

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T.OF DELHI
4th LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002
(PARTY NO.XIV)

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Sub: - Audit report on the Accounts of Setting Up New Creches, Gulabi Bagh Delhi-110007 (1455/11) for the period 2021-22 to 2022-23.

INTRODUCTION

The I.A.R. on the accounts of Setting Up New Creches, Gulabi Bagh Delhi-110007 (1455/11) for the period 2021-22 to 2022-23 was conducted by field Audit Party No. XIV, comprising of Mr. G.V.R Murali, Sr.AO/IAO & Mr. Inder Singh, Sr. Asstt. w.e.f. 18.09.2023 to 26.09.2023 (Total 07 working days). Statutory audit of Setting Up New Creches, Gulabi Bagh Delhi-110007 has never been conducted.

AIMS AND OBJECTIVES

Setting up of Creche, Deptt. of WCD, Gulabi Bagh is engaged in supervision and control of 2 creche ceters running in NCERT Campus & Delhi Secretariat. Children of the age group 1 to 5 years of working parents are admitted & looked after during 08.00 AM to 6.00 PM..

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

The following Officer/Officials have served as HOD/HOO/ODO/Cashier during 2021-22 to 2022-23:-

01. LIST OF HOO

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Smt. Maya Devi Jemlni	Superintendent (Additional Charge)	01.04.2021	Till date

02. LIST OF DDO

SL. N	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Smt. Maya Devi Jemini	Superintendent (Additional Charge)	01.04.2021	Till date

03. LIST OF CASHIER

SL.NO.	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. Gautam Kumar	Statistical Asstt. (Outsourced through ICSIL)	01.04.2021	Till date

Budget Allocation and Expenditure for the year 2021-22 to 2022-23:-

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Year	Budget allotted	Expenditure made	Balance
2021-22	35,24,000/-	28,31,464/-	6,92,536/-
2022-23	38,00,000/-	34,77,503/-	3,22,497/-

Statutory Audit

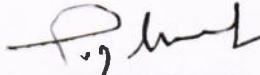
Statutory audit of Setting Up New Creches, Gulabi Bagh Delhi-110007 (1455/11) has never been conducted.

Vacancy Statement

Group (A, B C)	Sanctioned posts	Filled Posts	Vacant Posts
(A)	-	-	-
(B)	-	-	-
(C)	09	03	06
Total	09	03	06

Maintenance of Records

The maintenance of records of Setting Up New Creches, Gulabi Bagh Delhi-110007 for the period 2021-22 to 2022-23 was found satisfactory subject to observations made in Current audit report and in test audit note.


(G.V.R. Murali)
Inspecting Audit Officer
Audit Party-XIV

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**OLD AUDIT
REPORT
PART-I**



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

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Department : Department of Women and Child Development							
Sub department: Setting up New Creches, Gulabi Bagh, Delhi (1455/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2004	2014	1		Irregular grant of TA amounting to Rs. 15096/- to the staff for the absence	O	0
2	2004	2014	2		Discrepancies in stock register of property register & stock register in r/o Main Store	O	542
3	2004	2014	3		Irregular in Cash Book & Non Accounted for Govt. Money amounting to Rs. 56,535/-	O	0 P
4	2004	2014	4		Mis utilization of Govt. Funds amounting to Rs. 28834/- on account of excess procurement of items	O	0
5	2014	2019	1		Record of Creche and Short Fee Receipt	O	0
6	2019	2021	1		Short Recovery of License Fee in r/o Govt. Accommodation	O	475
7	2019	2021	2		Non adherence of Receipt and Payment Rules while making purchases	O	0
8	2019	2021	3		Non maintenance/Non production of Records	O	0

NOTE:
O- Outstanding Paras.
R- Reply submitted by the Department/Units.
C- Comment by the Directorate of Audit on reply submitted.

1011/-

Back

Para-1

2004-2014

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Audit Memo No - 13
Dated:-19/06/2014

Sub.:- Irregular grant of TA amounting to Rs.15,096/- to the staff for the absence for the entire calendar month due to Leave.

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 Cretch I authority revealed that such guidelines are not followed, resulting which an excess payment amounting to Rs 15,096/- has been made to the staff. A few instances are 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		
1	Ms.Anju Devi, Aya	30.10.08	30.11.08	Medical	01 0	01	100/-
2	Ms Aina Ray, Aya	11.01.12	10.06.12	Medical	04 0	01	1500/-
3	Ms.Magadeina Aya	23.01.01 10.03.04	06.06.01 22.07.04	Maternity Leaves	04 15 04 13	01 02	100/- 200/-
4	Ms.MakroDevi, Aya	01.07.13	06.08.13	Kind of leave not mentioned	01 06	01	140/-
5	Ms. Jyoti, Aya	01.12.02	12.01.03	Kind of leave not mentioned	01 1	01	100/-
Total							1000/-

Apart from the above, test scrutiny of the Leave A/c reveals that various employees under the jurisdiction of this office has availed leaves, but these are neither measured nor debited/deducted in the leave A/c. A few instances are as under:-

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Ms. Anju, Aya

S.N.	Period of Leave	No. of days	Kind of leave
1	01.02.07 to 10.02.07	10 days	E.L.
2	07.01.08 to 11.01.08	05 days	E.L.
3	22.09.08 to 07.10.08	16 days	E.L.
4	31.10.11 to 04.11.11	05 days	E.L.
5	22.06.09 to 26.06.09	05 days	M.L.
Total		41 days	

o/s.

Ms. MakroDevi, Aya

S.N.	Period of Leave	No. of days	Kind of leave
1	01.07.13 to 06.08.13	37 days	Leave kind not mentioned
Total		37 days	

Ms. Jyoti, Aya

S.N.	Period of Leave	No. of days	Kind of leave
1	01.12.02 to 12.01.13	43 days	Leave kind not mentioned
Total		43 days	

Reasons for non-observing of guidelines issued by GOI may be elucidated to Audit and entire amount i.e. Rs. 15,096/- paid as Transport allowance is irregular & needs to be recovered after due verification and deposited in Govt. Account under intimation to Audit. Similar cases also needs to be reviewed at the level of Head Of Office/DDO & recovery if any detected may be made & deposited in Govt. Account under intimation to Audit. More-over leave A/c in i/o employees mentioned above needs to be re-casted & necessary entries should be done under intimation to Audit. Similar cases also needs to be reviewed at the level of HOO/DDO.

Para-2

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Audit Memo No - 15
Dated:-20/06/2014

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Sub.- Discrepancies in stock register of Property Register & Stock Register in the Main Store as-well-as pertains to various Cretches under its jurisdiction during the period of Audit & Recovery amounting to Rs. 542/-

During the test check of the Property Register & Stock register(s) of main store as-well-as various Cretches(s) running under this office. Following short-comings have been noticed:-

(A) Proper Utilisation of Items purchased & Issued :-

Test scrutiny of the Property Register of Main Store as-well-as pertains to NCERT Cretch reveals that items issued in main store are received/ entered in concerned cretch after lapse of a period of more than a Three Months, resulting which, proper utilization of the items purchased could not ascertained. A Heat Convector was issued to NCERT Cretch on 17.12.1997(During Winter), but the same was taken in the record as received on 20.03.1998(After Winter).

(B) Short Entries in Stock Register:-The following short entries have been noticed:-

25 Nos. of Bathing Soap were shown issued to NCERT Cretch on 15.05.2009, but the same is not received/ taken in the stock register of concerned Cretch. Apart from the above, 10 nos. of Bathing Soap were also found short in main stock register on 28.10.2013 details given below :-

S. N.	Date	Name of item	O.B.	Purchased /Received	Issued	C.B.	Variation	Date	Amt. (Rs.)
1	15.05.09	Soap(Bathing)	25	---	25	0	(-)	15.05.09	377.75
2	28.10.13	Soap(Bathing)	10	20	---	20	(-)	28.10.13	163.90
		Total							541.65

(C) Excess Entries in Stock Registers:-The following excess entries have been noticed:-

15 Nos. of Bed Dari were shown issued to NCERT Cretch on 20.03.1998, but the concerned Cretch has taken in record as 17. Apart from the above, various excess entries were also noticed, as details given below :-

S.N	Date	Name of item	O.B.	Purchased/Received	Issued	C.B.	Variation
1	20.03.98	Bed Dari	15	---	17	---	(+) 02
2	10.11.08	Pocha	32	---	02	32	(-) 30
3	23.05.11	Phenyl	0	02	01	0	(-) 01

More-over, various cutting-over writings (without attestation of competent authority) as-well-as various fluid entries (which are not permissible as per Govt. Accounting Rules) needs also clarifications. The entire amount i.e. Rs. 542/- needs to be recovered from the concerned employees & deposited in Govt. Account after due verification under intimation to Audit. Similar cases may also be reviewed under intimation to Audit.

Para-3

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Audit Memo No - 07
Dated:-12/06/2014

Sub: - Irregularities in Cash-Book & Non Accounted for Govt. Money amounting to Rs. 56,535/-

Test check of the Cash-Book pertains to Cretchs reveals various irregularities such as :-

- (1) Non Completion of Cash-Book & Un-Accounted Balance amounting to Rs. 56,535/- :- Cash- Book pertains to Cretchis written & completed up to 25th June 2013, however institute has remitted revenue amounting to Rs. 56,535/- in Govt. Accounts through Challanduring the period 30th July 2013 to 31st March 2014. Hence it could not ascertain, whether all receipts are remitted in Govt. Account or not, as institute has not maintain the record of TR-5 for receiving revenue from the concerned Cretches.
- (2) Regular closing of the Cash-book-Rule 13(iii) of CGA(R & P) Rules, 1983 provides that - The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct". Whereas no such certificate was found recorded on the Cash-Book, which is violation of rules.
- (3) No independent checking - in accordance to Rule 13(iv) of CGA(R & P) Rules, 1983 -At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of, monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.No such guidelines are compiled by the department.
3. Cuttings & overwritings :-As per Rule-13(vi)of CGA(R&P) -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 date his initials. During the test check of the cash-book numerous cutting/overwriting at pages- 64 & 68 were found without proper attestation by the competent authority. Apart from the above, usage of-correction fluid at pages- 52,55,59 & 70 were alsofound, which is highly irregular and chances of embezzlement of Government money in such cases cannot be ruled out. Reasons may be elucidated to audit.

o/s

Non Completion of Cash-Book as-well-as receiving revenue without issue of proper receipt (TR-5), is a serious lapse on the part of institute. Hence, the procedure adopted by the unit for maintenance of cash-book is irregular and necessary corrective steps may be taken for its rectification, under intimation to audit.

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Audit Memo No - 16
Dated:-20/06/2014

Sub:- Mis-utilization of Govt. funds amounting Rs. 28834/- on account of excess procurement of items, lying unused since 1996.

Test scrutiny of the Property Register as-well-as Stock Register reveals that during procurement, actual requirement /consumption is ignored. Items are procured without ascertaining actual requirement, resulting which excess purchases as-well-as blockage of funds amounting to Rs. 28834/- has been noticed. A few instances are given below:-

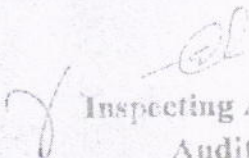
S.N.	Name of item	Date of purchase	Qty. purchased	Balance unused as on 31.3.14	Rate (Rs.)	Total amount (Rs.)
1	H.T.C	28.08.04	01	01	238/-	238/-
2	Lock	12.06.08	05	05	120/-	600/-
3	Harpik	09.08.12 28.10.13	04 04	05	35.56	178/-
4	Personal Weighing Machine	1996	02	It could not ascertain to whom issued	450/-	900/-
4	First Aid.Box	12.02.97	02	It could not ascertain to whom issued	159/-	318/-
5	Wooden cots	Feb. 1998	08	It could not ascertain to whom issued	2950/-	23600/-
6	Hot Case	17.02.98	02	It could not ascertain to whom issued	1500/-	3000/-
	Total					28834/-

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From the above table, it may be ascertained that items were got purchased in excess quantity without assessing the consumption pattern/demand. Items were not required in as-much quantity as purchased which could not be utilized even after 18 years of procurement. The institute has mis utilized the Govt. funds amounting to Rs. 28834/

It is advised that care should be taken to avoid purchasing quantities in excess of the requirement to avoid over stocking.


Inspecting Audit Officer
Audit Party No-XI

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PART-II

CURRENT AUDIT REPORT (2014-19)

PARA No.01-

Record of Creche and short fee receipt.

(Ref: Audit Memo No. 04 Dated: 22/11/2019)

During the audit it has been informed by the department that they are running two creche situated at NCERT & IIT Gate. There is no proper record maintained at creche to identify that how many children admitted in creche during the period of audit. No admission register & fee receipt register maintained by the creche to check that the creche has received correct amount of fee or not. There is no record maintained that how much amount creche has received and deposited with the DDO. No proper TR-5 has issued to check the amount received by the department. In the following instances challan has directly deposited in bank without issuing the TR-5 (GAR-6).

S.No.	Date	Challan No.	Amount
1	13.10.14	77	4000/-
2	30.10.14	78	3940/-
3	23.12.14	79	4040/-
4	23.12.14	80	4700/-
5	10.02.15	81	4340/-
6	25.03.15	82	8580/-
7	11.06.15	1	1899/-
8	19.06.15	2	1665/-
9	19.08.15	4	3740/-
10	18.09.15	5	3500/-
11	16.10.15	6	3580/-
12	20.11.15	7	3740/-
13	23.12.15	8	3720/-
14	25.01.16	9	3740/-
15	25.02.16	10	3820/-
16	23.03.16	11	3540/-

In the absence of proper TR-5 it could not be ascertained that the amount deposited by Challan is correct or not.

The department is receiving fees Rs.100/- per child per month but due to non confirming the number of children the amount of fees deposited not verified. The department is receiving fee from children on monthly basis but the same has not deposited in the Bank of monthly basis. A few examples are given below:-

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S.No.	Amount	Period of Fee	Details of Deposit the Amount
1	6860	Aug-16 to Oct-16	Challan No. 5 Dated 15.10.16
2	4440	Dec-16 to Jan-17	Challan No. 7 dated 17.01.17
3	4840	Feb-17 to March-17	Challan No. 8 dated 07.04.17
4	11000	April-17 to Aug-17	Challan No. 9 dated 19.03.18
5	13200	Sep-17 to Feb-18	Challan No. 10 dated 31.03.18
6	9100	April-18 to July-18	Challan No. 1 dated 07.08.18

From the Cash Book it has also been observed that no fees for the month of March-2018 entered/deposited in the account. Reason for non deposition the fee may be elucidated to Audit.

It has also been observed that in the month of July-14 to Aug-14 Rs. 1920/- submitted by the Creche (NCERT) to DDO but in the Cash Book Rs. 1820/- has deposited by the department. As per Cash Book Rs. 600/- has deposited for the fee May-16 of NCERT wherever their were 14 Children admitted in the Creche.

Reasons for the above discrepancies may be elucidated to Audit. Necessary recovery if any may be made from concerned under intimation to Audit.

PARA No.02- Short recovery of UTGEIS.

(Ref: Audit Memo No. 05 Dated: 25/11/2019)

From the PBR it has been observed that the amount of UTGEIS has deducted from pay @ Rs.30/- P.M. up to September 2016 but from Oct. 2016 the amount of UTGEIS has deducted @ Rs.15/- P.M. upto July 2017. After July 2017 the amount of UTGEIS has deducted again @ Rs.30/- P.M. During the period from Oct.2016 to July 2017 an amount of Rs.15/- P.M. has deducted short hence needs to be recovered as per details given below:-

S.No.	Name of Officials	Amount to be deducted	Amount deducted	Period	Amount of Recovery
2	Smt Makro Devi, Aya	30	15	Oct-16 to July-17	150
				Total	150

DDO may take necessary action to recover an amount of Rs.150/- from the above mentioned concerned employee after due verification under intimation to Audit.

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a reply
to the
by Department
20/12/2022
Ho / Party No- 510

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**PART II
CURRENT AUDIT REPORT
(2019-20 TO 2020-21)**

(Reference Audit Memo No.03 dated 11.03.2022)

PARA 01: Short recovery of License Fee in respect of Govt accommodation amounting to Rs. 475/-

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 & order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./8494-8588 dated 08.10.2020 the flat rate of License Fee for various types of residential accommodation have been revised w.e.f 01.07.2017 & 01.07.2020 respectively.

During scrutiny of the PBRs and other allied records maintained in Setting Up New Creches, Gulabi Bagh Delhi-110007 the following short recovery of License fee has been observed:-

S. No.	Name & Designation	Residential Address	Period		License Fee			No. of months	Amount recoverable (Rs.)
			From	To	Due	Paid	Diff.		
1.	Anju Devi, Aya	648, Type I, M.B. Road, Pushpa, Vihar, Delhi	11/19	6/20	150	115	35	8	280/-
			07/20	9/20	180	115	65	3	195/-
Total									475/-

HOO may make a recovery Rs. 475/- on account of short deduction of License Fee from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.

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(Reference Audit Memo No.05 dated 14.03.2022)

PARA 02: Non adherence of Receipt and payment Rules while making purchases

As per Rule 100(1) of Receipt & Payment Rules (Under Section III regarding contingent charges) All Charges actually incurred must be paid and drawn at once and under no circumstances they may be allowed to stand over to be paid from grant of another year.

During scrutiny of contingency bill maintained by office of Setting Up New Creches, Gulabi Bagh Delhi-110007 for the audit period i.e. 2019-20 to 2020-21 it has been observed that Department has released payment of vouchers pertaining to 2019-20 in the financial year 2020-21. Which is irregular & details of the same is as under:-

Bill No. & Date	Material purchased/ Conveyance	Name of supplier	Invoice No/ Voucher No & Date	Amount
CB-21 dt 19.11.2020	Misc. Stationery Item purchase	--	09.09.2019	634/-
	Invitation card purchase	Dhanesh Printographic	190, 01.10.2019	420/-
	Envelope purchase	Satnam Stationery	01.10.2019	110/-
	Photographer charges	Kirpal Digital Studio	08.10.2019	2000/-
	Misc. Stationery Item purchase		08.10.2019	1600/-
		Total		4764/-

HOO may take necessary steps to regularise the abovementioned irregularities from competent authority i.e. HOD under intimation to Audit.

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PARA 03: Non Maintenance/Non Production of records

The following record was not produced to the audit: -

1. List of dead stock
2. Purchase files
3. Non consumable stock register
4. Expenditure control register, Contingent register
5. LTC/TA register,
6. Medical Reimbursement register

Corrected

[Signature]

[Signature]

(Sadhna Sharma)
IAO/ Sr.AO
Party No-XIV

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TAN
PART-III

7

TAN - 1

(Audit Memo No.: 3, Dated: - 19.09.2023)

Subject: Improper maintenance of Pay Bill Registers.

During the test check of pay bill registers of the audit period i.e. 2021-2022 to 2022- 2023, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2021-22 to 2022-23.
2. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Totalling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period.
4. There were cuttings and overwriting in the PBR which are not attested by the DDO/ HOO for example cutting/fluid at page no. 53 in year 2021-22 and cutting at page no. 56 in year 2022-23.
5. Alphabetical index of employees has not been maintained in the PBR.
6. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.

Following HOS/DDO is requested to update the PBRs at the earliest possible under intimation to audit.

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TAN - 2

6

(Audit Memo No-4, Dated:-19.09.2023)

Sub: Irregular maintenance of bill Register

On scrutiny of Bill Registers for the FYs from 2021-22 to 2022-23 following shortcomings have been observed:

1. **Cutting and Overwriting** – There were number of cutting and overwriting in the Bill register i.e at Page No. 12 & 13 which are irregular. The attestation on cutting and overwriting by the DDO has not been found which is incorrect.
2. **Blank Col-5** – Col.5 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/payment, but the same has not been completed/ signed by the DDO under audit period, which is irregular.
3. **Blank Col.13, 14, 15 and 16** – Col 13, 14, 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled in any of the Bill register, which is irregular. Col-16 refer to short drawn in bill also not filled up.

Needful be done on above points under intimation of Audit.



(Audit Memo No. 5, Dated- 20.09.2023)

Subject: - Improper Maintenance of Service Books

During the test check of Service Books of Setting Up of New Creches, Gulabi Bagh Delhi -110007 for the Audit Period 2021-22 & 2022-23, the following irregularities have been observed in service books:-

1. Nomination forms are not attached in the service book of the following officer/officials:-
 1. Smt. Neela, Aya
 2. Smt. Magadlina Kujur, Aya
 3. Smt. Jyoti, Aya
2. Entry of Adhaar card Number has not been made in the service books of following employees as circulated by the Pr. Secy. (Fin.), Fin. Deptt.. Govt. of NCT of Delhi vide letter No F3(03)/2015/T-1/Pr.A.0/2017-26 dt. 10.09.2015 and latest photo is not pasted.
 1. Smt. Neela, Aya
 2. Smt. Magadlina Kujur, Aya
 3. Smt. Jyoti, Aya

It is advised that the detail of Adhaar Number of an employee in Service book should invariably made so as to enable this office/ Pay and Accounts Office to mention the details of Adhaar Number in record.

3. The service verification entries not updated in service books of following employees:
 1. Smt. Neela, Aya
 2. Smt. Magadlina Kujur, Aya
 3. Smt. Jyoti, Aya
4. Leave account has not been updated in the service book of following officials:
 1. Smt. Neela, Aya
 2. Smt. Magadlina Kujur, Aya
 3. Smt. Jyoti, Aya

Number of cuttings and over writings in service books and the pages are to be attested by HOO/DDO.

It is further advised that the record of service books of all the officials will be maintained strictly in accordance with Rule SR-196 to Sr-203 as well as all other related guidelines/directions issued by the Govt. from time to time may also be strictly observed.

Age proof and qualification certificates of some of the employees not pasted in service book.

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Reasons for non-maintenance of proper record in respect of service books may please be elucidated to audit. Necessary compliance on the aforesaid discrepancies and necessary steps should be taken to all other similar cases in service books may also be reviewed at your own level under intimation to audit.

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TAN - 4

(Audit Memo No. 6, Dated: 20.09.2023)

Subject: - Various shortcomings in Cash Book

On scrutiny and test check of the cash book of Setting Up of New Creches, Gulabi Bagh, Delhi-110007 following irregularities have been detected: -

1. Page counting certificate has not been recorded on the first page of the cash book.
2. 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."

But it has been found that such a certificate has not been recorded and signed by the DDO.

3. No details of closing balance and its bifurcation has been reflected at the end of each month in the cash book.
4. During the test check of cash book, it has been found that the cuttings, overwriting and pasting of fluid in the cash book have not been attested which is irregular.

DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance intimated to audit.

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TAN - 5

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(Audit Memo No. 7, Dated: - 21.09.2023)

Sub:-Improper Maintenance of Stock Register.

During the test check of the stock register pertaining to Consumable stock provided by the Superintendent, Setting Up of New Creches, Gulabi Bagh during the audit period 2021-22 & 2022-23 the following shortcomings were observed:

1. Page Counting Certificate – The pages in the stock register were not serially numbered and no page counting certificate found recorded for the period 2021-22 & 2022-23.
2. Cutting and Overwriting – There were number of cuttings and overwriting in the stock register, which were not attested by the authorised officer example at Page-2 in 2021-22 and Page-15 & Page-52 in 2022-23.
3. The certificate of physical verification of the consumable stock register for the year 2021-22 & 2022-23 has not been conducted/recorded by the Authorities. The same is required under GFR Rule 213(2).

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TAN - 6

(Audit Memo No. 8, Dated: - 25.09.2023)

Sub:-Discrepancies in maintenance of Service Book.

During the test check of the Service Books maintained by the Superintendent, Setting Up of New Creches, Gulabi Bagh during the audit period 2021-22 & 2022-23 employees i.e

- 1.) Smt. Jyoti, Aya
- 2.) Smt. Magadlina Kujur, Aya
- 3.) Smt. Neela, Aya

The following discrepancies are observed:-

- 1.) The Service book is required to be shown to the official every year and her signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e showing the service book to the official and obtaining his signature therein has been complied with in r/o the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No. 1 to 3 were not shown to them.

- 2.) As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O in r/o the official who have rendered 25 years of service or are to be retired with in the 5 years. The qualifying service is verified from P.A.O shall be communicated to the employees concerned in the prescribe performa. On review/test check of the records/service book in this regard it was noticed that the verification of service from P.A.O has not been done in the case mentioned above at Sr. No. 1 to 3.

