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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.CT.OF DELHI
LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- Audit report on the Accounts of ICDS Project Nimri Colony, Shop No.33/34, Super Bazar, Gulabi Bagh, Delhi for the period 2015-16 to 2018-19 .

INTRODUCTION

The I.A.R. on the accounts of ICDS Project Nimri Colony, Shop No.33/34, Super Bazar, Gulabi Bagh, Delhi for the period 2015-16 to 2018-19 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, AO/IAO, Sh. Mohan Kumar Choudhary, AAO & Mrs. Chetna, Sr. Asstt. w.e.f. 19.05.2020 to 28.05.2020 (07 working days). Statutory audit of ICDS Project Nimri Colony, Shop No.33/34, Super Bazar, Gulabi Bagh, Delhi has been conducted by AG (Audit) Delhi upto Mar.2004.

AIMS AND OBJECTIVES

The Integrated Child Development Scheme aims to improve the nutritional & health status of vulnerable groups including pre-school children, pregnant women & nursing mothers through providing a package of services including supplementary nutrition, school education, immunization, health check-up, referral services & nutrition and health education. There were 110 AWCs functioning under Integrated Child Development Scheme, Nimri Project.

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

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during 2015-16 to 2018-19:-
01. LIST OF HOO/DDO:-

Sl. No.	Name of HOO/DDO	Period of worked
<u>1</u>	Premwati, CDPO	01.04.2015 to 30.06.2015
<u>2</u>	Maya Devi Jemini, CDPO	23.07.2015 to 17.04.2016
<u>3</u>	Krishna Kumari, CDPO	18.04.2016 to 11.08.2016
<u>4</u>	Nirmal Dahiya, CDPO	12.08.2016 to 31.10.2018
<u>5</u>	Savita Malikv, CDPO	01.12.2018 to 27.01.2019
<u>6</u>	Neeru Nagpal, CDPO	28.01.2019 to Till Date





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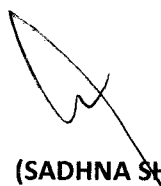
Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
Memo no.05/Settled	2000/-	2000/-	NIL
Memo no.06/Settled	2880/-	2880/-	NIL
Memo no.08/Settled	7632/-	7632/-	NIL
Memo no.09/Para No.1	47959/-	NIL	47959/-
Total	60471/-	12512/-	47959/-

The internal audit report has been prepared on the basis of information furnished and made available by the ICDS Project Nimri Colony, Shop No.33/34, Super Bazar, Gulabi Bagh, Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.


(Mohan Kumar Chaudhary)

AAO


(SADHNA SHARMA)

IAO/AO


Chetna
Sr. Asstt.

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PART-I

PART (E) Old Audit Reports 5912

Part-I Old Audit Report

Para-1 General Articles Registers.

Part I

Part I

- (1) While going through the general Articles Registers maintained by the I.C.D.S. Nimri, Supervisors, & anganwari, it was observed that only one register was being maintained for consumable and Non-consumable items, this was irregular. Two registers one for consumable and the other for Non-Consumable may be made under intimation to audit.
- (2) It was also observed that no physical verification was done till the date of audit. This was required under rule 116. This was to be conducted ~~once~~ in every year. The circumstances under which it was not done be explained to audit.
- (3) Entire made of consumable and Non-consumable items were non under attestation of responsibilities officer. This irregular. Non-consumable items such as Bags, Buckets, Mugs and Toys were shown issued and their balances were reduced to Nil. This was irregular. Non-Consumable items cannot be reduced from progressive total, unless it is condemned from the condemnation board, For Example :-

1983-86

- | | |
|-----------------------------|--------------------|
| a. P/25 bucket plastic | No. 100(I.C.D.S.) |
| b. P/56 bug/brief case | No. 6 " |
| c. P/69 plastic | No. 600 " |
| d. P/73 plastic nylon jhola | No. 100 " |

1984-85

- Page do oil _ No. 100
P/41 oil Keep No. 100
P/34 Plastic hub No. 34
P/35 Plastic Bag No. 34
P/40 Plastic Glass No. 40
P/42 Plastic Bucket No. 42

All the registers maintained at three stages may be received and balances of all non-consumable items be recovered under intimation to audit.

K, No. Specification of any items such as ~~Almirah~~, Darriers was found noted against each. The needful may be done now after proper verification from the still.

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- (ii) The circular containing instruct as regarding issue of vouchers also not produced to audit. In the absence of that correctness in regard to issue of liveries could not be known. The same way please be traced out and shown to next audit.

Para - 2

Para - 2

Para - 2

A test check of contingency account pertaining to the year 1983-84, 1984-85 & 1985-86 received the following irregularities.

this office as shown paid through Anganwari
The

- i) while going through the vouchers, it was observed that rent in respect of the House, where the anganwari centers are functioning at various place under the control (receipt on taken of receiving the payment was made by the Anganwaris instead of the owner of the Houses. The Anganwaris had received the rent by ^{putting} their signatures on the revenue stamp on behalf of the owners of the houses. The rent paid in this way was irregular. Any specific orders containing such instructions may be produced to audit.
- ii) It was also observed that no regular in respect of the rent paid to there owners was maintained. There was possibility of payment in duplicate. In the absence of that there was no check in respect of the payment made to the owner of the houses. A register may be maintained showing the detail such as period of ~~let~~ address, name of the owner etc. and compliance shown next audit.
- iii) Conveyance of carrying articles was paid on number of occasions to different Anganwaris, but no register of conveyance was maintained which can reflect till date amount and member of Anaganwari (Code No. allotted under

PARA - 3

Cash book of the ICDS Nimri Project has been checked and the following omissions have been received.

1. a. In bill No. 80 a sum of Rs. 275/- was paid to SI No. 19 of acquittance Roll Registers 8.2.88 but in the cash book the entry of payment has been made on 1.2.88.

Reason for the discrepancy may be explained.

b. In bill No. 74 of 2/88 a sum of ₹ 10/- was paid to SI. No. 84 of A.R Registers on 4.3.88 but entry in the cash book may made on 8.2.88.

c. Against bill No. 81 of 2/88 a sum of Rs. 770/- has been shown as paid against SI. No. 1,63,69,72, and 96 of A.R.R @ s. 110/- each worked out to rs. 660/-. Hence a sum of Rs. 110 has been ^{shown} saved as excess in the cash book. Discrepancy may be looked into and result be intimated to audit.

d. In the cash book payment to SI. No. 1 of bill No. 80 of 2/88 has been shown twice. Ist on 3.2.88 and secondly on 8.2.88. as per a Roll Register stamp acknowledgement may taken on 3.2.88. reasons for discrepancy may be explained.

e. As the A.R Register a sum of Rs. 25/- has been paid to Smt. Sitanta Chawla against Bill No. 75 dated on 28.2.89 whereas cash book entry dt. 2.8.89, shows that a sum of Rs. 43/- has been paid which shows that the difference amount appears to have been embezzled. Investigation in the matter may be carried out and result intimate to audit.

f. The date wise closing against each ^{month} in the Acquaintance Roll Registers for the period 86-87 has no been done. In its absence it is impossible

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Page-3 Page 2

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the signature of responsible officer, needful now be done and compliance signature

audit.

- iv) Scooter charges was paid vide Vr. No. 787, 788, 789, 790, 796 & 797. But the purchase of journey was not verified. In the absence of of the payment made was irregular. All such vouchers, ~~one~~ please be reviewed and recovery effected under initialized to audit.

To check the payments with the cash book entry in case of Anganwari workers and helpers. Determine the closing date of the payment. Anganwari's and helpers may be done now and compliance shown to next audit.

g) Physical Verification of Cash Balance should be done by the D.D.O at the end of each Month and a certificate to this effect should be recorded by him in his own handwriting. It has been noticed that this instruction is not being followed strictly, for example:- No. certificate was recorded on 31.0.87. in future this codal formalities should be followed strictly and compliance be shown in next audit.

PARA - 4

Contingency Account

A test check of contingency account maintaining to the year 1986-87, 1987-88 and 1988-89 revealed the following irregularities:-

1) While going through the Vouchers, it was observed that no stock entry was made in respect of the articles purchased vide vouchers mentioned below:-

1986-87

1. Voucher No. 141/7/5.86 Surai for Rs. 19.50
2. Bag purchased worth Rs. 75/- and amount drawn vide CB No. 420/86-87.
3. Vr. No. 21/4.4.86 for Rs. 80/- Tube Light.
4. Vr. No. 21/4.4.86 for Rs. 65-90 Electrical Accessories.
5. Vr. No. 22/5.4.86 for Rs. 80/- Tube Light.
6. Vr. No. 23/5.4.86 for Rs. 9/-

The circumstances under which the ^{stock} shown entry was not made be explain to audit. It is not under ^{stock} - how the D.D.O. had made the bill passed for payment without seeing the required certificate of stock entry. It was serious laps on the part of D.D.O. All the vouchers pertaining to the period under audit may be reviewed for needful done

now and compliance shown to next audit.

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- 2) It was also observed from the above vouchers i.e. Vr. No. 20 dated 4.4.86 quoting bill No. on the face of voucher and voucher No. 23 dated 5.4.86 quoting bill No. 64 on the face of voucher that Bill No. 64 say Vr. No. 28 was issued on 5.4.86 whereas bill No. 66 say Vr. No. 20 issued on 4.4.86 which is not in order. It appear that these vouchers are fictitious. The matter may be looked into and facts elucidated to audit.
- 3) Conveyance charges was given to the official drawn vide CB/61/ICDS/88-89 dated 31.3.89 as under

18.3.89	Gulabi Bagh to Himachal Bhawan Scooter	Rs. 1/-
25.2.89	Chankey Puri to Gulabi Bagh	Rs. 17/50
"	Gulabi Bagh to Chankey Puri	"

The purpose of journey was not mentioned. Similarly the journey was performed by other official in which the purpose of journey was not mentioned. In the absence of amount paid was irregular as under:-

Vr. No. 426/1.7.86 for Rs. 7/- Scooter Charges.
Vr. No. 427/7.6.86 for Rs. 14/-
Vr. No. 428/19.6.86 for Rs. 24/-
Vr. No. 429/13.6.86 for Rs. 16/-

This was also serious laps on the part of DDO. All such vouchers may please be reviewed and needful ~~to~~ under intimation to audit.

- 4) The following purchases were made exceeding Rs. 500/-. The codal formalities required under rule were not completed. The quotation was not invited. In the absence of that the purchases are irregular which may be got regularized from competent authority under intimation audit.

- 1) 373/22.3.8 for Rs. 10/- charges.
- 2) Motor Assessorities purchased worth Rs. 81/- drawn vide CB/56/ICDS/86-

(3) Vr. No. 99/25.3.89 for Rs. 986/50 from showroom.

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5) The conveyance was charged by Shri Sudhir Jain Ex-Cashier stating in this form:-

Kindly re-emburse so the conveyance ~~amount~~ of Rs. 75/- from 16.3.86 to 31.3.86 spent ~~by me~~ as admissible:

The amount claimed in the above stated form was irregular. This was serious laps on the part of ~~D.D.O.~~ for which his explanation may be called for who ~~has~~ passed such defective voucher due to the reason that the journey performed on the days not mentioned mode of conveyance was mentioned. The purpose of journey was also not mentioned. All such vouchers may please be reviewed 2 amount paid recovered under intimation to audit.

6) It was also noticed that time to the cartage were paid for carrying the goods such as bread or other dietary articles to various centers and Anganwaries places. The payment was paid but the vouchers were not verified by any supervisors. The payment made without the verification of supervisor the payment made was irregular. It may be noted for future that no payment will be made for cartage unless the voucher is verified by the supervisors concerned.

7) It was also observed that the certain vouchers were duly stamped but the amount was not filled there in but the same was signed by the D.D.O, for example:-

Vr. No. 1/7.10.86 for Rs. 20/-

Vr. No. 2/3.10.86 for Rs. 6.75

This was serious laps on the part of D.D.O. all such vouchers may please be reviewed and needful done under intimate on to audit.

8) Conveyance charges such as Rikshaw was given to the supervisor for visiting the Anaganwaries during the period

April 86 and onwards for examples:-

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Rs. 72/50 drawn vide OB/36/ICDS/86-87.

A circular containing such instructions for which hiring of Rikshaw charges were given may please be produced to audit otherwise amount paid in respect of Rikshaw hiring paid to supervisors recovered under intimation to audit.

PARA -5 Register of C.P Fund of Class IV employed.

On scrutiny of G.P fund A/c in respect of Sh. Rameshwar Sharma from it has observed that the _ Account is not properly checked and the D.D.O has signed the ledger blindly and seems a serious laps on the - of D.D.O. and this should bring to the notice of higher authority.

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The following discrepancy have been his account.

- 1) Interest calculated during the year 1981-85 Rs. 165/- whereas it comes to Rs. 162/- Moreover the progressive total done during the year 1984 - incorrect the same.
- 2) Bread shoot was not maintained. This should be maintained now and shown to next audit.
- 3) Monthly debit and credit figure of G.P.F. Class IV be got reconciled from the concerned pay and account office.

4) PARA 5 Paras Paras 5/10 5/10 5/10
(i) Shri Rameshwar peon was transferred from Govt. Blind School to this office in the year 1983; His balance account of G>P.F fund of Rs. 1469/- may be transferred through pay and account office by means of transport of Cheque.

(ii) The compliance at sl. NO. 1 to 3 and shown to audit. Similar all other such cases be reviewed to and action take under intimation or Audit.

(iii) Entry of medical fitness land character antecedents have been made against one letter to example:-

1. Mrs. Sarmistha Sharma (Supervisor)
2. Mr. Qammar Patima (Supervisor)

Circumstances under which it was done to be explained to audit, separate entry through separate letter be made under intimation to audit.

(iv) The following supervisors were appointed for 3 months on adhoc basis but on the expiry of 3 months they are treated as regular and annually increment is being allowed be explained to audit and necessary orders of their regularization to the said post be produced audit.

1. Mrs. Asha Lutta (Supervisor)
2. Mrs. Sarmishtha (Supervisor).

(v) Scrutiny of leave account of the following official revealed that the wrong credit has been given to their leave account.

Name	Dt. of Appoint.	Period	E.L Credit	E.L Due	Excess Given
Sh. Jeewan Singh (Driver)	9.5.86	9.5.86 to 30.6.86	4 days	2 1/2 days	1 1/2 days
Rameshwar Sharma	5.10.77	5.10.77 to 31.12.77	8 days	5 days	3 days

The leave account of the said — be re-credited and shown to audit. In case of any recovery be made after the verification under intimation.

PARA - 6

Dietary Store

Para no 6

Para - 6

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A test check of Dietary Store account pertaining to the year 1986-87, 1987-88 and 1988-89 revealed the following irregularities:-

(1) While going through the supervisor's register, it was observed Dietary articles shown as surplus due to the scheme supervisors from the Anganwaries. The same shown transferred to other institution. The receipt in token of receiving articles by other Institution were not consider signed by the D.D.O/H.O. In the absence of that the receipt does not prove its authenticity. For examples:-

Receipt obtained by Supervisor, Nirmal
and pasted in the register, for following items.

- | | |
|-----------|------------------------------------|
| 1. Salt | 295 Kg. |
| 2. Ghee | 80 Kg. |
| 3. Mirchi | 8.400 Kg. |
| 4. Haldi | 8.600 and other receipt of 226 Kg. |

(2) The following dietary articles were received from Anganwaries but the disposal of the same could not be shown.

For example:-

1. Dietary Register pertains to Archana Kaushik, Supervisor

- | | |
|-------|------------------------|
| Haldi | 63 Kg. |
| Jeera | 24 Kg. |
| Namak | 292 Kg. |
| Mirch | 371 Kg. and Ghee 7 Kg. |

2. Dietary Register pertains to Nirmal Supervisor.

Jeera 23.700, Haldi 5.300 and ghee 8 Kg.

A list of all such items be prepared and disposal of same be shown to audit.

3. Anganwaries Register No. 64

6 Kg. Rice was issued out of 140 Kg. After issue the

Balance should be 134 Kg. but in register the same was shown 130 Kg. The rest of the same recovered from the concerned under intimation to audit

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(ii) was also observed that 15 Kg. Ghee was received by Anganwari No. 64 on 31.3.87, but the same taken into account in stock on 5.6.87 after a period of three paths. The matter may be looked into and facts elucidated to audit.

(4) Anganwaries registers had not been physically verified at any stage during the period under audit required under rule G.P.F.

(ii) It was also observed that one register was being maintained in case of general articles for consumable and Non-consumable both. These two head may be separated and separate register for consumable and Non-consumable may be maintained. This para was also raised in previous audit. ~~the~~ the needful has not been done up till now.

(5) The general register of supervisors and Anganwaries shown that the balance of articles was shown as Nil whereas it cannot be balance Nil without the condemnation and write off the articles. The reasons for the same be explain to audit and account balance of Non-consumable be restored under intimation to audit. The same objection was raised in previous audit but the needful has not been done.

For example:-

1. Register pertains to Archana/Nirma/Kusha

Page No.	Name of Items
23	Bucket
26	Plastic Tube
27	Plastic

2. Mrs. Asha, Supervisor.

245	Burner
249	Folding Board

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Anganwaries No. 91

17	Bucket
37	Steel Ludo

(6) Anganwaries No. 87 It was been observed that the balance of rice were shown less in the consumable register on the dated noted below:-

Date	Less Balance Shown
11.3.86	400 gms.
13.3.86	400 gms.
22.3.86	100 gms.
Total	900 gms.

The recovery of rice of 900 gms may be recovered from the concerned officials under intimation to audit.

The other similar cases my also be reviewed and cost of articles found less recovered under intimation to audit.

PARA - 7

Condemnation of General Articles in Stores:-

It is seen from files No. F.I(10/86/88-89)/XVI that condemned articles such as Soyabin Bags, big bags, small bags, plastic bucket, slate etc. as shown in the annexure attached have been sold in auction. A sum of Rs. 664/-, Rs 775/- and Rs. 640/- were received on this account and deposited in the Govt. - . In this connection the following observations are made:

- i) No wide publicity was given for the above auctions.
- ii) As per note at P.3 in the file that supervisors of the areas were asked to supplied list of 3 kabrais as such letter were not dispatched to other suppliers (Kabaris).
- iii) Only 3 Kabaris were present at the time of auction.
- iv) There are no minutes of the sale proceed in the file. As such no proper procedure of sale proceed was followed by the office.
- v) Items have been disposed of at very low rates.
- vi) Detailed list of articles sold in auction on three dates i.e. 8/8/89, 11/8/89 and 17/3/90 are not available are not available in the file.

In the absence of that it could not verified whether articles sold in auction were in order or not. The correct quantity of articles sold in auction also could not be verified. This needs elucidation - investigation.

This is brought to the notice of the higher authorities for taking necessary action in the matter.

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Page 2 of 7

Page - 7

PARA - 8

Condemnation of vehicle No. DED -.

Page No. 6

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It is seen from file No. F.I (ICDS) Nimri/91-92 that the above vehicle was off the road for the last 4 yrs and has attached to I.C.D.S Nimri by the Jt. Director (Adm) vide letter No. F.71(1)90-91/Stores/DSW/-713 dated 6.9.91. The driver attached to this vehicle is Shri Laxman Kaushik. As per noting at P.2 of the file by Tech. Officer. It was stated that apply for condemnation through D.T.C. (A.E) if the vehicle is beyond Economical repairs. An inspection fee of Rs. 50/- was also deposited vide receipt No. 7453 dated 25.9.91. The vehicle has been condemned as yet and is parked in poor house. The salary of one driver is being drawn from I.C.D.S. Nimri. It is therefore suggested that the above vehicle may be got condemned immediately and may be disposed off in the best interest of Govt. under intimation to audit. Till ^{now} vehicle is allotted to this unit the services of the driver may be utilize some where in other office of the social Welfare.

PARA - 9

Purchase of High Protein Biscuits

Para 9 of

Para - 9

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I.C.D.S (Nimari) have purchase of Bakes of high protein Biscuits in bulk quantity @ Rs. 2--/- per Kg. amounting to Rs. 2,60,652/- from supervisor. Delhi during the year 1989-90. In this connection the following observations are made:-

- i) Sanction of the competent authority for purchase of biscuits from super bazaar is not enclosed with the bill.
- ii) Competitive rates from other sources i.e. other Co-operative stores like kendriya bazaar and Delhi consumer whole sale co-operative stores were not called for.
- iii) As per comparison statement the rates of Bakesman Biscuit for the supply of High Protein Biscuit were Rs. 15.35 per Kg. during the year 1991-92 whereas the rates of super bazaar in the year 1989-90 were Rs. 22.47. It shows that rates of Bakesman High Protein Biscuits of M/s Bakesman Biscuits can be even less in the year 1989-90.

It may be elucidated to audit as to why the biscuits were purchased from super bazaar @ Rs. 22.87 instead of Rs. 15.85 by direct supplier Bakesman Biscuit who supplies biscuit even to super bazaar also. As such purchases were made at very high rates and without the sanction of the competent authority. This may be got regularized by the competent authority fixing the responsibility of the person who have purchased the biscuits. Other similar cases may also be reviewed and action taken accordingly.

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This is brought to the notice of the higher authorities i.e Director
taking further action in the matter.

PARA - No. 10

Para also to

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Contingent Purchases.

While going through the contingent voucher pertaining to the year 1989-90 it has been observed that stock entries on the vouchers were not made as detailed in annexure attached. The circumstances under which the necessary entries were not made may be explained o audit. The amount may be recovered from the persons concerns under intimation to audit.

b) It is seen from the conveyance voucher H.T conveyance charges and cartage charges as shown an annexure B²C are being paid to the staff members but the vouchers have not been verified by the head of institution in the absence of that payment made to the staff were irregular. The amounts may be recovered from the officials concern. All other such cases may be reviewed and recovered effected under intimation to audit.

c) It is also soon from the contingent bills that Smt. Sabha (supervisor) is being paid cleaning charges @ Rs. 50/- per month. The work done by her has not been verified by the Head of the office in the absence of that it could not be verified whether work is actually be done of not. This may be got done now and noted for further -.

It has also been noticed from bill No. dated 12.1.89 for Rs. 986.50 Liveries have been purchased from M/s Kishani Lal & Sons. Nai Sarak, New Delhi. The Govt. have clarified that liveries should be purchased neither from super bazaar/ Kendriya Bhandar/ Khati Gram~~u~~ and not from M/s Kishori Lal & Sons irregular. This may be got regularized by the competent authority,

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d) It is noticed that one calculators as been purchased for official use and necessary ~~entry~~ has made at P 43 of the consumable Register to be made in the non consumable item and entry is required to be made in the non consumable items and entry is repaired to be made in the non-consumable register. Similarly umbrellas have been purchased for the use of supervisor and C.D.P.O but necessary entry made in the consumable register.

This item may be transferred to non-consumable register and compliance intimated to audit.

e) It is also soon that seats of 8 new classes including ^{back} ~~book~~ seat were got replaced from Sh. V.P Gupta Blind Cane contractor on 5/3/90 to Shri V.P Gupta is a blind cane & Contractor and not a repairer and seller more over no quotation from other blind contractor is found to be included with the bill. Similarly 8 new sheets were also on 5.3.90 repairer from the same contractor. It appears that purchases has been bifurcated to avoid the sanction of the higher authority. This may be got regularized by the competent authority.

It is seen from the contingent purchase as annexure D. The so many cases the name of the institution i.e. I.C.D.S, Nimri colony has not been ^{mentioned} noted in the vouchers/bills in the absence of that it could not be verified whether all these purchases were official or private. Even the vouchers are not verified. As such the amount may be recovered from the person concerned other such cases if any may also be re vouched and action taken accordingly.

Para - No. 11

Page No 11

Page - 11

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Cash Book: While going through the cash books for the period 1989-92 maintained by the unit, the following shortcomings/irregularities have been noticed:-

- i) An erasure/overwriting is strictly prohibited if any erasure or over writing is to be made it should be corrected with red in under proper attestation of the D.D.O. It has been seen that there are many cuttings/overwriting in the cash book. Some of the pages are as under:-


Some of the pages are as under:

Page 1,7,9,10,11,12,13,14,15,16,17,18,20,21,22,23,25,33,35,36, to 40,44,48,51,58,61,62,66,67,69,71 to 74,77 to 81,83,87,90 to 92,99 & 100.

The cash book for the above period may be reviewed and necessary attestation may be made and compliance intimated to audit.

- ii) According to rule, a register would as un-disbursed pay and allowances is required to be maintained in each office to note all un-disbursed amounts. The amounts which are not paid ^{within 3} months of drawal of amount must be - ^{refunded to} Govt. A/c on going through the cash book. It is observed that an amount of Rs. 40,000 (Rupees forty Thousand) was received from L.G. Fund, vide Cheque No. 07-99 - 110010005 dt. 11.12.90. The cheque was encashed on 11/12/90 19/12/90. A sum of Rs.3607 was refunded to I.D.C.S H.Q D.D.O on 8/5/91 i.e after $\Sigma \frac{1}{2}$ months after the drawal of ^{which same could not be} amount. Thus refund made is irregular. The circumstance ^(). The register of un-disbursed pay and allowances may be maintained and compliance intimated to audit.

*deal
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month
and be
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to audit*

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- 12/6/91 40/c
31
- iii) It is surprising to note that the cash book dated 24/6/91 has been written after words. This may be explained to auditors.
 - iv) It has also been observed that the following amounts have been charged to Impressive account but no voucher no etc. has been given in the cash book. This is also irregular. In future, the voucher no should also be given and noted in the bill Book.
 - v) It is further seen that physical verification certificate required to be given at the end of each month has not been ^{presently} given/or not given. The details of cash balance and other recouped or un-recouped amount have not been given. In future required certificate may be recorded properly.

16/1/91 39/01
36

Para

Para No 12

Para - 12

Vouchers not produced.

1) It is seen from contingent bill

ICDS nimri/90-91 for July, 90 that

Carriage charges amounting to Rs.2027/- has been paid -12 to 127 to labourers fro carrying the items from one aganwari to another aganwari. No vouchers is attached with the bill. In the ^{absence} of that it could not be verified in audit whether payment made to these labourers is ^{genuine} or not. The vouchers may be produced to audit amount may be recovered from the concerned ~~staff~~ similar cases may be reviewed and action taken accordingly.

ii) It is further observed that the necessary certificates recorded on the bill have not been signed by the DDO. Needful may be done now and this may be noted for compliance in future.

Para No. 13 (Ref. Mem No.6)

Para No 13

Sub:- Livery Register

On scrutiny to the livery issue register it has been noticed that Sh. Jivan singh, Driver was issued 2 wollen jerseys as winter uniform in 1995-96. As drivers are entitled for wollen jersey the cost. of 2 wollen jersey Rs. 320/- he recovered and deposited to govt. A/c Compliance be shown of audit.

Satisfied
to report
submitted
5 Sept

28/5/2020
JAO (Para No 13)

730/1
28/C

Part-II

PARA : 14

Para no/4

Subject: Less recovery of Licence fees in
r/o Smt. Vinod Chabra, steno.

Licence of type 'B' flasts was revised w.e.f.1-7-93 from Rs.80/- of Rs.85/- but license fees from Mrs. Chabra is being deducted at the old rate e.f. Rs.80/-
Necessary recovery may be made @ Rs.50/- (Rs. Five only) P.M. which comes to Rs. 260/- w.e.f. 1-7-92 to 31-10-97 may be made as per details given below:-

Settled as per
Sub. H. 5
Dep. H.
28/10/2002
JAO Patna

1-7-93 to 31-12-93	6 month
1994	12 "
1995	12 "
1996	12 "
1-1-97 to 31-10-97	10 "

52 months X Rs.5 Rs.260/-

Para- 4 No. 15

Para no/15

(Ref. Memo No. 4 dt. 23.10.97).

Subject: GPF Register of group "D" employees

Test Audit of GPF Register in respect of group "D" employees revealed that:-

- (i) Broad sheet is not being maintained may be maintained under intimation to audit.
- (ii) Opening balance in respect of Smt. Maya been Shown Rs.23015/-as on 1-4-97 but source from where the opening balance was brought not shown.

Needfuly may be done under intimation to audit.

Settled as per
Sub. H. 5
Dep. H.
28/10/2002
JAO Patna

PARA No 16
Subject: Stock Register

(Ref. Memo No & Dated 21/10/21)
Para No 16 Para - 13

27/c
34

On Checking of various stock registers being maintained in ICDS Nimri.
The following discrepancies have been noticed. These may please be rectified under intimation to audit.

(a) Only one consumable and non consumable stock register for all articles is being maintained. Separate consumable and non consumable register be maintained. The following non consumable items are being reduced to nil after issue.

- (i) Plastic Bucket
- (ii) Counting Frames
- (iii) Toys
- (iv) Pen Stand
- (v) Ladies hand sag
- (vi) Briefcase
- (vii) Dust bin
- (viii) Nail cutter
- (ix) Mayur Jug
- (x) Mudhas
- (xi) Bell
- (xii) Mugs etc

These can only be reduced on condemnation/ auction. All such articles of non consumable nature previous audit has also pointed out this, but no correction has been made and no corrective measures have been taken till date.

(b) (i) Stock Register unicef property and others

All items of these registers may be transferred to relevant register i.e. non consumable items in non consumable register and consumable items be transferred in consumable Register. Only three registers be opened.

- (i) Consumable
- (ii) Non consumable
- (iii) Property

(ii) The articles in registers at sr.no.1 & 2 can only be reduced on condemnation / auction. These items be transferred in separate register called issue or placement Register.

17
S.N.P Stock Register

Page No. 11

Page-14

12874
336/C
33

During the test checking of S.N.P. stock register for the period 1997-98 to 1999-2000 the following discrepancies have been pointed out, which may be rectified and compliance shown to audit:-

1. Paying certificate were not found recorded on the 1st. page of stock register.

2. Annual physical verification of stock

Rule 16 of GFR provide that physical verification of stock should be done annually and para 117 of GFR provides that certificate of verification of stock with its result be recorded in the stock register. The same were not found recorded in the stock register. It seems that no Physical verification of the stock has been done during the period of audit.

3 Cutting/overwriting.

Cutting /overwriting erasings should be avoided and in case of the emergency it should be attested by the competent authority. The following cutting/overwritings are not found attested :-

Year	at page No.
1997-98	38,59,61,62,97,98 {S.R. up to 15.12.97}
1997-98	7,35,34
1998-99	100, 104
1999-2000	123, other similar cutting /erasing may be attested at your level.

4. Following entry of receipt of items were not found attested by the competent authority. for example at page No,29,33,35,36,40,54,61,82,84,86,97,99,123, other similar entries may be attested at your level.

5. Column No.14 Initials of store keeper officer found un-signed during the period of audit.

6. After receipt and issue of the items the balance of items has not been worked
stock register .

1997-98 91 to 96 & 50 to 56
1998-99 103 to 106
1999-2000 100 to 102 & 125 to 128

other similar cases may be rectified at your level.

7. It is also observed that column of progressive total of the items have not been shown in the stock register during the period of audit.
Needful may please be done and shown to the audit.

8. On subsequent verification of the record it further revealed that the following cases signature of receiptent /receiver {supervisor} of items are not found.

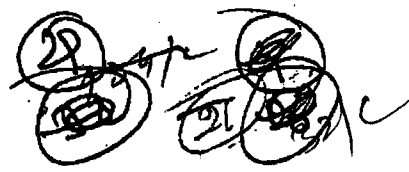
S.No	Page of S.N.P Stock Register	Item	Date of Issue	Qty. Issue	Name or the
1.	87	Bread	18.8.97	140pkt.	1408 Shastri Nagar
2	87	-do-	27.8.97	160 "30/25 Harijan Basti	
3	87	-do-	27.8.97	280	1085/B Shastri Nagar
4	87	-do-	27.8.97	260	A-646 -do-
5	98	F Bread	17.11.97	280	1085/B -do-
6	98	-do-	17.11.97	240	A-567 -do-
7	99	-do-	19.11.97	280	1085/B -do-
8	99	-do-	19.11.97	240	A-567 -do-
9	99	-do-	21.11.97	240	A-567 -do-
10	99	-do-	21.11.97	280	1085/B -do-
11	99	-do-	24.11.97	240	A-567 -do-
12	99	-do-	24.11.97	280	1085/B -do-
13	10	-do-	26.11.97	280	1095/B -do-
14	10	-do-	26.11.97	240	A-567 -do-
15	100	-do-	28.11.97	280	1085/B -do-
16	100	-do-	28.11.97	240	A-567 -do-
17	100	-do-	3.12.97	280	1085/B -do-
18	101	-do-	3.12.97	280	1085/B -do-
19	101	-do-	3.12.97	240	A-567 -do-
20	101	-do-	5.12.97	240	A-567 -do-
21	101	-do-	5.12.97	280	1085/B -do-

1997/10/15/10
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341

S No.	Page No. of S.N.P S/R	Item	Date of issue	Qty/ issued to Supervisor (Pkts)	Name of Angan Bar to whom material issued.
22	101	Bread	7.12.97	240	A-567 Shastri Nagar
23	101	do/-	7.12.97	280	1085/B do/-
24	101	do/-	8.12.97	280	1085/B do/-
25	101	do/-	8.12.97	160	30/2 Harijan Basti
26	102	do/-	10.12.97	240	A-567 Shastri Nagar
27	102	do/-	10.12.97	280	1085/B do/-
28	102	do/-	12.12.97	240	A-567 do/-
29	102	do/-	12.12.97	280	1085/B do/-
30	102	do/-	15.12.97	240	A-567 do/-
31	102	do/-	15.12.97	280	1085/B do/-
32	62	Sweet Biscuits	1.12.97	2500 Kg.	Tri Nagar
33		Bread	29.12.97	574	Chander Nagar
34		do/-	16.1.98	280	1085/B Shastri Nagar
35		do/-	16.1.98	240	A-567 do/-
36		do/-	18.1.98	280	1085/B do/-
37		do/-	18.1.98	240	A-567 do/-
38	P 16	do/-	19.1.98	240	A-567 do/-
39	Page 16	do/-	19.1.98	280	1085/B do/-
40	do/-	do/-	21.1.98	280	1085/B do/-
41	do/-	do/-	21.1.98	240	A-567 do/-
42	do/-	do/-	23.1.98	254	Tota Ram Bazar
43	do/-	do/-	23.1.98	210	Nagar
44	do/-	do/-	23.1.98	280	1085/B Shastri Nagar
45	do/-	do/-	25.3.98	280	1085/B do/-
46	do/-	do/-	4.5.98	280	1085/B do/-
47	do/-	do/-	4.5.98	240	A-567 do/-
48	do/-	do/-	6.5.98	280	1085/B do/-
49	do/-	do/-	8.5.98	200	A-567 do/-
50	do/-	do/-	8.5.98	280	1085/B do/-
51	do/-	do/-	12.5.98	200	A-567 do/-
52	do/-	do/-	12.5.98	280	1085/B do/-
53	do/-	do/-	14.5.98	200	A-567 do/-
54	do/-	do/-	13.5.98	240	1085/B do/-
55	do/-	do/-	13.5.98	200	A-567 do/-
56	do/-	do/-	5.5.98	240	1085/B do/-
57	do/-	do/-	5.5.98	280	1085/B do/-

S No.	Page No. of S.N.P S/R	Item	Date of issue	Qty/ issued to Supervisor (Pkts)	Name of Angan Bati to whom material issued.
58	24	Bread	26/5/98	187	Nagar
59	35	"		337	1085/B Shastri Nagar
60	35	"	21/7/98	378	A-567 Shartri Nagar
61	35	"	21/7/98	638	3105/226 Chadra Nagar
62	37	"	do/-	186	E/2/8 Shastri Nagar
63	47	"	18.8.98	207	Shastri Nagar
18.5.99					
Kachri Salted					
64	50	Kachri Salted	12.11.98	663.60	Sarai Basti
65	50	do/-	16.11.98	1175.520	Nagar
66	50	do/-	16.11.98	948	Balmiki Mandir
67	50	do/-	21.11.98	663.60	Harijan Basti
68	50	do/-	16.11.98	663.60	E/2/8 Shastri Nagar
69	51	do/-	19.11.98	5782.80	Daya Basti
70	51	do/-	7.12.98	369.720	Balmiki Colony
71	51	do/-	7.12.98	654.120	Daya Basti
72	51	do/-	8.12.98	284.400	Harijan Basti
73	51	do/-	8.12.98	663.600	Daya Basti
74	51	do/-	8.12.98	331.800	Balmiki
75	51	do/-	20.12.98	284.400	Harijan Basti
76	52	do/-	27.1.99	701.520	Balmiki Nagar
77	52	do/-	27.1.99	673.800	Harijan Basti
78	52	do/-	8.2.99	1403.040	Daya Basti
79	52	do/-	8.2.99	673.080	2/139 Harijan Basti
80	52	do/-	8.2.99	701.520	Sarai Basti
81	52	do/-	7.3.99	701.520	Balmiki Mandir
82	52	do/-	17.3.99	948.00	Daya Basti
83	52	do/-	18.3.99	663.600	2/139 Harijan Basti
84	52	do/-	19.3.99	445.560	Balmiki Mandir
85	53	do/-	27.3.99	701.520	Sarai Basti
86	53	do/-	27.3.99	673.80	Shastri Nagar
Weaning Food					
87	100	Weaning Food	20.8.98	315	Nagar
88	102	do/-	30.3.99	126	Harijan Basti
89	102	do/-	30.3.99	420	Balmiki Basti
90	102	do/-	27.3.99	651	Sarai Basti
91	102	do/-	27.3.99	504	1861 Ganesh Pura
92	102	do/-	27.3.99	609	Rampura
93	102	do/-	27.3.99	630	E/228 Shastri Nagar

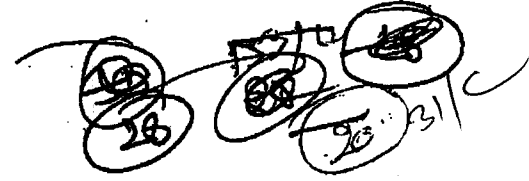


S No.	Page No.	Items	Date of issue	Qty issued to Supervisor	Name of the Anganwadi to whom material issued
94	104	Sweet Biscuit	5.9.98	150 Kg.	Tri Nagar
95	105	do/-	8.1.99	1120 Kg.	Daya Basti
96	105	do/-	4.12.98	630 Kg.	E/2/8 Shastri Nagar
97	105	do/-	14.1.99	570 Kg.	Harijan Basti
98	105	do/-	28.1.99	590 Kg.	Balmiki Mandir
99	106	do/-	15.5.99	630 Kg.	E/2/8 Shastri Nagar
100	106	do/-	15.5.99	1120 Kg.	Daya Basti
101	106	do/-	15.5.99	170	Balmiki Mandir
102	106	do/-	24.5.99	420	Balmiki Mandir
103	106	do/-	24.5.99	570	Harijan Basti
Weaning Food					
104	123	Weaning food	11.5.99	504 Kg.	Tri Nagar
105	123	do/	11.5.99	168	Shastri Nagar
106	123	do/	11.5.99	105	Harijan Basti
107	123	do/	11.5.99	357	Shastri Nagar
108	123	do/	2.7.99	273	Do/-
109	123	do/	2.7.99	168	Do/-
110	123	do/	2.7.99	441	Balmiki Mandir
111	123	do/	2.7.99	226	Harijan Basti
112	123	do/	27.8.99	105	Do/-
113	123	do/	27.8.99	441	Balmiki Mandir

Reasons for the less may be intimated to the audit.

9. In continuation to above (Para No.8), while cross checking the stock register of respective supervisors it has been observed that they have not taken into account the following in their stock register.

S No.	Page No. of SNP Stock Register	Items	Date of issue to supervisor	Address of AnganBari	Qty. Issued	Qty. entered in the supervisors register	Diff.
1	P/87	Bread	27.8.97	30/2 Harijan Basti	160	80	80
2	P/102	Weaning Food	27.3.99	E/2/8 Shastri Nagar	630	168	462



S No.	Page No. of SNP S/R	Item	Date of Issued to Supervisor	As per SNP Qty Issued to Supervisor	in the Supervisor Stock-Register	
3.	P/123	Wearing	2.7.99	441 Kg.	Nil	441
4	P/152	Food	8.2.99	1403.040	Nil	1403.040
5	P/137	Kachri Salted	18.8.98	186 Kg.	Nil	186
6	P/124	Bread	26.5.98	187 Kg.	Nil	187
7	P/100	do/-	20.5.98	315 Kg.	Nil	315
8	P/102	Wearing Food	27.3.99	609 Kg.	Nil	609
9	P/6	do/-	23.1.98	210 Bread/Fruity	Nil	210
10	P/6	Bread	23.1.98	254 Bread	Nil	254

The deficiencies found may kindly be reconciled and shown to the audit.

10. During the test checking of the SNP Stock register it is found that the Quantity of the material received (as shown in the SNP register) differ with the Quantity issued to the respective supervisors.

S No.	Page No.	Items	Bill No. & Date	Qty received by the Store keeper.	Qty issued by store-keeper to supervisor.	Difference between Receipt & issue
1	52	Salted Kachri	451/23.3.99	10465.920 Kg.	10390.080	75.840 Kg.
2	46	Bread	2017/24.4.99	4901 Bread	4293	608
3	51/52	Salted Kachri	392/17.2.99	6768.720 Kg.	6323.160	445.560 Kg.
4	P/125	Ground Nut	2293/8.12.99	17600 Kg.	17549 Kg.	51 Kg.

All such cases may please be reviewed and finance loss may be calculated and recovered & now the concerned official under intimation to the audit.

In own the above it would be seem that the difference of item received by the store-keeper and issued to the supervisors entail the financial implication in the store keeper in compliance with the supervisors.

152/1
 (10) (11) (12) (13)
 (14) (15)

11. While during test checking of the stock register it is observed that in some of the dated are which the stock is received and taken on stock register differ with the dates of issuing stock to the supervisors. Particularly it is amazing that the stock is issued earlier then the stock taken in the stock register following are the few cases which may be reviewed and the reasons may be intimated to the audit.

For Examples:-

Page No.	Items	Bill No. & Date	Date of receipt	Date of Issued
	Bread	849/1.1.98	1.1.98	29.12.97
		874/16.1.98	16.1.98	2.1.98
		1114/30.1.98	30.5.98	16.5.98
		1591	15.12.98	1.12.98
		2017/24.4.99	24.4.99	6.4.99
106		265/24.4.99	26.5.99	15.5.99 to 24.5.99
		298/12.6.99	12.6.99	7.6.99 to 8.6.99

Other name case may be reviewed at your level.

12. As per entry made in stock register at page No. 35 on 31.7.98, 5880 Nos of Breads were received now sys. Major food product ltd Delhi, But 108 Nos of Breads?(PKA) were reduced & now the Qty received is Coloum No:6. there was a remarks indicated in the register dt. Page No. 35 that ¹⁰⁸ the Pkts of Breads was not good as per quality required.

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In this connection it may be clarified whether there cos-
recovered from the firm or adjusted in their future bill, if so details of adjustment
recovery amounting to Rs.826/- may be furnished to the audit of verification, otherwise a
sum of Rs.826/- may be recovered from the official concerned responsible for the laps
under intimation to audit.

13 Bill No:CB/182[1997-98]

Sub vr.No,1622 on account of purchase of breads numbering 11565 purchased the M/S
Maya Food Products vide their bill No.1004 dated 12.3.1998 for Rs.115534-35. As per
stock entry made in the S.N.P. stock register made on 2.3.1998, 42 Nos of bread were
reduced in coloum No.12[Qun. Issued] The remarks was given in the stock register at
page no.11,42 breads pkt were deducted due to information given by the concern
supervisor after check was made.

In this connection it s requested that the matter may be investigated and recovery to the
tune of Rs.420 may be made from the firm or official concern responsible for the laps
under intimation to audit

14

BillNo.18 dated 27.5.98 for Rs.185734/- on account of purchase of fruty bread
18592 Nos from M/S Maya Food Product vide sub vr. No.1101 dated 16.5.98.

(10) (15) (17) 28/c

As per stock entry made in the stock register at page 19 the balance of fruty breads after issuing the fruty breads after issuing the fruty bread on 5.5.1998 the balance of 200 nos of F/Bread were shown in coloum no.12 on 30.5.98 the office has received 24516 F/Bread as fresh supply but 200 nos of previous balance has not be brought forward in Coolum no.12 which was shown as nil. Accordingly recovery of 200 F/Breads @ Rs.9.99 amounting to Rs.1998/- may be recovered from the official concern who is responsible for the laps under intimation to audit.

15 On 16.5.1998 F/Bread numbering 11568 were purchased from M/S Maya Food Products amounting to Rs.88495/- On 15.6.98, 65 nos F/Breads were issued to E/2118 Shastiri Nagar and balance no nos of F/Breads were shown as balance in the stock register of S.N.P. on the same days 120 nos of F/Breads were issued to 1085/B Shastri Nagar whereas before issuing to the F/Breds only 70 nos. were in the stock it may be clarified as to how 120 F/Bread ^{were issued when 70 nos of bread were in the stock} WERE IN THE STOCK. Reason for issue of 50 nos of F/Bread in excess of the F/Breads in the stock may be furnished.

On 1.7.1998 F/Bread 12085 nos amounting to Rs.92473 were purchased but balance has not been worked out in the stock register from page no.29 to 49 & 132 to 134. the same may be worked out and compliance shown to the audit.

Handwritten notes and circled numbers: 24, 21, 16, 27/c

16 Its per rules every items which in take on stock register is to be signed by competent authority {receiver/receipient} of the items. Items shown on pages indicate under this para have not been signed by the receiver. It is serious laps and required investigation as to why the receiver did not signed in token of having received the items. Reason for the same may please be intimated along with action taken by the authority against the official for this laps. For Exp. At page no.74, 75, and 32,28,24,150,149,99.

Multiple horizontal lines for writing, mostly blank.

PARANO. 18

Subject:-Contingency bills

Paru-15
[Ref. Memo No. 10 dated 18.11.1997]

On scrutiny of various Contg. Bills for the period 1997-2000. following discrepancies were noticed which may be rectified and compliance be shown to audit:-

1. In the following cases sanction has not be attached with the Bills. Either the sanction received from the competent authority may be got verified or expose facto sanction of the competent authority may be obtained to regularize the expenditure incurred by your office under intimation to audit:-

97-98

1) CB-144

Rs.8427/-

2) CB-165

Rs.113114/-

3) CB-202

Rs.88332/-

4) CB-200

Rs.92226/-

5) CB-162

Rs.132731/-

99-2000

(1) CB-114

Rs.267994/-

(2) CB-117 31/3

Rs.329992/-

(3) CB-118 31/3

Rs.128344/-

(4) CB-31/3

Rest. 159996/-

Other such cases may be reviewed at your level.

14772/25C
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7 CB-176 for Rs.13200/-

Rent Bill in r/o Awarries for the month of 2/98 has not been passed for payment by the DDO. Sanction for payment of rent was not found attached with the bill. Whether necessary entries were made in the rent register to avoid over payment of rent if so the same may be furnished to the audit of verification. Other such cases may be reviewed at your level.

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CB.108/99-00 dt. 25.3.2000 for Rs.1326/-

Payment made to Sh. Rajeev Sharma LDC on a/c of conveyance charges @ Rs.150/- pm wef April 1998 to march 99 were paid simply on conveyance charges for the month of ____ . Neither details of journey performed were mentioned on the said bill nor the journey was verified by the HOO/DDO. Sub vrs. on a/c of conveyance charges were not found as passed of payment and sanctioned of payment . It is requested that a sum of Rs.1800/- may be recovered from the official concerned and deposited into Govt. a/c under intimation to audit. Other such cases may be reviewed at your level.

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19/11/19

On scrutiny of stock reg. of comm. following observations were found in P. No. 6
Balanced worked out at page Page No. 16

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23/C

no. 29, 32, 48, 94, 114, 120, 128, 140, 246, 248, 260, 300, 302, 304,

334, 336, 338, 340, 342, 348, 352, 354, 358 and 362 appears to be incorrect. The

same may be corrected by the signature of the HCO and compliance shown to

audit.

7 In the following cases mention has been issued from the stock register, the

signature of the official receiving the material was not found. Needful may be

done and compliance shown to the audit.

Page no. 11, 16, 62, 66, 70, 148, 210, 218, 352, 262, 282, 286, 306 and 350.

8 Signature of the officer incharge was not found in all most of the pages of

stock register. Needful may be done and compliance shown to the audit.

Handwritten marks: 16, 19, 12, 14, 20/10

Following articles are not of consumable nature. The same may be transferred

to property register under the signature of H.O.D.

Page No. Name of Audit
152 Officer Revolving chairs

- (i) Page no. 234 from which the same may be transferred to livery register under the signature of H.O.D. It appears from the stock register that 2 no. of saree purchased on 2-9-98 has not been issued to the official concerned.
- (ii) Page no. 244, pagri cloth issued to Sh. Rohan Lal may be transferred to livery register under the signature of H.O.D.
- (iii) Page no. 214, Band cloth may be transferred to livery stock register under the signature of H.O.D.
- (iv) Page no. 238, shirt cloth may be transferred to livery Stock Register under the signature of H.O.D.
- (v) Page No. 372, Uniform House cloth. The same be transferred to livery stock register cloth purchased on 2-3-98 for Rs. 240/- has not yet been issued to the official.
- (vi) Page No. 374, Uniform Chappal. The same be transferred to livery stock register. Chappal purchased on 2-9-98 for Rs. 93/- has not yet been issued to the official.

Other enclosures may be reviewed at your level.

PARA no 20

Para no 20

Para-17

11/11
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18

21/11

Retirement of anganwari workers

During the course of test check of vouchers for the audit period 2004-2006 it was observed that six employees had continued their service even though they had attained the age of 60 years. Detail of employees are as under:-

	Name	D.O.B	Yr. of retirement	Date of retain
4	Sushila kumari	1944	2004	01-04-06
4	Savitari devi	1943	2003	-Do-
15	Sushila	1942	2002	-Do-
41	Bhagwati	1941	2001	-Do-
42	Gulshan	1946	2006	-Do-
61	Kalawati	1945	2005	-Do-

(Exact date of birth was not produced to audit)

Reasons for non- retirement of the above cited employees on attaining the age of 60 years may please be elucidated to audit.

PARA NO. 21

Page No. 21

Page-18

20/11/17
~~17~~ ~~17~~
~~17~~ 17

Sub:- penalty for non supplied goods

During the course of test check of contingent vouchers it was observed that few firms have not supplied the ^{material} material in tot~~e~~ but have supplied less qty. against the indented^{ordered} ordered qty. for instance

Item	name of the firm	period	ordered qty.	Supplied	Variation
Roasted salted bengal Gram	M/s Gaurav Food product	20004-05	79,700 Kg.	72,720 Kg.	(-) 6980 Kg
Patstik parjiri	M/s superior agro food Ltd.	20004-05	27720 Kg	26399 Kg.	(-) 1321 Kg.
Soya Kurmure	M/s superior agro food Ltd.	20004-05	19800 Kg	10200 Kg	(-) 9600 Kg.

As per the term & condition of the tender document for the period.2004-05 a condition was imposed (Sr. No.16(1)) wherein it is stated that in the case the supply is not completed by specified time & date , the director may extend the date of supply by imposing a penalty up to 2 ½ % of the value of unsupplied goods per month.

19/11/12
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19/C

Please furnish reply/clarifications on the following points.

- [1] Whether the firm has supplied the items as stated above, if so date of supply.
- [2] What amount of penalty has been charged ^{from} of the concerned firm.
- [3] Approval of the director of [Social Welfare] for extension the date of supply is required for scrutiny.

The a/c has not furnished the reply.
The same may be furnished urgently to
Dt. of audit.

PARA 22

Paucor

Paucor

159/10
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18/C

Subject: stock register

During the course of test check of stock register for the audit period 2004-2006 the following irregularities were noted.

1. ^{slip} smp. Stock register of period for 2004-2005 shows issue of paustik panjiri 300Kg. and 480 Kg on 16.09.04 but in evidence no supporting receipt slip was produced to audit.
2. ^{slip} smp. stock register for the period 2005-2006 shows issue of puffed rice 180Kg. and 320 Kg. on 24.11.05 but in evidence no supporting receipt slip was produced to audit.

Reasons / compliance may be show to audit immediately or recovery may be made from the defaulting official under intimation to audit.

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PART - II

**CURRENT REPORT
(2006-07 TO 2008-09)**


Para No.1: Para No.23

Non Production/Non Maintenance of record.

The following records which have not been maintained was also pointed out vide Para No. 4 for the year 2004-2006; however, the same has been taken as a fresh.

1. Dead Stock Register.
2. TR-5 Stock Register.
3. Supervisor record of Smt. Ratna Kumari for the period 94-95 to 95-96.

As taken
fresh
28/1/2002
IAO / Party No. 10876


(DILBAGH RAI)
IAO
Party No-XV

16/c (10)

PART- II (Current Audit Report)

Para-1

Page - 20

**Audit Memo No:10
Dated 21.09.2015**

Sub.:- - Payment released to agencies providing SNF(Supplementary Nutrient Food) without deduction of TDS - Recovery amounting to Rs. 6,99,620/- during the period of Audit(2012-13 to 2014-15)

On scrutiny of record as-well-as information provided by the school authority reveals that department had released payment to the SNF(Supplementary Nutrient Food) _ providing agencies without deduction of TDS, which is against the Rule 194(C) of Income-Tax. Resulting which a short deduction of TDS amounting to Rs. 6,99,620/- has been noticed, as details given below:-

RECOVERY OF TDS FOR THE YEAR 2012-13

	Bill No. & Date	ASHA KIRAN	AKANSHA	ANKITA	AMAR	ARSH KIRATH	ANMOL	ARPAN	TOTAL
1	23 dt. 30.06.12	407296	954394	278440	316838	321616	270724	284433	2833741
2	24 dt. 30.06.12	11160	8370	8370	8370	8370	8370	8370	61380
3	37 dt. 14.08.12	4500	3375	3375	3375	3375	3375	3375	24750
4	38 dt. 14.08.12	164088	131110	110207	123301	127032	106465	115232	877435
5	49 dt. 14.09.12	312094	246325	214168	228722	234942	208855	224303	1669409
6	50 dt. 14.09.12	8640	6480	6480	6480	6480	6480	6480	47520
7	66 dt. 25.10.12	155758	122836	108460	109820	114804	104344	110862	826884
8	67 dt. 25.10.12	4320	3240	3240	3240	3240	3240	3240	23760
9	80 dt. 13.12.12	143190	116780	97736	101398	104699	97101	104016	764920
10	81 dt. 13.12.12	3960	2970	2970	2970	2970	2970	2970	21780

15/09

	95 dt. 11.01.13	149103	119861	102479	104919	109681	99771	108523	794337
	96 dt. 11.01.13	4140	3105	3105	3105	3105	3105	3105	22770
13	106 dt. 07.02.13	152921	124218	105581	110069	115636	103500	111150	823075
14	107 dt. 07.02.13	4320	3240	3240	3240	3240	3240	3240	23760
15	113 dt. 28.02.13	151883	123457	104814	111046	0	0	0	491200
16	114 dt. 28.02.13	0	0	0	0	118062	102455	111127	331644
17	115 dt. 28.02.13	4320	3240	3240	3240	3240	3240	3240	23760
18	112 dt. 19.03.13	146011	119246	99416	107217	114217	105131	107463	798701
19	123 dt. 19.03.13	4140	3105	3105	3105	3105	3105	3105	22770
20	126 dt. 26.03.13	76966	62019	52294	- 56549	59913	52698	55682	416121
21	127 dt. 26.03.13	2160	1620	1620	1620	1620	1620	1620	11880
	TOTAL	1910970	2158991	1312340	1E+06	1459347	1289789	1371536	10911597
	TDS DUE	38219.4	43179.8	26246.8	28172	29186.94	25795.8	27430.7	218231.94
	E. CESS DUE	1146.582	1295.39	787.404	845.17	875.6082	773.873	822.922	6546.9582
	TOTAL TAX	39365.982	44475.2	27034.2	29018	30062.5482	26569.7	28253.6	224778.8982

(Rs. 2,24,779/-)

RECOVERY OF TDS FOR THE YEAR 2013-14

S. No.	Bill No. & Date	ASHA KIRAN	AKANSHA	ANKITA	AMAR	ARSH KIRATH	ANMOL	ARPAN	TOTAL
1	10 dt. 29.05.13	218218	177763	148902	160023	170634	147736	162072	1185348
2	11 dt. 29.05.13	6120	4590	4590	4590	4590	4590	4590	33660
3	16 dt. 05.07.13	158245	129207	107649	116505	123320	106902	118448	860276
4	17 dt. 05.07.13	4500	3375	3375	3375	3375	3375	3375	24750
5	30 dt. 02.08.13	164266	127956	120003	113692	122865	106985	117105	872872
6	31 dt. 02.08.13	4500	3375	3375	3375	3375	3375	3375	24750
7	46 dt. 04.09.13	180116	136430	131584	123081	131782	116517	125026	944536
8	47 dt. 04.09.13	6804	5103	5103	5103	5103	5103	5103	37422
9	54 dt. 09.10.13	152195	118868	109450	105389	112346	98165	106105	802518
10	55 dt. 09.10.13	5796	4347	4347	4347	4347	4347	4347	31878
11	72 dt. 26.10.13	192737	149683	138305	132493	143208	123088	135031	1014545
12	73 dt. 26.10.13	6048	4536	4536	4536	4536	4536	4536	33264

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14/10/14

13	84 dt. 11.12.13	189589	147298	133232	129580	138646	119493	131352	989190
14	85 dt. 11.12.13	5796	4347	4347	4347	4347	4347	4347	31878
15	88 dt. 02.01.14	195329	150962	137095	132052	141924	123206	132538	1013106
16	89 dt. 02.01.14	6048	4536	4536	4536	4536	4536	4536	33264
17	100 dt. 07.02.14	187187	142325	131529	124873	135626	115801	125953	963294
18	101 dt. 07.02.14	5796	4347	4347	4347	4347	4347	4347	31878
19	122 dt. 15.03.14	197853	150633	137890	133213	146229	122983	132324	1021125
20	123 dt. 15.03.14	6300	4725	4725	4725	4725	4725	4725	34650
21	139 dt. 31.03.14	181059	141219	125457	123549	133771	116131	124585	945771
22	140 dt. 31.03.14	94921	73170	64854	64487	70610	60232	63435	491709
23	141 dt. 31.03.14	5796	4347	4347	4347	4347	4347	4347	31878
24	142 dt. 31.03.14	3024	2268	2268	2268	2268	2268	2268	16632
	TOTAL	2178243	1695410	1535846	1508833	1620857	1407135	1523870	1147019
	TDS DUE	43564.86	33908.2	30716.92	30176.7	32417.14	28142.7	30477.4	229403.1
	E. CESS DUE	1306.9458	1017.246	921.5076	905.3	972.5142	844.281	914.322	6882.111
	TOTAL TAX	44871.8058	34925.446	31638.43	31082	33389.6542	28986.98	31391.72	236286

RECOVERY OF TDS FOR THE YEAR 2014-15

S. No.	Bill No. & Date	ASHA KIRAN	AKANSHA	ANKITA	AMAR	ARSH KIRATH	ANMOL	ARPAN	TOTAL
1	21 dt. 11.07.14	94597	74207	64789	64163	69574	60134	63157	490621
2	22 dt. 11.07.14	3024	2268	2268	2268	2268	2268	2268	16632
3	23 dt. 11.07.14	165291	126668	114464	113743	120614	109237	114247	864264
4	24 dt. 11.07.14	5292	3969	3969	3969	3969	3969	3969	29106
5	25 dt. 11.07.14	192888	145265	134697	133350	142425	124139	134101	1006865
6	26 dt. 11.07.14	6300	4725	4725	4725	4725	4725	4725	34650
7	49 dt. 16.09.14	374528	288058	256970	258468	277978	252912	263903	1972817
8	50 dt. 16.09.14	12348	9261	9261	9261	9261	9261	9261	67914
9	51 dt. 17.09.14	172428	134569	119029	119963	131012	118903	122240	918144
10	52 dt. 17.09.14	5796	4347	4347	4347	4347	4347	4347	31878
11	66 dt. 01.11.14	187673	143255	125765	129791	142330	129642	133115	991571

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	67 dt. 01.11.14	6300	4725	4725	4725	4725	4725	4725	34650
	79 dt. 17.12.14	149458	118577	101693	108076	115232	107334	110124	810494
14	80 dt. 17.12.14	5040	3780	3780	3780	3780	3780	3780	27720
15	93 dt. 20.01.15	165026	126378	112007	116825	122537	118838	119826	881437
16	94 dt. 20.01.15	5544	4158	4158	4158	4158	4158	4158	30492
17	116 dt. 21.03.15	371630	285612	246896	259029	282392	263378	270842	1979779
18	117 dt. 21.03.15	12600	9450	9450	9450	9450	9450	9450	69300
19	134 dt. 31.03.15	233651	187362	165944	165863	178530	176761	169560	1277671
20	135 dt. 31.03.15	8064	6048	6048	6048	6048	6048	6048	44352
	TOTAL	2177478	1682682	1494985	1522002	1635355	1514009	1553846	11580357
	TDS DUE	43549.56	33653.64	29899.7	30440	32707.1	30280.18	31076.92	231607.1
	E. CESS DUE	1306.4868	1009.6092	896.991	913.201	981.213	908.4054	932.3076	6948.214
	TOTAL TAX	44856.0468	34663.249	30796.69	31353.2	33688.313	31188.59	32009.23	238535

The entire amount i.e. Rs. 6,99,620/- (Rs. 2,24,779/- + 236286/- + 238555/-) needs to be recovered from the concerned suppliers /firms after due verification & deposited in Govt. Accounts under intimation to Audit.

[Handwritten Signature]

6

12/c

Para-2

Audit Memo No:7,8&9
Dated 15.th Sept.,16th Sept.&17th Sept.15

Sub:-

- (A) Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs. 2,275/-
- (B) Short deduction of License Fee & Water Charges amounts to Rs. 7,474/-
- (C) Irregular grant of TA amounting to Rs. 15,200/- (Rs. Fifteen thousand & two hundred only) to the staff for the absence for the entire calendar month due to Leave.

(A) Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs. 2,275/-

As per office orders no.F-25(111)/DGEHS/140/DHS/09/38850-38862 dated 28th July 2010 & further clarifications issued vide office order no. F-25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08.10, the rates of DGHEs subscriptions has been revised on the basis of grade pay & revised rates are applicable w.e.f. -1st Aug.2010. Test check of relevant records for the period 2012-15 revealed that department has not comply the guidelines issued by the DGHEs. Due to non-revision of subscription in accordance to Grade- pay an short deductions amounting to Rs. 2,275/- has been noticed as per details given below

S N	Name & Designation	Grade Pay (In Rs.)	Period	No of months	Subscription-Due (In Rs.)	Subscription deducted (In Rs.)	Short deduction (In Rs.)
1.	Smt. Usha Kadyan, CDPO	7600	03/13 to 03/14	13	500/-	325/-	2,275/- (Rs. 135x13)
	Total						2,275/-

• The officer is retired from Govt. Services on 31st March 2014.

[Handwritten Signature]

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11/C

(B) Short deduction of License Fee & Water Charges amounts to Rs. 7,474/-
(Rs. 1,850/- + 5,624/-)

The rates of License Fee & water charges of Govt. accommodation of different categories were revised w.e.f. July 2012 & July 2013 by the Public Works Department, Delhi Secretariat, Delhi vide office order no. F-4(1)/Misc./PWD/Allot/2004/8496-8500, dated 27.07.2012 & F-4(1)/Misc./PWD & H/A-II /2004/2749-2765, dated 10.03.2014. Scrutiny of the record reveals that department has not revised the rates, resulting which an short deduction of License Fee & water charges amounts to Rs.7,474/- has been noticed, as details given below:-

(A) Short deduction of License fee

Name & Designation	Period of deduction	Amount due (In Rs.)	Amount deducted (In Rs.)	Short deduction/ Amt. recoverable (In Rs.)
Mr. Raj Kumar, Peon (Type-I) House no.- 313, Gulabi Bagh, Delhi	01.07.12 to 30.06.14	1,380/- (Rs. 115 x 12)	3,040/- (Rs. 80 x 38)	420/- (Rs. 35 x 12)
	01.07.13 to 31.08.15	4,700/- (Rs. 135 x 26)		1,430/- (Rs. 55 x 26)
Total		6,080/-	3,040/-	1,850/-

(B) Short deduction of water Charges

Name & Designation	Period of deduction	Amount due (In Rs.)	Amount deducted (In Rs.)	Short deduction/ Amt. recoverable (In Rs.)
Mr. Raj Kumar, Peon (Type-I) House no. 313, Bagh, Delhi Gulabi	01.07.12 to 31.08.15	5,966/- (Rs. 157 x 38)	342/- (Rs. 09 x 38)	5,624/- (Rs. 148 x 38)
Total		5,966/-	342/-	5,624/-

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(C) Irregular grant of TA amounting to Rs. 15,200/- (Rs. Fifteen thousand & two hundred only) to the staff for the absence for the entire calendar month due to Leave. 10/

As per GOI instruction - 'No transport allowance is admissible to employees absent from duty for a full calendar month due to leave/training/tour etc.' Test check of record as-well-as information provided by the department revealed that such guidelines are not followed, resulting which an excess payment amounting to Rs 15,200/- has been made to the staff.as details given below:-

S. N	Name & Designation	Period of Leave		Nature of Leave & No. of days			Complete Calendar month (TA Paid)	Amount to be recovered (In Rs.)
		From	To	Nature of leave	No. of Months/Days			
					M	D		
1	Smt. Yogita Hazarika, Supervisor	18.09.13	21.03.14	CCL	05	04	05	15,200/- (Rs. 3,040 x5)
Total								15,200/-

The entire amount i.e. Rs.24,949/- (Rs. 2,275/- +7,474/- + 15,200/-) needs to be recovered from concerned employees after due verification and deposited in Govt. account under intimation to Audit.

Settled as per Repts submitted by Deptt. → amount Rs. 24,949/-
(Rs. 2275/- + 7474/- + 15200/-)
has been recovered from concerned employees → deposited in Govt. Ac.
28/11/2022
DAo Patna

Audit Memo No: 11
Dated 21.09.2015

Sub.:- Excess payment amounts to Rs. 5,250/-made on account of Rent of AWCs

Reference Dy. Director, Integrated Child Development Scheme o/o no.F-76(revised rates of rent/DWCD/ICDS/204-15 dated 21st Aug 2014, vide which rent of AWCs has been enhanced according to area(in Room size) & facilities to be provided by the owner of the house for shifting of Anganwari centres.

(1) On scrutiny of the bill no . 110 dated 07th March 2015 & Bill no. 147 dated 19th March 2015, it has been observed that the payment released in the name of other persons for the same premises without verifying the certificate furnished by the nodal officers, CDPO & supervisor as per details given below:-

SN	AWC no.	Name & address of owner	Rent paid (in Rs.)	Period of Rent	To whom paid
1	07	Sh.Vinod Kumar, A-234,Shastri Nagar,Delhi	8,000/-	Oct. 2014 to Jan. 2015 (Rs. 2,000 x4)	Sh. Sundeep Sharma
2	38	Smt. Nirmal Kaur, B-1043,Shastri Nagar,Delhi	8,000/-	Oct. 2014 to Jan. 2015 (Rs. 2,000 x4)	Smt. Jitender Kaur
3	45	Smt. Sudesh, 19/244, Sarai Basti, Delhi	6,000/-	Oct. 2014 to Jan. 2015 (Rs. 1,500 x4)	Sh. Rajender Pal
4	89	Sh. Ram Singh Saini, 127-A, Saini Wali Gali, Rampura, Delhi	7,500/-	Nov. 2014 to Jan. 2015 (Rs. 2,500 x3)	Smt. Krishna Rani

The department is directed to recover the above said amount & paid to the actual owner of the AWC under intimation to audit.

[Signature]

(2) 8/C

Further an amount of Rs. 5,250/- has been made excess on account of rent for the month of Dec.-2014 & Jan-Feb 2015, as per rent receipt to Smt. Sudesh(AWC-92), house no . 208, Madira wali gali, Rampura, as per details given below:-

SN	AWC no.	Name & address of owner	Rent paid (in Rs)	Actul to be paid(In Rs.)	Excess Payment(In Rs.)
1	92	Smt. Sudesh, House no. 208, Madira wali gali, Rampura, Delhi	7,500/- (Rs. 2,500x3)	2,250/- (Rs. 750x3)	5,250/-

The entire amount paid as excess rent needs to be recovered from the concerned owner of AWC 92 & deposited the same in Govt. Accounts under intimation to audit.

*Selled on 12 Feb submitted
by Depⁿ → an amount of
Rs. 5200/- has been received
→ deposited in Govt A/c*

P.C. Joshi

(P.C.JOSHI)
Inspecting Audit Officer
Audit Party No IX

28/5/20

DAO / Party No. 152

6/C

PART II
CURRENT AUDIT REPORT
(2015-16 TO 2018-19)

(Ref. Audit Memo No. 09 dated: 22.05.2020)

PARA 01: Recovery of HPL amounting to Rs.47959/-.

During the test check of Service Book/FBR/Bills in respect of O/o ICDS Project Nimri Colony, Shop No.33/34, Super Bazar, Gulabi Bagh, Delhi it has been observed that Smt. Shelly Dabra, Supervisor was on HPL w.e.f. 22.01.2018 to 27.03.2018(65 days) and department has released leave salary equal to full amount instead of half amount which is irregular. As per CCS Leave Rule 40 sub rule(1) a government servant on Half Pay Leave is entitled to Leave Salary equal to half the amount.

Detail of the same is as under:-

Period	Pay (Basic+DA)	Drawn Leave Salary	Due Leave Salary	Amount to be recovered
22.01.2018 to 31.01.2018	43680/- (41600+2080)	14090/-	7045/-	7045/-
01.02.2018 to 28.02.2018	43680/- (41600+2080)	43060/-	21530/-	21530/-
01.03.2018 to 27.03.2018	44512/- (41600+2912)	38769/-	19385/-	19384/-
Total		95919/-	47960/-	47959/-

Therefore HOO may make a recovery of Rs.47959/- on account of overpayment of salary from the concerned official after due verification of facts and figure under intimation to the audit party. Similar other cases may also be reviewed at your own level under intimation to audit.

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SJC


(Ref. Audit Memo No. 1 dated: 19.05.2020)


Para.02:- Non-production/ Non Maintenance of records. (2015-16 to 2018-19)

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

1. Service Postage stamp A/c Register.
2. Expenditure control register/ contingency register.
3. Registers related to Children Education Allowance, Medical reimbursement, LTC, Telephone, Electricity and water etc.
4. Dead Stock Register.
5. TR-5 Stock Register.


(Mohan Kr. Chaudhary)
AAO


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


(Chetna)
Sr. Assistant

4/c

PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2014-15 TO 2018-19)

(Ref. Audit Memo No. 02 dated: 20.05.2020)

TAN NO. 01 :- Irregularities in maintaining of Cash Book.

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

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

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

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

During the test audit of Cash book of ICDS Project Nimri Colony, Shop No.33/34, Super Bazar, Gulabi Bagh, Delhi-110007 for the audit period from April 2015 to March 2019 the following discrepancies has been noticed:-

1. Summary of Closing balance at the end of month is not recorded.
2. The following TR-V/GAR-VI has not been recorded in the Cash Book/Cheque Register.

S.No.	TR-V/GAR-6	Date	Amount	Deposited vide Challan no. and Date but challan has also not been recorded in the cash book.
1.	21	19.09.2016	1320/-	16/20.09.2016
2.	22	21.11.2016	10/-	17/16.12.2016

HOO is advised to rectify the abovementioned irregularities and necessary compliance may be shown to next audit.





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(Ref. Audit Memo No. 03 dated: 20.05.2020)

TAN NO. 02 :- Shortcomings in the maintenance of Pay Bill Register for the audit period 2015-16 to 2018-19.

During test check of PBRs maintained by ICDS Project Nimri Colony, Shop No.33/34, Super Bazar, Gulabi Bagh, Delhi, the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the audit period.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Entries recorded have not been verified and attested by DDO/Principal in most of the PBR for the audit period.
4. Cutting/overwriting made in any of the PBR have not been attested by DDO/Principal.
5. Fluid has been used in the PBR for the audit period which is strictly prohibited.
6. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt. Quarter were not written in the PBR.
7. Details of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period.
8. GAB/GB Abstract has not been prepared in any of the PBR and signed by the DDO at the end of PBR.
9. Totalling of the columns in the PBR has not been done which is mandatory for income tax calculation.

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

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






TAN NO. 05 : Huge savings under Budget for the year 2017-18 & 2018-19.

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

Information provided by the O/o EDS Project Nimri Colony, Shop No.33/34, Super Bazar, Gulabi Bagh, Delhi during the audit period, there is huge savings were made during 2017-18 & 2018-19 which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

Year	Head of account	Budget Allotted	Expenditure	Saving	%age of saving
2017-18	2085.02 102-2900 14	350000	67515	292485	81
2017-18	2085.02 102-2900 01	500000	334563	165437	33
2017-18	2236.02 101-8700 50	3200000	1956720	1343280	41
2017-18	2236.02 101-9500 50	540000	323435	216565	40
2018-19	2236.02 789-9400 50	1028000	797400	230600	22
2018-19	2086.02 101-7800 50	70000	10137	9863	49
2018-19	2086.02 101-7300 14	375000	209414	165586	44
2018-19	2086.02 101-2100 50	118000	0	118000	100

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


(Mohan Kumar Chaudhary)
AAO


(Chetna)
Sr. Asstt.


(Sadhna Sharma)
IAO/AOAudit Party No-XIV