

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI
AUDIT REPORT OF ICDS, F-2, COMMUNITY CENTRE, PROJECT
KARKAMPURI, SUNDER NAGARI, DELHI, FOR THE PERIOD 2020-2023.**

INTRODUCTION

The Internal Audit Report of **ICDS, F-2, Community Centre, Project Karkampuri, Sunder Nagari, Delhi** on the accounts for the period **2020-2023** was conducted by the field audit party no. XXVI Comprising of Smt. Savita Jain, IAO/AO, and Kamla, DEO. The audit was conducted during 07 working days between 29.05.2023 to 08.06.2023.

AIMS AND OBJECTIVES

The ICDS Project Kardampuri, F-2, Community centre Sunder Nagri Delhi-110095 is functioning under the administrative control of department of Women & Child Development, GNCTD of Delhi, Total 123 Anganwadi centres are functioning under the ICDS Project Kardampuri covered area name Mandoli, Kabir Angar, Saboli, Pratapnagar, Ganga Shay, Budh Vihar, Sushila Garden, Radha Vihar. The aims and objective of the project are as follows:-

1. Improvement in the health and nutritional status of children 0-6 years and pregnant and locating mothers.
2. Redution in the incidence of their mortality and school dropout.
3. Provision of a firm foundation for proper psychological, physical and social development of the child
4. Enhancement of the maternal education and capacity to look after her own health and nutrition and that of her family.
5. Effective co-ordination of the policy and implementation among various department and programme aimed to promote child development.

To achieve above aims and objective of ICDS the following services are being rendered in the form of package through the local Anganwadi centres.

1. Supplementary nutrition to children aged 0-6 years and ladies.
2. Immunization Health check up
3. Referral services.
4. Nutrition Health Education
5. Non formal pre-school education.
6. Poshan Abhiyan has also been introduced with the objective of reducing the level of malnutrition and relates problems.

H.O.D./H.O.O./ D.D.Os / CASHIERS

The following officers have served as Head of Institution/ DDO / Cashier during 2020 to 2023:-

S. No.	Name of the Officer	Designation	Period	
			From	To
<u>D.D.O/HOO(S/Shri/Ms.)</u>				
01.	MR.RAM VIR SINGH	CDPO	01/04/2020	31/12/ 2020
02.	MR.ASHA SAXENA	CDPO	01/01/2021	31/01/ 2022
03.	MRS.SADHANA SINGH	DDO/HOO	01/02/ 2022	31/01/2023
04.	MRS KHURSHIDA	CDPO	01/02/2023	31/03/2023
<u>Cashier (S/Shri/Ms.)</u>				
01.	MRS.BABITA RANI	L.D.C	2020	2023

Budget received and expenditure of the Deptt. for the year 2020-23

Year	Revenue Head		
	Budget	Expenditure	Balance
2020-21	20339100	19706532	632568 ✓
2021-22	24314000	24114154	199846 ✓
2022-23	23132000	21222300	1909700 ✓

Vacancy Statement:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	--	--	--
2	Group – 'B' (CDPO)	01	01	Nil
3	Group –'C' Supervisor	05	02	03
4	S.A/Asstt.	01	00	01
5	Group 'C' L.D.C/Clerk	01	01	Nil
6	Peon Group C	01	00	01
7	AWW	123	123 (119 + 04 terminated)	Nil
8	AWH	123	123	Nil
	Total	255	250	05

*Note:- Mrs.Aruna & Mrs.jasbiri (outsourced supervisors from ICSIL) physically posted in ICDS kardampuri project and drawing salary from Head quarter and Mrs.Babita Rani (LDC) contractual employees physically posted in ICDS kardampuri project and drawing salary from ICDS Sri ram colony project.



Statutory Audit:-

The Statutory audit of the **ICDS, F-2, Community Centre, Project Karkampuri, Sunder Nagari, Delhi** has not been conducted by AG (Audit) Delhi.

Maintenance of Records:-

The maintenance of record of **ICDS, F-2, Community Centre, Project Karkampuri, Sunder Nagari, Delhi**, for the period 2020-23 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were 01 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Total Number of Outstanding Paras
		Opening balance	Paras settled	Para no. of Settled Para	
1.	2015-20	01	01	01	Nil
	Total	01	01		Nil

Details of Old Recoveries

S. No	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/Regularized	Balance
1	2015-20	01	1625	1625	Nil
	TOTAL		1625	1625	Nil


Current Audit Report:

During the course of current audit, 09 Observation Memos were issued for the period 2020-23. No Audit Memos have been settled on the spot. Out of 09 remaining observation Audit Memos, 05 Audit Memos have been converted into 05 paras and 04 memos to 04 TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/Dropped on Spot	Balance	
NIL					

Internal audit report has been prepared on the basis of information furnished and made available by **ICDS, F-2, Community Centre, Project Kardampuri, Sunder Nagari, Delhi** for the period **2020-2023**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


8/6/23
(SAVITA JAIN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

PART-I
OLD AUDIT REPORT
(2015-2020)

PARA -1: Short deduction towards DGEHS Subscription-Recovery of Rs. 1625/-

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Audit Memo. No. 02
Date: 16.07.2020

The "Delhi Govt. Employees Health Scheme (DGEHS)" is applicable for all 'Delhi Govt. Employees including the teachers working in the schools of Govt. of NCT of Delhi. As per the scheme, the details of which are also available on the website of Directorate of Health Services, Govt. of NCT of Delhi", following is the rate of subscription on the basis of pay of the Delhi Govt. Employees w.e.f. July, 2009:

S.No.	Grade Pay drawn per month	Rate of monthly subscription
1	UptoRs. 1650	Rs. 50/-
2	Rs. 1800, Rs. 1900, Rs.2000, Rs. 2400 &Rs. 2800	Rs. 125/-
3	Rs. 4200	Rs. 225/-
4	Rs. 4600, Rs. 4800, Rs. 5400 &Rs. 6600/-	Rs. 325/-
5	Rs. 7600 and above	Rs. 500/-

Further, the rate of subscription towards DGEHS have been revised w.e.f. **01 Feb. 2017** vide Order No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services, DGEHS Cell, Directorate of Health Services, Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:

S.No.	Corresponding levels in the Pay Matrix as per 7th CPC	Contribution (Rs. Per month)
1	Level : 1 to 5	Rs. 250
2	Level : 6	Rs. 450
3	Level : 7 to 11	Rs. 650
4	Level : 12 and above	Rs. 1000

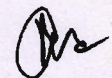
The amt. of Rs. 1625/- has been deposited through challan in PAO & the name has been verified by PAO K.D. at P. 12/6/14
8/6/23
IAO P-26

During the test check of pay bill registers, it has been observed that the school did not deduct the subscription towards DGEHS as per the above revised rates as per detail below and thus resulted in short recovery:

S. No	Name of the employee (S/ Shri /Ms.)	DGEHS Contribution		DIFF. TO BE RECOVERED	Period/ Month	Amount short deducted to be recovered
		DEDUCTED	TO BE DEDUCTED			
1	Sadhna Singh, CDPO	325	650	325	2/2017 to 06/2017= 04 months	1625
TOTAL						1625

The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officials and deposited into govt. account under intimation to the audit.

Other similar cases may also be reviewed if any, and the recoveries be made accordingly.


(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

TAN -1: Improper maintenance of Pay Bill Registers

Audit Memo. No. 01
Date: 16.07.2020

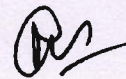
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During the test check of the PBRs maintained by the ICDS, Project Kardampuri, for the audit period 2015-2020 following irregularities have been noticed:

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. Index of PBR is not prepared.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in some of the cases 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 has not been recorded in some of the cases in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR.
4. GAR-18, Abstract of Pay bill is not completed.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Several cutting/over-writing/use of white fluid found in the PBR, which is irregular.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



TAN -2: Discrepancies in Stock Register

Audit Memo. No. 03

Date: 17.07.2020

Stock Registers maintained by ICDS Kardampuri, for the period 2016-20 have been scrutinized. The following shortcomings have been noticed:

1. There is no mandatory page counting certificate recorded on the first page of Register for non-consumable stock and Stock Registers for Consumable items (except for 2018-20). The same is invariably required to be recorded on the first page duly signed by the HOO.
2. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items and non-consumable items were undertaken by the ICDS Kardampuri in the Stock Register.
3. An erasure or over-writing of an entry once made in the Stock Registers 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 between the lines and should be countersigned by the Store In-charge.
4. The balance of the items in Stock Register for Consumable Items have not been taken properly as per the given details:

S.No.	Pg. No. of register	Item	Balance as on date	Issue & Qty.	Balance as on date	Discrepancy observed
1	23	Soft Broom	122	46+37+37=120	NIL as per register	Balance should be 02 as on 04.03.2019
2	48	Narial Broom	10 as on 30.05.2019	05 as on 30.05.2019	NIL as per register	Balance should be 5 as on 30.05.2019
3	68	Ball Pen (Uni0	10 Pkt. As on 20.03.2020	02 Issued on 3/2020 (Not clear 02 Pens issued or two packets issued)	Balance not mentioned	Balance should be calculated and mentioned properly
4	84	Pen Drives	24 as per Col. No. 6 (date not mentioned) Total Qty. shown as 3 in Col. No. 8	1+1+1=03 as on 07.03.2020	01	Balance should be calculated and mentioned properly after examining the correct opening balance
5	112	Harpic Toilet Cleaner	125 as on 29.03.2019	46+37+37=120	NIL as per Stock Register	Balance should be 05 as on 01.04.2019

6	131	Alphabet Learning Kit	110 as on 21.09.2019	39 37 32 As on 21.09.2019	on	110-39=71 71-37=32 32-32=NIL As on 21.09.2019	Balance should be 110-39=71 71-37=34 34-32=02
7	157	Jhadu Narial Broom	120 as on 19.12.2019	39 39 39 01 01 As on 28.12.2019	on	120-39=81 81-39=42 42-39=02 02-01=01 01-01=NIL As on 28.12.2019	Balance should be 120-39=81 81-39=42 42-39=03 03-01=02 02-01=01

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.

TAN -3: Discrepancies in Stock Register

Audit Memo. No. 04

Date: 20.07.2020

1. There is no mandatory page counting certificate recorded on the first page of Cash Book. The same is invariably required to be recorded on the first page duly signed by the HOO / DDO.
2. The certificate recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual.
3. An erasure or over-writing 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 Head of Office should initial every such correction and invariably date his initials. During test check of cash book, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.
4. Further, Cash Book has been written only upto 17.10.2019. Thereafter, no entry has been recorded in the Cash Book.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



**(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI**

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PART-II

CURRENT AUDIT REPORT
(2020 to 2023)

PARA-01:- Non Formation of Self Help Groups (SHGs).

Audit Memo. No. 06

Date:05.06.2023

On test check of file pertaining to the payment of bills, for the audit period 2020-2023, it has been notice that the work of supply of SNF in the ICDS project Kardampuri was awarded to M/s REWARDS in place of Jan Chetna Jagriti Avom Shaikshanic Manch w.e.f. 01.04.2016 to till further orders vide office order dated 28.05.2016. There after extension has been given by department of WCD, GNCTD from time to time for supply of food items to anganwadi centres.

The following discrepancies have been noticed:

1. As per office order dated 28.05.2016, the department will have to execute by Bipartiite agreement with the NPO but no fresh agreement was done by the department w.e.f. 01.04.2016 to till date. Further, the agreement should be renewed at the time of extension given by the WCD Department.
2. It is not clear whether the Performance security submitted by the agency or not and which should be renewed accordingly.
3. The NPO shall create at least one third of the SHGs and make them fully functional within an initial period of three months with separate decentralized kitchen for each SHG. Similarly, another group of one third SHGs shall be made fully functional with separate decentralized kitchen in next three month so that at the end of nine months, all SHGs are made fully functional with separate decentralized kitchen. The NPO shall submit compulsory monthly progress report about formation functioning of SHGs to the HQ an CDPO concerned."

On going through bills file for the audit period 2020-21 to 2021-22 of supply of supplementary nutrition's to children, adolescent girls and Pregnant and Lactating women under ICDS, its has been observed that information of self help group has not been made after a span of seven years. The department has withheld the 10% amount from the bill for not formulation of SHG.

Reasons for non formation of SHG by NPO may be elucidated to audit.

The HOO/CDPO may take the matter with the HQ authorities and take necessary steps to complete the formalities in this regard.



PARA-02:- Non implementation of GeM portal which is violation of GFR 2017.

Audit Memo. No. 02

Date: 30.05.2023

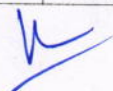
On the test check of the contingent bills for the audit period 2020-23, the following irregularities have been observed:

1. As per the order issued by the FD, GNCTD from time to time in accordance with rule 149 of GFR-2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM, a certificate to this effect that the particular goods/services are not available on GeM should be recorded.

A demand for goods/services shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 buying/bidding or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.

2. Whereas in all the cases the goods/services were procured through local vendor and not procured through GeM. All the items purchased are related to stationery and sanitation items, which are available on GeM portal. The Department has not implemented the GeM portal, which is violation of GFR-2017.
3. All the following purchases/repairs have been done through local vender under rule 154 of GFR as per certificate given by HOO.

S.no.	Bill no.& date	Name of Agency	Amount (in Rs.) & Date	Items	Under Rule 154 Non GeM
1.	CB-15, 22.12.2021	DCCF Ltd.	24961, 24.11.2024 8359, 25.11.2021 20484, 26.11.2021	Stationary, Sanitation items like duster, register etc.	Splitting of work
2.	CB-18, 19.01.2022	Ritesh company and	8732	Repair of Almira	No quotation
3.	CB-17, 19.01.2022	Rangrezz Enterprizes	21771, 17.12.2021 24488, 26.12.2021 23000, 03.01.2022 12390, 13.01.2022 24674, 15.01.2022 24600, 17.01.2021	Register Dairy Register Bai. Pen Sanitaizer Survey Register Wiper	Splitting of work
4.	CB-23, 26.03.2022	DCCWS	17485, 21.03.2022	Stationary and Sanitation items	
5.	CB-25, 29.03.2022	Ritesh & Co.	8536, 17.03.2022	Stationary items	
6.	CB-16, 14.12.2020	DSCCF Ltd.	24928, 09.12.2020 24980, 10.12.2020	Sanitation items Gloves	Splitting of works



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ICDS. Project Kardampuri.
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7.	CB-41, 30.03.2021	R.K.Trader	21299, 13.03.2021	Hard Sanitizer	
8.	CB-40, 30.03.2021	Rangrezz Enterprizes R.K. Traders	23865, 17.03.2021 24815, 26.02.2021	Stationary items Sanitation and stationary items	Splitting of works
9.	CB-21, 18.01.2021	DSCCF Ltd.	23780, 26.12.2022 21240, 28.12.2020 24705, 29.12.2022 24707, 30.12.2020	Stationary items Attendance Register Sanitation items	Splitting of works

With reference to above contingent bills:

- (a) Estimate/quotations are not obtained by agencies.
- (b) No supply/work order was issued by the HOO to agencies .
- (c) Spilting of work was done by the Deptt. in most of the cases in order to avoid codal formalities as per GFR/ Delegation of financial Power.

Reason for not following the above guidelines of GFR may be intimated to audit.

PARA-03:- Short coming in maintenance of Service Book in r/o Smt. Preeti Shukla (CDPO).

Audit Memo. No. 04
Date: 31.05.2023


During the test check of Service book in R/o Smt. Preeti Shukla, CDPO provided by the ICDS, Project Kardampuri, Delhi the following short comings have been noticed:

1. Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants.

The entry of Aadhaar Numbers has not been made in the Service Books 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 is advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

2. The Latest photograph of Smt. Preeti Shukla, CDPO was not pasted in the first page of service book. The Photograph should be attested by HOS/competent authority in the Service Book of the officials.
3. Smt. Preeti Shukla, DCPO has taken 10 days leave encashment while availing LTC for block year 2018-19 amounting to Rs. 16,156/- but 10 days leave were not deducted from her leave account. The same may deducted from her leave account.
4. Smt. Preeti Shukla, CDPO has taken LTC for the block year 2018-19 but no entry was made in her service book.
5. Smt. Preeti Shukla is drawing salary as CDPO from ICDS project Kardampuri but no promotion order/promotion entry is found recorded in her service book.
6. The individual has taken child care leave but the same has not been entered in the service book and not signed by competent authority. Separate child care leave account should be prepared in the prescribed format.
7. The service book has not been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.
8. **Service book to be shown to the official every year:-** Service book is required to be shown to the official every year and his signature obtained the Govt. servant will ensure that his services have duly been verified and certified as such, before affixing his signature. But it was not shown to officials the same may be done.

Aforesaid discrepancies may be rectified after under intimation to audit and needful may be done accordingly.



PARA-04:-Shortcomings towards rent payment to AWCs.


Audit Memo. No.03
Date: 31.05.2023

As per Office Order No. F. No. 76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019 regarding enhancement of rent of Anganwadi Centres (AWC) under the ICDS Scheme wherein it is mentioned that shifting of Anganwadi centres should be done on the basis of following categorization rental norms.

Area	Facilities	Rental Norms
18-25 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 2500/-
26-35 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 3000/-
36-45 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 4000/-
46-55 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 5000/-
56-66 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 6000/-

During the test check of records/files produced to audit in r/o Anganwadi Centres, the following discrepancies have been noticed as under:

1. In most of the cases, the owner/applicant of the house did not mention the area of the room which was offered for anganwadi centres.
2. The applicant did not mention the date on which he/she applied for anganwadi centres on the request letter. The applicant should mention the date.
3. Date of inspection is not mentioned on the certificate issued by concerned committee in most of the cases such as AWC 28, AWC 42, AWC 41, AWC 110 & 111 AWC 38, AWC 117, AWC 118 and AWC 119, 116, 114 & 115. It is necessary to mention the date of inspection before issue of certificate.
4. Certificate is not signed by the District Officer AWC 38, 121, 115 & 117 and CDPO in case of AWC 119.
5. As per office order no. F. No. 76/(525)/DWCD/ICDS/Hub Centre/2017-18/1403-08 dated 15.06.2020, a committee is to be constituted for fixation of rent of anganwadi centres with following members:

- (a) District Officer (Chairperson)
 - (b) CDPO of concerned project (Member Secretary)
 - (c) CDPO/Superintendent of concerned District (Member)
- 

- (d) External member to be opted by the Chairperson from any other Govt. Department preferably from PWD.
- (d) Area Supervisor (Member)

While checking of some files for change of anganwadi centres, no external member was opted by the chair person from any other govt. department preferably from PWD as per office order dated 15.06.2020. In the absence of external member preferably from PWD, the measurement of room area could not be correctly measured as no proof is attached by the owner and the payment of rent was made on the basis of area occupied. Comments of PWD authorities may be obtained for measuring of area in order to avoid the overpayment of rent of anganwadi centres.

HOO/CDPO is advice to scrutinize the other similar type of cases and take necessary action as per order/guideline issue by the department under intimation to audit.

PARA-05:- Non-Production of Record/Information.

Audit Memo. No.09
Dated: 08.06.2023

The following information has not provided to audit:-

1. List of unserviceable items.

2. Spouse information not in the prescribed format.

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8/6/23

INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

TAN 1: Non utilization of Budget and 100% savings of Budget.

Audit Memo. No.07

Dated: 07.06.2023

As per rule 50 of GFR 2017, stated that the detailed estimates of expenditure shall be prepared by the estimating authorities up to the final unit of appropriation (object Head) under the prescribed Major and Minor Heads of Accounts for both Revenue and Capital expenditure.

The Revised and Budget Estimates of both Revenue and Capital expenditure after being scrutinized by the Financial Advisors and approval by the Secretary of the Administrative Ministry of Department concerned shall be forwarded to the Budget Division in the Ministry of Finance in such manner and forms as may be prescribed by it from time to time.

Further, as per rule 62 of GFR 2017, stated that Department of Central Government shall surrender to the Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. No saving shall be held in reserve for possible future excesses.


During the test check of budget and expenditure statement for the year 2020-2023, it has been observed that in the following heads, no expenditure was incurred during the financial year and there is 100% budget savings which shows that non-implementation of scheme or preparation of unrealistic budget. As per details are given below:

(Amount in Rs.)

S. No	Major Head	Year (2020-21)		Saving
		Budget	Expdr.	
1.	PMMV 223510302209850	109100	Nil	109100 (%100)
2.	WAGES 223602101720002	25000	Nil	(%100) 25000
3.	WAGES 223602101730002	100000	Nil	100000 (%100)
		Year (2022-23)		
1.	SSK 223502103150013	150000	Nil	150000 (%100)

As per above table, it shows that no expenditure was incurred in the above head of account after obtaining the budget during the concerned year.

Reason for obtaining the budget and 100% saving of budget may be elucidate to audit.



TAN 2: Shortcomings in bill Register.

Audit Memo. No.05
Dated: 05.06.2023

During test-check of Bill Register, following shortcomings have been noticed:

1. Paging of the register was not done. The same should be done before start of register.
2. Page counting certificate was not recorded: Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2020-23.
3. Cutting & Overwriting – Numerous cutting and overwriting were noticed in the Bill register and also not attested by the HOO/DDO.

The above Shortcomings may be rectified at the earliest.



TAN 3: Shortcomings in Pay bill Register.

Audit Memo. No.01

Dated: 03.05.2023

During test-check of PBR, following shortcomings have been noticed:

1. Page counting certificate was not recorded: Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2020-23.
2. Incomplete personal information – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the period 2020-23.
3. Cutting & Overwriting – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOO/DDO.
4. Past information in r/o Smt. Preeti Shukla, CDPO who has been transferred to this 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 and tuition frees/bonus, arrear etc were not found in PBR.
5. Index is not prepared for the audit period.2020-23.
6. Total of each column of Pay & allowance has not been carried out which is required for calculation of Income Tax.

The above shortcomings may be rectified at the earliest.

TAN 4: Improper maintenance of Stock Registers.

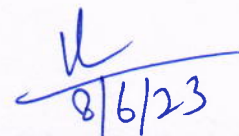
Audit Memo. No.08

Dated: 07.06.2023

Stock Register maintained by ICDS, Kardampuri, Aganbari Centre has been test checked and the following shortcomings have been noticed:

1. Mandatory page counting certificate has not been recorded on the first page of Register for consumable stock. The same is invariably required to be recorded on the first page duly signed by the Officer in-charge.
2. Verification of Consumable and non-consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of items was undertaken by the Deptt. in the Stock Register.
3. Indent no. vide which Goods received is not mentioned in the Stock register.
4. Index has not been prepared in the stock register for the year 2022-23.
5. No. of quantity issued and balance is not entered in the prescribed column of the stock register at page no. 06, 07, 14, 17, 18 & 22 etc. which should be maintained as per column prescribed in the stock register.
6. Flexi Banner has been received 48 but no bill no. and date mentioned at page no. 10 of stock register 2022-23 and no issue entry has been made. The issue entry has also not been recorded for mat plastic (Page no. 31) and at page no. 34.
7. Cutting & Overwriting – Numerous cutting and overwriting were noticed in the Stock register and also not attested by the HOO/DDO.
8. Name of company has been recorded at page no. 30 (2022-23) instead of name of item and issue entry has also not been made.

Improper maintenance of stock register as per above may be rectified under intimation to audit.


8/6/23

**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI**