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**Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat, New Delhi.**

Sub: Audit report of ICDS, Chandni Chowk Project, 16015 Community Hall, Jhandewala Road, Delhi for the Period 2015-16 to 2022-23

INTRODUCTION.

The Internal Audit on the account of ICDS, Chandni Chowk Project, 16015 Community Hall, Jhandewala Road, Delhi for the Period 2015-16 to 2022-23 was conducted by Audit Party No.33 comprising of Sh Mohinder Sethi AO/IAO and Smt Anita, Jr Asstt. The audit was conducted during 07 working days wef 11/08/2023 to 23/08/2023

AIMS AND OBJECTIVES

ICDS, Chandni Chowk Project, 16015 Community Hall, Jhandewala Road, New Delhi is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi with a motive to provide SNP to beneficiaries i.e. to 0 to 06 years of Children and Pregnant Ladies of total 95 Anganwadi centres functioning under this ICDS project.

Further, Health Check-up and pre-School Education and is also being provided to beneficiaries of this project

DETAILS OF HOO/DDO/ CASHIER

The following officer /official have served HOO/DDO/ Cashier during the audit period:

1. Head of Office during the audit period

S.No.	Name of the officer Mr/ Ms	Designation	Period
1	Poonam Kakria	CDPO	2015-19
2	Karam Chand	CDPO	2019-20
3	Subhash Gautam	CDPO	2020-21
4	Karam Chand	CDPO	2021-22
5	Subhash Gautam	CDPO	2022-23
6	Beena Rani	CDPO	2023 -till date

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2. DDO during the audit period

S.No.	Name of the officer Mr/ Ms	Designation	Period
1	Poonam Kakria	CDPO	2015-19
2	Karam Chand	CDPO	2019-20
3	Subhash Gautam	CDPO	2020-21
4	Karam Chand	CDPO	2021-22
5	Subhash Gautam	CDPO	2022-23
6	Beena Rani	CDPO	2023 -till date

3. Cashier during the audit period

S.No.	Name of the officer Mr/Ms	Designation	Period
1	Shri Adish	LDC	2011-21
2	Rahul Shukla	LDC	2021-23

VACANCY POSITION

S.No.	Name of Post	No. of Post Sanctioned	Filled	Vacant
1.	Group A	00	00	00
2.	Group B	01	00	01
3.	Group C	03	03	00
	Total	04	03	01

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BUDGET ALLOCATION AND EXPENDITURE (PLAN)

S.No	Fin Year	Budget Allotment (Rs. in Lakh)	Total Expenditure incurred (Rs. in Lakh)
1.	2015-16		Not Provided
2.	2016-17		Not Provided
3.	2017-18		Not Provided
4.	2018-19		Not Provided
5.	2019-20		Not Provided
6.	2020-21	2,11,04,000	1,38,14,934
7.	2021-22	3,50,47,000	2,69,22,196
8.	2022-23	1,57,76,000	1,11,15,261

STATUTORY AUDIT

Statutory audit of ICDS, Chandni Chowk Project, 16015 Community Hall, Jhandewala Road, Delhi has not been conducted by AGCR.

MAINTENANCE OF RECORDS

The maintenance of records of ICDS, Chandni Chowk Project, 16015 Community Hall, Jhandewala Road, Delhi was found satisfactory subject to observations made in current audit report. The Dte of audit disclaims any responsibility for miss-information provided by ICDS, Chandni Chowk Project, 16015 Community Hall, Jhandewala Road, Delhi

A) Old Audit Report

There were 02 audit Para's. Detail is as under:

S.N.	Year	Total Para's	Para Settled	Para taken as fresh	Para no. of Settled Para's	Outstanding Para's with Para No.
1	2012-15	02	-	02 (1,2)	-	Nil
	TOTAL	02	--	02	--	Nil

DETAILS OF OLD RECOVERY

S.No.	Year/Para	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1	2012-15 (01)	619,994	Nil	Nil (Taken as fresh)
	Total	619,994	Nil	Nil (Taken as fresh)

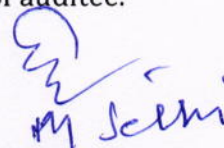
B) Current Audit Report (2015- 23)

During the course of current audit **06 observation memo's and 11 record memo** highlighting various irregularities/short recovery to the tune of **Rs. 2148588/-** were issued out of which **Rs.130348 /-** have been recovered and and remaining recovery of **Rs. 2018240/-** has been incorporated in current audit report. The audit memos have been converted into **03 Paras& 04 TANs** which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2015-23)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
03	1728	0	1728	
04	2146860	130348	2016512	
TOTAL	2148588	130348	2018240	

The internal audit report has been prepared on the basis of information furnished and made available by of ICDS, Chandni Chowk Project, 16015 Community Hall, Jhandewala Road, Delhi for the period 2015-23. The Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



(AO/ IAO Party-33)

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PART-I
OLD AUDIT REPORT

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CURRENT AUDIT REPORT
PART-II
(PERIOD 2012-13 TO 2014-15)

PARA No. 1 :

(Ref. Audit Memo No. 4 dt. 1.12.15)

Subject : Non-deduction of T.D.S.

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

During the scrutiny of the records of the CDPO Project, Chandni Chowk provided to audit, it has been noticed that T.D.S. amounting to Rs. 619994/- has not been deducted while releasing the payments to SHG/NPO M/s Suprabhat Educational and Social Welfare Society for providing supplementary nutrition material to Anganwaris as per detailed given in the enclosed annexure-A.

Department may recover Rs. 619994/- from concerned agency under intimation to audit. Similar cases may also be reviewed at own level.

*Settled by
taking as feedback*

*M. Sethi
AD/AD-33*

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Annexure-A

S.No.	Bill No./Date	Period	Amount paid	TDS	
1.	3 dt. 28.5.2012	16.3.12 to 31.3.12	588868.00	11777.00	
2.	4 dt. 28.5.2012	1.4.12 to 30.4.12	915244.00	18305.00	
3.	6 dt. 18.6.2012	1.5.12 to 31.5.12	1071213.00	21424.00	
4.	10 dt. 18.7.2012	1.6.12 to 30.6.12	1053787.00	21076.00	
5.	15 dt. 11.9.2012	1.7.12 to 31.7.12	1105637.00	22113.00	
6.	20 dt. 20.9.2012	1.8.12 to 31.8.12	1012287.00	20246.00	
7.	21 dt. 8.10.2012	1.9.12 to 30.9.12	1045365.00	20907.00	
8.	26 dt. 8.11.2012	1.10.12 to 31.10.12	943338.00	18867.00	
9.	38 dt. 19.12.2012	1.11.12 to 31.11.12	1011816.00	20236.00	
10.	45 dt. 23.1.2013	1.12.12 to 31.12.12	1051848.00	21037.00	
11.	46 dt. 14.2.2013	1.1.13 to 31.1.13	1055928.00	21119.00	
12.	55 dt. 15.3.2013	1.2.13 to 28.2.13	1062830.00	21257.00	
13.	58 dt. 26.3.2013	1.3.13 to 15.3.13	557772.00	11155.00	
14.	1 dt. 27.5.2013	16.3.13 to 31.3.13 & 1.4.13 to 30.4.13	1596235.00	31925.00	
15.	2 dt. 17.6.2013	1.5.13 to 31.5.13	1181702.00	23634.00	
16.	3 dt. 17.7.2013	1.6.13 to 30.6.13	1181300.00	23626.00	
17.	33 dt. 27.8.2013	1.7.13 to 31.7.13	1273414.00	25468.00	
18.	38 dt. 17.9.2013	1.8.13 to 31.8.13	1092925.00	21859.00	
19.	41 dt. 10.10.2013	1.9.13 to 30.9.13	1377144.00	27543.00	
20.	58 dt. 21.11.2013	1.10.13 to 31.10.13	1330044.00	26601.00	
21.	65 dt. 19.12.2013	1.11.13 to 30.11.13	1394208.00	27884.00	
22.	71 dt. 12.2.2014	1.12.13 to 31.12.13	1327468.00	26549.00	
23.	77 dt. 6.2.2014	1.1.14 to 31.1.14	1449800.00	28996.00	
24.	87 dt. 31.3.2014	1.2.14 to 28.2.14	1342234.00	26845.00	
25.	88 dt. 31.3.2014	1.3.14 to 15.3.14	697368.00	13947.00	
26.	3 dt. 11.7.2014	16.3.14 to 31.3.14	697368.00	13947.00	
27.	4 dt. 11.7.2014	1.4.14 to 31.5.14	2582554.00	51651.00	
		TOTAL	30999697.00	619994.00	

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(Ref. Audit Memo No. 1, 3)

PARA NO. 2

Subject : Non-production of records.

The unit did not produce the following records to audit :

1. Property Register.
2. Contingent Expenditure register.
3. Attendance Registers of Supervisors, Anganwari workers.
4. Diary & Dispatch registers.
5. Stock Register of A.W. centres.
6. Copy of norms of schemes being implemented in the unit Goad Bharai, Anna Prasan.
7. TR-V register, Challans.
8. Rent/Electricity/Telephone/water register.
9. Extension letters of contractual staff.
10. Records pertaining to Anganwari workers and centres.

Settled by
M. S. Sani
AO/MAO-33
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10/10/33
10/10/33

(SUBHASH CHAND)
IAO

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PART-II & PART- III
CURRENT AUDIT REPORT
[1/4/15 to 31/3/23]


Para 1:Recovery on account of Excess Payment of Bonus amounting to Rs.1728/-
[Observation Memo 3 Date: 18/8/2023]

Non-Productivity Linked bonus equivalent to 30 days emoluments of Rs.6908/- is admissible to only those employees who have rendered at least 6 months of continuous service during the last financial year. Pro rata payment will be admissible to the eligible employees for the period of continuous service during the year from six months to full year, the eligibility period being taken in terms of the number of months of service (rounded off to the nearest number of months).

On scrutiny of records, it has been found that the following officials were granted ad-hoc bonus in excess as under- which is irregular.

S No	Name & Desig.	Dt of Joining	Bonus Granted by School	Bonus Cal. as per audit	Excess Bonus Paid
1	Ms Shikha, Supervisor	05/07/2018	Rs6908/- BO-50 dt 16/10/19	5180 (09 months)	6908 -5180 =1728/-

Necessary recovery amounting to Rs1728/- be made from the above said officials & other similar cases may be reviewed under intimation to audit.


M. Saini
Asst. AO CB

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Para 2: Non-deduction of T.D.S. on payments to NPO M/s Suprabhat Educational and Social Welfare Society, Delhi
 [Observation Memo No. 04 Dated: 22/08/2023]

During the scrutiny of the records of the CDPO Project, Chandni Chowk provided to audit, it has been observed that T.D.S. amounting to Rs. 2016512/- has not been deducted while releasing the payments to NPO/SHG M/s Suprabhat Educational & Social Welfare Society for providing suppl. nutrition material to Anganwaris wef 2015-16 to 2022-23 as per detailed given in the enclosed Annexure -A, B, C,D and E and annexure -ZZ (2012-15) as under

S No	No of Bills	Fin Yr	Amount
Old Para No 1 (2012-15) Taken as fresh	27	2012-15	619994
1	102	2015-23	{Total Amt} – {Amt Adjusted} (1526866) – {130348} 1396518
Total	129		2016512

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

Department may recover above said amount from concerned agency under intimation to audit. Similar cases may also be reviewed at own level.


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2015-16

Annex-A

S No	Bill No	Date	period	Amount Paid	TDS not deducted
			Bills Paid in – 2015-16		
1.	17	14/5/15	Mar-15	970370	19407
2.	18	19/5/15	Apr-15	909348	18187
3.	23	9/6/15	May-15	1002288	20046
4.	49	3/8/15	Jun-15	1038350	20767
5.	50	5/8/15	Jul-15	995800	19916
6.	70	21/9/15	Aug-15	941568	18831
7.	81	12/11/15	Sep-15	881222	17624
8.	86	4/11/15	Oct-15	803308	16066
9.	100	9/12/15	Nov-15	744702	14894
10.	121	15/1/16	Dec-15	831120	16622
11.	134	4/2/16	Jan-16	816096	16322
12.	148	11/3/16	Feb-16	816600	16332
13	162	16/3/16	1/3/16 to 15/3/16	405912	8118
			Total	11156684	223134

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2016-17 & 2017-18

Annex-B

S No	Bill No	Date	period	Amount Paid	TDS not deducted
			Bills Paid in – 2016-17		
1.	08	10/5/16	16/3/16 to 31/3/16	405912	8118
2.	10	13/6/16	Apr-16	721798	14436
3.	37	13/6/16	May-16	803856	16077
4.	63	11/8/16	Jun-16	696475	13930
5.	01	11/8/16	Jul-16	667152	13343
6.	153	4/11/16	Aug-16	582528	11651
7.	154	4/11/16	Sep-16	592032	11841
8.	155	4/11/16	Oct-16	581923	11638
9.	183	6/12/16	Nov-16	612432	12249
10.	231	25/01/17	Dec-16	643100	12862
11.	259	2/3/17	Jan-17	560602	11212
12.	260	2/3/17	Feb-17	530112	10602
13.	279	16/3/17	1/3/17 to 15/03/17	271381	5428
			Total	7669303	153386
			Bills Paid in – 2017-18		
1.	49	10/8/17	16/3/17 to 31/3/17	345394	6908
2.	46	27/7/17	Apr-17	562628	11253
3.	47	24/7/17	May-17	627700	12554
4.	48	28/7/17	Jun-17	578472	11569
5.	100	25/10/17	Jul-17	337943	6759
6.	118	25/10/17	Aug-17	246578	4932
7.	119	25/10/17	Sep-17	463427	9269
8.	128	4/12/17	Oct-17	429534	8591
9.	129	4/12/17	Nov-17	480528	9611
10.	164	5/1/18	Dec-17	478308	9566
11.	192	24/2/18	Jan-18	401128	8023
12.	193	9/3/18	Feb-18	484022	9680
			Total	5435662	108713

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2018-19 & 2019-20

Annex-C

S No	Bill No	Date	period	Amount Paid	TDS not deducted
			Bills Paid in 2018-19		
1.	211	3/4/18	Mar-18	512164	10243
2.	19	7/5/18	Apr-18	501055	10021
3.	51	25/7/18	May-18	555542	11111
4.	52	3/8/18	Jun-18	521472	10429
5.	53	3/8/18	Jul-18	541373	10827
6.	60	8/9/18	Aug-18	497973	9959
7.	71	15/11/18	1/9/18 to 5/9/18	64545	1291
8.	122	15/11/18	6/9/18 to 30/9/18	547324	10946
9.	176	26/12/18	Oct-18	657133	13143
10.	183	26/12/18	Nov-18	598584	11972
11.	190	1/1/19	Dec-18	692436	13849
12.	192	13/2/19	Jan-19	743275	14866
13.	216	15/3/19	Feb-19	753365	15067
			Total	7186241	143725
			Bills Paid in 2019-20		
1.	22	31/3/19	Mar-19	775181	15504
2.	01	4/5/19	Apr-19	782322	15646
3.	27	18/7/19	May-19	837950	16759
4.	04	19/7/19	Jun-19	769925	15399
5.	19	7/8/19	Jul-19	890474	17809
6.	17	14/11/19	Aug-19	761484	15230
7.	16	14/11/19	Sep-19	744430	14889
8.	18	6/11/19	Oct-19	733332	14667
9.	20	5/12/19	Nov-19	702869	14057
10.	22	5/1/20	Dec-19	725040	14501
11.	24	5/2/20	Jan-20	810108	16202
12.	25	3/3/20	Feb-20	750960	15019
			Total	9284075	185682

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2020-21 & 2021-22

Annex-D

S No	Bill No	Date	period	Amount Paid	TDS not deduced
			Bills Paid in 2020-21		
1.	01	14/5/20	Mar-20	158423	3168
2.	05	14/5/20	Mar-20	335808	6716
3.	03a	14/5/20	Apr-20	30528	611
4.	03b	14/5/20	Apr-20	182064	3641
5.	03c	14/5/20	Apr-20	130752	2615
6.	07	1/6/20	May-20	409487	8190
7.	09	3/7/20	Jun-20	852527	17051
8.	11	8/8/20	Jul-20	978913	19578
9.	13	2/9/20	Aug-20	807872	16157
10.	15	3/10/20	Sep-20	1070069	21401
11.	17	2/11/20	Oct-20	1084200	21684
12.	19	2/12/20	Nov-20	1079871	21597
13	9	3/1/21	Dec-20	1101542	22031
14	23	5/2/21	Jan-21	1134939	22699
15	25	1/3/21	Feb-21	1169831	23397
			Total	10526826	210537
			Bills Paid in 2021-22		
1.	27	1.4.21	Mar-21	1281800	25636
2.	01	1.5.21	Apr-21	1307709	26154
3.	03	1.6.21	May-21	1313949	26279
4.	5	1.7.21	Jun-21	1306474	26129
5.	7	5.8.21	Jul-21	1385137	27703
6.	9	5.9.21	Aug-21	1396928	27939
7.	11	1.10.21	Sep-21	1408706	28174
8.	13	8.11.21	Oct-21	1421160	28423
9.	15	6.12.21	Nov-21	1435811	28716
10.	17	10.1.22	Dec-21	1433497	28670
11.	19	10.2.22	Jan-22	1419808	28396
12.	--	Nil Bill due to strike Certificate attached	Feb-22	00	0
			Total	15110979	302220

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2022-23

Annex-E

S No	Bill No	Date	period	Amount Paid	TDS not deducted
			Bills Paid in 2022-23		
1.	21	20/5/22	Mar-22	1390506	27810
2.	--	Nil Bill -- Certificate attached	Apr-22	00	0
3.	03	15/6/22	May-22	1031320	20626
4.	04	12/7/22	Jun-22	1034225	20685
5.	5	11/8/22	Rs.938750 Jul-22	See below 938750 +766556	See below
6.	6	12/9/22	Rs.766556 Aug-22	1705306-272 [short supply]= 1705034	1705034 x2%= 34101
7.	8	3/10/22	Sep-22	787575	15752
8.	8A	15/11/22	Oct-22	751951	15039
9.	9	9/12/22	Nov-22	808764	16175
10.	10	3/1/23	Dec-22	886821	17736
11.	11	6/2/23	Jan-23	809748	16195
12.	12	2/3/23	Feb-23	767522	15350
			Total	9973466	199469
		A+B+C+D+E	GRAND TOTAL	76343236	1526866

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Annexure-22

S.No.	Bill No./Date	Period	Amount paid	TDS	
1.	3 dt. 28.5.2012	16.3.12 to 31.3.12	588868.00	11777.00	
2.	4 dt. 28.5.2012	1.4.12 to 30.4.12	915244.00	18305.00	
3.	6 dt. 18.6.2012	1.5.12 to 31.5.12	1071213.00	21424.00	
4.	10 dt. 18.7.2012	1.6.12 to 30.6.12	1053787.00	21076.00	
5.	15 dt. 11.9.2012	1.7.12 to 31.7.12	1105637.00	22113.00	
6.	20 dt. 20.9.2012	1.8.12 to 31.8.12	1012287.00	20246.00	
7.	21 dt. 8.10.2012	1.9.12 to 30.9.12	1045365.00	20907.00	
8.	26 dt. 8.11.2012	1.10.12 to 31.10.12	943338.00	18867.00	
9.	38 dt. 19.12.2012	1.11.12 to 31.11.12	1011816.00	20236.00	
10.	45 dt. 23.1.2013	1.12.12 to 31.12.12	1051848.00	21037.00	
11.	46 dt. 14.2.2013	1.1.13 to 31.1.13	1055928.00	21119.00	
12.	55 dt. 15.3.2013	1.2.13 to 28.2.13	1062830.00	21257.00	
13.	58 dt. 26.3.2013	1.3.13 to 15.3.13	557772.00	11155.00	
14.	1 dt. 27.5.2013	16.3.13 to 31.3.13 & 1.4.13 to 30.4.13	1596235.00	31925.00	
15.	2 dt. 17.6.2013	1.5.13 to 31.5.13	1181702.00	23634.00	
16.	3 dt. 17.7.2013	1.6.13 to 30.6.13	1181300.00	23626.00	
17.	33 dt. 27.8.2013	1.7.13 to 31.7.13	1273414.00	25468.00	
18.	38 dt. 17.9.2013	1.8.13 to 31.8.13	1092925.00	21859.00	
19.	41 dt. 10.10.2013	1.9.13 to 30.9.13	1377144.00	27543.00	
20.	58 dt. 21.11.2013	1.10.13 to 31.10.13	1330044.00	26601.00	
21.	65 dt. 19.12.2013	1.11.13 to 30.11.13	1394208.00	27884.00	
22.	71 dt. 12.2.2014	1.12.13 to 31.12.13	1327468.00	26549.00	
23.	77 dt. 6.2.2014	1.1.14 to 31.1.14	1449800.00	28996.00	
24.	87 dt. 31.3.2014	1.2.14 to 28.2.14	1342234.00	26845.00	
25.	88 dt. 31.3.2014	1.3.14 to 15.3.14	697368.00	13947.00	
26.	3 dt. 11.7.2014	16.3.14 to 31.3.14	697368.00	13947.00	
27.	4 dt. 11.7.2014	1.4.14 to 31.5.14	2582554.00	51651.00	
		TOTAL	30999697.00	619994.00	

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Para 03: Non- Production of Records

(Record Memo 02 Dated- 11/08/2023)

The following record have not been provided/ maintained

1. Current/fresh agreement between Department and NPO M/s Suprabhat Educational and Social Welfare Society, Karawal Nagar, Delhi
2. PBR wef 2015-16 to 2016-17
3. Record pertaining to Rent Agreement with Anganwardi owners
4. Electricity registrar
5. LTC Register
6. Medical Reimbursement Register
7. Information regarding Child care leave
8. Information regarding unserviceable stock lying in office
9. Information regarding any kind of leave/suspension for more than one month during 2015-16 to 2022-23
10. Travelling Allowance Register
11. Children Edu. Allowance Register
12. Details of Budget allotted & Expenditure incurred from 2015-16 to 2019-20

The above mentioned records may be shown to next audit

(B) Old Para No 2 (2012-15) Taken as fresh

Subject: Non-production of records.

The unit did not produce the following records to audit:

1. Property Register.
2. Contingent Expenditure register.
3. Attendance Registers of Supervisors, Anganwarl workers.
4. Diary & Dispatch registers.
5. Stock Register of A.W. centres.
6. Copy of norms of schemes being Implemented in the unit Goad Bharai, Anna Prasan.
7. TR-V register, Challans.
8. Rent/Electricity/Telephone/water register.
9. Extension letters of contractual staff.
10. Records pertaining to Anganwari workers and centres.

(AO/IAO Party - 33)

Part-III

4/c

TAN 1: Shortcomings in maintenance of Service Books

[Observation Memo No.01 Dated: 16/08/2023]

On scrutiny of service books, following deficiencies have been noticed:

- 1) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees.

In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.

However, this has not been followed in all of the cases.

- 2 **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.**

- 3 **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 & attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted/ unattested in the bio-data in the service books of some of the officials. Some of the examples given below: -

Ms Meenakshi, Supervisor

Ms Shikha, Supervisor

Ms Manisha, Supervisor - by the Head of School.

5. **No Nomination Forms Attached:** Nominations are not attached in respect of the following staff members in their service book.

Ms Meenakshi, Supervisor

Ms Shikha, Supervisor

Ms Manisha, Supervisor

HOS/DDO is advised to initiate immediate action in respect of eligible officers/officials as mentioned above under intimation to audit.

Similar other cases may also be reviewed accordingly.

3/4

TAN 2: Shortcomings in maintenance of Pay Bill Register

[Observation Memo No. 02 Dated 16/08/2023]

During test-check of PBR, the following shortcomings were 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 .
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written Pay Level, Pay band, Grade-Pay, address/ Details of govt. accommodation, DOB, DOJ, DOS, Details viz no. of instalments etc. of loan/advances/ refunds, etc were not recorded in the PBRs in respect of most of employees of this office, which is incorrect. **Needful may be done.**
Cutting & Overwriting – Cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO.
3. **Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.**
4. **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
5. **GAR-18 not recorded and attested-** GAR-18 (Abstract of the pay bills)- Entries were not found recorded and initialled by the competent authority for its correctness at all .
6. **Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.**

Elucidate reasons for the above. Further, rectifications of the above irregularities may be made and shown to next audit.

2/c

TAN 3: Shortcomings in maintaining Bill Register
[Observation Memo No.05 Dated: 22/08/2023]

During the test checking of Bill register. The under mentioned shortcomings have been noticed, which needs to be rectified and also noted for future compliance under Intimation to audit:

- 1) Most of the entries made in the Bill Register have not been verified by DDO.
- 2) Number of Bills cancelled have not been attested by DDO. Reasons of these cancellations may be elucidated to audit.
- 3) Various cuttings & over writings have been made in bill register which were not attested by DDO.
- 4) Monthly Summary regarding submission of bills to PAO on under mentioned proforma has not been maintained in bill register as under:

Opening Balance of Bill with PAO
Bill submitted to PAO during the month.
Bill Passed by PAO during the Month.
Closing Balance of Bills with PAO

This summary must be maintained after end of each month under attestation of DDO.

The above-mentioned Shortcomings need to be rectified and also noted for future compliance under Intimation to audit.



1/c

TAN 4: Shortcomings in maintenance of Stock Register (Consumable & Non consumable)[Observation Memo No.06 Dated: 22/08/2023]

During the test checking of stock Register (consumable & Non consumable) for the audit period, the following short comings have been noticed

1. As per norms, separate register must be maintained for consumable and non-consumable items, however single register is being maintained for both.
2. Annual stock verification of has not been carried out.
3. Most of the entries of have not been verified by DDO/HOO
4. Various cuttings made in stock Register which have not been verified by DDO/HOO

The above mentioned Shortcomings need to be rectified and also noted for future compliance under Intimation to audit.



(AO/IAO Party - 33)