of above may be done and compliance be shown to the next audit.

Para 10
PARA NO. 3 (PBR)

Ref.Memo No. 3 dated 21-02-1997

1924 No-6
During the course of test audit checks for the year 1994-96, the undermentioned discrepancies and irregularities were observed :-

1. Alphabetical Index was not prepared in front portion of the PBR.
2. No checkers initials were seen in column 36 of the PBR. In the absence of which it cannot be verified whether entries made in the PBR are correct or not.
3. No abstract of PBR had been maintained after 11/90.
4. No entry of various advances had been made in the prescribed column of PBR resulting it cannot be verified whether the recovery had been made correctly or not. Some instance can be given as under :-
 - i) The recovery of Sh. D.B. Kaushik Peon was being made @ Rs. 200/- per month before 3/94. But no previous details had been given in the PBR. The recovery was started



with 13/28 instalment w.e.f. 3/94, but in the column 'N of instalments recovered' the recovery had been shown with 12/28 instalments. This may be recovered to the audit.

ii) Recovery of GPR advance of Smt. Veena Chawla - Supervisor had been made @ Rs. 500/- per month w.e.f. 3/95 to 4/95 again Oct. 95 to Feb. 96. But no details of advance and column 'No. of instalments recovered' had been found in PBR.

iii) Recovery of Sh. Dharambir Singh - Peon had been made @ Rs. 200/- per month from 3/95 to 6/95, but no details of previous advance had been shown in PBR under proper attestation. The needful as above may be done and compliance be shown to the next audit.

Para 11
 PARA NO. 4 (CONTINGENT VOUCHERS)
 Ref. Memo No. 4 dated 24-02-1997.

(Handwritten signature/initials)
 2007/02/24

During the course of audit for the period 1994 to 1996 while scrutinizing the contingent paid vouchers following irregularities have been come to the notice the same may be got regularised by the competent authority under intimation to audit please.

1. The undersigned bills had been split up knowingly to avoid the codal formalities, quotations etc. It is suggested that bills so split up knowingly maybe got regularised by the competent authority under intimation to audit please.

i)	<u>CB-85 of 9/94 Rs. 3136/-</u>		
	B.No. 515 dt. 22/9/94	Rs. 480/-	of New Super Con. Store
	B.No. 516 dt. 22/9/94	Rs. 443/-	- do -
		<u>Rs. 923/-</u>	
		=====	

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ii) CB-185/1995-96

B.No. 1210 dt. 12/2/96	Rs. 415/-	Taneja Enterprises
B.No. 1211 dt. 12/2/96	Rs. 450/-	- do -
	<u>Rs. 865/-</u>	

iii) CB-17 dt. 5/95 for Rs. 2681/-

B.No. 982 dt. 19/4	Rs. 482/-	Taneja Enterprises
B.No. 981 dt. 19/4	Rs. 450/-	- do -
	<u>Rs. 932/-</u>	

2. As per DFR the power of Head of Office for the repair of furnitures in a financial year is Rs. 5,000/-. But during the financial year 1995-96 the expenditure on repairs of furniture exceeded even Rs. 10,000/-, detail of the some bills are given below. Repairs works so carried out beyond the power of Head of office may be got regularised by the competent authority under intimation to audit please.

1) CB-168 dt. 1/96	Rs. 4810.00
2) CB-185 dt. 95-96	Rs. 490.00
3) CB-199 dt. 95-96	Rs. 380+395+410
4) CB-192 dt. 3/96	Rs. 485+435+466+485
5) CB-193 dt. 3/96	Rs. 495.00
6) CB-26 dt. 5/95	Rs. 465.00
7) CB-17 dt. 5/95	Rs. 267+480
8) CB-27 dt. 5/95	Rs. 294.00
9) CB-138 dt. 11/95	Rs. 465.00
10) CB-99 dt. 9/95	Rs. 435+440+440+490+495
11) CB-117 dt. 10/95	Rs. 340+360
12) CB-108 dt. 10/95	? 295.00
13) CB-93 dt. 9/95	Rs. 435+290
14) CB-156 dt. 7/95	Rs. 160.00

(26) (27) (28) (29) (30) (31) (32) (33) (34) (35)

3. Part time sweepers are being engaged frequently. But the savetion for incurring the expenditure had not been taken by the competent authority. Some bill Number have been given below. It is therefore suggested expenditure so incurred on part-time sweeper may be got regularised by the competent authority.

- CB-18 dt. 5/95
- CB-16 dt. 9/94
- CB-175 dt. 3/95
- CB-194 dt. 3/96
- CB-150 dt. 2/95
- CB-108 dt. 10/95

4. CB-180 DT. Rs. 11,260/-

Writing work on board had been carried out from kachha Art Service as per details given below but no codal formalities were observed.

- CB-93 dt. 31.3.95 Rs. 4,475.00
- CB-95 dt. 28.3.95 Rs. 4,480.00

Page No-08

PARA NO. 5 (ELECTRICITY BILLS)

Ref.Memo No. 6 dated 24-02-1997

During the course of test audit check for the year 1994-96. It was observed that the Electricity Metors as per details given below are faulty and bills were being received without showing and reading. This is irregular and serious lapse on the part of DDO. The reason for not getting the same in order may be stated to audit and the same may be got done under intinuattion to the audit to avoid any loss to the Government.

QR.NO.	METER NO.	PERIOD OF CLAIM	AUDIT OF CLAIM
59-X DDA Jahangir Puri	1240134	8.2.95 to 25.2.95	Rs. 166.68
57-X DDA Jahangir Puri	1240429	8.2.95 to 25.2.95	Rs. 633.00
57- Y DDA Jahangir Prui	1241248	8.2.95 to 25.2.95	Rs. 633.00

(23) (15) (16) (14) (22)

Para 13

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PARA NO. 6 (LIVERIES TO GROUP 'D' EMPLOYEES.)
Ref.Memo No. 7 dated 26-02-1997

Case No - 9

While scrutinizing the register for the period 1994-95 to 1995-96, the following observations have been made the same may be rectified and recovery pointed out may be made under intimation to audit please.

1. Livery stock register and issue register is not being maintained separately. It is suggested stock register and uniform issue register may be maintained separately under intimation to audit.
2. As per uniform rules W.jersey and woollen sock is admissible within a period of three years but these are being issued to the both officials within two years. It is therefore suggested that period of advance issuance may be adjusted in the future dues under intimation to audit please.
3. Lining cloth had been discontinued the govt. from 1990 but it is being issued to the staff. It is therefore suggested recovery on account of lining cloth after 1990 which come to Rs. 460/- (as per stock register) may be made under compliance to audit please.

PARA NO. 7 (SECURITY BOND IN RESPECT OF CASHIER OF ICDS 'NARELA')
Ref.Memo No. 8 dated 26-02-1997

Rule 270 of General Financial Rule stipulates that "Subject to any general or special instructions prescribed by government in this behalf every government servant whether Gazetted or non-Gazetted who is entrusted with the custody of cash or stores shall be required to furnish security for such amount as a Department of the central government or on Administration may prescribe according to the circumstances

Liability Produced Seen
Karey Singh
1/11/97

(21) (83) (15) (26) (4)

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and local conditions in each case and to execute a security bond setting for the conditions under which government will hold the security and may ultimately refund or appropriate it, the cashier of the ICDS has not furnished the security required under rules. It is therefore, suggested that security deposit in respect of cashier may be execute and be shown the next audit please.

PARA NO. 8 (STOCK REGISTER 'PROPERTY')
Ref.Memo No. 9 dated 26-02-1997

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26-02-1997

The perusal of stock register (Property) revealed the goods entered and shown issued the number of items have been reduced from the progressive total which is wrong an issue register should be maintained separately. The reasons for reducing the balances may be known to audit. The items reduced be added again in progressive total after duly physical verification by the CDPO. If the goods are broken, it may be condemned by taking the steps of condemnation and if the goods lost, the price of the goods may be recovered from the concerned. For example -

- 1) Page No. 6 folding chair - Balance : NIL
- 2) Page No. 8 steel Almirah - Balance : NIL
- 3) Page No. 9 Table Lamp - Balance : NIL
- 4) Page No.10 Locks - Balance : NIL
- 5) Page No.16 Chair with arm- Balance : NIL
- 6) Page No.18 Duplicating Machine- Balance : NIL
- 7) Page No.29 Tubs - Balance : NIL
- 8) Page No.37 Steel Table - Balance : NIL
- 9) Page No. 39 Cash chest - Balance : NIL
- 10) Page No. 49 Steel Drum - Balance : NIL

All such items whose balances have been reduced may be scrutinise and action may please be taken as suggested.

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Para 15

PARA NO. 9 (NON PRODUCTION/NON-MAINTAINED OF RECORD)

The following register have not been maintained/produce to the audit may be produce to next audit.

1. ~~Spouse information in respect of Sh. Jagvir, Driver~~ *Already obtained at page 55 of report 94-96*
2. Long-Term & Short-Term Register.
3. L.T.C. Register
4. Medical, Re-imburement register.
5. ~~Tuition fee. Re-imburement register~~
6. TR-5 Stock Register
7. Copy of contract/agreement made between the subscribers Directorate of social welfare for 92-93 and 93-94
8. Log book for 92 to 94
9. LRC file
10. Contingency contract Register

[Signature] 24/2/94

(S.K. DOGRA)
I.A.O.
AUDIT PARTY NO.-V
DIRECTORATE OF AUDIT

Part-II (Current Audit 1986-87) 13

Para No. 1 (Ref. Memo No.5 Dtd.28.10.97) 92

Case No-19

Subject: LICENCE FEE

On scrutinising the Licence Fee Records (As per PBR) it was found that the following official was allotted Govt. Accomodation for which Licence Fee is being deducted @ Rs. 80/- P.M. while Licence fee has been revised w.e.f. 01.07.93 as Rs. 85/- P.M. Hence the following recovery be effected under intimation to audit.

Smt. Sudha Gupta, Supervisor -

Govt. Accomodation

B-213,
Timarpur,
Delhi.

Deduction of L.Fee

Rs.80/-
P.M.

Revised L.Fee

Rs.85/-
P.M.

Diff.

Rs.5/-
P.M.

No. of months

52

Amt. to be recovered

(52X5)
= Rs.260/-

Compliance be made under intimation to audit.

Para No. 2.....(Ref. Memo No. 2 Dtd.29.10.97)

Subject: CASH BOOK

Test check of Cash Book for the year 1996-97 revealed the following discrepancies:-

- (A) An amount of Rs. 6,916/- was shown entered in the Cash Book on 20.09.96 vide Bill No. PB/80. The amount shown disbursed were Rs. 3,109.00 and 807/- on 28.09.96 and 07.10.96 respectively. The balance unpaid/undisbursed amount of Rs. 3,000/- though was shown deposited in bank on 07.11.96 in the Cash Book, but was actually deposited in the bank on 15.11.96, as per challan. Thus a sum of Rs. 3,000/- was temporarily misappropriated for nearly 8 days.

This need elucidation, as this is a serious lapse.

- (B) Register of Undisbursed Pay and Allowances etc. in Form GAR-25 as per requirement of Note to Rule 92 of Receipts and Payments, is required to be maintained. The same was not found maintained.

Needful be done and compliance shown to audit.

- (C) As per Rule 13 Exception (a) of Receipts and Payments Rules, Cheques in the name of recipient i.e. 'A' series cheques are not required to be entered in the Cash Book. The same are to be recorded in a separate Register "Crossed Cheque and Bank Draft Transit Register". The same was not found maintained.

Needful be done and compliance shown to audit.

Contd.....2

Para No. ³..... (Ref. memo No. 3 Dtd. 28.10.97)

Subject: ACQUITTANCE ROLL

Test scrutiny of Acquittance Roll revealed the following irregularities:-

- (A) It was found that the DDO has not certified the payments of a bill made on different dates, showing the details of the amount. Further DDO is also required to record a certificate that payments were made before him. This was also not found done.

Needful be done and compliance shown to audit.

Para No. ⁴..... (Ref. memo No. 4 Dtd. 28.10.97)

Subject: BILL REGISTER

A Test check of Bill Register for 1996-97 revealed the following irregularities:-

- (A) As per requirement of Note 2 of Rule 34 of Receipts and Payments Rules "Bill Transit Register" in Form GAR-10 is required to be maintained to prevent presentation of fraudulent bills. This was not found maintained. Needful be done and compliance shown to audit.
- (B) 'Bill Check Register' in Form GAR-19 as required

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Para No. 7... (Ref. Memo No. 7 Dtd. 29.10.97)

Subject: STOCK REGISTERS

Test scrutiny of Stock Registers for 1996-97 revealed the following irregularities:-

(A) It has been noticed that the articles of non-consumable nature were being entered in the placement Register. Instead of Property Register or non-consumable Register of General articles. Moreover the articles of Property as well as non-consumable Register were being reduced to NIL by showing them issued.

All property as well as non-consumable articles be transferred from placement Register to Property Register and all balances reduced may be restored including previous years articles and compliance reported to audit.

(B) Similarly supervisors are reducing the non-consumable articles by showing them issued. All non-consumable articles so reduced for all the previous years, including 1996-97 may be restored to non-consumable Stock under intimation to audit.

(C) No physical verification has ever been done for the Stock with the Storekeeper and also with the Supervisors. The verification of Stock may be got done immediately and results intimated to audit.

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Page No. 17

Para No. 6.. (Ref. Memo No. 1 dated 27.10.97)

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17

Subject: NON-PRODUCTION OF RECORDS.

The following records have not been produced to audit,
the same be produced to next audit.

- (1) Register of Undisbursed Pay & Allowances.
- (2) Contingency & Expenditure Control Register.
- (3) Advance Register (Long term and short term).
- (4) Register of Unserviceable Stores.
- (5) OTA Register.

V.K. Bhatia

(V.K. BHATIA)
I.A.O.
DIRECTORATE OF AUDIT,
GOVT. OF NCT OF DELHI.

old Report

Para 1 : Non Deduction of TDS amounting to Rs.7,41,700/- on Contractors/ Suppliers Bills.

Page No - 18 (Audit Memo. No. 8 Dated 02.11.10)

Section 194 C of Income Tax Act stipulates that "If a person (Central or State Govt.) responsible for paying any sum to any resident contractor for carrying out any work under a contract shall deduct Income Tax at the time of such payment thereof in cash or by any other mode". But scrutiny of the contingent vouchers pertaining to audit period i.e. 2003-04 to 2009-10 of ICDS Narela Project revealed that no Tax at Source were deducted by the Department from the Contractor Bills of M/s Stri Shakti and M/s People Welfare Society, who has supplied cooked food to the ICDS Narela under SNP Project (Special Nutrition Programme) during the above mentioned period. Details of such vouchers, wherein no TDS as per above mentioned Section of Income Tax Act were deducted, are enclosed herewith as Annexure.

Reasons for non deduction of TDS by the HOO/DDO as per provisions of Income Tax Act may be elucidated to audit. Further, TDS amounting to Rs.7,41,700/- may be recovered from the concerned contractor/supplier now, after due verification from the relevant record and deposited into the Govt. account immediately.

Similar other cases may also be checked by the Department at their level.

Para 2 : Income Tax – Short Recovery of Rs.2248/-

Page No - 19 (Audit Memo. No. 3 Dated 27.10.10)

Scrutiny of computation of Income Tax Sheet and Form 16 for the year 2003-10 revealed that the HRA rebate allowed to Smt. Prem Piplani, Supervisor for the year 2008-09 and 2009-10 is incorrect. It has been found that while calculating the salary (Pay +Grade Pay+DA) for the purpose of HRA Rebate the element of DA has not been taken, which is incorrect as such the Income Tax was assessed short in r/o the official Smt. Prem Piplani,. Detail is given as under:-

Year	HRA Rebate allowed	HRA rebate as per audit	Tax Paid	Tax to be paid as per audit	Recovery
2008-09	55676	47127	4025	4905	880
2009-10	41000	34360	21797	23165	1368
Total					2248

Short recovered amount of Rs.2248/- may be recovered from the concerned official after due verification under intimation to audit.

Para 3 : 20

Para 3 : Improper utilization of services of Driver.
(Audit Memo. No.5 Dated 27.10.10)

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During the course of audit of ICDS Narela, it was noticed from the information furnished by the Department regarding Sanctioned Strength and Men-in-Position that there exists a sanctioned post of Driver against which an approximate amount of Rs.7,74,976/- was being paid as Pay and Allowances for the audit years 2003-04 to 2009-10.

The Department did not have any vehicle with them and the audit was not informed as to how the services of the Driver was being utilized in the O/o the ICDS Narela.

Since the Office of the ICDS Narela did not have any vehicle, the drawl of pay and allowances for the post of Driver from the allotted budget of ICDS Narela was not in order. It requires clarification. Further, efforts should be made by the Department for proper utilization of services of the Driver.

Para 4 : 21

Para 4 : Excess payment of Rs.918/- on account of rounding of increments.
(Audit Memo. No.2 Dated 27.10.10)

In accordance with the clarification issued by the Govt. of India, Ministry of Finance's Office Memorandum No. F.No.1/1/2008-IC, dated 29-01-2009, while calculating the increments under the revised pay rules, 2008, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. For example, if the amount of increment comes to Rs.660.90 paise, then the amount will be rounded off to Rs.660 and if the amount of increment comes out to Rs.661.70 paise, then the amount will be rounded off to Rs.670.

During the test check of pay fixation cases, it is found that the increments granted under 6th CPC are not rounded off in accordance with the above referred office memorandum. This resulted to an excess payment of Rs.918 /- up to October 2010. The amount of excess payment made in this regard may be recovered immediately from the concern officials (names given below) and deposited into the government account. Documentary proofs of the same be sent to the audit department.

S. No.	Name and Designation	Excess Payment
1	Smt. Sukh Varsha Sharma, Supervisor	252
2	Smt. Sunita Sangwan, Supervisor	162
3	Smt. Prem Piplni, Supervisor	252
4	Sh. Bijender Singh, Driver	252
	Total	918

Paidly Sukh
Rs. 660/-
Dm

Necessary correction in the above mentioned cases may be made by the ICDS Office in the Service Books of the concerned official.

Pending Rs 252/-
on 27.10.10. No 04.
Sh. Bijender Singh, Driver

PARA 22 : Non-production of Records
(Audit Memo. No.1 Dated 25.10.10)

The following records were not made available to audit:

1. TR-V
2. TR-V Stock Register
3. Property Register
4. Expenditure Control Register
5. Budget and Expenditure statement for the audit year 2003-04.

Same may be shown at the time of next audit.


(KRISHNAN KUTTY)
I.A.O.
PARTY NO.XV

15


TEST AUDIT NOTE

**TAN 1 : Non Deduction of TDS on Contractors/ Suppliers Bills
(Audit Memo. No.9 Dated 02.11.10)**

Scrutiny of contingent vouchers for the year 2009-10 and Tripartite Agreement revealed that 5 SHGs (Self Health Groups) namely Bhagwati, Durga, Balaji, Laxmi and Darshan were supplying the cooked food to the ICDS Narela. The ICDS Office has not deducted the TDS from the bills of these SHGs. The audit party may be clarified as to whether these SHGs are exempted from paying TDS, if not; the amount of tax to be deducted at source be calculated by the Department at their level and deposited into the Govt. account immediately under intimation to audit.

**TAN 2 : Cash Book.
(Audit Memo. No.7 Dated 01.11.10)**

Test check of cash book of ICDS Narela for the audit period 2003-04 to 2009-10 revealed the following irregularities:-

- 1) The following receipts of cash in the office have been entered in the cash book but TR-V Nos. has not been mentioned in the cash books:

Date	Particulars	Amount (Rs.)
02.06.03	Sale proceeds of auction of unserviceable articles	2050
28.06.03	Cash receipt from Distt. NW-1 on account of Balika Smarth Yojna	2500
25.10.05	License fee w.e.f. 01.09.01 to 30.06.05 from P. Anand Rao, CDPO	9370

Audit may be informed whether the office has been maintaining TR-V Books or not.

- 2) Name of the person to whom payment has been made were not recorded in the Cash Book in respect of following bills:-

CB 71 dated 11.03.10	-	Rs.30000/-
CB 77 dated 27.03.10	-	Rs.4520/-
CB 81 dated 30.03.10	-	Rs.750/-
CB 82 dated 31.03.10	-	Rs.55/-

Reasons for not entering the names of payee may be stated to audit.

- 3) Rent of Anganwaris workers are shown as paid to Supervisors of the ICDS Narela in the Cash Book. However, it was not ascertained as to whether these amounts are further distributed to the owners of building as the relevant bills/rent receipts are not shown to audit so far. Instances are given below:-

Date of Entry in Cash Book	Bill No./Date	Name of Supervisor (Smt.)	Amount (Rs.)
20.08.04	39/19.07.04	Prem Piplani	8700
		Kusum Devi	8100
		Vijaya Yadav	8100
		Sunita Sangwan	8100

20.08.04	40/19.07.04	Prem Piplani	8700
		Kusum Devi	8100
		Vijaya Yadav	8100
		Sunita Sangwan	8100
20.08.04	41/19.07.04	Prem Piplani	8700
		Kusum Devi	8100
		Vijaya Yadav	8100
		Sunita Sangwan	8100
20.08.04	42/19.07.04	Prem Piplani	8700
		Kusum Devi	8100
		Vijaya Yadav	8100
		Sunita Sangwan	8100

The above bills along with rent receipts /aquittance rolls may be shown to audit.

Necessary corrections in this regard may be made in the Cash Book and compliance be shown to audit.

TAN 3 : Rent Vouchers
(Audit Memo. No. 6 Dated 01.11.10)

While reviewing the contingent vouchers for the period 2003-04 to 2009-10 in r/o ICDS Narela, Delhi, it has been noticed that there are 120 Anganwadies Centre working under this project. Payment of Rs. 500/- has been paid to the owners of Anganwari Centres as a rent. Scrutiny of vouchers revealed that no rent receipts/bills were found attached with the Contingent vouchers rather a list of Anganwari workers and rent paid for the number of months is attached. In the absence of rent receipts/bills the genuineness of the payment could not be verified.

Rent Receipt required in the above mentioned cases may be attached with the contingent vouchers and compliance be shown to audit.

TAN 4 : Service Books
(Audit Memo. No. 4 Dated 27.10.10)

As per Rule 32 of CCS Pension Rules, the service of those government employees should be verified from the concerned Pay and Accounts office, who have completed the 25 years or more than 25 years of service or has attained the age of 55 years, whichever is earlier. During the test check of the service books it is found that services of the under mentioned officials/officers have not been got verified from the concerned PAO i.e. PAO-XI:-

S. No	Name (S/Sh./Smt.)	Designation
1.	Smt. Prem Piplani,	Supervisor
2.	Sh. Kamal Singh Nirvan	LDC
3.	Sh. Chaman Lal	Peon

The above mentioned cases may be referred to the PAO for their Service Verification immediately.

TAN 5 : Verification of remittances.
(Audit Memo. No.10 Dated 3.11.10)

The following remittances have not been got verified by the ICDS Narela Project,
Alipur, Delhi – 36 for the period 2003-10.

S. No.	Date	Amount	Head of Account
1.	02.07.03	2050	0235
2.	25.11.03	299	2235
3.	25.11.03	145	2235
4.	05.01.04	64	2235
5.	19.11.04	63	2235
6.	26.10.05	9370	0216
7.	18.08.06	65	2235

Same may be got verified from the PAO-XI immediately and the audit Department be intimated accordingly.


(KRISHNAN KUTTY)
L.A.O.
PARTY NO.XV

2006-07

Name of NPO	C.V. No.	Date	Amount (Rs.)	TDS (Rs.)
Stri Shakti	78	18/10/06	1318201	27155
Stri Shakti	96	19/12/06	595711	12272
Stri Shakti	119	15/03/07	398739	8214
Stri Shakti	120	15/03/07	636183	13105
Stri Shakti	121	15/03/07	332333	6846
Stri Shakti	122	15/03/07	242552	4997
Stri Shakti	124	16/03/07	995668	20510
Total			4519387	93099

2007-08

Name of NPO	C.V. No.	Date	Amount (Rs.)	TDS (Rs.)
Stri Shakti	103	28/03/08	414348	8536
Stri Shakti	100	30/03/08	399796	8235
Stri Shakti	97	26/03/08	428946	8836
Stri Shakti	78	01/01/08	266946	5500
Stri Shakti	79	01/01/08	161892	3335
Stri Shakti	85	01/02/08	1352188	27855
Stri Shakti	68	20/11/07	46560	960
Stri Shakti	59	08/10/07	252882	5210
Stri Shakti	58	08/10/07	322864	6650
Stri Shakti	52	10/09/07	607218	12509
Stri Shakti	49	13/08/07	530164	10920
Stri Shakti	35	28/07/07	602302	12407
Stri Shakti	37	02/08/07	588140	12116
Total			5974246	123069

2008-09

(13)
(12)
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Name of NPO	C.V. No.	Date	Amount (Rs.)	TDS (Rs.)
Stri Shakti	24	27/08/08	21480	442
Stri Shakti	25	27/08/08	419136	8634
Stri Shakti	26	27/08/08	1167082	24042
Stri Shakti	53	27/12/08	29440	606
Stri Shakti	54	27/12/08	1160058	23897
Stri Shakti	55	27/12/08	887634	18285
Stri Shakti	73	18/03/09	9005888	185521
Stri Shakti	74	18/03/09	2345692	48321
Stri Shakti	75	19/03/09	2345692	48321
Stri Shakti	76	19/03/09	41200	850
People welfare Society	82	25/03/09	255536	5264
Stri Shakti	83	28/03/09	1269956	26161
Stri Shakti	84	28/03/09	23680	488
Total			18972474	390832

2009-10

Name of NPO	C.V. No.	Date	Amount (Rs.)	TDS (Rs.)
Stri Shakti	79	14/01/10	1090650	21813
Stri Shakti	39	16/11/09	998197	19964
Stri Shakti	66	23/03/10	676862	13537
Stri Shakti	22	18/08/09	1757192	35144
People welfare Society	12	29/07/09	433784	8675
People welfare Society	20	17/08/09	447072	8941
People welfare Society	09	18/07/09	932032	18641
People welfare Society	31	26/10/09	399232	7985
Total			6735021	134700

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PART-II
CURRENT AUDIT REPORT
(2010-11 to 2016-2017)

Para No1:- Less deduction of TDS amounting to Rs.4,73,925/-

(Memo No. 06 Dated 16.09.2017)

As Per section 194C of Income Tax act on account of Income Tax deduction liability on execution of works contract and its timely deposition in appropriate Government Treasury by every person, including Central/State Governments, Union Territory administrations, Govt. Department including PWD, CPWD etc.Govt. undertaking Govt. Authorities/Boards, Local Bodies, Railways, Cantonment Boards, Hospitals etc. Who is responsible for making any payment to any Contractor/ Operator for execution of work contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (Contractors) are also liable to deduct TDS at the prescribed rates while making payment to contractor. During the test check of bills/ Vouchers of contractors, of ICDS Narela Project revealed that no Tax at source were deducted by the department from the contractors bills of M/s Stri Shakti and M/s people Welfare Society . The details are as under:-

(i) M/s Stri Shakti

S.No.	Period	Bill No.& date	Bill amount	TDS due	TDS deducted	Balance
1.	08/2010.	44 dated 29/10/2010	7,01,217	14024	0	14024
2	08/2010	45 dated 29.10.10	10060/-	2012	0	2012
3.	6/10	27 dated 21/07/10	714142	14283	0	14283
4.		17& 26.06.10	697517	13950	0	13950
5.	7/10	30& 17.08.10	740730.50	14815	0	14815
6.	09/10	57 &	685901	13718	0	13718

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		21.10.10				
7	01/11	108 & 25.03.11	108401 + 98005	4128	0	4128
8	3/2011	109&25.3. 11	70166	1403	0	1403
9	12/10	77& 01/11	204994	4100	0	4100
10	12/10	78 & 01/2011	108273	2165	0	2165
11	03/10 &4/10	11 & 01.06.11	893010	17862	0	17862
12	05/11	16 & 20.11.12	121165	2423	0	2423
13	05/11	9 & 22.06.11	109876	2198	0	2198
14	06/11	32 & 8.8.11	115601	2312	0	2312
15	7/11	41& 25.08.11	304562	6091	0	6091
16	06/11	26 & 28.07.11	308550	6171	0	6171
17	02/12	128 & 30.3.12	115070	2301	0	2301
18	5/10	12&1.6.12	12473	250	0	250
19	6/10	18&26.6.1 0	9657	193	0	193
20	9/10	58&21.10. 10	9657	193	0	193
21	7/10	31&17.8.1 0	10462	209	0	209
22	7/15	42&10.9.1 5	511915	10238	0	10238
23	3/15 to 5/15	39 & 7.9.15	651796	13036	0	13036
24	6/15	68& 6.11.15	229173	4583	0	4583

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25	4/15&5/1 55	36&27.8.1 5	279028	5581	0	5581
26	1/17	156&31.3. 17	2003955	40079	3809	36270
			Total			1,94,509/-

(ii) M/s People Welfare Society

S.No.	Period	Bill No.& date	Bill amount	TDS due	TDS due	Recovery
1	9/10	55& 19.10.10	540358	10807	0	10807
2	7/10	32& 12.8.10	572714	11454	0	11454
3	6/10	25&16.7.10	546459	10929	0	10929
4	5/10	15&26.6.10	561683	11234	0	11234
5	3&4/10	6&	697101	13942	0	13942
6	10/10	68&20.11.10	379935	7599	0	7599
7	9/10	40&18.9.10	553257	11065	0	11065
8	10/10	66&20.11.10	116457	2329	0	2329
9	3/12	124&28.3.12	293490	5870	0	5870
10	1/12	90&20.1.12	55577	1112	0	1112
11		86& 06.01.12	138517	2770	0	2770
12	11/11	85&4.1.12	52419	1048	0	1048
13	2/12	110&12.3.12	46402	928	0	928
14	1/12	101&21.2.12	51248	1025	0	1025
15	9/11	68&21.10.11	109395	2188	0	2188
16	10/11	79&15.12.11	49985	1000	0	1000
17	9/11	70&21.10.11	58421	1168	0	1168
18	5/11	15&01.7.11	62502	1250	0	1250
19	7/11	18&24.8.11	58182	1164	0	1164
20	8/11	46&16.9.11	139023	2780	0	2780

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21	8/11	47& 9/11	53547	1071	0	1071
22	5/11	11&22.06.11	52955	1059	0	1059
23	4/11	06&26.5.11	68824	1377	0	1377
24	6/11	28&28.7.11	553612	11072	0	11072
25	07/11	39&24.08.11	148500	2970	0	2970
26	9/11	69& 21.10.11	42542	851	0	851
27	10/11	80&Dec.11	132741	2655	0	2655
28	3/12	125&3/12	359452	7189	0	7189
29	12/12	99&18.01.13	47379	948	0	948
30	1/13	117&19.2.13	128964	2579	0	2579
31	2/15	126&2/13	122578	2452	0	2452
32	3/13	140&25.3.13	85448	1709	0	1709
33	2/13	125&15.03.1 3	45260	905	0	905
34	1/13	116&19.2.13	47191	944	0	944
35	3/13	139&25.3.13	31856	637	0	637
36	2/12	100&18.1.13	129228	2585	0	2585
37	3/12	8&22.5.12	63155	1263	0	1263
38	5/12	11&15.6.12	51134	1023	0	1023
39	6/12	29&18.7.12	48553	971	0	971
40	3/12	9&22.5.12	179025	3581	0	3581
41	5/12	12&15.6.12	143143	2863	0	2863
42	6/12	28&18.7.12	140387	2808	0	2808
43	7/12	43&17.8.12	140800	2816	0	2816
44	8/12	51&14.9.12	128144	2563	0	2563
45	9/12	61&18.10.12	131076	2622	0	2622
46	10/12	77&22.11.12	121484	2430	0	2430
47	11/12	88&13.12.12	123970	2480	0	2480
48	7/12	42&17.8.12	489062	978	0	978
49	8/12	50&14.9.12	446361	893	0	893

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50	9/12	62&18.10.12	462876	926	00	926
51	10/12	76&22.12.12	434940	870	0	870
52	11/12	87&13.12.12	451513	903	0	903
53	10/13	68&20.11.13	132951	2659	0	2659
54	11/13	77&19.12.13	135564	2711	0	2711
55	2/14	125&27.3.14	128777	2576	00	2576
56	3/14	126&27.3.14	65934	1319	0	1319
57	1/14	112&25.2.14	142450	2849	0	2849
58	12/13	93&23.1.14	130548	2611	0	2611
59	3/15	02& &5/15	73698	1474	0	1474
60	7/15	58&26.10.15 0	47195	945	0	945
61	5/15&6/15	47&1.10.201 5	110331	2207	0	2207
62	5/13	92&22.01.14	55036	1108	0	1108
63	1/14	111&25.2.14	59862	1197	0	1197
64	10/13	67&20.11.13	55519	1110	0	1110
65	11/13	76&19.12.13	57206	1144	0	1144
66	2/14	127&27.3.14	55618	1112	0	1112
67	3/14	128&27.3.14	28766	575	0	575
68	3/15	22&22.7.15	78796	1580	0	1580
69	6/16	108&2.2.17	1998212	39964	3996	35968
70	8/16	115&18.2.17	665120	13302	1330	11972
71	11/16	141&19.3.17	1758177	35164	3520	31644
			Total			279416

Grant Total 1+2 = 194509 +279416

= 4,73,925/-

Necessary Recovery of Rs.4,73,925/- may be made from the concerned vendors after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.



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Para No.2 Non Production (Memo No.11 dated 27.09.2017)

During test audit of the ICDS Narela Project Alipur, the following records have not provided to audit:-

1. GAR-6/TR-V for the period of 2010- to 2017
2. Stock register of supervisors
3. Attendance register of A.W/AH

This may be looked into and maintenance of the aforesaid registers and shown to next audit.



Para No.3.: - Split Expenditure against Rule GFR-148
(Memo No.10 dated 26.09.2017)

As per Rule 148 of GFR 2005" A demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

While test Audit of ICDS, Narela project , it has been observed that during audit period the department/.ICDS has splitted the purchase of many consumable items in small quantity to avoid to take the permission from the higher authority and other and avoid the codal formalities of GFR these are as under:-

S.No.	C.B. Bill No.&date	Date of purchase	Name of supplier	Particulars	Amount Bill
1.	149 & 26.03.2017	18.03.2017	M/s R.k. Traders	Weighing Machine	14210
2.	148 & 26.03.17	24.03.2017	M/s R.k. Traders	Weighing Machine	13374
Total Rs.					27584/-
3.	130 & 14.03.17	25.02.17	The Delhi State Consumers Co-operative Federation Ltd.	Plastic Chair	14850
4.	126 & 14.3.17	01.03.2017	The Delhi State Consumers Co-operative Federation Ltd.	Plastic Chair	9450
5.	132 & 14.3.17	28.2.17	The Delhi State Consumers Co-operative Federation Ltd.	Plastic Chair	14850
6.	131 & 14.3.17	27.2.17	The Delhi State Consumers Co-operative Federation Ltd.	Plastic Chair	14850
Total Rs.					54,000/-

Necessary steps should be taken to avoid purchasing in piece meal basis and regularize the above purchase from Dy. Director ICDS under intimation to Audit.

PART-II
CURRENT REPORT
2017-18 to 2019-2020

Para No. -01 Recovery of Short Deduction of DGEHS amounting to Rs. 6300/-

As per Office Memorandum No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017, DGEHS subscription rates has been revised w.e.f. 01/02/2017. These rates as under:-

S.No.	Corresponding levels in the Pay Matrix as per 7 th CPC	Contribution(Rs. Per month
1	Level 1to5	250
2	Level 06	450
3	Level:7 to 11	650
4	Level: 12& above	1000

During the test check of records , It has been observed that the revised deduction of DGEHS subscription was not deducted as per above mentioned OM. These cases are as under:-

S.No.	Name of Officers/officials	Pay Level	Period	Subscription due	Subscription deducted	Short deduction
1	Smt Sunita Sangwan, Supervisor	6	02/17 to 05/19	450	225	225x28=6300
G.Total Rs.						6300

Necessary recovery amounting to Rs. 6300/- (Rs. Six thousand three hundred only) to be made from concerned employees, after due to verification of records.

Para No. 02:- Discrepancies in purchasing of Office Goods / Material / Stationery/ Misc items


As per order No F.76(48)/wcd/Acctts/Misc/2013-14/20156-270 dated 24.10.2013, the financial powers are delegated to the Head of office of Deptt of Women & child Development, Govt of NCT of Delhi so that they may issue Administrative Approval and Expenditure Sanction after observing codal formalities as per provisions of GFR.

During the test check of the records, it has been observed that CDPO/HOO of the ICDS Narela had purchase the items / goods more than their competency without following GFR 2005/2017 :

(Signature)

No.	Name of Firms M/s	Bill No. & date	Items	Amount (in Rs.)
1	Delhi Consumers Co-op Wholesale Store Ltd	CB-94, 28.02.2019	Stationery	42997
2	--do-	CB-107, 16.03.2019	Stationery, Misc items	89587
3	--do-	CB-87, 06.02.2019	Stationery	38712
4	--do--	Cb-86, 06.02.2019	Misc Items (toys)	44720

The above expenditure may be regularized from competent authority, Women & Child Development Department, Govt of NCT of Delhi under intimation to audit.


(MANOJ KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVIII