

OFFICE OF THE CDPO/DDO (ICDS JAHANGIRPURI)
DEPARTMENT OF WOMEN AND CHILD DEVELOPMENT
GOVT OF NCT DELHI-110033

Sub:-Audit report on the Accounts of ICDS – Jahangirpuri, A-60, and Community Center Jahangirpuri Delhi for the period 2018-19 to 2019-20.

INTRODUCTION

The I.A.R. on the accounts of ICDS jahangirpuri Project,A-60, and Community Center Jahangirpuri, Delhi for the period 2018-19 to 2019-20 was conducted by field Audit Party No XII comprising of Mrs. ReemaSakhuja I.A.O and Sh.Ravi Razdan, AAO, f 15.12.2020 to 23.12.2020.

AIMS AND OBJECTIVES

Objective of ICDS

1. To improve the nutrition and health states of children in the age group 06 years.
2. To lay the foundation for proper psychological physical and social development of the child.
3. To reduce the incidence of Mortality, Malnutrition and social dropout.
4. To achieve affective co-ordination of policy and implementation amongst the various departments.
5. To enhance the capability of the mother to look after the normal health and nutritional need of the child through proper nutrition and health education.

Service of ICDS

- 1 Supplementary Nutrition
- 2 Pre school, Non formal education
- 3 Nutrition & Health education
- 4 Immunizations
- 5 Referral services.

1. LIST OF DDO:-

S.NO	Name of DDO	Period
1	Late SunitaVerma, DDO	01.04.2019 to 31.10.2019
2	Mr. SandeepBhardwaj,DDO	01.11.2019 to 31.03.2020

2. LIST OF HOO:-

S.NO.	Name of HOO	Period
01	Late SunitaVerma, CDPO	01.04.2019 to 31.10.2019
02	Ms.SunitaSangwan, CDPO	01.11.2019 to 31.03.2020

3. LIST OF CASHIER:-

S.NO	Name of the Cashier	Period
1	Mr. Zabbar Ali (Statistical Assistant)	01.04.2019 to 31.03.2020




C

Budget Allocation and Expenditure for the Financial Year 2018-19 to 2019-20, IN THOUSAND,

Year	Plan			Non Plan		
	Budget Allocated	Expenditure Made	Balance	Budget Allocated	Expenditure Made	Balance
2018-19	35126	32352	2774	600	264	336
2019-20	39420	37535	1935	490	440	50

Statutory Audit.

Statutory audit of ICDS-Jahangirpuri, A-60, Community Centre, Jahangirpuri, Delhi has not been conducted for the audit period 2018-19 to 2019-20.

Vacancy Position

S.No.	Name of Post	No. of posts sanctioned	Filled	Regular	Contractual	Vacant
1	Group A	-	-	-	-	NIL
2	Group B	01	01	01	-	NIL
3	Group C	08	08	01	07	NIL

Maintenance of Records

The maintenance of records of ICDS-Jahangirpuri, A60, Community Centre, Jahangirpuri, Delhi for the period 2018-20 was found satisfactory subject to observations made in current audit report.


(Ravi Razdan)

A.A.O


(Reema Sakhuja)

I.A.O./A.O.P

571c

Old Audit Report

There were 26 paras outstanding alongwith recovery of Rs.68844/- incorporated in the current audit report as no compliance was given by the department.

S.No	Year	Total Paras	Paras settled	Outstanding paras
1	1984-86	1	-	1
2	1986-92	15	-	15
3	1995-97	5	-	5
4	2003-08	1	-	1
5	2008-14	3	-	3
6	2014-18	1	-	1
	TOTAL	26		26

Detail of Recovery

S.No	Year	Total old recovery	Amount recovered	Balance Recovery (Rs.)
1	1986-92	4172	-	4172
2	1995-97	3350	-	3350
3	2003-08	1548	-	1548
4	2008-14	59774	-	59774
	TOTAL	68844	-	68844

Current Audit Report

During the course of current audit, 12 Observation Memos and 1 record Memo highlighting various irregularities/short recoveries were issued. Out of which 3 memos were settled on the spot on the basis of reply submitted by the department. And remaining 10 memo have been incorporated in the 04 Paras alongwith recovery of Rs. 333081/- And 05 TANs in the current audit report.

Detail of current Recovery

Memo No.	Total recoveries (in Rs.)	Amount recovered (in Rs.)	Balance(in Rs.)
01	325	325	-
04	333081	-	333081
		-	
	333406	325	333081

The internal audit report ;has been prepared on the basis of information furnished and made available ;by the the ICDS Jahangirpuri, A-60, Community Centre, Jahangirpuri,Delhi disclaims any responsibility for any misinformation and /of non-information on the part of auditee.

(Ravi Razdan)
AAO
Party No.XII

(Reema Sakhuja)
AO/IAO
Party No.XII

ADA No 1

6/C
6/C
(27)
(27)

Part I ~~sky~~ Old Outstanding paras.
(Ref. Para 4 dt. 22.9.57)

Para 1
Contingency

iv. The perusal of the following vouchers have revealed that 30 dozen of Napkins each @ 6/50 each Napkins have been purchased. Necessary sanction of the competent authority and the purchase of the item against the comparative rates may be shown to the Audit. Otherwise the same may be got regularised under intimation to audit.

- I. CB/57/SIP/29.3.86 for Rs 2340/-
- II. CB/56/SIP/29.3.86 for Rs 2340/-

Para No 2 (Ref. Audit Memo No. 6 dt. 23.9.57)

Loz. Box

PARA No. 2

Part II
Current Audit

SLK
50
40
50

Para No. 2 (Ref. Memo No. 2 dated 24.3.92)

Auction of Empty containers/
Gunny Bags etc.

On scrutiny of the stock registers, it is appeared that an account of empties i.e. Gunny bags/Cartons/Tins/ Plastic Bags 10 to 50 Kg are not being maintained. Hence, there is a loss of Govt. Revenue on account of sale proceeds after disposing off these empties. The project officer is directed to maintained this account and all such empties may be collected from Anganwaris Centers up to date since not disposed off last and sale proceeds

into Govt. Account under intimation to audit.

Para No. 2 (Ref. Memo No. 3 dated 24.3.92)

PARA No. 3
3
3

Scrutiny of property Register revealed the following observations.

1. It was observed that number of Non-Consumable items such as Brief Case, leather Bags etc were shown issued to ^{supervisor / cashier} but the same have not been taken back from the officials while they left the office/transferred. The articles are still ^{with} them. For example:-

i. Page/18. Brief Case

As per placement register. One Brief Case was issued to Shri K.K. Singh and Shri D.P. Nijawan.

ii. Page/74 . Umbrellas. Page-75 Rain Coat, Page-78, Ladies Purse.

The whole register may please be reviewed and early steps taken to get all such items back otherwise the cost of all such items recovered under intimation to audit.

2. It was also observed that as per page/18 of the property Register, there were six Brief Cases in the stock out of which 2 Nos were auctioned and remaining 4 Nos were shown

54/c
78
48/c (739)
58/c

carry forwarded to page 70.85 of the same register. But it was seen that only two Brief Cases were brought forwarded instead of four. After this three purchases of Brief Cases was again made. There should be seven Brief cases in stock, but only five Brief cases were shown. The matter may be looked into and cost of two brief cases recovered from the defaulter under intimation to audit.

3. It was also observed that placement of several property articles was not shown. Although a placement register is maintained. For example:-

Page/2 Duplicating Machine

Page/3 Locks. Page/8 Buckets, Page/19 Steel Akirahas

etc.

The whole register may be reviewed and the placement of each item shown under intimation to audit.

4. It is understood that the schemes such as functional literacy for adult women and cooking were closed down since long and the items purchased under these schemes are not disposed off by way of transfers to other Institution or auction of unserviceable articles. This is objectionable. The serviceable articles might have become unserviceable due to long stay and rusty. The matter may be taken for appropriate action under intimation to audit. For example:-

P/62 Sewing Machine 67 No.

P/13 Trunk 74 No.

stove-1987, Karohi -537. Mag (Hindlon-6130. plates -6214

Khagons-360 No. spoons etc.

The whole register may be reviewed and action taken accordingly.

5. It was also noticed that physical verification has not been conducted during any year. This is objectionable.

The circumstances under which the physical verification was not conducted be explained to audit.

Hence, it is stressed that a physical verification may be conducted from Higher Authorities and placement of each item be known to audit.

Para No. 3 (Ref. Memo No. 4 dated 25.3.92)

Dietary Store

A test check of Dietary store pertaining to the year 1936 to 1991 revealed the following observations.

1. It was observed from the main register, that during 1936-37 on 19.11.36 as observed from Page/56, 2230 Kg. Gur was purchased, out of which 1850 Kg. was distributed among the supervisors and balance shown Nil whereas the balance should be 380 Kg. Hence 380 Kg. Gur was not accounted for anywhere. The matter may be looked into and recovery of Cost of 380 Kg. Gur recovered from the defaulter under intimation to audit.

ii. On Page 61 of Main register, total quantity of Mungfali was 3500Kg. In the stock out of which 3430Kg. was distributed and balance shown Nil whereas the balance should be 70Kg. In stock which was not accounted for anywhere. Hence, the recovery of cost of 70Kg. Mungfali recovered from the concerned under intimation to audit.

iii. On 7.3.36, at page/3, 1000 Kg. of Rice was purchased worth Rs 5450/- vide Bill No. 345013 dated 7.3.36, but the distribution of 2054 Kg. of Rice was made whereas there was no previous stock. The matter may be looked into and facts elucidated to audit.

Para No. 4 (Ref. Audit Memo No. 6 dated 26.3.92)

Excess Purchase of General Articles (beyond the norms.)

It was observed that General Articles are purchased in

19
24
38
57

PARA NO. 5

SH/20
20
11/11/27

in excess during the year 1936-37 beyond the prescribed norms. For example:- as per prescribed norms, the phenyl was to be given 4 Lt. per month to each Anganwari which for 150 Anganwaris 900 Liter was to be purchased.

But as per record total purchases of 1100 lit. of Phenyl was made. The excess purchase is irregular. The other similar items may be reviewed for the other years also and got regularised from competent authority under intimation to audit.

add
Para No. 5 (Ref. Audit Memo No.7 dated 26.3.92)

Unauthorized issue of store articles to Driver.

It is reported that no vehicle is running under the control of this office. A driver working with D.S.W and only getting salary from this office is getting store articles like Surf, Bathing Soap, Duster and poohay etc.

Such instructions/circular under which he is getting such articles from this office may be produced to audit. Besides this, a certificate may be obtained from the office where he is working that such items are not being issued from any office other than this to him under intimation to

audit.

add
Para No. 6 (Ref. Audit Memo No.8 dated 26.3.92)

General Articles store.

A test check of General Articles store pertaining to the year 1936-37 to 91-92 revealed the following observations

1. It was noticed that on 13.8.37, 108 Pos of Bathing Soap were in stock as per stock register maintained at Suptd. office out of which 62 Pos were shown distributed among the supervisors ~~xxx~~ and balance 46 pos were not taken into account. The matter may be investigated and cost of 46 Pos of Bathing soap recovered from the defaulter which

55/4-51C
21
45/126

comes to Rs 151/30 paise under intimation to audit.

ii. It was noticed that Stock registers of Anganwaries /Supervisors are never checked by the Superiors, neither any entry been attested nor any physical verification conducted. This is a serious laps; The entries taken by the supervisors and by the Anganwaries in their stock registers should be immediately attested by the responsible officers. The instructions may be noted for future compliance.

iii. It is also observed that Non-Consumable items are issued to supervisors and Anganwaries and after issued the balance reduced to Nil which is irregular. The balance of Non-consumable items cannot be reduced unless it is condemned from the concerned nation board and disposed off. For example:-

- 1. Page/41 Plastic buckets, Page/43 Pinit Pump Plastic.
- Page/44 Tube Plastic, Plastic canes at page 47
- Page 48, curtain. Page 50 Mug Plastic etc.

The register may be reviewed and balances of each reduced items restored under intimation to audit.

iii. It is also noticed that only one register is being maintained both for consumable items and non-consumable items whereas two separate registers should be maintained one for consumable and other for non-consumable items. The transfer entry may please be made in the respective registers under intimation to audit.

iv. It is observed that heavy quantity of material like Bathing soap, Washing soap and Vim etc. are issued in favour of office; For example:-

- on 13.3 .89 Bathing Soap 14 Pos.
- on -do- Washing Soap 7 Kg.
- do- Vim 3 Kg.

The issued of such a heavy quantity of articles

or unauthorized rebate allowed be recovered now and deposited with Govt. under intimation to audit.

1938-39 Smt. C.D. Sharma, U.D.P.O.

Total Gross Income comes to Rs 54306/- whereas Rs 53576/- has been taken into account for the purpose of Income Tax calculations. A sum of Rs 1230/- drawn and paid on account of arrears is not included in the Income resulting in short realisation of Income tax in the tune of Rs 369/- may please be recovered under intimation to audit.

1939-40 Smt. C.F. Sharma, C.D.P.O.

Gross Salary Income		Rs 60935/-
Less Standard Deduction		Rs 12000/-
		<hr/>
		Rs 48935/-
		16159/-
		<hr/>
Less Deductions		Rs 32826-00
P.F.F. 12,000-00	6000-00 1st	
C.P.T.I	3000-00 2nd	
S.	7159-00	
P.L.I.	16159-00	
H.W.A.		
H.S.C.		
L.I.C.		
		Income Tax 1750-00
		plus 2348-00
		<hr/>
		Total 4098-00
		less already recovered 700-00
		<hr/>
		To be recovered 3398-00
		<hr/>
		29,898-00
		- 12,000-00
		<hr/>
		17898-00
		715920

1930-91 Smt. C.F. Sharma, U.D.P.O.

Gross Salary Income		Rs 65048-00
Less Standard Deduction		Rs 12000-00
		<hr/>
Net Taxable Income		Rs 53048-00
Less Dhan 80 Club		Rs 2500-00
		<hr/>
		Rs 50548-00
		Income tax
		plus
		Rs 7600-00
		Rs 219-00
		<hr/>
		Rs 7819-00

Rebate

Syl
95
44/C
2
34

4912
S/C

125/c (2)
(2)

PARA NO. 8

office is therefore irregular. It is misuse of store. The matter may be investigated and action taken as deemed fit.

STATIONARY STOCK REGISTER:-

It was observed from the stock Register maintained at I.C.D.S. office that on 10.1.87, 70 copies were shown issued in the favour of Ratna Supervisor but these 70 copies were not taken in to account niether any distribution was shown to Audit. Hence recover of 70 copies @ 3/- each which comes to Rs. 210- recovered from the defaulter under intimation to the Audit.

ADA NO. 8

INOCME TAX:-

During the security of Income Tax cases pertaining to the years 1986-87 to 1991-92, it is revealed that certain documents viz. N.S.U.L.I.P. and mutual Fund etc. were admitted by the official and accepted by the D.D.O. and rebate in income tax was allowed. However the necessary remarks i.e. Documents seen verified and rebate allowed were not endorsed by the D.D.O.

In order to give the authenticity of the claim, the remarks like documents seen, verified and rebate allowed be endorsed on the calculation sheet.

cont.....Smt. U.J.Sharma, 1990-91

Rebate		Income Tax	Rs 7819-00
G.P.F.	12000-00	Less Rebate	Rs 6852-00
M.P.A.	8400-00		
G.P.F.I.S	720-00	Net tax	Rs 967-00
L.I.C.	4650-00	already deducted	Rs 500-00
L.I.C.	3097-00		
Inst. on	5390-00		
M.N.C.	34257	20%	
	6852-00		
		Recovery of -Rs	467-00

Note: A sum of Rs 480/- paid towards A.D.A has not been included in the Gross Salary.

1991-92 Smt. C.P.Sharma, C.D,P.C.

Gross Salary	Rs 72140-00
Less Standard Ded.	Rs 12000-00
	Rs 60140-00
Less Mutual Fund	10250-00
	Rs 49390-00
Net Taxable Income	49390-00
Income Tax	Rs 1600-00
plus	5967-00

Rebate.

G.P.F.	12000-00
G.P.I.S	720-00
LIC	4639-00
HEA	83 00-00
LIC	3097-00

Total	Rs 7567-00
Less rebate	6855-00
N. Mo. Tax	712-00

	Less already receive	405-00
	recd.	
23756-00		
5573		
34274-00	To be Recovered	307-00
		6855-00

PARA No 10

Para No. 13 (Ref. Memo No. 15 dated 1.4.92)

Contingency

During the scrutiny of Contingencies vouchers pertaining to the years 1986-87 to 1991-92, the following irregularities /discrepancies were noticed:-

1990-91 OR/7/ICDS/90-91 dt. 14.5.90

Sub Vr. No. 311, 312, 313.

The items purchased against the aforesaid vouchers are not entered in the stock Registers. Necessary stock entries of all the items purchased against these vouchers

be made under intimation to audit. All other cases be reviewed and needful done.

CS/52/ICDS/90-91 dt. 9.11.90

sub-voucher No. 1261, 1262, 1263 etc.

News paper and other items are purchased against the above contingent bill, however no stock entry is made.

The vouchers are not got signed by the D.D.O on the stamp paid and cancelled.

Also the manner in which the waste of news paper etc. were disposed off be elucidated to audit.

Sub-voucher No. 1263

The vouchers has been tampered with i.e the amount claimed is Rs 25/- whereas the voucher is tampered and amount is enhanced to Rs 85/- which is highly objectionable and needs through investigation. Similarly the same practice is repeated against contingent bill No. CS/188/ICDS/90-91, Sub Voucher No. 2218 whereas the matkas purchased are tampered from 10 to 40 and amount is tampered from 100 to Rs 400/- also be investigated.

CS/53/ICDS/90-91, sub-voucher No. 1269, 1271 and 1272. No stock entry of the aforesaid vouchers are made in the stock registers. The same may please be made and shown to audit.

CS/54/ICDS/90-91 and CS/51/ICDS/90-91

Sub-vouchers No. 1274 and 1275

vouchers are not defaced with the stamps of paid and cancelled duly signed by the D.D.O.

47k

511C
23
78
32

47/c

46/C 50/C
77
73

05/61/IMS/90-91 dt. 17.12.90, Sub-voucher No. 1446
Sgt. Vijay Kharti, Supervisor has been paid Rs. 42/- as
cost or charges for attending the meeting at Jam
House on 6.12.90 alongwith C.D.P.O. The claim should
have been prepared by the C.D.P.O. instead of the Supervisor
. Such claim be avoided in future.

PARA No. 11

**PART - II (B)
CURRENT REPORT**

Para No. 1 (Ref. audit memo No. 5 dtd. 22.11.94)

Sub:- Government Cash Book 92-93 and 93-94

Reply

Observation

On Scrutiny of the cash Book for the period 92-93 and 93-94, the following omission/irregularities have been noticed which may be rectified and not repeated in future and compliance may be shown to the audit:-

- At the end of each month, the summary of undisbursed amount is not being prepared on the proper proforma. It should be prepared in the following form:-

S.No.	Bill No. & Date	Amount	Date of Encashment	Date of Payment
-------	-----------------	--------	--------------------	-----------------

No date of preparation of Bill is being shown with the Bill No. In the absence of the details of the undisbursed amount as mentioned above it is not understood how the DDO was satisfying himself that the undisbursed amount was not being retained beyond three months.

PARA No. 12

Para No. 2:- (Ref. audit memo No. 8 dtd. 24.11.94)

Sub:- Income Tax

PARA No. 11

Scrutiny of Income Tax which reveals the following:-

- On checking of Income Tax for the year 92-93 in respect of Smt. Chander Prabha Sharma CDPO, ICDS Jahangirpuri, Delhi. The supporting documents of savings for 92-93 are required to be shown to Audit, otherwise the tax may be deducted as detail given below:-

Total Gross Salary	82480-00
Less Standard Deduction	12000-00
Taxable Income after S.D.	70480-00

Proposed Tax = Rs. 10544-00

<u>Rebated Items</u>		
2	GPF - 14000)	(-) Tax already
	CGEIS 720)	Deducted
	LIC Policy 22367)	Tax is to be
	22367	recovered.
		5022-00

3% of Rs. 22367/- = 4493/-

49/c
48/c
39/c
30

Settled
31/12/94

Cuic

48/c
38/c

(11) Year - 93-94

P. Smt. C.P. Sharma CDPO

On checking of Income Tax Calculations ~~tax~~ which reveals the following:-

Total Gross Salary	=	Rs. 93851-00
(-) Standard Deduction	=	Rs. 15000-00
Taxable Income		Rs. 78851-00

Proposed Tax = 12655-00

Rebated Items

GPF	18000-00	} (-) 8629-00
CGEIS	720-00	
NSC Intt.	692-00	} Tax already Deducted
LIC Policy	7736-00	
ULIP	6000-00	} Tax is to be recovered
UTI	10000-00	
	<u>43148-00</u>	

20% of Rs. 43148-00 = Rs. 8629/-

PARA No 13

(all Para No. 3 (Ref. Audit Memo No. 6 dtd. 23.11.94))

On Scrutiny of Payable Register and LPC which reveals the following:-

The opening balances of advances noted down against the names in the PBR are required to be attested by the Section Officer or DDO to ensure correctness of the figure. But it was found in the following cases that such entries of the advances brought forward as on 31st March, of the year were not attested by the DDO:-

S.H.W.
31/12/10

S.No.	Page No. of PBR	Year	Name & Designation
(a)	113	92-93	Smt. C.P. Sharma CDPO
(b)	115	-do-	Smt. Vijay Bharti Sup.
(c)	119	-do-	Sh. Naresh Kumar UDC
(d)	122	-do-	Sh. Passe Ram Peon
(e)	136	93-94	Sh. Naresh Kumar UDC
(f)	140	-do-	Sh. Passe Ram Peon

The needful may be done and compliance be shown to the audit.

(i) No GPF contribution has been recovered from Smt. Vimla Kumari Sup. for the period March 92 to Jul. 1992. The reasons for this may be explained to audit. The GPF contribution for the said period may be recovered and compliance shown to the audit.

(iii) The following discrepancies/Short comings have been noticed in the LPCs:-

(a) At P-134 of PBR for 93-94 and LPC pinned up at the said page, the GPF A/C No and name is quoted as under in respect of Smt. Sudha Gupta/Aggarwal:-

(i) Name & GPF A/C as per PBR

Smt. Sudha Gupta DLS/CR/9965

(ii) Name & GPF A/C as per L.P.C.

Smt. Sudha Aggarwal DLA/Admn/9665.

The discrepancy as indicated on pre-page would have resulted in missing credits of G.P.F. The needful may be done, necessary remedial measures be taken and compliance be shown to the audit.

(b) In-complete details of recovery of HBA shown in L.P.C. and no details of outstanding advance of BHBA shown in PBR at P-142 in respect of Smt. C.P. Sharma CDPO. The needful may be done and compliance be shown to the audit.

(iv) No abstract of Pay Bills have been maintained for the years 92-93 and 93-94. The needful may be done and compliance be shown to the audit.

PARA NO. 12

PARA NO. 4

(Audit Memo No. 10 dt. 25.11.94)

On Scrutiny of Contingency Bills/Vouchers of selected months for the period 1992-93 and 1993-94 which reveals the following:-

- (1) As per delegation of Financial Powers/ Rules H.O.O. is competent to sanction/Incur expenditure upto Rs. 500/- only. However in the following cases the said ceiling of Rs. 500/- has been crossed:-

<u>Bill No. & Date</u>	<u>S.V.NO.</u>	<u>Amount</u>
206 dt. 5.3.94	2950	829
	2951	973
	2952	963
	2953	895
	2954	945
	2955	861
	2956	931
	2957	780
	2958	663
	2959	679
	2960	984
	2961	899
207 dt. 15.3.94	2967	857
	2968	990
185 dt. 1.2.94	2640 to 2646	1000 each

42/c

46/c

27

36/c

(23) 45/c 41/c (26) 35/c

The expenditure on pre-page may be got regularised from the Competent authority and compliance be shown to the audit.

(ii) Purchases in the following cases have been made from institution which are not listed in Fin. A/c Letter dt. 24.11.84:-

<u>Bill No. & Date</u>	<u>S.V. NO.</u>	<u>Amount</u>	<u>Institution</u>
249 dt. 24.3.94	2957	482	DGS&D Cons. Coop. Society
	2956	483	-do-
	2955	490	-do-
250 dt. 22.3.93	2968	482	-do-
	2969	482	-do-
	2966	490	-do-
251 dt. 22.3.93	2975	498	-do-
	2977	482	-do-
	2980	482	-do-
	2983	482	-do-
	2984	482	-do-
	2982	464	Super Cons. Coop. Store
250 dt. 22.3.93	2965	488	-do-
	2967	472	-do-
249 dt. 22.3.93	2952	470	-do-
	2954	485	-do-

The reasons for not purchasing the items purchased vide above vouchers from listed institutions may be explained to the audit.

(iii) Sanction for incurring the following expenditures have not been shown to the audit:-

<u>Bill No. & Date</u>	<u>Amount</u>	<u>On a/c of</u>
191 dt. 17.2.94	18960	Rent
230 for 92-93	18840	Rent

Sanction from the Competent Authority for the above expenditures may be shown to the audit.

PARANO. # 13

PARA. NO 15

-6-

44/C up/c
24
34/C

(and PARA 5 (Memo No. 11 dt. 25.11.94))

On scrutiny of Service Stamps account which reveals the following:-

- (i) Service Stamps Stock account is not being maintained in the prescribed register/performa. In the absence of this, the correctness of the account is not made available to Audit, which is irregular/objectionable. Needful may be done and compliance shown to Audit.
- (ii) Monthly balances of service stamps is not worked out in stamps register as well as in Despatch register alongwith the Denominations of stamps. Needful may be done and compliance shown to Audit.
- (iii) In the current Despatch register, the columns of Stamps affixed, balance in hand are not being filled up; which is objectionable. Needful may be done and compliance shown to audit.

PARA NO. ~~13~~ 14

93/13910
39/10
24/10

Para No. 10 (Under Ref. Memo No. 16 dtd. 2.12.94)

Sub:- Basic records of Anganwarries

On Scrutiny of the Basic records of Anganwarries under the control and Supervision of ICDS Jahangirpuri, A-Block Delhi, the following observations have been noted which may be rectified under the intimation to the Audit and steps should be taken to avoid such type of lapses in future:-

- (1) There is no any such register maintained in the office in which detail of Anganwarries made be available to Audit such as, Sr. Number of Anganwarries, Name of Anganwarries, Addresses of Anganwarries, Record of Anganwarry worker, helper and the Land-lord of Anganwarries. In the absence of such record it is very difficult for the Audit to find out the correctness/Genuine-ness of Expenditure. The reason of such lapses may be explained to Audit and needful may be done and compliance may be shown to the Audit.
- (11) The record of supervisors, Anganwari workers such as Stock registers on consumable items and Non-consumable items, Attendance register of beneficiaries and base of distribution system of dietary items are not satisfactory, Even then Sr. Number and Name & Address of Anganwarries are also not endorsed on the body of the concerned register. The practice of such type of lapses should be avoided in future and the register maintained above may got be completed in all respects such as Father's name/Husband's name of all the beneficiaries in the attendance register alongwith total No. of beneficiaries with Group and Scale-wise detail and compliance shown to next Audit, cutting and over-writing should be avoided/minimised under the attestation of competent Authority in stock register and attendance register. On the test check of following stock register of supervisor and Anganwari Worker

the short-comings found as under:-

- (1) The stock entry of receipts of Breads for 7/3/94 has not been taken into account in the register of Smt. Maya Devi Anganwary Worker under the supervision of Smt. Vimla Devi Anganwary situated at T-2 Mool Chand colony, Adarsh Nagar, Delhi-33.
- (2) On 6.3.93, Moongfali distributed to beneficiaries as detail given below:-

As per Stock register

6 Kg. @ 34 - Rs.204/-

As per attendance register of beneficiaries.

Beneficiaries 23 @ 1.15
= Rs 26-45
" 109 @
Rs 0.95 ps = Rs 103-5
2

Total: 130/-

There is differences of Rs.74/- less issued to beneficiaries. The reason of this lapse may be explained to Audit and cases of similar nature of every item of dietry may be reviewed accordingly and after duly verification, the recovery of such items may be made from the official concerned and compliance shown to Audit. In future such type of lapse may be avoided.

- (3) Biscuits Sweets issued to beneficiaries on 28.3.94 and 4.4.94

30 Kg. of Biscuits @ Rs.19.26 paise per Kg. 577-80/-

No. of beneficiaries have not been shown for disposal of Biscuits. Then how the Biscuits have been distributed to beneficiaries, reason of this lapse may be explained to Audit. Needful may be done and compliance may be shown to Audit. The cases of the similar nature may also be reviewed by the supervisor and necessary recovery may be made from the concerned official for non distribution of Dietry items. ~~Concerned officials are~~
~~Smt. Neelam Anganwari Worker under the Supervisor,~~
~~Smt. Qamar Fatims.~~

(51) 37/c

(GX) 38/c 4/c

On 16.12.93, Distribution of Breads to beneficiaries Smt. Shimla Anganwari worker Supervisor Smt. Premwati.

As per stock register
12 Breads @ Rs.9/- = 108-00
work issued

As per attendance register
On 16.12.93: Details of beneficiaries not shown. Even then the receipt of breads have also not shown on the records.

Hence recovery of Rs.108/- may be recovered and deposited into the Govt. account and cases of similar nature may also be reviewed accordingly by the Anganwari worker and checked by the supervisor, if any item of Dietry shown as un-distributed, the recovery of that effect may also be made under the intimation to Audit.

(iii) Rent of Anganwarries paid to the Land Lord of Anganwarries @ Rs.120/- per month to each Anganwari, the record of these Anganwarries in the proper register has not been maintained. In the absence of this information, it is very difficult for the Audit to know the correct position of rent paid for concerned months in due course. However there are some discrepancies like anganwarries situated at the following addresses have paid the rent @ Rs.120/- per month twice in a month:-

G-571, Jahangirpuri paid rent twice in a month, vide Voucher No. 2729 and 2730, Bill No. CB-191.

C-814, Jahangirpuri vide Voucher No. 2672 and 2673 twice in a month.

EE-2847, Jahangirpuri vide Voucher No. 2723 and 2724.

The reason for the Double payment of rent to above anganwarries may be explained to Audit.

(iv) Receipt of two anganwarries Rent has been given by the Anganwari worker instead of the Land-lord of the following Anganwarries, which is objectionable. Needful may be done and reason for this lapse may be explained to Audit:-

- (1) G-1765 Jahangirpuri, Delhi Vr. No.2734. } Bill No. CB-191
- (2) H-449, Jahangirpuri, Delhi Vr. No. 2739. }

(3)

Two No. of Tables glasses was purchased vide Bill No. 5601 dt. 15/3/94 from DGS&D, consumer coop. Store @ Rs.495/- each. The copy of the approved rate list may be provided to Audit.

(4) There are number of items entered in the Non-consumable stock register, wherein it has been shown the issue of Article represent the items reduced. As per norms Non-consumable items are not reduceable. The reason of this lapse may be explained to Audit and item issued to the officers who were transfered may be taken back from the concerned officer and stock register should be completed in all respects and compliance shown to next Audits and steps should be taken to avoid such practice in future.

(5) There are number of items in consumable stock register which shows as consumable but the same are in the nature of Non-consumable. The reason of this lapse may be explained to Audit. Items are as under:-

- (1) Dust-bin
- (2) Plastic Baskets
- (3) Umbrellas,
- (4) Plastic Cane,
- (5) Plastic Tub
- (6) Plastic Drum,
- (7) Plastic Mugs etc.

Needful may be done and compliance be shown to Audit.

(6) Breads received vide Bill No. 1195 dt. 2/9/92 for Rs.78941-40p only and Challan No.18366, 18367, 18369 shows outting and over-writing in challans without any attestation of the competent Authority. These challans shows 220, 215 and 81 breads. The relevant record for cross checking of these challans may be

-13-

(47) 36/c 20/c (45) 20/c 40/c

(60) 31
22/c
24/c
39/c

- (v) On Voucher Nos. 2809, 2810 for 2/94 No. address of Anganwarry are given on the Voucher for presenting the bill of rent to supervisor by the Land Lord but the name Voucher has been passed by the DDO. This is the serious lapse on the part of DDO. Reason of this lapse may be explained, needful may be done and compliance be shown to the Audit.
- (vi) Voucher No. 2820 for the payment of Anganwari Rent at House No. 721 Bharola Village is not passed by DDO. The payment has been made without passing the voucher.
- (vii) No. acknowledgement of Voucher No. 2735 of G-328, Jahangirpuri for payment of rent, has been given by none. Reason of this lapse may be explained and compliance after doing the needful may be shown to Audit.

PARA No. 10 (Ref. Memo No. 17 dated 2.12.94) [15]

Sub: Stock Register.

On Scrutiny of Stock register, the following observations have been noted, Needful action may be taken ~~to~~ under the intimation to the Audit and steps should be taken to avoid such lapses in future.

- (1) In the property register, the stock entries of Number of items have not been made properly, the source from which the items have been received, Needful may be done and compliance shown to Audit.
- (2) The entry of Umbrellas have been entored in ³Stock Registers and consumable items, General items and in property register. Whereas the entry of this item should be made in Non-consumable registers. Such type of lapses should be avoided. In the absences of these lapses, it is very difficult for Audit to find out the correctness of the stock entries of these items. The reason of these lapses may be explained to the audit.

34/c
12
63
28/c
38/c

(7) The Dust-bins purchased as detail given below:-

On 24/4/92 vide Bill No:- 1258

3 Dust Bins purchaed @ Rs.40/- each total comes to Rs.120/-

On 20/3/93 and 23/3/93 vide Bill No. 1929 and 2132.

8 Dust Bins purchased @ Rs.124/- each.

The justification of purchase of these items at such rates may be intimated to Audit alongwith the evidence.

PARA 10/18

PARA No. 16

-16-

LIST OF REGISTERS NOT MAINTAINED AND
NON-PRODUCTION OF FOLLOWING RECORDS
REF. UNDER MEMO NO. 1, 9, 12, 13, 14

- 1) LTC Register.
- 2) OTA Register
- 3) Reimbursement of Tuition Fee and Children Education Allowance.
- 4) Long Term Advances
- 5) Un-disbursed Amount Register
- 6) ~~Register of Telephones~~ *Paras*
- 7) Register of Water & Electricity
- 8) Conveyance Register
- 9) Contingency Control register.
- 10) Scheme of ICDS
- 11) Copies of Contracts/Agreement of Eatable items with different contractors.

- 12) ~~Vehicle Log Book and History Sheets.~~ *Vehicle Transfer under name*
- 13) Compliance of Old audit paras.

14) Record of the following Anganwaries:-

S.No.	Name of Anganwaries	Address of Anganwari	Supervisor
(a)	Smt. Surrinder Bala	A-63, Jahangirpuri	Smt. Premwati
(b)	Smt. Santosh	B-16, Mool Chand Colony Adarsh Nagar	Smt. Vimla
(c)	Smt. Savita	234-Azadpur	-do-
(d)	" Sudha Dua	I-1639, Jahangirpuri	Smt. Kanta
(e)	Smt. Suman	H3 1069, -do-	" Qamar Fatima
(f)	" Neelam	H ₁ 441 -do-	"
(g)	" Poonam	D-111 -do-	Veena Trikha

- 15) Authenticated Details about the Scale laid down in respect of beneficiaries of different category.
- 16) Procedure for the appointment of Anganwari Workers and helpers. (Ref. Memo No.9)
- 17) Appointment order in respect of Present Anganwari Workers and Helpers. (Ref. Memo. No.9)

33/c
(18)
37/c

ARA No. 19

(Audit memo No.1 Dated 2.7.97) 36/c

Audit of G.P.F. a/c.

During scrutiny of G.P.F. A/c. (Ledger), the following observation were noticed.

Shr Passe Ram Peon was transfered w.e.f. 30.11.90 from Begger Home-I, Lampur to ICDS Jaganpuri, but no transfer advice was received from the office of Begger Home-I. Lampur and the opening balance was taken by the office of I.C.D.S. Jaganirpurixfor Rs. 22,647/- as on Apri 90. With showing the monthly subscription for Rs.300/- and Rs.390/- as a refund of withdrawal of G.P.F. In the absence of transfer ^{advice} invoice, it has been difficult to ascertain that the amount taken as opening balance was taken in order or not.

Further it has also been noticed that the following amount was also withdrawn (as an advance/Final withdrawl), no detail of recovery such withdrawn shown in k the G.P.F. Leger A/c. The detail is as under:-

As on May 1990	for Rs. 13,020/-	Page No.1
Aug.1991	for Rs. 5,560/-	Page No.1
July 92	for Rs. 15,000/-	Page No.3
March 94	for Rs. 3,000/-	Page No.3
Oct. 94	for Rs. 3,000/-	Page No.4
May 95	for Rs. 3,000/-	Page No.4
Dec.95	for Rs. 34,000/-	Page No.4
May 96	for Rs. 3,200/-	Page No.4

31/08/18

It is therefore advised that the GPA A/c. may please be corrected after taking the transfer advise and full detail may please be shown in order to arrive at correct amount of interest as how much amount has been withdrawn and how much have been recovered, balance yet to be reco-verable from Sh. Passi Ram, Peon at the time of sanctioned

the withdrawal of G.P.F. Amount . The ~~same~~ compliance may please be shown to audit.

PARA No 2

PARA 20

Page No-17

(Audit Memo No.2 dated 4.7.1997)

Audit of Consumable Stock Register

During scrutiny of consumable (General items) stock Register pertaining to the period 1995-96 & 96-97, the following observations/irregularities were noticed.

- i) Every years new stock Register were opened without giving reference of the previous balances of the Qty. and page nos. etc.
- ii) The quantity received during 1995-96 and 96-97 were issued in full on the same day, ~~by the store keeper of the official who was maintaining the stock Register at the store.~~ ^{work} ~~Before~~ issuing the articles, the approval /order was not obtained from the concerned CDPO/Head of office.
- iii) There was also no refer of the Issue vouchers number in the stock Register, nor obtained the requisition slip, while issuing the quantity to the officials concerned.
- iv) Paging certificate was also not given in the body of 1st page, of while opening the stock Registers.
- v) ~~Physical~~ The nonconsumable nature of items were found entered in the consumable stock Register. The quantity of such items were shown issued and there balances have been reduced or account for nil from the stock Register. As per norms non consumable nature of items can not be reduced from the stock Register untill or unless these have been declared condonmed or write off. The few instances were noticed as detail below:

For the year 1995-96

- P/25 Tray
- P/36 Chick
- P/50 Jugs

For the year 1996-97

- P/30 Jugs
- P/32 Finit Pump
- P/43 Plastic Buckets.

Handwritten notes:
M/H
2/1/87
R/S

Handwritten notes:
31/10
25/10
35/10
46/10

P/69 Finit Pumps
P/73 Scale
P/82 Bell
P/88 Mudhe
P/91 Steplers
P/93 Ladies Bags
P/94 Umbrellas
P/95 Baskets
P/98 Tuhs
P/99 Mugs
P/102 Paper weight
P/108 Plastic Pipe
P/42, P/43, P/55, Books Worth
Rs.35,496/-

P/57 Dust bin
P/66 Rings
P/68 Mugs
P/69 Foot steps
P/70 Counting Slate
P/74 Plastic & Tray
P/81 Curtain cloth
P/88 Ladies Hand Bags
P/89 Umbrella's

It is therefore, advised, Please review all the stock Register and all these non consumable nature of items, may please be transfered to non consumable stock Register with taking the correct balances of each items with due and proper care, duly linked up each entries. Further it has also been confirmed from the supervisor who are the receiptant of these non-consumable nature items, no stock entries have been made, nor any register of such nature items have been shown to audit by the concerned supervisor/receiptant of the articles.

In the absence of such register, it is very difficult to verify weather all these issued items or available at the consumption / receiptant point or not, please verified the stock and it any items found short/missing, the recovery of such items may please be made from the concerned defaulters under intimation to audit.

B) The stock Register, pretaining to the non-consumable nature items was also non-produced to the audit during the audit period.

& Please review all the observation/irregularities pointed out and rectify there irregularities under intimation to au

34/c

67
15
24/c

10-RA No 3

PARA 2) PARANO. 17

Dated 4th July, 1997.

18

Memo No.3

Sub: Service Book & Pay fixation

23/c
24/c
25/c
26/c

In the following cases Nomination for DCRG CGEGIS, GPF and family Declaration was not placed in the service Book.

- i) Sh. Passey Ram, Peon
- ii) Ms. Ragni Sethi, Sup.
- iii) S.K. Grover, UDC
- iv) MS. VEENA TRIKA, Sup.
- v) Dumar Fatima, Sup.
- vi) Kamlesh Devi, Sup.

Lease a/c. was not completed in the following cases:

- i) Sh. Passe Ram Peon
- ii) Ms Veena Triikka Sup.
- iii) Ms. Rani Gupta Sup.
- iv) Ms Kamlesh Devi, Sup.

Sh. Passey Ram, Peon was drawing a Basic pay of Rs. 1025/- as on 1.4.1995 in the pay scale of 775-1025. While fixing his pay in the revised pay scale of 775-12-871-14-955-15-1030-20-1150 under Rule FR-22(1) a(2) w.e.f. 1.4.95 the official was allowed the stage of Rs.1050/- instead of Rs.1030/- The above pay revision order may be kept on record and shown to audit. Total recovery upto June, 1997 alongwith D.A. and I.R. works out to Rs.1430/- The above recovery be made and deposited to Govt. a/c. after due verification and compliance be shown to audit.

PARA No 4.
Memo No.5

4th July 1997

Page 22

Sub: P.B.R.

During the course of scrutiny of Pay Bill Register the following irregularity/descrepancies have been noticed.

Se H/w
21/8/18

;7:

32/ 28/C
22/ 59
B/E (K)

Though GPF advance was being recovered from Ms. Meera Kumari, Supervisor, Vimla Kumari Sup, Ms. Kanta Devi, Sup, Passey Ram Peon, no details of the advance was recorded in the P.B.R's column meant for the purpose. GPF advance @ Rs.500/- was made then recovery was made from October, 1995 onward for the same advance Reason for such irregulars recovery needs elucidation.

2. Details of festival advance was not made in the column made for. It was further noticed that 11 instalments of Festival advance was recovered @ Rs.60/- from Sh. Passey Ram Peon from September '94 to July 1995, which needs elucidation.

3. Licence fee @ Rs.46/- is being deducted from Sh. Roshan Lal, Driver, but details of Govt. Accommodation is not given in the PBR.

4. Details of pay scale, basic pay GPF a/c. No. and other details to be filled in the PBR are kept incomplete.

Compliance on above irregularities has been shown to audit.

5) Abstract of the PBR also kept incomplete.

PARANO. 18

PARANO 5

PARA 23

27/c 12/e
58/20/c
21/c
12/c
31/c

19

AUDIT OF CONTOGENCY VOUCHERS

Audit Memo No. 9
Dated: 4.7.1997

At test audit of contogency vouchers was done during the period 1995-97 the following irregularities were noticed.

The purchases of various misclaneious items were done without observing all codal formalities i.e. without calling quotation/tender etc. on compitative rates. These items were purchased by splitting the order to avoid the sanctioned of compitant authorities.

- 1) CB No. 195 dated 3/97 for Rs. 3,900/-
Umbrella for Rs.960/- M/s. Janta Woman ~~Store~~ cons. Co-operative Store.
Ladies hand bag for Rs. 2,940/-

- 2) CB No.193/dt. 3/97. for Rs. 16,195/-

Bill No. & Date	Amount	Name of items	Name of Dea
819 29.3.97	2,982.00	Phynial	M/s. Janta Woma Cons. Co-op. St
823 31.03.97	2,855.00	Typing paper	-do-
824 31.3.97	2,914.00	Phynial	-do-
820 31.3.97	2,520/-	Moulding Clay	M/s. Galaxy Con. Co-op. Store
814 29.03.97	2,760.00	"	-do-
819 31.3.97	2,464.00	Tumbler Glass	-do-

- 3) CB No.184 dt. 3/97 ~~at~~ for Rs.18,360/-

539 5.03.97	for 4,992.00	Pucha's M	M/s. Galaxy Con Co-op. Store.
592 6.3.97	for 4,992.00	-do-	-do-
597 7.3.97	for 2,976.00	-do-	-do-
100 2.1.97	for 990.00	Matka	Sh. Madan Lal
101 3.1.97	for 900.00	-do-	-do-

26/c
H/c (57) (9)
20/c (11)
30/c

105	6.1.97	Rs. 900.00	Matka	Sh Madan Lal
110	9.1.97	Rs. 840.00	Matka	Sh. Madan Lal
118	10.1.97	Rs. 780.00	Matka	Sh. Medan Lal

CB No.176 dt. 3.97 for Rs. 34,496/-

715	dt.4.2.97	Rs. 4,992/-	Duster	M/s. Janta Woman Consumer Co-op. Store.
719	dt.6.2.97	Rs. 4,992/-	Duster	-do-
726	dt.7.2.97	Rs. 2,688/-	Duster	-do-
717	dt.4.2.97	Rs. 4,998/-	Toys	-do-
721	dt.6.2.97	Rs. 4,998/-	Toys	-do-
725	dt.7.2.97	Rs. 4,788/-	Toys	-do-
732	dt.4.3.97	Rs. 4,752/-	Toys Thury's	-do-
734	dt.4.3.97	Rs. 2,288/-	-do-	-do-

CB 167 dt. 2/97 659/- 16.1.97 for Rs. 41,560/-

659	dt.16.1.97	Rs. 4,950/-	Survey Register.	M/s. Janta Woman Consumer Co-op.
660	dt.16.1.97	Rs. 4,968/-	-do-	-do-
675	dt.20.01.97	Rs. 4,950/-	-do-	-do-
684	dt.24.1.97	Rs. 4,950/-	-do-	-do-
685	dt.25.1.97	Rs. 4,510/-	-do-	-do-
679	dt.22.1.97	Rs. 4,968/-	-do-	-do-
553	dt. 18.1.97	Rs. 4,320/-	Daily Dairy	M/s. Galaxy Con. Co.op.Store
558	dt.20.1.97	Rs. 4,320/-	-do-	-do-

CB 151 dt. 2/97 for Rs. 28,121/-

665	dt. 16.1.97	for Rs.4,900/-	Mudhe	M/s. Janta Woman Con-co-op. Store.
668	dt.18.1.97	for Rs.4,900/-	-do-	-do-
672	dt.20.1.97	for Rs.4,900/-	-do-	-do-
676	dt.24.1.97	for Rs.4,900/-	-do-	-do-
680	dt.24.1.97	for Rs.4,900/-	-do-	-do-
689	dt. 25.1.96	for Rs.3,621/-	-do-	-do-

CB/148 dt. 1/97
for Rs.49,990/-

Purchases were made Ring, Moulding
etc. for Rs. 31,590/- from M/s. Janta
Woman Con-Co-operative Store and for
Rs.18,400/- from M/s. Glaxy Con.Co-
operative store.

A part from the Codel Formalities was not observed, the following lapses were also noticed in the above mentioned cases pointed out.

- 1) The allocation of appropriation was not shown in the body of the contingency bills.
- 2) Expenditure sanctioned was not attached with the C/Bills.
- 3) The expenditure was booked under the Head of SNP (NP) instead of O.E. Head of accounts. Such practise may please be stopped in future.

Pl. review the similar nature of cases and the irregular purchases may please be got regularised from the compitant authority under information to audit.

- B) The recordes pertained to the period 1995-96 was not been produced to audit, after repeated several request. It is therefore once again requested that the total contingency vouchers alongwith the stock entries, purchase file etc. may please be produceed, failing which the same may please be shown to the next audit party.

25/10
20/10
19/10
29/10

PARA No 6

PARA No. 20/19
PARA 24

24/c

(S) 97e
(2)
18/c
28/c

20

(Audit Memo No.10 — — — Dated 4.7.97)

Sub: Cash Book

During the course of Audit while test checking the cash book, the following discrepancies/irregularities were noticed:-

- 1) Total of the Cash Books have not been checked by a person other than the written of the cash book and as a result of it there is no certificate from D.D.O. at the close of each month.
- 2) Though the details of undisbursed amount at the close of each month, have been recorded but without indicating the date of encashment and as a result of it the amount kept ~~by~~ lying in the office for months together beyond the prescribed period of three months. The following details at the close of March 95 and therefore a testimony of the same.

Bill No.	Date of encashment	Amount	Remarks
PB-64	8.8.94	200/-	Refunded/ deposited into Govt. Account on 24.5.95.
PB-102	3.10.94	8/-	
PB-93	27.9.94	138/-	
PB-114	1.11.94	77/-	
PB-129	9.12.94	354/-	
PB-142	23.12.94	309/-	
PB 143	23.12.94	200/-	

Further the undisbursed amount from the following bills was deposited into Govt. Account on 17.1.97.

PB-5	2.4.96	200/-	alongwith some some other bills undisbursed amount totalling to Rs.4,870/-
PB-16	5.6.96	426/-	
PB-30	7.6.96	299/-	
PB-32	7-6.96	271/-	
PB-44	9.7.96	200/-	
PB-49	24.7.96	200/-	
PB-53	8.8.96	191/-	
PB-70	10.9.96	148/-	
PB-89	4.10.96	257/-	

23/1/81 C (54) H
87C (E)

Under the Govt. of India Receiptant Payment Rules this amount (undisbursed during the last three months) is required to be refunded to Govt. Account and every effort is made to make the payment to concerned person/party at the earliest possible date after their drawal. 27A

Further the following payments could not be vouched in the Cash Book for want of payment record:

CASH BOOK (SNP)

March 96 :	CB 171 -	99,792/-
	CB 181 -	1,92,896/-
	CB 183 -	12,302/-

CASH BOOK (ICDS)

MARCH 96	
CB 176	RS 3251/-
CB 177	RS 2400/-
CB 129	RS 1281/-
CB 175	RS 21120/-
CB 180	RS 4851/-
CB 182	RS 65157/-

The above payment recorded in produced before the audit, and the totals of the Cash Books may be got checked by a person other than the writer of the Cash Book and certificate to that effect is recorded at the close of each month. Reasons for the delay in deposit of undisbursed amount in Govt. Account may also be explained to audit.

PARA No 7

PARA No. 20

PARA 25

(Memo No.11

Dated 4th July, 1997

Sub: Licence Fee

On Scrutiny of PBR it came to notice that licence Fee @ Rs.45/- is being deducted from the salary of Ms. Qumar Fatima, Supervisor who is allotted Govt. Accomodation at 1952 Gulabi Bagh (Sindhur Khurd) whereas Land & Building Deptt. has already ^{revised} advised the rate from Rs.45/- to Rs.85/- w.e.f. 1.7.93. Diference short recovery of licence fee be made from the official after due verification and compliance be shown to audit (Total recovery upto June 97 works out to Rs.1920/-

PARA No 8

PARA 26

Memo No.12

Dated: 8th July 1997.

Sub: Non Production of Records.

The following records were not made available to audit inspite of repeated requests.

1. Expenditure control Register.
2. Contingent Bills/vouchers for the year 1995-96.
3. G.P.F. Broad Sheet.
4. Conveyance Register.
5. TA/L.R.C. Register.
6. Tuition Fee/CEA Register.

(K.S. SAXENA)
I.A.O.

Audit Party No.14

To
The C.D.P.O.
I.C.D.S.
Jehangirpuri.
New Delhi

Taken as file
2/8/97

21/4

(B) 6
6
2/1

AUDIT REPORT IN RESPECT OF ICDS JAHANGIRPURI, DELHI
Current Report Part-II (2003-2008)

22
Para No. 1.

PARA NO. ~~21~~ 21

PARA-27

Ref. Memo No. 5
Dated 2/06/08

Sub: Income Tax.

On Scrutiny of income tax record for the audit period 2003-04 to 2007-08. It has been noticed that a sum of Rs. 1548 in respect of Smt. P.K. Bedi, C.D.P.O. for the year 2004-05 has been recovered in short as per details given in "Annexure A". The same may be recovered from Smt. Bedi after due verification and deposited in Govt. account under intimation to audit

Para No. 2

~~(PARA NO. 25)~~
PARA-28

Ref. Memo No. 13
Dated 20/06/08

Sub: Non maintenance/production of record.

The following record of ICDS Jahangirpuri, Delhi for the audit period 2003-08 has not been maintained in the office. The same may now be maintained and produced at the time of the next audit:

S.No.

Subject

- | | |
|----|-----------------------------------|
| 1. | Rent Register |
| 2. | Property Register |
| 3. | Postage Stamp Register |
| 4. | Reimbursement of Medical Register |

Tulcu as per
21/3/18

a/race
/A0

20/c
15/c
24/c
14 1/2

ANNEXURE A

**CALCULATION SHEET OF INCOME TAX OF SMT. P.K. BEDI
CDPO FOR THE YEAR 2004-05**

				Rs.
			Gross Income	227469
			Less H.R.A.	42406
			Less Std. Deduction	30000
			Taxable Income	155063 or 155060
				Rs
Tax due	@	Rs.	<u>Savings</u>	
Upto 50000	-	Nil	G.P.F.	70000
50001 to 60000	10%	1000	CGEIS	720
60001 to 150000	20%	18000	Total Saving	70720
50001 to 155060	30%	1518	Saving rebate @ 20%	14000 max.
Total Tax		20518		
Less women rebate		5000		
Less saving rebate		14000		
Payable Tax		1518		
Add Education Cess 2%		30		
Total Tax		<u>1548</u>		

Recovery of Rs. 1548 is due to following reasons:-

1. Rs. 3912 arear not included in the gross income.
2. H.R.A. rebate allowed Rs. 44460 instead of 42406 due to wrong calculation of HRA rebate.
3. Taxable income becomes higher then the Rs 150000.

Calculation of H.R.A. is as under:-

Basic pay 8500 x 4 = 34000
8700 x 8 = 69600
D.P. 4250 x 3 = 12750
4350 x 8 = 34800
D.A. 5185 x 1 = 5185
1403 x 3 = 4209
1827 x 6 = 10962
2219 x 2 = 4438

Total = 175944 @ 10 % = 17594.4

Rent Paid 5000 x 12 = 60000
Less 10% of Basic Pay = 17594
D.P. & D.A.
Balance = 42406

Rs. 42406 is less than the actual H.R.A. received therefore it is permissible.

19/c

13/c
14/c
14

23/c

22/4
12/4
18/4
③

Test Audit Note Part-III

Tan No. 1

Ref. Memo No. 4
Dated 2/06/08

Sub: PBR/Acquittance Role.

During the course of test check the following discrepancies/short comings were found in the PBR and Acquittance Role:-

1. Entries made in the PBR were found not attested by the DDO.
2. Abstract of the bills in GAR-18 was not found maintained.
3. DDO has not signed the disbursement certificate at the end of the full payment of the bill in acquittance role.

Needful be done under intimation to audit.

Tan No. 2

Ref. Memo No. 7
Dated 5/06/08

Sub: Cash Book.

A test check of the cash book maintained by the ICDS for the period of audit revealed the following discrepancies/short comings:-

1. The cash book has been maintained in form TR-4 whereas it should be maintained in GAR-3.
 2. Mistakes were found corrected either by erasing or by making overwriting on the existing figure. This is objectionable and against the procedure given in rule 13(vi) of CGA(R&P) rules. It is suggested that in future correction be made as per the procedure given in the above rules.
 3. An amount of Rs. 7000 is lying unutilized in the cash book since December/2002 under the scheme Balika Samridhi Yojna. It is suggested that amount may either be deposited in Govt. account or may be returned to Head Qtr. with the approval of the competent authority under intimation to audit.
- Ch. ... P.F.
Date ...

Tan No. 3

17/12/11
21/11
21/11
21/11
Ref. Memo No. 11
Dated 19/06/08

Sub: Record of Anganwadies.

A test check of the basic record of Anganwadies under the control and supervision of ICDS Jahangirpuri revealed the following short comings/irregularities :-

1. During test scrutiny of stock registers and attendance registers maintained by the supervisors and Anganwadi workers, it has been noticed that in some cases registers were not found maintained as per the columns provided in the register, page counting certificate were not found recorded, cuttings and over writings were not found of quantity and balances worked out, cuttings were not attested by the supervisors, entries of receipt and issue were not found checked by the supervisors, stock register maintained by the supervisors were not checked by the CDPO.
2. Attendance registers of the beneficiaries maintained by the Anganwadies workers were not found checked by the supervisors in most of the cases. Summary of the beneficiaries at the close of the month has not been worked out in the attendance registers.

It is therefore suggested that short comings pointed out may be rectified and care should be taken in future to avoid recurrence of the short coming pointed out.

Tan No. 4

16/C
H/C
H/C
H/C
2/C
Ref. Memo No. 12
Dated 20/06/08

Sub:- Non maintenance of Crossed Cheques and Bank Drafts Transit Register.

As per Exception (a) below rule 13 of CGA R&P Rules an account payee Cross cheque or bank draft drawn in the personal name of recipient (Govt. servant or third party) by Pay and Accounts Officer and routed through a departmental office merely for the purpose of delivery to the recipient thereof need not be entered by the latter office in its cash book. But on scrutiny it has been noticed that all such cheque were found entered in the cash book during the period of audit. It is therefore suggested that all such cheques as mentioned in the above rule may be entered in a separate register under the head "Crossed cheques and Bank Drafts Transit Register under intimation to audit. ?

A. P. Joshi
(A.P. JOSHI)
IAO Party No XIV

Current Report- Part II
(2008-14)

15/C 19k

Para No. 1

Para No. 2-9

(Memo no. 12 dated 8.12.2014)

Subject :- Non deposit of Rs. 9000/-

During scrutiny of TR-5/ GAR-6 book NO. 646901 to 646950 , it is seen that as per GAR 6 TR No. 646903 dated 29.10.2008 which has been issued to Smt. P K Bedi for Rs. 9000/- but its office copy is not signed by DDO. Further, there is no entry in the cash on receipt side and also payment side showing deposit of the receipt in govt. accounts.

Thus Rs. 9000/- be recovered from the concerned official at the earliest after due verification of records and be deposited in govt. account under intimation to audit.

Para NO. 2

Para No. 20

PARA NO. 20

(Memo NO. 2 Dated :-4.12.2014)

Sub: Recovery of contribution of the DGEHS amounting to Rs 4650/-

As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGEHS/140/09/44413-18 dated 20/8/2010, subscription has been revised on the basis of grade pay given below:-

Grade Pay to the beneficiary	Subscription under CGHS per months now applicable in DGEHS scheme
	Rs.
Rs.1650	50
Rs.1800,1900,2000,2400,2800	125
Rs.4200	225
Rs.4600,4800,5400,6600	325
Rs.7600 and above	500

14/11 18/11

Test check of PBR for the year-2010-11, it is noticed that the recovery of the revised rate has not been done in the following cases.

S. No	PBR page No.	Name of the official & Grade Pay Drawn	Deduction due	Deduction in the PBR	Recovery due under sub-Head 0210	Months	Total
1	60	Sheel Arora, Supervisor GP 4600	325	75	250	6 (8/10 to 1/11)	1500
2	61	Meena Kumari, Supervisor GP 4200	225	75	150	6 (8/10 to 1/11)	900
3	62	Rajni Sethi, Supervisor GP 4200	225	75	150	6 (8/10 to 1/11)	900
4	63	Rani Gupta, Supervisor GP 2800	125	50	75	6 (8/10 to 1/11)	450
5	64	Kamlesh Devi, Supervisor GP 2800	125	50	75	6 (8/10 to 1/11)	450
6	65	Vinod Katyal, UDC GP 2400	125	50	75	6 (8/10 to 1/11)	450
Total							4650

You are requested to recover the amount from the concerned officials after due verification under intimation to audit.

Para No. 3

Para No. 31

PARA NO. ~~31~~ 23

(Memo NO. 10 Dated :-5.12.2014)

Subject :-Recovery of Income tax of Rs. 55124/-

During the test check of income tax record and PBR the following is observed :-

1. The test check of income tax record provided and PBR, it is observed that
(A) In some cases, the form - 16 issued to staff for financial year 2009-10 (sheel Arora, Supervisor, Kamlesh Devi, Supervisor, Rani Gupta, Supervisor) and financially year 2011-12 (egKamlesh Devi, Suervisor, Rani Gupta, Supervisor,) shows tax deducted at source zero whereas in PBR tax has been deducted. Thus, the form - 16 issued do not seem to be in order.
(B) For financial year 2010-11, it is observed as under :-

In r/o Mrs.RatnaManjiri for financial year 2010-11 (p-59)

Gross salary taken in form no. 16 for tax calculation is Rs. 4,83,860 whereas as per PBR it comes out to be 9,61,645 as arrears of pay have not been taken into account.

In light of above, the tax in r/o Mrs. RatnaManjiri comes out to be as under :-

		As per Department	As per audit
	Gross salry	483860	961645
less TPT	9600		
less HRA	0	9600	9600
		474260	952045
Deduction VIA	80 C	100000	100000
		374260	852045
80 D		1400	2650
		372860	849395
Less		190000	190000
		182860	659395
Tax		18286	105820
Surcharge		549	3175
Total		18835	108995
TAX DEDU PBR		65334	
tax to be recovered		43661	

12/c 16/c

(b) In r/o Mrs. Rani Gupta (p-63) for financial year 2010-11:-

As per PBr total of gross salary comes out to be Rs. 353116 whereas as per form 16 the total salary has been taken as 352866/- thus her tax liability comes out to be as under :-

		As per Department	As per audit	Tax to be recovered
	gross salary	352866	353116	
less TPT	9600			
less HRA	29692	39292	39292	
		313574	313824	
Deduction VIA	80 C	100000	100000	
		213574	213824	
80 D		750	750	
		212824	213074	
less		190000	190000	
		22824	23074	
tax		2282	2307	25
surcharge		68	69	1
total		2350	2376	26

(c) In r/o Mrs. Sheel Arora, (p-60) for financial year 2010-11:-

- Gross salary as per PBR comes out to be Rs. 579268 whereas as per Form 16, the gross salary taken is 494386/-. Thus tax in case of Sheel Arora comes out to be as under :-

		As per Department	As per audit
	Gross salary	494386	579268
less TPT	9600		
less HRA	45033	54633	54633
		439753	524635
Deduction VIA	80 C	100000	100000
		339753	424635
80 D		1400	1400
		338353	423235
Less		190000	190000
		148353	233235
Tax		14835	23324
Surcharge		445	700
Total		15280	24024
Tax deducted (as per PBR & f-16)		14250	
Tax to be recovered		9774	

Para NO. 4

(Memo NO. 4 Dated :-4.12.2014)

Page 32

PARA NO. ~~32~~

24

Subject :- Pay Fixation

During test check of service books, it has been observed that there are cuttings/overwritings in entry of pay fixation in r/o Smt. Rajwati, Peon appointed on 17.11.2006. the pay fixed in service book in light of VI pay commission is as under :-

Period	Pay as per S Book	As per audit observations
on 17.11.2006	5200+1800	5200+1800
1.7.2007	5200+1800	5200+1800
1.7.2008	5130+1800	5410+1800
1.7.2009	5330+1800	5630+1800
1.7.2010	5530+1800	5860+1800
1.7.2011	5750+1800	6090+1800
1.7.2012	5980+1800	6330+1800
1.7.2013	6260+1800	6580+1800
1.7.2014	6460+1800	6840+1800

In light of above, you are requested to give reason for reducing the pay as on 1.7.2008 or else refix the pay after due verification from records under intimation to audit.

Para no. 5

(Memo no. 1 dt. 2.12.2014, 1(B) dated 5.12.2014, Memo 5 dt. 4.12.2014, Memo no. 8 dated 5.12.2014)

Subject :- Non Production of record

The following record has not been provided by the office to audit :

1. Advance contingency bill register
2. Medical bill, MTNL, LTC, Tuition fee Register
3. Rent Register
4. TR-5 stock register
5. Liveries register
6. Fidelity /security bond
7. Property Register
8. Postage Stamp record
9. Record related to Anganwadi

(INDU OBEROI)
IAO, Audit Party No. 1

10/C M/C

(d) In r/o Smt. MeeraKumari, Supervisor

- The gross salary paid as per PBR comes out to be 534102 whereas amount taken in PBR is 467742 as arrear of ACP have not been taken into account.

		As per Department	As per audit
	gross salary	467742	534102
less TPT	9600		
		9600	9600
		458142	524502
Deduction VIA	80 C	100000	100000
		358142	424502
80 D		1200	1200
		356942	423302
Less		190000	190000
		166942	233302
Tax		16694	23330
Surcharge		501	700
Total		17195	24030
tax deducted as per PBR		22367	
tax to be recovd		1663	

You are requested to make the recovery of Rs. 55124/- from the concerned officials after due verification under intimation to audit.

a/c f/c

Wb
25

**PART II
CURRENT AUDIT REPORT
(2014-15 TO 2017-18)**

(Reference Audit Memo No.01 dated 23.08.2018)

PARA 01:

Sub: Non Production of record.

The following record has not been provided by the office to Audit:

1. GA.R.-6, Stock Register.
2. Expenditure control register.
3. Contingent Register.
4. Dead stock/unserviceable store (Stock).
5. Tuition Fee Register

1995-1997

1. Expenditure control Registers.
2. Contingent Bills/voucher for the year 1995-1996.
3. GPF Broad sheet.
4. Conveyance register.
5. TA/LRC Register.
6. Tuition fee/CEA Register.

2003-2008

1. Rent Register.
2. Property Register.
3. Postage stamp Register.
4. Reimbursement of Medical Register.

2008-2014

1. Advance contingency bill register.
2. Medical bill, MTNL, LTC, Tuition fee register.
3. Rent register.
4. TR-5 Stock Register
5. Liveries Register.
6. Fidelity/Security Bond.
7. Property Register.
8. Postage Stamp Record.
9. Record related to Aanganwadi.

(Indu Sethi)
AAO

(Manoj Kumar)
Inspecting Audit Officer
Audit Party No-XIII

8/c
4/c

PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2014-15 TO 2017-18)

(Ref. Audit Memo No. 03 dated: 27.08.18)

TAN NO. 01 Discrepancies found in TR-5

During the test check of TR-5 and Cash Book on account of ICDS-Jahangirpuri for the period 2014-2018, it has been observed that the following entries are not recorded in cash book on receipt side


S.No.	Name & Design. Sh./Smt.	TR-5 No.& date	Amount(in Rs.)
1.	Kamlesh Devi, Supervisor	646907 /07.05.2016	1425/-
2.	Meera Kumari, Supervisor	646908/20.05.2016	1650/-
3.	Vinod Katyal, UDC	646909/20.05.2016	1425/-
4.	Sheel Arora, Supervisor	646910/20.05.2016	3650/-
5.	Ragini Sethi, Supervisor	646911/20.05.2016	1650/-
6.	Rani Gupta, Supervisor	646912/20.05.2016	1425/-
TOTAL			11225/-

The above discrepancies may be removed and shown to the next audit.

(Ref. Audit Memo No. 04 dated: 27.08.18)

TAN NO. 02:- Irregularities in maintaining of Cash Book.

During the test audit of Cash book of ICDS- Jahangirpuri Project, A-60, Community Centre, jahangirpuri Delhi for the audit period 2014-15 to 2017-2018, the following discrepancies have been noticed:-

1. As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash book and record a signed and dated Certificate to that effect. It has been noticed that :-
- 

CURRENT AUDIT REPORT (2018-19 to 2019-20)

PARA 01:Penalty on account of supply of non quality of SNP meals.

(Observation Memo No.04 Dated: 21.12.2020)

As per Office order No. F. 76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31.12.2009 issued by Department of Women & Child Development, required level of nutritional supplement i.e. protein in SNP meal for Pregnant ladies/ Nursing Mothers/Adolescent girls is 18-20 grams. On scrutiny of records/ information /lab test reports, it has been observed that many times MNPO/SHG supplied non quality of SNP meals to Pregnant ladies/Nursing mothers/adolescent girls.The detail of some cases are as under:

Period	MNPO	Protein level as per Lab test report(result per 320gm)	No. of SNP Meals Supplied to PL/NM/Adolocese nt Girls	Amount paid by the department (Rs.)	Amount of penalty due to non quality of SNP Meals (Rs.)
14.08.2018	SSMI MNPO	12.69	1754	14032	42096
11.07.2018		12.49	1754	14032	42096
08.02.2019		13.23	1868		
14.08.2019		12.70	1775	14200	42600
12.07.2019		12.70	1789	14312	42936
04.06.2019		13.32	1782	14256	42768
04.05.2019			13.22	1805	14440
13.09.2019		12.73	1778	16891	50673
	RashtriyaNirba lUthanSanstha				
14.08.2018		12.70	554	4432	13296
14.09.2018		12.60	554	4432	13296
				TOTAL	333081

As per copy of agreement between MNPO and Deptt. Of Women & Child Development, Govt. of NCT of Delhi , the concerned MNPO/SHG shall replace the non quality supplementary nutrition items with the quality supplementary nutrition items immediately after getting the approval for the same from the concerned Supervisor of the ICDS project at its own cost and government shall not be liable to pay any amount of compensation to the MNPO/SHGs. In the event that non-quality cooked food/weaning food is accepted by the Anganwadi center and inadvertently consumed by the beneficiaries, no payment shall be made for that food and an amount equal to twice the value of supply shall be deducted as penalty by the government apart from any other penalty or statutory action against the MNPO/SHGs under the relevant statute .Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to conform to the quality standards according to the lab test analysis report. HOO is hereby directed to recover the penalty amount of Rs.333081/- from the concerned MNPOs for the supply of non quality of supplementary nutrition meals after due verification of facts and records under intimation to audit.




PARA 02: Discrepancies in Purchases.

(Observation Memo No. 10 Dated: 22.12.2020)

(I) On scrutiny of test check of bills, it has been observed that items have been purchased beyond the delegated financial power of HOO. Neither ex post facto sanction has been obtained from the competent authority.

Moreover, items have been purchased by splitting up the purchases without obtaining the approval from the competent authority. The detail of some cases are as under:

All sanction order of purchases have been prepared with the remarks accorded/conveyed, which is not correct.

S.No	Bill No. & Date	Agency Name	Invoice No. & date	Description of goods	Amount paid by the department
1	CB-135 dated 13.03.2020	R.K.Traders	1753/11.03.2020	Plastic Chair	24532/-
			1619/26.02.2020	-do-	14868/-
2	CB-128 dated 13.03.2020	-do-	1487/21.01.2020	-do-	24532/-
3	CB-131 dated 13.03.2020	-do-	1601/21.02.2020	-do-	24532/-
4	CB-136 dated 16.03.2020	-do-	1657/04.03.2020	-do-	24532/-
				TOTAL	112996/-
1	CB-104 dated 18.01.2020	-do-	1426/06.01.2020	Survey Register White Board	22512/-
2.	CB-105 dated 18.01.2020	-do-	1430/07.01.2020	Daily Register Survey Register	17404.80 5252.80
3.	CB-129 dated 13.03.2020	-do-	1558/12.02.2020	Attendance Register Foam Ball	3001.60/- 21952/-
4.	CB-130 dated 13.03.2020	-do-	1562/13.02.2020	Attendance Register Daily Dairy	24763/- 19684/-
				TOTAL	132872.20/-

HOO is hereby directed to regularize the above purchases from the competent authority.

c
PARA 03 : Irregular Payment of late charges.

(Observation Memo No. 09 Dated: 22.12.2020)

During the scrutiny of MTNL bills during the audit period 2018-20, it has been observed that MTNL bill payment alongwith late charges has been paid by the office for the month of October, 2018 which is not regular as per rules.


HOO is hereby to get penalty charges waive off from the competent authority.

PARA 04: Use of GeM while procuring goods and services by Departments in terms of Rule 149 of GFR, 2017.

(Observation Memo No.03 Dated. 21.12.2020)

As per Rule 149 of GFRs 2017, the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM..

During test check of bills, it has been observed that all purchases have been made through open market instead of GeM. HOO is hereby directed to use GeM while procuring goods and services by departments.


(RAVI RAZDAN)
A.A.O.


(REEMA SAKHUJA)
IAO, PARTY NO.XII

3/C

TAN 01:-No. of SNP supplied during the year 2018-19 to 2019-20.
(Observation Memo No.12 Dated :23.12.2020)

The Hon'ble Supreme Court of India on its order dated 7th oct 2004 in the case titled PUCL vs union India &ors. In writ petition (civil) No. 196/2001 had issued directions to all state Govt. and union territories for supply of supplementary nutrition (as per menu) supplement to children adolescent girls, pregnant and lactating women Under the ICDS projects for 300 days in a year.

On the check of records of the distribution of SNP, it has been revealed that during the audit period the MNPO supplied the SNP meals for less than 300 days in a year. Details as under

S.NO.	Year	No. of SNP Supplied
1	2018-19	283
2	2019-20	286

Supply of SNP less than 300 days is violation of the Hon'ble supreme court direction and non compliance of supply order condition. Department should take steps to ensure uninterrupted supply of meal for 300 days in a year. As directed by supreme court reasons for non compliance of supreme court directions may be elucidated to the Audit

TAN 02: Deficiency in maintenance of Service Book
(Observation Memo No. 05 Dated: 21.12.2020)

On scrutiny of service book ,following discrepancies have been observed:

1)Earned Leave/Half Pay Leave is credited for the full calendar month. It has been observed that date of appointment of Smt.RenuKumari, Supervisor is 11.10.2017. No. entry regarding Earned/Half Pay Leave has been made in the service book.

2)Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant: As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaarnumber., it has been observed that Aadhaar Number has not been recorded in the service book.

3)Duplicate copy of the Service Book should be given to the Government servant- As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First

20

C

copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.

The HOO is hereby advised to remove the abovementioned discrepancies.

TAN 03: Stock Registers.

(Observation Memo No. 05 Dated: 21.12.2020)

During the test check of Stock Registers of (Consumable and non-consumable) for the, following shortcomings have been noticed which needs to be rectified under intimation to audit:-

SNP Stock Register

- 1 Page counting certificate has not been recorded on the first of the register.
- 2 Initials of Office-Incharge not done in prescribed column no.14.
- 3 Cutting/overwriting in the register should be attested by Incharge which has not been done in many cases .

Stock Register

- 4 Initials of Office-Incharge not done in prescribed column no.14.
 - 5 Annual physical verification of stock has not been done.
- The HOO is hereby advised to remove the abovementioned discrepancies.

TAN04 :-Shortcoming in the maintenance of Pay Bill Registers

(Observation Memo No. 06 Dated: 21.12.2020)

During the test check of Pay Bill Register for the audit period the following irregularities have been noticed:-

1.It has been observed that Rs.5200/- was recovered from Smt.NeeruNagpal, CDPO on account of DGHS, but it has not shown in the PBR, which is not correct.

2.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.

3. Numerous cutting and overwriting made has not been attested by the DDO/HOO .
4. Monthly entries in PBR have not been verified and signed by the D.D.O. for its correctness, which is irregular.
5. Totalling of the columns in the PBR has not been done which is mandatory for income Tax calculation.

The HOO is hereby advised to remove the abovementioned discrepancies.

TAN 05: Irregularities in maintaining of Cash Book.

(Observation Memo No. 11

Dated: 22.12.2020)

During the test check of Cash book, the following discrepancies have been noticed:

1. Challan No.1 dated 31.08.2018 for Rs.5200/- has not been recorded in the Cash Book.
2. Nature of transaction not mentioned . In absence, it is not possible to ascertain the propose of receipt and the purpose of making the payment.
3. Many transactions have been made but not recorded in the cash book. Such as MTNL payments have been made but not recorded in the Cash Book.

DDO may therefore take necessary action to rectify the cash book accordingly .


(Ravi Bazdan)
A.A.O


(Reema Sakhuja)
IAO/AO, Party No.XII