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**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002**

Internal Audit Report of

**Integrated Child Development Scheme ICDS Project Rajouri garden, Delhi for
the period 2019-20 to 2021-22.**

INTRODUCTION

The internal audit on the accounts Integrated Child Development Scheme ICDS Project Rajouri garden, Delhi for the period 2019-20 to 2021-2-22 was conducted by field Audit Party No. XVIII comprising of Mrs Shamma Sharma, AO/IAO and and Sh. Ramesh Kumar. Jr. Asstt. The audit was conducted during 07 working days w.e.f. 07.10.2022 to 17.10.2022

AIMS AND OBJECTIVES

CDPO, ICDS, Rajouri gardenA-21 Staff Quarters ,Nirmal Chhaya complex Delhi-110064 is supervision office of 52 anganwaris situated in virender nagar. The main aim of the office is to provide shelter and nutritious food to pregnant ladies and children of that area.

The following officers/officials have held the charge of the respective posts as listed below:-

HOI/ HOO/DDO:

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Lovely sharma	01.04.19 TO 23.10.20
2.	Nandini durgesh	24.10.20 to 03.11.20
3	Pomilla chhibber	03.11.20 to till date
4		
5		
6		
7		
8		
9		

CASHIER:

S. No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	KUSUM	2019-20 TO TILL DATE

VACANCY POSITION

S. No	Group	Sanctioned	Filled	Vacant
1	A	-	-	-
2	B	5	2	3
3	C	3	0	3
	Total	8	2	6

Budget Allocation and expenditure for the year 2016-17 to 2019-2020

YEAR	Budget	Expenditure
2019-2020	7699000	7677295
2020-2021	12809000	8967495
2021-2022	11206000	9848627

STATUTORY AUDIT

Statutory audit of ICDS Project, Rajouri garden, Delhi-110064 has not been conducted up to till date by AG (Audit) Delhi.

Maintenance of Records

The maintenance of records Integrated Child Development Scheme ICDS Project Rajouri garden, Delhi for the period 2019-20 to 2021-22 was found satisfactory, subject to observations made in current audit report.

Old Audit Report Part – I

There were '01' outstanding objection on the accounts of O/o Integrated Child Development Scheme ICDS Project Rajouri garden, Delhi for the period 2019-20 to 2021-22 for the period for the period 2011-2016, which has been settled and no remaining in the current audit report. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding with para No	Para's
1.	2011-16	01	01	02	0	
	Total	01	01		0	

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PART - I
(2011-12-10, 2015/16)

PART - II
CURRENT AUDIT REPORT

Directorate of Audit,
4th Level, 'C' Wing,
Delhi Sachivalaya, New Delhi

PARA No.01 (Ref. Audit Memo No.05 Dated :07/04/2017)

Subject : Less deduction of UTEGIS Contribution from the salary amounting to Rs. 150/-

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

But scrutiny of Pay Bill Registers revealed that Department has made less deduction of UTEGIS contribution of the following employees -

Rs. 180/- recovered vide PB No 6/23.6/17 from Oct 16 to Nov 17. Name settled on 22/7/19 (1819 Punjab) IFO-8

Name & Designation sh./smt.	Group	Period	Due (in Rs.)	Deducted (in Rs.)	Difference (Per Month) (in Rs.)	No. Of month s	Amount recoverar (in Rs.)
Smt. Satinder Kaur, CDPO	Group 'B'	10/16 to 02/17	60	30	30	05	
Total							

Necessary steps should be taken to recover the arrears of UTEGIS contribution amounting to Rs. 150/- from the above mentioned employees after due verification of records under intimation to audit.

PARA NO.02

para ①

(Ref. Audit Memo Nos.01a, dt.05/04/2017)

SUB: Non Production of Records

~~Sully~~ Rent/Electricity/Water Register

② Contingent Bill Register

~~Sully~~ Telephone Register.

~~Sully~~ Acquaintance Roll Register

~~Sully~~ Conveyance Register

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Settled
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(URMILA KAPOOR)
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TAN No.01 (Ref. Memo No. 09 Dated. 12.04.2017)

Sub:- Non-Compliance of Order of Hon,ble Supreme Court of India

As per clause 3 of the agreement dated 14.12.2011 between Department of Women & Child Development, GNCT and Stri Shakti, a Non-Profit organization/Public Trust, in which it has been mentioned that "The Hon,ble Supreme court of India in its order dated 07th October 2004 in the Case titled PUCLVs Union of India and Others in writ petition(Civil) number 196 of 2001 had issued directions to all state Government /UT for supply of Supplementary Nutrition/Supplement to the children, adolescent girls, pregnant and lactating women under ICDS scheme for three hundred days in a year."

As per information provided, it has been examined that the nutrition food items has been provided for less than 300 days in a year as per details given below:

S.No	Year	No of days for which Nutrition food provided
1.	2011-12	211
2.	2012-13	287
1	2013-14	288
2	2014-15	279
3	2015-16	283

The Department should take efforts for supply of food for 300 days as per the directions of the Hon,ble Supreme court. If it is not feasible to supply the food for minimum 300 days, it should be reviewed at the time of agreement.

TAN No.02(Ref. Audit Memo No.06 Dated :10/04/2017)

Sub: Shortcomings in Bill Register

On scrutiny of Bill Registers maintained by ICDS Project, Rajouri Garden, NirmalChhaya Complex, Hari Nagar, Jail Road, Delhi, for the years 2011-16, following shortcomings have been observed:

1. Register is not serially numbered.
2. Page counting certificate has not been recorded on the first of the register.
3. Blank Col. 4 – Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col.3. Further these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO. But it is noticed that all entries were found unsigned by the DDO which is irregular. Entries in the bill register without attestation by the DDO have no attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
4. Blank Col-5,6,7,8 and 9- Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
5. Blank Col 12- Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
6. Blank Col. 13,14 and 15- Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled which is irregular.

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7. ECS details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills

Necessary steps should be taken to update the Bill Register at the earliest possible under intimation to audit.

TAN NO.3 (Ref. Audit Memo No.04 Dated 07/04/2017)

Subject:- Under Registration of beneficiaries.

As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Aanganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

Scrutiny of the record and information provided by the ICDS regarding survey of population registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2011-12 to 2015-16 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Number beneficiaries surveyed identified	of	Number beneficiaries registered	of	Actual number of beneficiaries enrolled
2011-12	43954		40347		34149
2012-13	56945		53352		48407
2013-14	65486		60231		55944
2014-15	62117		54876		48885
2015-16	52133		44472		35394

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

The Department may make necessary efforts in future to follow up action in view of results of surveys.

(Signature)
(URMILA KAPOOR)
IA
Audit Party NO.X

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PART II
CURRENT AUDIT REPORT
(2016-19)

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22/7/19

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

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TEST AUDIT NOTE

TAN 1 :-

(Ref:-Audit Memo No. 09 Dated 17/07/2019)

Subject:- Community based events(CBE) under Poshan Abhiyaan

As per the guidelines issued by the Government vide letter no. F.76 (497)/NNM/DWCD/ICDS/ 34959-63 dated 18.12.18 (Revised order), it was directed to organize 2 community based events (CBE) every month @ Rs. 250/- per event. (Financial year 2018-19). Expenditure statements ending March, 2019 provided to audit reflected following data:-

Head of Account	Fund allotted	Expenditure	Balance
223602101730013 Poshan abhiyan	2,95,000	79,610	2,15,390
223602101720013 Poshan abhiyan	80,000	17,583	62,417

Further, as per modified RE 2018-19 in respect of various schemes of Poshan Abhiyaan, vide letter no. F.76(511)/NNM/opening of new head of A/C/DWCD/ICDS 2017-18/43894-904 dated 21.03.18, expenditure on the purpose will be incurred @ Rs. 200/- Centre share for each community based event for each anganwari.

From the above figures, it appears that while incurring expenditure on Community based events, guidelines issued by higher authorities not adhered properly. As per guidelines, expenditure should be incurred @ Rs. 250/- each event in the ratio of Rs. 200/- Centre Share & Rs. 50/- State Share. But expenditure incurred by CDPO on the scheme was not as per these guidelines. Moreover savings of unutilized funds also not surrendered in concerned head of account.

HOO/DDO may take necessary action as mentioned above.

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(Ref:-Audit Memo No. 11 Dated : 18/07/2019)

TAN 2 :-

Subject: Huge Savings under various Heads

During the test check of reconciliation statement of ICDS, Rajouri Garden, Nirmal Chhaya Complex, Jail Road, Delhi it is noticed that savings made under various Heads were not being regularized as per provisions contained in General Financial Rules, 2017.

Huge Savings under various Heads

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

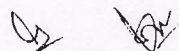
Further Surrender of savings stipulates that Departments shall surrender to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

Under the following heads huge amount of funds have been found remained unutilized which could have been regularized at the time of submitting Revised Estimate.

Year	Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
2017-18	2235	02 102 29 00 13 OE	250000	51350	198650	79.46 % Savings
2017-18	2235	02 102 55 00 13 Gen.(CSS)	138000	73178	64822	46.97 % Savings
2017-18	2236	02 101 82 00 50 SNP CSS	3600000	1456591	2143409	59.54 % Savings
2018-19	2236	02 101 73 00 13 Poshan Abhiyaan	295000	79610	215390	73.01% Savings
2018-19	2236	02 101 72 00 13 Poshan Abhiyaan	80000	17583	62417	78.02% Savings

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilised funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

HOO may take necessary action as mentioned above.



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TAN 3:-

(Ref:- Audit Memo No.15 Dated :18/7/2019)

Subject:- Under Registration of beneficiaries.

As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Aanganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

Scrutiny of the record and information provided by the ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2016-17 to 2018-19 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Average population (Survey) as on march	Number beneficiaries identified	of	Number of beneficiaries registered
2016-17	50109	4520		3154
2017-18	49839	5613		2394
2018-19	49804	5379		2640

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

The department may look into the reasons for less registration with reference to number of beneficiaries surveyed / identified and for not taking follow up action in view of result of surveys.

HOO may take necessary action as mentioned above.

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TAN 4:-

(Ref:-Audit Memo No.2 Dated 12/ 07/2019)

Subject:- Shortcomings in Pay Bill Registers

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

1. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart from the name, Date of Joining, and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc are not written in the PBR.
2. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
3. GAR-18-Abstract of Pay Bills not attested /verified by the D.D.O. for its correctness.

HOO may take necessary action as mentioned above.

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(Ref:-Audit Memo No.04 Dated :15/07/2019)

TAN 5:-

Subject: Shortcomings in Bill Register

On scrutiny of Bill Registers maintained by ICDS Project, Rajouri Garden, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi. for the years 2016-19, following shortcomings have been observed:

1. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. **Blank Col 10,11& 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular.
3. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.
5. There are many cutting/overwriting in the Bill register which are not attested by the DDO e.g. page no. 66,68,74, 79,87,88,92etc. It should be attested by the DDO.
6. Date of issue of bill is not mentioned in the register.

HOO may take necessary action as mentioned above.

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TAN 6:-

(Ref:-Audit Memo No. 07 Dated : 16/07/2019)

Subject: - Shortcomings in Service Book

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

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

HOS may take necessary action as mentioned above

Usha Purwaha
22/7/19
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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(Part-II)
Current Audit Report
(2016-17 to 2019-2020)

Current Audit Report:

During the course of current audit, 10 audit memos and 01 record memo, highlighting various irregularities & recoveries to the tune of Rs.57541 /- were issued. On the basis of compliance shown by the Department, 05 memos were settled on the spot recovering an amount of Rs5769/- and the remaining 6 audit memos have been converted into 03 para and 03 TAN(s) along with an outstanding recovery of Rs. 51772/- in the current audit report.

Details of current recovery (2019-20 to 2021-2022):

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
5	51772	0	51772 2
6	945	945 2	0
8	4824	0 4824	4824 / -
TOTAL	57541	945 5769 2	56596 51772 2

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XVIII

*Current
recovery
documented
in para*

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PART II
(2019-20 to 2021-2022)

PARA 01: Recovery for Non-deduction of Tax at source from payments made to firms for the F.Y 2019-20 under Section 194 C of Income Tax Act, 1961.

(Ref. Record Memo no.5 dated 11.10.22)

As per Section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work amounting to Rs. 30000/- or more in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

During scrutiny of records of the O/o, **The ICDS Project, Rajouri garden, A-21 Staff Quarters, Nirmal Chhaya complex, Delhi-110064.** it has been noticed that no TDS has been deducted from the payments made to the Stri Shakti, Khasra no.76, Najafgarh Nangloi Road, Ranholla village Delhi-110053 for providing services for supply of food as detailed below:

Serial no.	BILL NO/DATE	NAME OF THE VENDOR	AMOUNT OF THE BILL	TDS@2%
1.	CB/72/22.01.2020	STRI SHAKTI	432848	8657
2.	CB-86/18.03.2020	STRI SHAKTI	421524	8430
3.	CB-87/18.03.2020	STRI SHAKTI	406329	8127
4.	CB-88/18.03.2020	STRI SHAKTI	430680	8614
5.	CB-97/28.03.2020	STRI SHAKTI	427632	8553
6.	CB-95/28.03.2020	STRI SHAKTI	469573	9391
	TOTAL			51772

Hence, TDS@ 2% amounting to Rs. 51772/- may be recovered from the firm mentioned above and deposited into government account after due verification of records. similar other cases may also be reviewed at your own level under intimation to audit.

Further it is not clear from the bills that vender providing the service is charging GST in the rates of the food. If it is charging GST in its rates then TDS @ 2% on account of GST is also to be deducted by the DDO from the payment made to the vendor. A copy of the rates may also be provided to the audit.

Necessary recovery may be made from the supplier under intimation to audit.



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PARA NO.2: Recovery of transport allowance amounting to Rs.4824/- (Memo No-08 dt 12-10-2022)

During the test check of PBR, and other related other related information provided to the audit, it has been noticed that the unit has paid Transport Allowance to undermentioned employee of this during the leave period as per detail given below which is found irregular.

Sl.No.	Name & designation (Sh./Smt.)	Leave period	Full calendar Month for which transport allowance paid	Balance to be recovered(Rs.)
	Renu Diwakar, supervisor	14.02.2022 to 14.04.2022	3/2022	4824
TOTAL		(CCL)		4824

The irregular payment of Transport Allowance to the tune of Rs.4824/- may be recovered from the employees concerned under intimation to the Audit. All similar other cases may be reviewed at your own level and all irregular payment may be recovered under intimation to Audit.

PARA 03: Non production of records.
(Ref. Record Memo dated 07.10.2022)

The following record has not been produced to the audit for the audit period 2019-20- to 2021-22

:

1. Unserviceable store register up to till date
2. Service postage stamp register.
3. Rent control register.
4. Payment control register.
5. LTC advance/tution fee register.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XV

PART III
TEST AUDIT NOTES
(2016-17 to 2019-2020)

TAN 01:- Information regarding NOC obtained from Delhi Fire Service Department- reg.

(Ref. Audit Memo No.02 dated 10.10.2022)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010 as well as vide circular No. F.6/Estate/CC/Fire/Safety/2011/3298-3398 dated 01.03.2011 issued by the Directorate of Education, Govt. of NCT of Delhi, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment, the same may be provided to audit.

Hence, the Department is hereby advised to obtain the said certificate from Delhi Fire Service as per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) under intimation to audit.

TAN 02:- Information regarding Housekeeping/Sanitation and Security/Date Entry operator Services-reg.

(Ref. Audit Memo No.10 dated 14.10.2022)

As per information provided by the ICDS, Niti Sharma, supervisor engaged on contract basis outsourced through ICSIL Okhla.

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "*sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities.* The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

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Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

In case other outsourced/contractual employees are working from other private agencies in the department, the department has advised to take same action as per above laid down rules may be followed.

Compliance in respect of the above employees on contract basis may be shown to next audit .

TAN 03:- Sub: Discrepancies in maintenance of property/Consumable Stock Registers .

(Ref. Audit Memo No.7dated 12.10.2022)

During the test check of Stock Registers, maintained by the O/o The ICDS Project, RaJOURI GARDEN, A-21 Staff Quarters, Nirmal Chhaya complex, Delhi-110064, the following shortcomings have been observed:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
3. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
4. Overwriting recorded at many pages and so many cuttings found, which is irregular.
5. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
6. Progressive total of the non-consumable items not carried out in stock registers.
7. Description of items purchased not recorded in stock register which is required at the time of condemnation.
8. Stock registers maintained by the supervisors not attested by the supervisor herself and not countersigned by the CDPO which is irregular.
9. Summary of food distributed under different schemes is not maintained by the supervisor at the end of the month which is required for the computation of amount to be paid to the organisation.

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**FORM GFR - 22 [See Rule211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

1. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.