

(21)

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

Sub: -Audit report ICDS Project, BudhPur, Alipur Delhi.110036.for the year 2015-16 to 2020-2021

INTRODUCTION:

The I.A.R. on the accounts of ICDS Project, BudhPur, Alipur Delhi.110036 for the year 2015-16 to 2020-21 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO & Sh. Ram Poojan, AAO The audit was conducted during 07 working days w.e.f. 18.11.2021 to 01.12.2021

AIMS AND OBJECTIVES:-

The main objective of ICDS Project, BudhPur, Alipur Delhi.110036 are as under:-

1. To improve the nutritional and health status of children in age group 0-to 6 years,.
2. To lay the foundation for proper psychological physical and social development of children.
3. To enhance the capability of mother through proper nutrition and health education for looking after the normal health and nutritional needs of the children of the area.
4. To achieve the above objectives ICDS Project, Bawana Delhi-110036 is engaged in providing services of supplementary nutrition immunization health checkup and referral services for the children upto six years of age, non-formal pre-school education to children of age group 3-6 years and nutrition and health education in the area project.

HOS /DDO/ Cashier

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

LIST OF HOO/DDO

S.NO.	NAME & Designation	Time Duration
1.	Smt.Anita Ranjan, CDPO	01.04.2015 to 07.12.2015
2.	Smt, Kamlesh Garg, CDPO	08.12.2015 to 11.01.2016
3	Smt.Kusum Lata Rastogi, CDPO	22.01.2016 to 11.03.2016
4	Smt.Veena Kumari,CDPO	12.03.2016 to 18.07.2016

✓

20

5	Smt.Anita Ranjan, CDPO,	19.07.2016 to 12.09.2016
6	Smt.Kusum Lata Rastogi, CDPO	13.09.2016 to -05.11.2016
7	Smt. Shalini Puri, CDPO	06.11.2016 to 15.02.2017
8	Smt. Seema Malik, CDPO	16.02.2017 to 20.07.2017
9	Smt.Kusum Lata Rastogi, CDPO	21.07.2017 to 09.10.2017
10	Smt. Seema Malik, CDPO	10.10.2017 to 28.09.2019
11	Sh. Dholan Ram, CDPO	30.09.2019 to 31.03.2021

LIST OF CASHIER:

S.NO.	NAME & Designation	Time Duration
1.	Pawan Dabas, UDC	01.04.2015 to 20.11.2015
2.	Naveen Kumar, LDC	21.11.2015 to 16.09.2017
3	Vijay Kumar, LDC	17.09.2017 to 31.03.2021

Budget allocation and Expenditure for the year 2015-16 to 2019-2020

Non -PLAN			
2015-16	17279000	17071691	207309
2016-17	14015000	12606660	1408340
2017-18	10245000	9093820	1151180
2018-19	14574000	13384642	1189358
2019-20	17022000	16813517	208483
PLAN			
2015-16	15051000	14137622	913378
2016-17	17267000	16763751	503249
2017-18	10833000	6979203	3853797
2018-19	3615000	3118157	496843

2019-20	3857800	3759591	98209
---------	---------	---------	-------

19

Statutory Audit:- Statutory audit of ICDS Project, BudhPur, Alipur Delhi.110036 has not conducted by AG (Audit), Delhi upto 31.03.2021

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	0	0	0
2	Group B	05	05	0
3	Group C	03	01	02
Total		08	06	02

Maintenance of Records:-

The maintenance of records of ICDS Project, BudhPur, Alipur Delhi.110036 for the year 2015-16 to 2020-2021 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 03 outstanding paras with recovery of Rs.869184/-. ICDS Project, BudhPur, Alipur Delhi.110036 authority has not shown the compliance of any para, Hence any Para has not settled alongwith recovery Rs. Nil/- and remaining 03 paras alongwith recovery amounting to Rs. 869184/- have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2012-15	03	0	03
Total		03	0	03

(B)Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	

18

1	2012-15	01	869184	0	869184
G.Total			869184	0	869184

During the course of current audit 11 audit memo's highlighting various irregularities/recovery to the tune of Rs.42561/- were issued. The HOO of ICDS Project has shown compliance of 050 audit memos. In which 04+01(P) audit memos settled as such spot recovery amounting to Rs.18132/- was made. Remaining 07 Audit memos converted into 05Paras + 02TANs alongwith recovery amounting to Rs. 24429/- taken in the current Audit Report.

Details of Current Recovery (Audit Period 2015-16 to 2020-2021)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/01	12350	1625	10725
nil/03	100	100	0
Nil/04	15960	15960	0
/05	447	447	0
/09	13704	0	13704
Total	42561	18132	27229

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



(SATISH)
(IAO Audit Party No. XVI)

Para 01 *[Handwritten signature]*

PART II

CURRENT AUDIT REPORT

(Ref. Audit Memo no 1 Dated: 07.01.2016)

Sub:- Recovery of Income Tax amounting to Rs. 869184/- from MNPO and SHG

During the test audit of Icds project of Budh vihar for the audit period 2012-13 to 2014-15, It has been found that the payment of SNP and SABLA has been made to The People Welfare Society, Non profit Organisation (MNPO) and seven associated Self help Groups(SHG). As per rule 194-C of income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible/specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two(2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

Whereas it has been found that, No Income tax(TDS) has been deducted from the payment of MNPO and Seven SHG. The details of year wise payment and recovery of Income tax thereon is given below:-

S.NO	Name of MNPO/SHG	AMOUNT PAID(Rs.)	INCOME TAX RECOVERABLE @ 2%
(A) 2012-13			
01	Maa Santoshi, SHG	1951330	39027
02	Baba Saiyyed, SHG	1954878	39098
03	Sai Baba, SHG	1849863	36997
04	Bhagwati, SHG	1811575	36232
05	Jagriti, SHG	2038908	40778
06	Saraswati, SHG	1839551	36791
07	The people welfare society, MNPO	4307337	86146
	TOTAL(2012-13)	15753442	315069
(B) 2013-14			
01	Maa Santoshi, SHG	2176681	43534

[Handwritten signature]

7

18

02	Baba Saiyyed, SHG	2168848	43377
03	Sai Baba, SHG	1992970	39859
04	Bhagwati, SHG	2078438	41569
05	Jagriti, SHG	2160564	43211
06	Saraswati, SHG	1953024	39060
07	The people welfare society, MNPO	3960465	79209
	TOTAL(2013-14)	16490990	329819
(C)	2014-15		
01	Maa Santoshi, SHG	1947050	38941
02	Baba Saiyyed, SHG	1937811	38756
03	Sai Baba, SHG	1803441	36069
04	Bhagwati, SHG	1862896	37260
05	Jagriti, SHG	1922574	38451
06	Saraswati, SHG	1741064	34821
	TOTAL(2014-15)	11214836	224296
	GRAND TOTAL (A+B+C)		869184

Hence income tax @ 2% amounting to Rs. 869184/- may be recovered from the above said MNPO and SHGs and deposited into govt. account under intimation to the audit.

[Handwritten signature]

Para 02

(Ref. Audit Memo no 3 Dated: 08.01.2016)

Sub: Splitting of demand and non-observance of codal formalities.

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

While test audit of ICDS, Budh Pur it has been observed that the unit has splitted the purchases of many consumable/non-consumable items in small quantity to avoid to take the permission from the higher authority, and the other codal formalities as mentioned in Rule 145 and Rule 146 of GFR 2005 have also not been followed.

Sl.No.	Invoice No./Date	Items	Amount	Name of supplier
1.	178495/19.02.15	Stationery items	11180/-	Delhi Consumer's Co-op.Store Ltd.
2.	232775/24.02.15	Plastic building blocks	11000/-	-do
3.	232781/25.02.15	Puzzle game plastic and crayan colour	9979/-	-do-
4.	178720/25.02.15	Drawing book	5168/-	-do-
5.	232829/10.03.15	General items	14344/-	NCCFI
6.	232878/13.03.15	General items	14681/-	-do-
7.	232883/16.03.15	General items	9332/-	-do-
8.	232974/27.03.15	General items	9131/-	-do-
9.	232977/28.03.15	General items	14344/-	-do-
Total			99,154	

From the above, it can be seen that the purchases have been splitted in such a way that the expenditure may remain under Rs. 15000/- (under the power of HOS) to avoid to take the permission from the higher authority. HOO is requested to regularize the above purchases from the competent authority.

[Handwritten signature]

Para 03

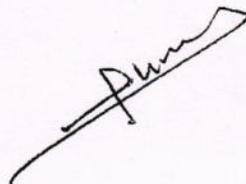
(Ref. Audit Memo no 7 Dated: 12.01.2016)

Sub: Irregularity in pay fixation and service Book.

Test check of service book of Smt. Sunita Verma, CDPO during the course of Audit, revealed various irregularities in pay fixation as per detail given below:

1. Smt. Sunita Verma was drawing Rs. 8500/- in the pay scale of Rs. 6500-10500 as on 01.05.2006 and her pay was revised as per sixth pay commission by taking into account her basic pay of Rs. 8300/- drawing as on 01.05.2005 instead of Rs. 8500/- as on 01.05.2006 but as per OM No. 10/02/2011-E.III/A vide endorsement No. F.No.4(73)/Fin.(Estb-III)2010-11/Pt.II/dsv/319 dated 30.03.12, she has not been granted the benefit of one time measure increment on 01/01/2006 in the pre-revised scale who were due to get their annual increment between February to June during 2006. Her Pay was fixed by the ICDS authorities as per details given below:

Date	Pay fixed by the Department	Pay to be fixed as suggested by the audit party
Pay revised as on 01.01.2006	15440+4600	15810+4600
Pay as on 01.07.2006	16050+4600	16430+4600
Pay as on 31.05.2007 on grant of 2nd ACP in the pay scale of Rs. 10000-15200 and revised in PB of Rs. 15600-39100 + GP 6600	16050+6600	16430+6600
Pay fixed on 01.07.2007 on grant of ACP in PB of Rs. 15600+39100 with Grade Pay of Rs.6600/-as per option exercised.	17430+6600	17680+6600
Pay as on 01.07.2008	18150+6600	18410+6600
Pay as on 01.07.2009	18900+6600	19160+6600
Pay as on 01.07.2010	19670+6600	19940+6600
Pay as on 01.07.2011	20460+6600	20740+6600
Pay as on 01.07.2012	21280+6600	21560+6600
Pay as on 01.07.2013	22120+6600	22410+6600
Pay as on 01.07.2014	22990+6600	23280+6600
Pay as on 01.07.2015	23880+6600	24180+6600
Date of next increment	01.07.16	



4

13

2. Leave account at page no. 64 and 65 not attested by the DDO of the unit.
3. In volume II, Increment enteries at page no. 10 & 11 not attested by the DDO of the unit.
4. Nomination form regarding death-cum-retirement gratuity, commutation and family detail not pasted in the service book of Smt. Sunita Verma, CDPO.

Hence, pay of Smt. Sunita Verma, CDPO may be refixed under intimation to the audit and necessary correction may be made and compliance shown to the next audit.

P. Kumar
14/07/2016
(SAROJ GUPTA)
Inspecting Audit Officer
Audit Party No. XIV

3

12

PART III

TEST AUDIT NOTES

Tan 01

(Ref. Audit Memo no 2 Dated: 07.01.2016)

Subject: Bill Register (GAR-9)

During test check of bill register for the audit period 2012-13 to 2014-15, the following irregularities were noticed:

1. The mandatory Page count certificate not recorded in the bill register.
2. Monthly summary of bills presented passed and pending not recorded.
3. Category of cheque not mentioned along with the cheque no. in any bill register.
4. Mandatory column No. 4 ie. Dated initial of the gazetted officer (DDO) signing the bills were initialed without date in the bill register
5. Cuttings at bill no. PB-10/14.06.12, CB-25/12.02.15, CB-95/09.03.15, CB-101/18.03.15 and overwriting at Bill No. Pb-9 dated 14.06.12 not attested by the DDO of the unit.
6. DDO has not signed the bill register w.e.f. 19.10.12 to 19.07.13.
7. Cancelled bill entries e.g. bill no. CB 96 dated 04.03.15 and CB-104 dated 23.03.15 have not been attested by the DDO and also, there is no mention of such bill in the subsequent financial year. Such cancelled entries raise doubts whether bills were actually canceled or were presented to the PAO. Hence, Cancelled entries need to be attested by the DDO after due verification under intimation to audit.
8. Bill no. PB-31 and CB-75 recorded without assigning any date in the financial year 2012-13 which is irregular.

Hence, necessary corrections may be done and compliance may be shown to the next audit.

Tan 02

(Ref. Audit Memo no. 4 Dated: 08.01.2016)

Subject: Shortcomings in Stock registers of consumable and non-consumable items.

During test check of stock registers, the following irregularities were noticed:

- 1). The Department has maintained only one register for consumable/non-consumable stock items.
- 2). Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has

P. um

1) 2)

Annual physical verification of all stores should be carried out at least once in every year and discrepancies, if any, shall be investigated and be made good after following the set procedure.

- 4) The closing balance from the previous register to the new register for the period 2014-15 as the opening balance not brought forwarded under the signature of the competent authority.
- 5) Mandatory signature of the officer issuing the articles as well as the officer receiving the articles was not observed, which is irregular. Without proper signatures of Recipient/Store officer, the records cannot be considered authenticate.
- 6) Mandatory page count certificate not recorded in any of the stock register.
- 7) Date of receipt of stock articles not recorded on page no. 50 to 59, 66 to 70.
- 8) Previous Balance of calculator not brought forwarded to the current stock register from previous stock register and as on 09.06.14 03 calculators entered at page no. 24 and 01 calculator issued to Ms.Reena, Pawan and Sarabjeet each and again on 16.03.15, 4 calculators entered in stock register and again issued to Ms. Reena and Sarabjeet which is irregular.
- 9) As on 16.03.15, 120 ruled registers purchased and 44 registers issued to Ms.Reena, 56 registers issued to Sarabjeet and 10 registers issued to Pawan and balance shown as nil instead of 10 which is irregular.

Hence, necessary direction maybe given to concerned staff for rectifying the lapses mentioned above.

Tan 03

(Ref. Audit Memo no 8 Dated: 11.01.2016)

Sub.: Shortcomings in cash book.

During the course of audit & scrutiny of cash book for the period 2012-13 to 2014-15, the following shortcomings have been noticed: -

- 1) Page count certificate was not recorded on the first page of cash book.
- 2) Cutting/overwriting at page no. 42 not attested by the DDO of the unit.
- 3) Date of opening balance not mentioned in the cash book for the period w.e.f. Sept.,2014.

Pun

10

- 4) Each and every entry not initialed by the writer or DDO of the unit in the cash book for the period 2012-13 to 2014-15.
- 5) Cash book should be opened datewise instead of monthwise.
- 6) Cash book not checked by other than writer of the cash Book.

The Head of the project may ensure that such types of lapses are not repeated in future and audit may be intimated accordingly.

Tan 04

(Ref. Audit Memo no 6 Dated: 11.01.2016)

Sub : Irregularities in maintaining Pay Bill Register

During test-check, following irregularities were noticed in the PBR for the period 2012-13 to 2014-15.

1. The mandatory page count certificate duly signed by the DDO not recorded in the PBR under the audit period.
2. The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart from the name, DOJ and PF No, the other details like pay-scales, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not written in the PBR.
3. Abstract in the PBR (Form GAR 18) are not filled by the DDO of the unit .
4. Totaling of the columns of the PBR not done by the unit for the calculation of Income tax for the audit period which is irregular.

Hence, necessary compliance on the aforesaid lines may be made and shown to next audit.



Tan 05

(Ref. Audit Memo no 8 Dated: 12.01.2016)

Sub:-Non-compliance of Hon'ble Supreme court of India

As per clause 3 of the agreement dated 17/06/11 between department of women and child development, GNCT and Dalit Prahari in which it has been mentioned that "The Honorable supreme court of India in its order dt.07th October 2004 in the case titled PUCL vs. Union of India and others in Writ petition(civil) number 196 of 2001 had issued directions to all state Government/UT for supply of Supplementary Nutrition/Supplement to the children, Adolescent girls, Pregnant and lactating women under ICDS scheme for three hundred days(300 days) in a year."

In reference to the memo the following information has been provided to audit and it has been observed that during 2012-13 to 2014-15 the directions of Honorable Supreme court has not been followed as per the detail given below:-

S.NO.	YEAR	Number of days during which supplement given	Number of working days of Unit
01	2012-13	286	286
02	2013-14	290	290
03	2014-15	280	280

Hence, it is suggested that either the unit may be opened for at least 300 days to fulfill the clause 3 of agreement dated 17/06/11 or take up the matter with administrative department to fulfill the objectives of the scheme and directions of the Hon'ble court.

S. Saroj Gupta
14/01/2016
(SAROJ GUPTA)
Inspecting Audit Officer
Audit Party No. XIV

8

PART-II
CURRENT REPORT
2015-16 to 2019-2021

Para No.01:- - Recovery of DGEHS amounting to Rs.10725/-
(Memo No.01 dated 18.11.2021)

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

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

During the test check of records provided by the,HOO, ICDS, Project, Budhpur, Alipur, Delhi. 110036 for the Audit period 2015-16 to 2019-2021, It has been observed that the revised deduction of DGEHS subscription w.e.f. 1/2/2017 to 08/19 was not deducted as per above mentioned OM. These cases are as under:-

No.	Name of Officers/officials	Pay Level	Period	Subscripti on due	Subscri ption deducte d	Short deduction
	Sunita Verma, CDPO.	10	02/17 to 10/19	650/-	325/-	325X33 =10725
G.Total of Rs.						10725/-

Necessary recovery amounting to Rs. 10725/- to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.



Para No.02 :- Recovery of Income Tax amounting to Rs.: -13704/-

7

(Memo No.9 dated 29.11.2021)

During the test check of records, It has been found that the DDO of ICDS Project Budhpur has not deducted income tax according PBR. These cases are as under:-

(1) Smt. Nirmal Superviosr (contract)(F.Y.(2017-18)

S.No	Description	Calculation of DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	433044	433044
	G.Total	433044	433044
2.	Deduction (Sec.10) (i) TA (ii) Relief fund (iii) HRA Exemption Total Deduction(i+ii+iii)	- 0	- 0
3	Income after Deduction	0	0
4	Saving Under Section 80C + 80 DD	0	0
5.	Taxable Income	433044	433044
6.	Total Tax	9152	9152
7	Rebate	2500	2500
8	Tax	6652	6652
9	E.Cess	200	200
10	Total Tax	6852	6852
11	Total deducted	0	0
12	Tax Recoverable		6852

(2) Smt. Reena Supervisor (contract)(F.Y.(2017-18)

S. No	Description	Calculation of DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	433044	433044
	G.Total	433044	433044

8

6

2.	Deduction (Sec.10) (i) TA (iii) Relief fund (iii) HRA Exemption Total Deduction(i+ii+iii)	- 0	- 0
3	Income after Deduction	0	0
4	Saving Under Section 80C + 80 DD	0	0
5.	Taxable Income	433044	433044
6.	Total Tax	9152	9152
7	Rebate	2500	2500
8	Tax	6652	6652
9	E.Cess	200	200
10	Total Tax	6852	6852
11	Total deducted	0	0
12	Tax Recoverable		6852

Total 1+2= 6852+6852=13704/-

Necessary recovery amounting to Rs13704/ to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.



8

Para No.03 -Discrepancies in Misc. expenditure.

(Memo No.10 dated 30.11.2021).

During the test check of records, It has been found that DDO/CDPO made irregularities in expenditure of Budget. These cases are as under:-

1. DDO/CDPO made payment to AHISH COLD WATER regularly twenty four bottles @ 20 per bottle monthly which is irregular.

DDO/CDPO has not taken any A/A & expenditure approval from Competent Authority for above work. Example CB12 dated 07/06/2017 for Rs. 3950/- etc

2. DDO/CDPO made payment to Smt. ASHA regarding cleaning the office @ 500 monthly which is irregular.

DDO/CDPO has not taken any A/A & expenditure approval from Competent Authority for above work. Example CB12 dated 07/06/2017 for Rs. 3950/-

3. An employee sh. Vijay Kumar working as LDC on divert capacity and his salary is not there but official raised conveyance bill regularly, DDO/CDPO also made payment which is irregular. Example CB25 dated 05/08/2017 for Rs. 4320/-
4. An employee sh. Naveen Kumar working as Peon DO office his salary is not there but official raised conveyance bill regularly, DDO/CDPO also made payment which is irregular. Example CB25 dated 05/08/2017 for Rs. 4320/-

The above discrepancies may be regularized from The Director, Woman & child development, Govt of NCT of Delhi, under intimation to audit. Other similar cases may also review at own level.

4

Para No.04 -Discrepancies in Cont. bill for community based event.

(Memo No.11 dated 01/12/2021)

During the test check of records, It has been found that DDO/CDPO made irregularities in expenditure of contingent bill for community based event these are as under:-

1. Supervisor of ICDS produced the misc. bills in which neither quantity nor rates are mentioned on the vouchers. Purposes of purchase also not mention.
2. Stock entries also not found on the voucher,
3. Passed for payment not tally with the GAR-28 summery,
4. Order/circular not attached for the expenditure,
5. DDO/CDPO made payment to all supervisors without obtaining the any A/A & expenditure approval from Competent Authority for work mentioned. Example CB125 dated 20/03/2019 for Rs. 13100/-
6. Hand written voucher produced by supervisor which is irregular. Example Example CB125 dated 20/03/2019 for Rs. 13100/-

The above discrepancies may be regularized from The Director, Woman & child development, Govt of NCT of Delhi , under intimation to audit. Other similar cases may also review at own level.



Para No.05:- Non production of Records(memo No.07 dated 25/11/2021

The following records has not produced to audit.

- 1 Income tax calculation sheet & Form No.16
- 2 SNP receiving records
- 3 Consumable & Non consumable stock register maintained by supervisor
- 4 SHG Kitchen visit report for the period 2015-16 to 2020-2021
- 5 Purchase files
- 6 Attendance register of Aganwari centre
- 7 Poshan records
6. Condemnation records
7. GAR-6/ TR-5 records
8. Challan files
9. PMMVY Records
10. THR(Taken Home Record)
11. Immunizations records.
12. Name of Aganwari,SNo., Address,, name of AW, AH and Supervisor provide with the beneficiary records.
13. NOC received from parents at the time of tour conductions.
14. Movement register
15. Attendance of Kishori Divash and Godhbari with records.
16. Agreement of Outsource engagement of Staff.
17. Terms and condition of contractual staff.
18. T.Fee/LTC /Telephone records
19. Tr-5 Stock register



(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY XVI

②

(m. H-7 dt 25/4/2020)

Tan No.01 - Improper maintenance of Service Book.

(1) On perusal of Service Books of staff of ICDS, Project, Budhpur, Delhi-110036 for the period 2015-16- to 2020-2021, it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(2) Improper maintenance of S/Books: During the test check of Service Books, the following shortcomings have been observed:

(i) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(ii) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(iii) Incomplete leave accounts

In a number of cases, the leave accounts are incomplete since long upto date credit of leave i.e. upto 3/2021 has not been entered in the Leave Accounts.

(iv) LACKING OF MANDATORY FORMS

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) found in Service Book of employees.

Necessary steps should be taken to remove the same under intimation to audit



①
Tan No.2: -Discrepancies in Cash Book.

(M.H-8 dt 25/11/2021)

During the test check of Govt. Cash book following shortcomings have been noticed:-

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

1. As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under

“Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs.(Rupees.....)Which tallies with the closing balance as worked out in the cash book”.

1. Receipt No. & Challan No. was not mentioned in cash book.

Necessary steps should be taken to remove the same under intimation to audit



SATISH
IAO-16