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DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C- , DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002

**Sub:-Internal Audit Report on accounts of the Nursery Primary School for Deaf (West)  
Sector-4, Rohini, Delhi for the period 2018-19 to 2020-21.**

**INTRODUCTION**

The accounts of Nursery Primary School for Deaf (West) Sector-4, Rohini, Delhi for the period 2018-19 to 2020-21 were test audited by the Audit Party No. 01 during the period 07.12.2021 to 15.12.2021 (07 working days), comprising of Sh. Shyam Sunder Dhingra, AO/ I.A.O and Smt. Manju Rani Pal, A.A.O.

**Aims and Objectives:-**

With the advancement of science and technology, better prospects for the prevention, physical restoration, special education and rehabilitation of the disabled have emerged. The Deptt. of Social Welfare, GNCT of Delhi is running 03 primary schools at Kalkaji, Mayur Vihar and Rohini and one Secondary School at Delhi Gate for the Deaf and Dumb. All these 04 schools are also having pre-primary classes of 04 years duration and are co-educational. Special education is provided to the students in these schools being deaf & dumb. The boarding facilities for boys and girls separately are also available at Delhi Gate, New Delhi. The Secondary school known as Govt. Lady Noyce School came into existence in the year 1931 and later on it was taken over by the Department of Social Welfare in the year 1959. Admission in these schools is open to only those deaf children whose sense of hearing is non-functional for ordinary purposes of life. These children do not hear/understand sound at all. Apart from education, knowledge of craft, tailoring, computer education etc. is also imparted in these schools. Special trained teachers are deployed in these schools besides vocational teachers/instructors. Department provides accommodation free of cost to these deaf and dumb students who reside in hostel and expenditure on food is borne by the students.

**Name of the HOO/DDO/Cashier during the period of Audit 01-04-2018 to 31-03-2021**

HOS/DDO

<u>S.No.</u>	<u>Name of DDO/HOO</u>	<u>Period</u>
1.	Sh. Shiv Narayan, Supdt.	01/4/2018 to 18/06/2018
2.	Ms. Neelam, Supdt.	06/04/2018 to 06/04/2019
3.	Sh. Avinash Dua, Supdt.	06/04/2019 to 07/08/2020
4.	Sh. Snajay Kumar, Supdt.	07/08/2020 to 31/03/2021

CASHIER

<u>S.No.</u>	<u>Name of Cashier</u>	<u>Period</u>
1.	Sh. Rajesh Kumar, Sr. Assistant	01/04/2018 to 07/09/2018
2	Sh. Om Prakash Khatri, Sr. Asst.	07/09/2018 to 27/02/2020
3	Sh. Rajesh Kumar, Sr. Assistant	27/02/2020 to 31/03/2021



The current vacancy position is mentioned below:-

Group(A B C)	Sanctioned posts	Filled posts	Vacant posts
Group -A	0	0	0
Group-B	20	7	13
Group -C	8	4	4
<b>Total</b>	<b>28</b>	<b>11</b>	<b>17</b>

**BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR**

**2018-2019 to 2020-2021**

Year	Budget allotted	Expenditure made	Balance
2018-19	13080000	11925882	1154118
2019-20	16330000	15587338	742662
2020-21	15880000	11913092	3966908

**Statutory Audit**

Statutory Audit of this Department has been conducted by the AGCR upto 2016-17. Report not provided by the department.

**Maintenance of Records**

The maintenance of records of the Nursery Primary School for Deaf (West) Sector-4, Rohini, Delhi was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

**PART-I**

**Old Audit Report**

There were 13 outstanding audit para's involving recoveries of Rs.90,845/-. The school has not submitted reply of any old audit paras. Hence, all 13 Old audit paras involving recovery of Rs.90,845/- has been incorporated in the current audit report as Part-I (Old Audit Report).

S.No	Year	Total Para's	Total Recovery (In Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	1992-98	1	0	Nil	Nil	01 (03)	0
2	1998-99	1	0	Nil	Nil	01 (08)	0
3	1999-08	4	200	Nil	Nil	4 (1,2,3,5)	200
4	2008-14	5	71492/-	Nil	Nil	5 (1,2,3,4,5)	71492/-
5	2014-18	2	19153/-	Nil	Nil	2 (01,02)	19153/-
	<b>Total</b>	<b>13</b>	<b>90,845/-</b>	<b>Nil</b>		<b>03</b>	<b>90,845/-</b>





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Increment has been changed of the file but  
payee fixation case be revised without  
changing of date of increment and also  
recovered the overpaid amount from her  
savings after due verification under  
intimation to audit.

PARA 1  
Base  
PARA No-01

Para No. 4 (Ref. Memo No. 13 dt. 15.4.98)

IRREGULARITIES IN PROPERTY REGISTER

1) While going through property Register,  
it has been noticed that following property  
items were transferred to KEN GHS but their  
proper receipt are not available in the office  
record.

- 1. Chairs 25 Nos
- 2. Table (Teakwood) 6 Nos.
- 3. Steel Table 2 Nos.
- 4. Wooden Student Chairs 25 Nos.
- 5. Wooden Students Desk.

In the absence of proper receipt, it  
could not be ascertained whether the above  
items were actually transferred and taken  
in the Property register by the G.L.S.N.  
Reasons for not obtaining a proper receipt  
at the time of transfer of items may be  
classified to write and a certificate from  
the G.L.S.N. can be obtained that the above  
said items were received and taken in the  
Property register and compliance be shown  
to audit.

~~PK~~  
etc

# PARA ②

PARA No. 07

Para No. 5. Ref Memo No. 9. Dated 12/3/99

## IRREGULAR MAINTENANCE OF STOCK REGISTER

While scrutiny of stock register for the year 98-99. The following irregularities have been noticed, which may be rectified, under intimation to audit.

- i) Consumable and non-consumable articles have been entered in one stock-register, which is irregular. Separate stock-register should be maintained for consumable articles and non-consumable items. Instruction may be noted and compliance be shown to audit.
- ii) Stock-entries have not been got attested/verified by the D.O.P. before passing the bills, passed for payments, which is very essential. In the absence of such genuineness of purchase or supply of materials/articles actually received or not, could not be ascertained. Complete remarks to this effect must be recorded on the body of the bills that "Articles received in good condition - Number of quantity, and entered at Page No. \_\_\_\_\_ stock register (Consumable or non-consumable)". duly proper attestation by the D.O.A.
- iii) Similarly cuttings/over writings were not got attested by the D.O.P. Needful may be done now and compliance be shown to audit.
- iv) It has also been noticed that the balance of the non-consumable articles, were found reduced to nil, after passing the articles to the officer/officials, with in this unit, which is objectionable. As the balances of non-consumable articles could only be reduced from the stock balance, when sanctioned by the Condensation Board. It is requested that the figures of such items may be restored correctly because stock articles have been issued to officers/officials for personal use in this unit. For your knowledge it is under:-

At Page No. 147 dt. 21.3.99 of ...  
 ...  
 ... issued to Cash-  
 loc. Unit. All

At Page No. 149 dt. 21.3.99 ...

At Page No. 151 dt. 21.3.99 ...

(23)

JK  
etc

- At Page No. 118 dt. 20.3.99 - One set Tea Mug issued to H.M. - Nil
- At Page No. 88 dt. 20.3.99 - One Cottle issued to H.M. - Nil
- At Page No. 37 dt. 25.2.99 - 60 Captioned Board displayed on Wall - Nil

All other similar cases may also reviewed, under intimation to audit.

~~PART II [CURRENT REPORT]~~

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Internal Audit Report on the Accounts of O/o  
Nursery / Primary School for Deaf, Dte. of Social Welfare  
Sector 4, Rohini, Delhi.

~~CURRENT AUDIT REPORT~~

PARA No. 03  
**PARA 3**

~~Para 1~~  
Sub- Recovery of transport allowance paid during summer vacation amounting Rs. 8200/-.

During the scrutiny of pay bill register it has been noticed that the Asstt. Teachers of the School had been paid transport allowance amounting to Rs. 8200/- during the summer vacations May & June for the audit period as per details at Annexure I. The recovery as pointed out against each teacher may be made under intimation to audit.

PARA No. 04  
~~Para 2~~ **PARA 4**

Sub- Unfruitful expenditure of Rs. 25,892/- on purchase of Library books.

During the test check of library records it has been noticed that the school had purchased library books amounting to Rs. 25,892/- during the period 20-3-88 to 23-3-91, but the books have never been issued to the concerned employee or to students. Thus the expenditure of Rs. 25,892/- remained blocked for the period 20-3-88 to till date. Reasons for not providing the facilities of library books to the students may be explained to audit.

PARA No. 05  
~~Para 3~~ **PARA 5**

Sub- Non obtaining Expenditure Sanction from the competent authority

On scrutiny of the contingent vouchers it has been noticed that in the following cases the office had purchased various items, without obtaining Administrative Approval / Expenditure sanction from the competent authority of the Dte. of Social Welfare as the total value of purchase was exceeding the financial powers delegated to HOO.

S.No.	Bill No./ Date	Amount
1	32/ 23-8-01	Rs. 27,482/-
2	77/ 30-3-2007	Rs. 12,000/-

The matter may please be taken up with the Dte. of Social Welfare for regularization of the above purchases by obtaining ex- post facto sanction under compliance to next audit.

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etc

Para 4

Sub- Payment of surcharge on Telephone / Electricity & Water bills

During the test check of the records of the office revealed that Telephone / Electricity & Water bills were paid after the due date and a sum of Rs. 6971/- was paid on these bills as per details of memo. Reasons for not paying the bills on time may be intimated to audit.

Para 5

Sub- Non Production of Record

The following records have not been provided to audit for scrutiny. The same may be shown to next audit.

- 1. GPF Broad sheet
- 2. TR-5 Stock Register
- 3. Electricity / Water / Telephone Register
- 4. Dead Stock Register
- 5. Contingency bill for the year 99-2000 & 2000-01
- 6. Accession Register
- 7. Salary Account Register

Sd/-  
22/11/2004

Sd/-  
22/11/2004

Rajpal  
(RAJPAL MAGOO)  
IAO - IV

PARA No. 06

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Para No. 18

PARA 6

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# PART II CURRENT AUDIT REPORT

## PARA 3

PARA No. 07

(Ref. Audit Memo No. 1 dated 17/07/2014)

Sub: Overpayment of family planning allowance of Rs. 14920/- in respect of Sh. S.K. Debas, Asst. Teacher

Sh. S.K. Debas, Asst. Teacher was granted family planning allowance w.e.f. December 1993(18/11/1993 Date of Sterilization) when he was working as an Asstt. Teacher in the pay scale Rs. 1200-2040(corresponding to Rs. 4500-9000) . After implementation of 5<sup>th</sup> Pay Commission , he was drawing family planning allowance of Rs. 125/-p.m. in the corresponding pay scale of Rs. 4500-9000. As per O M dated 24.09.2008, family planning allowance has been revised at double the existing amount of the FPA subject to a minimum of Rs. 210/- p.m. Hence, he is entitled for family planning allowance of Rs. 250/- after implementation of sixth pay commission. The overpayment made to Sh. S.K. Debas, Asstt. Teacher is worked out as per details given below:

Period		Month	DUE	DRAWN	OVERPAYMENT
From	To		@ RS. 250/-		RS.
01.10.2008	31.07.2010	22	5500	9020 @Rs.410	3520
01.08.2010	31.07.2011	12	3000	5400 @Rs.450/-	2400
01.08.2011	31.07.2014	36	9000	18000 @ Rs. 500/-	9000
Total		70	17500	32420	14920

The irregular payment of Rs.14920/- made to Sh. S.K. Debas may be recovered under intimation to Audit.



**PARA ②**  
Para No. 2

(Ref. Audit Memo No. 2 dated 17/07/2014)

19/12/14 (18)

PARA No. 06

Sub: Recovery of fixed medical allowance amounting to Rs 2700/-.

During scrutiny of PBR for the period 2008-09 and 2009-10, it has been noticed that the fixed medical allowance @ Rs. 75/-p.m. which has been stopped w.e.f. 01/09/2008 as per the recommendations of the sixth pay commission but the same has been paid to the following staff upto February 2010 as per details given below:-

S.No.	Name of the teacher	Designation	Amount
1.	Sh. S.K. Dabas	Asstt. Teacher	1350/- (18 months)
2.	Sh. Bhupinder Jeet	Asstt. Teacher	1350/- (18 months)
	Total		2700/-

Hence, an amount of Rs. 2700/- may be recovered from the above officers/officials and the same may be deposited into govt. treasury under intimation to the audit.

PBR No. 1  
**PARA 9**  
 Para No. 3

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(Ref. Audit Memo No .11 dated:24/07/2014)

**Sub: Recovery of Transport allowance amounting to Rs.52672 /-**

During the test check of PBR, and other related record for the audit period, it has been noticed that the school has paid transport Allowance to teaching staff of this school during summer vacation For the month of June during the period 2008-09 to 2013-14 in which teaching staff was on vacation for full calendar months for the said period which is found Irregular.

The irregular payment of Transport Allowance to the tune of Rs. 52672 /-- as per detail given below may be recovered from the defaulting teachers under intimation to the Audit.

S.No.	Name & Designation	Period	Due	Drawn	Amount to be recovered (in Rs.)
1	Sh. S.K Debas, Asstt. Tr.	06/2008	Nil	100/-	100/- @ 100/- p.m.
		06/2009	Nil	1952/-	1952/- @ 1952/-p.m.
		06/2010	Nil	2160/-	2160/- @ 2160/- p.m.
		06/2011	Nil	2416/-	2416/- @ 2416/- p.m.
		06/2012	Nil	2640	2640/- @ 2640/- p.m.
		06/2013	Nil	2880/-	2880/- @ 2880/- p.m.
		06/2014	Nil	3200/-	3200/- @ 3200/-p.m.
	<b>Total</b>				<b>15348/-</b>
2	Smt. Rita Kansujia, Asstt. Tr.	06/2008	Nil	100/-	100/- @ 100/- p.m.
		06/2009	Nil	1952/-	1952/- @ 1952/-p.m.
		06/2010	Nil	2160/-	2160/- @ 2160/- p.m.
		06/2011	Nil	2416/-	2416/- @ 2416/- p.m.
		06/2012	Nil	2640	2640/- @ 2640/- p.m.
		06/2013	Nil	2880/-	2880/- @ 2880/- p.m.
		06/2014	Nil	3200/-	3200/- @ 3200/-p.m.
	<b>Total</b>				<b>15348/-</b>

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3	Smt. Kamlesh Kaire, Asstt. Tr.	06/2008	Nil	100/-	100/- @ 100/- p.m.
		06/2009	Nil	1952/-	1952/- @ 1952/- p.m.
		06/2010	Nil	2160/-	2160/- @ 2160/- p.m.
		06/2011	Nil	2418/-	2418/- @ 2418/- p.m.
	<b>Total</b>				6628/-
4	Sh. Bhupender Jeet, Asstt. Tr.	06/2008	Nil	100/-	100/- @ 100/- p.m.
		06/2009	Nil	1952/-	1952/- @ 1952/- p.m.
		06/2010	Nil	2160/-	2160/- @ 2160/- p.m.
		06/2011	Nil	2418/-	2418/- @ 2418/- p.m.
		06/2012	Nil	2840	2840/- @ 2840/- p.m.
		06/2013	Nil	2880/-	2880/- @ 2880/- p.m.
		06/2014	Nil	3200/-	3200/- @ 3200/- p.m.
	<b>Total</b>				15948/-
	<b>GRAND TOTAL</b>				62872/-

Other similar cases if any, may also be reviewed at your own level. The above said amount may be recovered from the concerned officers and intimated to the audit after due verification.

PARA 10

(Ref. Audit Memo NO. 05 dated 21/07/2014)

Sub: Short Recovery of DGEHS amount of Rs. 1200/-

Vide letter No. F.25(IH)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010 received from Directorate of Health Services. The rate of DGEHS has been revised w.e.f. 01.08.2010. During the course of test check of record, it has been noticed that there was a short recovery of contribution towards DGEHS in r/o of officials as per details mentioned below. Necessary recovery be made from the concerned officer/officials after due verification of records under intimation to Audit.

S. No.	Name & Designation	G. Pay	Month/Period	DGEHS Deducted per month (in Rs.)	Rate of DGEHS per Month	Difference to be deducted (in Rs.)
01	Sh. Bhupinder Jeet, Asstt. Tr.	4600	08/2010 to 07/2011 (12 months)	225/-	325/-	100x12=1200/-
TOTAL						1200/-

Other similar cases if any, may also be reviewed at your own level. The above said amount may be recovered from the concerned officers and intimated to the audit after due verification.

PARA 11

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PARA No. 11

(Ref. Audit Memo No. 06 dated 21.07.2014)

**Sub: Non deduction of 10 days earned leave alongwith LTC. Leave for which leave encashment has been paid.**

During the scrutiny of leave account in service book and leave encashment bills, it has been observed that school authority has not debited the leave from their leave account in respect of the following officers/officials as detailed below:-

S. No.	Name & Designation of the Employees	Leave encashment amount for the block year	No. of days for which leave not deducted
1	Sh. Bhupinder Jeet, Asstt. Tr.	Rs. 10704/- for block year 2012/13 during vacation period 30/12/12 to 15/01/13	10 days for leave encashment

The above mentioned leave may be deducted from their leave account of the above mentioned official after due verification of records and compliance may be shown to the audit. Other similar cases if any, may also be reviewed at your own level.

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PARA No-12

**CURRENT AUDIT REPORT**  
**(2016-16 to 2017-2018)**

**PARA-01** Irregular payment observed in Leave Encashment on LTC amounting to Rs. 16063/-  
(Audit Memo No. 03 Dated: 06.06.2018)

Test check of record of LTC claim of Nursery Primary School for Deaf (West), Sector-04, Rohini, Delhi, revealed that irregular payment have been made to the officers /officials working in the Department.

It has been observed that 10 days Leave Encashment of Rs. 16063/- to SMT Rita Kanojia, TGT has been sanctioned but leave of 10 days has not been deducted from the leave account of the official. Detail of Leave encashment sanctioned to the above official is as under:

Name of the official	No. of days for which leave encashed	Amount of Leave encashment sanctioned by School	Bill No. & Date
Smt. Rita Rani Kanojia, TGT	10 days	16063	CB-85 dated 05.02.2015
Recovery to be made		16063	

The Institute may recover Rs. 16063/- or deduct 10 days Earned Leave from the leave account of the official on account of Leave Encashment after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

PARA No-13  
PARA-02

**Sub:** Recovery of Rs. 3090/- on account of irregular rebate under 80DD. (Audit Memo. No. 11 Dated: 14.06.2018)

During the scrutiny of Income Tax calculation sheet for the period 2016-17, it has been observed that the Institute has given rebate under Section 80DD to officials as per detail. On scrutiny of the records, no supporting document was found to certify the rebate u/s 80DD.

The detail of short recovery of Income Tax is as under:

Sh. S.K. Dabas, TGT

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Taxable Balance as per I.T. Calculation Sheet	772234	772234	0
Less : Exemption u/s 80D	3900	3900	0
Less : Exemption u/s 80DD	5000	0	-5000
Total	763334	768334	5000
Income exceeding Rs. 250000	513334	518334	5000
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	52666	53666	1000
E. Cess	2330	2360	30
Total	79896	81026	1030

**Smt. Rita Kanojia, TGT**

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Taxable Balance as per I.T. Calculation Sheet	567434	567434	0
Less : Exemption u/s 80D	0	0	0
Less : Exemption u/s 80DD	5000	0	-5000
Total	562434	567434	5000
Income exceeding Rs. 250000	312434	317434	5000
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	12486	13486	1000
E. Cess	1125	1155	30
Total	38611	39641	1030

**Sh. Bupender Jeet, AT**

Particulars	I.Tax calculation as per school	Observation as per Audit	Difference
Taxable Balance as per I.T. Calculation Sheet	644314	644314	0
Less : Exemption u/s 80D	3900	3900	0
Less : Exemption u/s 80DD	5000	0	-5000
Total	635414	640414	5000
Income exceeding Rs. 250000	385414	390414	5000
I.Tax @ 10%	25000	25000	0
I.Tax @ 20%	27082	28082	1000
E. Cess	1562	1592	30
Total	53644	54674	1030

Institute may recover Rs. 3090/- on account of irregular rebate of income Tax after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed at DDO / HOO level.

*(Signature)*  
 (JASPAL SINGH)  
 INSPECTING AUDIT OFFICER  
 AUDIT PARTY NO. XIX

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**Current Audit Report**

During the course of current audit, 05 record Memo & 09 Observation memos were issued highlighting various irregularities. Recoveries to the tune of Rs.1,04,851/- were pointed out by the Audit. The department has submitted reply of 01 Observation Memo recovering an amount of Rs.26,142/-. Remaining, 08 Observation Memos and 01 Record Memo has been converted into 05 Paras (including 01 para for Non- production of record) involving recovery of Rs.78,709/- and 04 TAN and have been incorporated in Current Audit Report Part-II.

**Detail of Current Recoveries**

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
4	Excess Payment of Rs. 2,269/- due to wrong Increment.	2269	0	2269	PARA-2
5	Non-deduction of Income Tax amounting to Rs.26,142/-	26142	26142	0	Settled
8	Excess payment of School Bus facility to Delhi Transport Corporation amounting to Rs.76,440/-	76,440	0	76440	PARA-3
	Total	104851	26142	78709	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Nursery Primary School for Deaf (West) Sector-4, Rohini, Delhi for the period 2018-19 to 2020-21. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the Nursery Primary School for Deaf (West) Sector-4, Rohini, Delhi. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the Nursery Primary School for Deaf (West) Sector-4, Rohini, Delhi. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

  
Shyami Sunder Dhingra  
A.O./ I.A.O.  
Audit Party No 01



**PART-II**

**CURRENT AUDIT REPORT (2018-19 to 2020-21)**

**PARA No.01 : Irregularities in maintaining of Cash Book.**

(Reference Observation Memo No. 03 Dated :13.12.2021)

During the test check of cash book provided to the audit party for the period 2018-19 to 2020-21, the following discrepancies have been noticed:-

1. Amount of imprest Rs.3000/- shown in cash book has not been used during the audit period 2018-19 to 2020-21.
2. Amount of admission fees for the period 2020-21 vide receipt No.2395 to 2397 dated 14/12/2020 of Re.1 each and receipt No.2398 to 2400 dated 31.07.2021 of Re 1 each. shown by receipt book, but has not been entered in cash book. Also TR -V not to be issued and the amount not to be deposited through Challan till date. Even then, after that date one challan of Rs. 30,000/- dated 31.07.2021 has been deposited by the department and verified by the PAO.
3. The amount of admission fees and school bus fees amounting to Rs.23,880/- received during the month of March 2018, was deposited in PAO vide challan No. 01 on 11.06.2018. Similarly, admission fees and school bus fees amounting to Rs.24,272/- received during the month of August 2018 and September 2018, was deposited in PAO vide challan No.02 on 25.09.2018. Also, admission fees and school bus fees amounting to Rs.25,426/- received during the month of July 2019 and August 2019, was deposited vide challan No. 01 on 13.08.2019.

Cash book has not been maintained by the DDO from 24.11.2020 onwards.

Above mentioned shortcomings may be rectified under intimation to audit.

**PARA No.02: Excess Payment of Rs. 2,269/- due to wrong Increment.**

(Reference Observation Memo No. 04 Dated :14.12.2021)

During the Test check of Service Book in r/o Ms. Seema Malik, Asstt. Tr., it has been observed that at the time of fixation of her pay in pay scale of 9300-34800 (GP-4200/-) as per 6<sup>th</sup> CPC, wrong increment has been given on 01.07.2006. Her pay should be as under:

Period	Pay fixed as per office	Pay fixed as per Audit
Pay as on 01.07.2006	11630+4200=15830	11620+4200=15820
Pay as on 01.07.2007	12110+4200=16310	12100+4200=16300
Pay as on 01.07.2008	12600+4200=16800	12590+4200=16790
Pay as on 01.09.2008 (1 <sup>st</sup> MACP) (Level 7)	13110+4600=17710	13100+4600=17700
Pay as on 01.07.2009	13650+4600=18250	13640+4600=18240
Pay as on 22.10.2009 (2 <sup>nd</sup> MACP)(Level 8)	14200+4800=19000	14190+4800=18990



Pay as on 01.07.2010	14770+4800=19570	14760+4800=19560
Pay as on 01.07.2011	15360+4800=20160	15350+4800=20150
Pay as on 01.07.2012	15970+4800=20770	15960+4800=20760
Pay as on 01.07.2013	16600+4800=21400	16590+4800=21390
Pay as on 01.07.2014	17250+4800=22050	17240+4800=22040
Pay as on 01.07.2015	17920+4800=22720	17910+4800=22710
Pay as on 01.07.2016	18610+4800=23410	18600+4800=23400
Pay as on 01.01.2016 (as per 7 <sup>th</sup> CPC)	22720*2.57=58390.4 or 58600 (Level -8)	22710*2.57=58364.7 or 58600 (Level -8)

Due to wrong increment as on 01.07.2006, there is an overpayment of pay and allowances amounting to Rs.2,269/- as per Annexure 'A'. DDO may take necessary action to recover an amount of Rs.2,269/- from the above mentioned official after due verification of facts and figures under intimation to audit.

**PARA No.03: Excess payment of School Bus facility to Delhi Transport Corporation amounting to Rs.76,440/-.**

(Reference Observation Memo No. 08 Dated :15.12.2021)

During the test check of records/files pertaining to School bus facility provided to the students, it has been observed that the school has paid the amount to Delhi Transport Corporation for transportation of hearing impaired students of NPS, Rohini on monthly working day basis @ Rs. 60/- per Km for per day operated kms.

On the scrutiny of Contingency Bills of the department, it has been observed that the excess amount paid to DTC for their estimated for school bus hiring charges as detailed under:


S.No.	Bill No./Dated	Invoice No./date	Amount claimed by DTC	Amount paid	Excess amount paid
1	CB-42 /16.08.18	2871/ 07.08.18	129360	129360	Nil
2	CB-46/ 17.09.18	2871 / 07.08.18	129360	76440	76440/-
				Total	76440/-

DDO may take necessary action to recover the excess amount of Rs.76,440/- paid to Delhi Transport Corporation after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

**PARA No.04 : Non Disposal of unserviceable items.**

(Reference Observation Memo No. 09 Dated :15.12.2021)

GFR 196 stipulates an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring the items or obsolete or unserviceable should be recorded by the competent authority. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.



On the test of the relevant files / records of the condemnation / list supplied by the department, the following items of the approx. value have been lying idle in the various store for disposal :


S.No.	Name of the item	Approx. Quantity	Approx value
1	Table	10	Rs.5500/-
2	Chairs	20	Rs.5750/-
3	Desk	75	Rs.26317/-
4	Benches	04	Rs.11600/-
5	Hot case	01	Rs.875/-
6	Almirah	10	Rs.14570/-
7	Black Board	01	Rs.385/-
8	Book Shelf	05	Rs.4920/-
9	Water Filter	01	Rs.5450/-
10	Type Writer	01	Rs.5093/-
11	Jhulla	01	Rs.2407/-
12	Group Hearing Aid	03	Rs.55065/-
13	Speech Trainer	04	Rs.11340/-
14	Stool	05	Rs. 450/-
15	Slide Rack	01	Rs.2006/-
16	TV	01	Rs.9699.50/-
		<b>Total</b>	<b>Rs. 161427.50/- (Approx.)</b>


Necessary steps may be taken to dispose off the said items under intimation to audit.

**PARA No.05: Non Production of Record.**

The following record has not been provided to the audit:

1. Expenditure control registers.
2. Reconciliation statement for the m/o March of each year under audit period duly authenticated by concerned PAO.
3. List of Outstanding AC Bills
4. Children Education Allowance Register
5. LTC Claim Register.
6. List of employees remained on leave for more than one calendar month during the period of audit.
7. List of employees going to retire within 5 years.
8. Medical reimbursement register
9. Property register.
10. Dead stock register/Register/ List of unserviceable store.
11. Condemnation files/registers.
12. Rent/Electricity/Water/Telephone Registers and Bills.

  
 (Manju Rani Pal)  
 AAO  
 Audit Party No.01

  
 (Shyam Sunder Dhingra)  
 AO/IAO  
 Audit Party No.01

7

PART-II

TEST AUDIT NOTES

**TAN No.01: Shortcomings in maintenance of Pay Bill Register.**

(Reference Observation Memo No. 01 Dated :13.12.2021)

During test-check of PBR for the period 2018-19 To 2020-21 in respect of Nursery Primary School for Deaf (West) Sector-4, Rohini, Delhi, following irregularities were noticed:

1. **Incomplete personal information** The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
2. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO.
3. **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
4. **Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.**
5. **Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.**

Needful may be done and compliance be shown to audit.

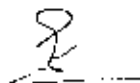
**TAN No.02: Shortcomings in maintenance of Service Books.**

(Reference Observation Memo No. 02 Dated :13.12.2021)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a



certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department. 6

4. Date of birth of the following official has not written in words in the service book.
  - (a) Mohd. Naeem Akhtar, Peon
  - (b) Minakshi Miglani, Asstt. Tr.
  - (c) Seema Malik, Asstt. Tr.
  - (d) Rajesh Sehrawat, UDC
  - (e) Bhupender Jeet, TGT
5. Entry of Aadhar number has not been made in the service book of any officer/ official as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Photograph on the first page of Service Book in respect of following officials has not been attested by competent authority:
  - (a) Mohd. Naeem Akhtar, Peon
  - (b) Minakshi Miglani, Asstt. Tr.
  - (c) Seema Malik, Asstt. Tr.
  - (d) Mukesh Kumar, Headmaster
7. Bio Data on the first page of Service Book in r/o Minakshi Miglani, Asstt. Tr. has not attested by Head of Office.
8. Entry of Increment on 01.07.2020 and 01.07.2021 has not been signed by competent authority in respect of most of the employees.
9. Nomination form in r/o Minakshi Miglani, Asstt. Tr., Seema Malik, Asstt. Tr., and Bhupender Jeet, TGT have not been attested by the competent authority.
10. Leave record in respect of most of the employees has not been updated after 31.12.2018.
11. Special Earned Leave sanctioned to the officials/officers has been merged with the regular Earned Leave credited in the service book of the employees.

Needful may be done and compliance be shown to audit.

**TAN No.03:-Improper maintenance of Bill Registers.**

(Reference Observation Memo No. 06 Dated :15.12.2021)

During the test check of the Bill Registers (GAR-9) maintained by the Department for the Audit period 2018-19 To 2020-21, following irregularities have been noticed:-

1. The mandatory page counting certificate has not been recorded and countersigned by the DDO in the Bill Register on the first page.



- (6)
2. The Bill Register has been maintained in a very casual manner. In certain pages of bill register only Bill Number has been mentioned. In other cases, all the columns (5-17) have been left blank in respect of most of the bills. By leaving these columns blank, it cannot be ascertained from the bill register that whether the bill has actually been passed by the PAO or not, whether the payment has been made from PAO by way of cheque or the payment has been made by ECS/NEFT/RTGS.
  3. Most of the entries have not been signed / verified by the Competent Authority / DDO.

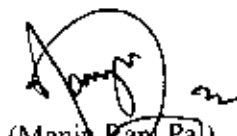
**Needful may be done and compliance be shown to audit.**

**TAN No.04: Shortcomings in maintenance of Stock Register of Consumables items.**

(Reference Observation Memo No. 07 Dated :15.12.2021)

During the audit, following shortcomings have been noticed in the Consumable Stock Register:-

1. In consumable Stock Register, progressive total, balance, name of the quantity consumer of some items not shown. Some non-consumable items in Non consumable stock register have been shown issued and their balance shown 'Nil'. Department is advised to maintain a placement register and restore the balances in Stock Register.
2. As per G.F.R., Physical Verification of stores is required once in a year but the department has not conducted Physical Verification of Store during the period from April 2016 to March 2020. Department is advised to conduct Physical Verification of Store as per guidelines of GFR and compliance be shown to audit.
3. Some Non consumable items shown Consumable Stock Register and the balance of Duster at page number 83 (General Item register) wrongly calculated.

  
(Manjira Kamal Pal)  
AAO  
Audit Party No.01

  
(Shyam Sunder Dhingra)  
AO/IAO  
Audit Party No.01







MONTH	DUE				DRAWN				DIFFERENCE					
	BP	GP	DA	HRA	BP	GP/DP	DA	HRA	BP	GP	DA	HRA	TOTAL	
Mar-13	45970	4800	9818	8251	15963	4800	16608	6228	43986	10	0	8	2	21
Apr-13	10970	4800	15616	8231	43683	4800	18508	6228	43596	10	0	8	3	21
May-13	45970	4800	10616	8231	15583	4800	18608	6228	43596	10	0	8	3	21
Jun-13	10970	4800	15616	8231	43617	4800	16608	6228	43596	10	0	8	3	21
Jul-13	10970	4800	15616	8231	43617	4800	16608	6228	43596	10	0	8	3	21
Aug-13	10970	4800	15616	8231	43617	4800	16608	6228	43596	10	0	8	3	21
Sep-13	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Oct-13	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Nov-13	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Dec-13	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Jan-14	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Feb-14	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Mar-14	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Apr-14	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
May-14	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Jun-14	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Jul-14	16600	4800	19260	8420	47080	4800	19251	6417	47086	10	0	9	3	22
Aug-14	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Sep-14	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Oct-14	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Nov-14	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Dec-14	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Jan-15	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Feb-15	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Mar-15	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Apr-15	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
May-15	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Jun-15	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Jul-15	17250	4800	21400	8420	49220	4800	21390	6417	49197	10	0	10	3	23
Aug-15	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Sep-15	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Oct-15	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Nov-15	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Dec-15	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Jan-16	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Feb-16	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Mar-16	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Apr-16	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
May-16	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Jun-16	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Jul-16	17920	4800	27037	8816	56573	4800	27025	6813	56548	10	0	12	3	25
Aug-16	18610	4800	30433	7023	60433	4800	30420	7020	60420	10	0	0	3	13
Sep-16	18610	4800	30433	7023	60433	4800	30420	7020	60420	10	0	0	3	13
Oct-16	18610	4800	30433	7023	60433	4800	30420	7020	60420	10	0	0	3	13
Nov-16	18610	4800	30433	7023	60433	4800	30420	7020	60420	10	0	0	3	13

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MONTH	DUE					DRAWN					DIFFERENCE				
	BP	GP	DA	HRA	TOTAL	BP	GP/DP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Dec-16	18610	4800	C	7023	30433	18600	4800	0	7023	30420	10	0	0	0	10
Jan-17	18610	4800	C	7023	30433	18600	4800	0	7020	30420	10	0	0	0	10
Feb-17	18610	4800	C	7023	30433	18600	4800	0	7020	30420	10	0	0	0	10
Mar-17	18610	4800	C	7023	30433	18600	4800	0	7020	30420	10	0	0	0	10
Apr-17	18610	4800	C	7023	30433	18600	4800	0	7020	30420	10	0	0	0	10
May-17	18610	4800	C	7023	30433	18600	4800	0	7020	30420	10	0	0	0	10
Jun-17	18610	4800	C	7023	30433	18600	4800	0	7020	30420	10	0	0	0	10
TOTAL	2074278	640464	1286355	640991	4862098	2072867	640464	1285726	640673	4859819	1321	0	630	318	2269

*Handwritten mark*