

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of the Nursery Primary Education for Deaf, Mayur Vihar Phase-I, Delhi for the year 2020-21 to 2021-22.

INTRODUCTION

The I.A.R. on the accounts of O/o **Nursery Primary Education for Deaf, Mayur Vihar Phase-I, Delhi** for the period **2020-21 to 2021-22**. were test audited by the field Audit Party No.XXV comprising of Sh. Sushil Kumar, Sr. A.O/IAO, and Sh. Ramesh, Jr. Assistant during the period from **28/07/2022 to 10/08/2022 (9working days)**

Aims and Objectives

The **Nursery Primary Education for Deaf, Mayur Vihar Phase-I, Delhi** is functioning under the Department Of Social Welfare, GNCT of Delhi and is imparting education and training to the mentally challenged children of Trans Yamuna Area. As per the information furnished to Audit, at present **48** children are taking training from the Institute.

1. H.O.D./D.D.O./CASHIER LIST OF HOO:

S. No.	Name	From - To
1.	Sh. R.C. Paswan, Principal	01-04-2020 to till date

2. LIST OF DDO:

S. No.	Name	From - To
1.	Sh. R.C. Paswan, Principal	01-04-2020 to till date

3. LIST OF CASHIER:

S. No.	Name	From - To
1.	Sh. Rakesh Kumar	01.04.2020 to 09.09.2021
2.	Sh. Hemant Kumar	10.09.2021 to till date

1. Budget detail 2020-21 to 2021-22 in the following format

Year	Budget allotted	Expenditure made	Balance
2020-21	Rs 29,50,000	Rs 24,94,196	Rs 4,55,804
2021-22	Rs 62,50,000 Rs 45,40,000 Sushil	Rs 19,04,963	Rs 43,45,037 Rs 26,35,037

STATUTORY AUDIT

STATUTORY AUDIT Nursery Primary Education for Deaf, Mayur Vihar Phase-I, Delhi been conducted by AGCR up to 2020-21.

Details of Staff Whose Retirement is within 5 Years

S.No.	Name of the Staff	Designation	DOB	Date of Retirement	DOIA
1.	Smt. Saroj Devi	Sweepress	16.12.1962	31.12.2022	24.11.1994

Vacancy Statement:-

S. No.	Name of Post	Sanctioned	Filled		Vacant
			Regular	Contract	
1.	Group-C	09	01	01	07
	Total	09	01	01	07

MAINTENANCE OF RECORDS

The maintenance of records of Nursery Primary Education for Deaf, Mayur Vihar Phase-I, Delhi was found **SATISFACTORY** subject to observations made in the Current Audit Report and in Test Audit Notes.

Sushil
12/08/2022

PART-I
Old Internal Audit Report

There were 05 old Audit Paras with recovery of Rs. NIL pertaining to the period 1981 to 2020 are still outstanding. No reply submitted by the unit during the current audit period.

(A)

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1.	1981-1997	02	--	--	--	02 (Para no.03 & 04)
2.	1997-2014	01	--	--	--	01 (Para no. 4)
8.	2018-2020	02	--	--	--	02 (para no. 1 & 2)
	TOTAL	05	--	--	--	05

(B) Details of Old Recovery: Rs. NIL/-

Sr.No.	Year	Para (No.)	Subject	Amount(Rs.) (On the basis of recovery)	On the basis reply)	Balance
NIL						

Sushil
12/08/2012
(SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Social Welfare							
Sub department: Nursery Primary Education for Deaf, Mayur Vihar, Phase-I, New Delhi (2004/17)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1981	1997	3		Non verification of Remittance	O	0
2	1981	1997	4		Irregular purchase out of Contingent Grant	O	0
3	1997	2014	4		Irregular maintenance of Stock Register	O	0
4	2018	2020	1		Irregularity observed in making payment of wages in connection with engagement of Aaya	O	0
5	2018	2020	2		Hiring of Taxi	O	0

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

[Back](#)

31/c

31

PART-I

OLD AUDIT REPORT (1981-2018)

2



PART II Para - 1

1981 - 1992

1988
30/c
26

PARA No. I (REF PARA No.1)

Cash Book

On Scrutiny of the Cash Book for the period 95-96 & 96-97 the following shortcomings & irregularities have been observed.

1. As per Rule 6(1) of Receipt and Payment Rules, all moneys received on account of revenues or receipts or dues of the Govt shall, without undue delay, be paid in full into the accredited bank. But it has been observed that Rules and instructions have not been followed. In some cases there is considerable delay. A few such instances are given below.

S.No.	TR No. & Date	Date of deposit in bank	amount
1.	749293 dt 31-10-95	15-11-95	5800/-
2.	749294 dt 6-12-95	20-12-95	6450/-
3.	749296 dt 31-1-96	14-2-96	2980/-
4.	749297 dt 29-2-96	15-3-96	2480/-
5.	749298 dt 1-7-96	16-7-96	4517/-
6.	749299 dt 20-11-96	24-12-96	1689/-
7.	849300 dt 6-1-97	10-3-97	5280/-
8.	849302 dt 11-4-97	30-4-97	880/-
9.	749303 dt 30-5-97	23-8-97	2050/-

This late deposit of amount tentamounts to misappropriation. DDO/HO may please elucidate the reasons for the lapse and ensure to avoid the irregularity in future.

10/11/97

PARA No. 2 ⁵ Para-1

18/ (87) 25/c (25)

Non-Verification of Remittances

The following remittances could not be verified from P.A.O. -XIV. The same be got verified and compliance shown to Audit.

<u>S.No.</u>	<u>Ch. No.</u>	<u>Date</u>	<u>Amount</u>	<u>Head of Account</u>
1.	11	13.3.84	1845/-	'088' -Other Receipt
2.	15	9.8.85	2695/-	- do -
3.	18	4.2.86	1830/-	-do-
4.	19	25.2.86	1220/-	-do-
5.	26	27.4.87	2321/-	-do-
6.	44-1/160458	27.2.89	1090/-	-do-
7.	45/179458	14.3.90	540/-	-do-
8.	46/178753	29.3.90	1445/-	-do-
9.	45-1/54924	27.2.91	1380/-	-do-
10.	44-1/66253	3.3.92	815/-	-do-
11.	45/42650	30.3.92	875/-	-do-
12.	36	20.12.95	6450/-	-do- Misc. '0235' - Other Receipts
13.	38	10.1.96	2520/-	-do-
14.	39	14.2.96	2980/-	-do-
15.	46	15.3.96	2480/-	-do-
16.	38	16.7.96	4517/-	-do-
17.	43	24.12.96	1689/-	-do-
18.	45	10.3.97	5290/-	-do-

3
Para-2
PARA No-2

PARA No. 2 (Memo No. 10)

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24

Irregular purchases out of Contingent Grant

During the course of audit for the years 1988-82 to 1996-97. The following irregularities have been noticed.

(i) Stock-entries have not been made available in the stock-register as well as on the body of the sub vouchers/bills. In the absence of which genuineness of the purchases or articles received in the unit/school, could not be ascertained. Reason for this serious lapses may be explained to the audit. Few such instances given as under and other such cases may also be reviewed under intimation to the audit.

CB -35 dt 30/3/1996 - Rs. 1420/-

Sub. Vr 102 dt 14.2.96 - Rs. 490/- 3½ rim answer sheets.

M/s. Harmeet Traders

Sub. Vr 103 dt 20.2.96 - Rs. 489/- 1200Nos drawing sheets

Sub. Vr 104 dt 12.3.96 - Rs. 450/- 15 Pcs Desk Repairing with materials

CB-34 dt. 30.3.96 Rs. 1460/-

Sub. Vr. 99 dt. 29/3/1996 for Rs.490/- one water cooler repairing
M/s. Rajender Enterprises.

Sub. Vr. 100 dt. 29/3/1996 for Rs.490/- one desert cooler repara.
M/s. Rajender Enterprises.

Sub. Vr. 101 dt. 30.3.1996 2Nos. steel almirah repairing & Painting Rs. 490/-
(M/sRajender Enterprises)

CB-33 dt. 30.3.96 for Rs. 970/-

Sub. Vr. 97 dt 1.3.96 for Rs.480/- M/s. G. K. Printers(one audio meter repairing)

Sub. Vr. 98 dt. 25.3.96 Rs. 490/- M/s. G. K. Printers (2 pcs wall clock repara)

CB-32 dt 30.3.96 for Rs. 960/-

Sub. 95 dt. 28.2.96 Rs. 480/- Ms. G. K. Printers (6 pcs chair repara seat back changing)

Sub Vr 96 dt. 29.2.96 Rs. 480/- -----do-----

one audio meter repairing

CB-30/dt-30-3-96 for Rs. 835/-

of Rs. 480/- have been paid to M/s. G.K. Printers.

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23

Sub Vr. 84 dt. 27.3.96 Rs. 500/- Repaire charges supply section bill & other

Sub. Vr. 85 dt. 30.3.96 Rs. 345/- M/s. Foam centre & cushion

(ii). In certain cases of repairing job have been done and the expenditure incurred out of contignment grant, but these repairs had not been justified. ^{because the cost of 2 Nos wall clocks is Rs. 570/- (Rs. 255+275) & repair charges} Payments of these repaire have been made to the dealers against their fictious bills. It is suggested that the recovery of this irregular payments may be made from the defaulting officer/office who did not verify the bills, before passing the bills. It is serious lapse on the part of DDO/HOO of this unit. Few examples given as under:

Sub Vr. 96 dt 29-2-96 - Audio Mator Repairing Rs. 480/- M/s G.K. Printers
Sub Vr 97 dt 1-3-96 - " " " Rs. 480/- do -
Sub Vr 98 dt 2-3-96 - 2 Nos " " " Rs. 480/- do -
CB-24/NPS/dt 31.3.97 for Rs. 1235/- Wall Clock Repair Rs. 480/- do -

Vr. 1 - cost of 25 maps Rs. 325/-

Vr. 2 - cartage for 25 Nos maps Rs. 430/-

Vr. 3 - Repaire of T. V. Rs. 430/-

Cost of 25 maps was Rs. 325/- and the cartage charges paid Rs. 430/- which is not justified as bundle of 25 maps can easily be carried in hand.

(iii) It was further noticed that the most of the purchases/job work have been made from the local dealers without observing the codal formalities, such as tenders/comparative rates & quotations. Govt. agencies like super bazar/kendriya bhandar and co-operative stores were not prefred for these purchases. Bills/vouchers have been split up tp avoid the codel formalities. Purchases have been made on the same date or nearest dates from the some dealers. Reason for the same may be explained to the audit and the expenditure may also be regularised from the competant authority, under intimation to the audit.

Sub Vr. 102 dt. 14.2.96 Rs. 490/- (M/s. Harmeet Traders)

Sub Vr. 103 dt. 20.2.96 Rs. 480/- -----do-----

Sub Vr. 104 dt. 12.3.96 Rs. 450/- -----do-----

Sub Vr. 107 dt. 16.3.96 Rs. 450/- -----do-----

CB 2/NPS/Dt 26.3.82 for Rs. 6949/15

Sub Vr 5 dt. 25.3.82 Rs. 4977.65 M/s Royal Safe Co.

Sub Vr 8 dt. 30.3.82 Rs. 6930/- -----do-----

CB-12/NPS for Rs. 49915

Sub Vr 48 dt 28.2.83 Technical equipment

15/2 (84) 15 26/e

(22)

-9-

CB 30/NPS dt 15/1/91 for Rs. 505/- M/s Kishanlal & Sons

sub Vr 86 dt. 10.1.91 (uniform for winter season)

CB 40/NPS/dt Rs. 1632/-

Sub Vr. 105 dt. 11/3/92 Rs. 1631.75 M/s Punjab Govt Emporium

CB-39 dt 30.3.1992 for Rs. 2915/-

Sub Vr. 104 dt 30/3/92 20 Drawing board, Rs. 2100/-
2 black board Paint Rs. 550/-
M/s. The black Partridge Haryana Emporium

CB-47/NPS/dt 21/2/87

sub ^{Vr.} 141 M/s Kishan Lal & Sons (uniform for class iv)

All other similar cases may please be reviewed under intimation to audit.

PARA NO. 4 (4)

(REF. Memo No. 7 dt. 29.12.97)

(91)

Bill Register

On scrutiny of the Bill Register for the period under audit the following shortcomings have been observed.

1. The procedure for allotting same Serial Number to the different types of bills may be standardized immediately. All the bills prepared during a year should be in one serial number irrespective of the nature of the bills. Nomenclature for different type of bills may be given as CB for contingent bills, PB for Pay bills and OTA for overtime bills etc.

2. The bill register should be reviewed monthly and an abstract of the total number of bills presented at PAO, No. of Bills passed by PAO and the balance unpassed/outstanding at the end of each month is to be recorded in the Bill register.

NEELAM BALA NOTRA
Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat

PARA NO. 5 (5)

(Ref. Memo No. 9 dt. 6.1.98)

NON FURNISHING OF FIDELITY BOND/SURETY BOND BY THE CASHIER

During the audit it has been observed that Shri G.E. Sharma, UDC, is handling cash without furnishing Fidelity Bond from Insurance Company and Surety Bond in Form GBB-31 as per Rule 270 w.e.f. Sept. 97.

NEELAM BALA NOTRA
Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat

It is stressed upon the DDO/HOO that the necessary formalities be got completed immediately from the incumbent under intimation to audit.

PARA No 8. (E) -13-
(MEMO NO. 8 Dated: 29.12.97)

13/K (79) (82) 24/12
(90)

G.P.F LEDGER OF CLASS IV STAFF :-

It is noticed that there are three Class IV Staff working in this unit & DDO/HOO has not maintained their GPF Ledger till date. These Class IV Staff have been sanctioned GPF advance during 1995-96 & 96-97 without maintaining the GPF ledger A/c. Now it is suggested that the GPF ledger along with broad sheet may be maintained & make it up to date & shown to audit.

NEELAM BAI (NCT) Accounts Officer, Directorate of Audit, Govt. of NCT of Delhi, Delhi Secretariat

PARA NO. 9. (7) (Ref. Memo No. 3 dt. 29.12.97)

LIVERIES ACCOUNT OF CLASS IV

While scrutinising the Liveries account of the Class-IV employees working in this unit, the following irregularities have been noticed.

- (i) Prescribed Liveries account register has not been maintained by this unit. Liveries materials and distribution entries have been entered in the General Stock Register. No separate stock register/distribution register has been maintained, which is objectionable. It is suggested that a separate stock register and distribution register may please be maintained and compliance be shown to audit.

NEELAM BAI (NCT) Accounts Officer, Directorate of Audit, Govt. of NCT of Delhi, Delhi Secretariat

PARA NO. ~~08~~ (8) 14-

(Ref. Memo No. 12
Dated 7-1-98)

12/78 (12)

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19

Intimation to Employees about their Qualifying Service.

As per Rule 31(1) of CCS, Pension Rules, the Head of Office in consultation with the P.O shall verify the service rendered by a Govt. servant who has completed 25 years of service or is within 5 years of retirement determine the qualifying service and communicate to him the period of qualifying service so determined.

The following officials have completed 25 years of service but needful has not been done. It is suggested that same be done now under intimation to audit.

Name & Design.	Date of Birth	Date of Appt.
1. Sh. Chintamani, Chowkidar	19-11-44	24-10-69
2. Sh. G. C. Sharma, UDC	26-11-51 4-7-51	28-10-71
3. Smt. Shakuntla Mittal, Asstt. Tr.	26-1-49	5-11-71

PARA NO. 11

(Ref. Memo No. 13 dt. 7-1-98)

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Genl. Secy
Delhi Secretariat

Para No.01

Ref:Audit Memo No. 07 Dated :18/06/2014

18

Sub: Non Recovery of Revised Licence Fees & Water Charges w.e.f.1-7-2010 & 01-07-2013 as per Central Govt. employees orders:OM No.18011/1/2013-Vol-II dt. 21st Nov.,2013.

During the test check of Pay Bill Registers of the school, it has been noticed that Revised Lic. Fee. 01/07/2010 & 1/07/2013 of CPWD orders dated 1/7/2010 & 21/11/2013 has not been recovered from the following official who was allotted govt. quarter of Central government.

As per detail given below:

Sl No	Name & Designation	Address	Month & year	Revised Licence fee from 1/7/10 to 30/6/13	Revised Lic.fee from 1/7/13 to 30/6/13	Revised Lic. Fee from 1/7/10 to 30/6/13	Revised Lic. Fee from 1/7/13 to 30/6/13	Total Short Recovery License fee & water charges Upto 31/03/2014		
								L/F	L/F	Total
	Sh.Prakash Chandr Tewari,UDC	T- II,R.K. Puram	07/10 to 30/6/13 & 7/13 To 3/2014	205	245	183	183	22x36=792	62x9=558	1350/-
										Total Rs.1350/-

In view of the above Rs. 1350/- may be recovered after due verification of facts and figures, under intimation to audit. Similar other cases may also be reviewed.

NEELAM BALA NOTRA
Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat

Para No.02

Ref: Audit memo No.12 Dated: 23/06/2014

Sub:- Cash Book

On test check of cash book for the audit period, the following irregularities have been noticed by the Audit:-

As per rule 6(1) of Receipt payment Rules, all moneys received on account of revenues or receipts or dues of the Govt. shall, without undue delay, be paid in full into the accredited bank, but it has been observed that rules and instructions have not been followed. In some cases there is considerable delay. A few such instances are given below:-

Sr.No.	TR No. Date	Date of deposit in bank	Amount	Delay in days
1.	749357 dt.3/9/07	28/3/2008	Rs.1800/-	6months25days
2.	749358 dt.3/9/07	28/3/2008	Rs.4000/-	6months25day
3.	749359 dt.3/9/07	28/3/2008	Rs.1100/-	6months25day
4.	749360 dt.20/12/07	28/3/2008	Rs.5600/-	3months8days
5.	749361 dt.20/12/07	28/3/2008	Rs.3005/-	3months8days
6.	749362 dt.18/3/08	28/3/2008	Rs.5700/-	10 days
7.	749363 dt.18/3/2008	28/3/2008	Rs.1200/-	10 days
8.	749364 dt.18/3/2008	28/3/2008	Rs.3200/-	10 days
9.	749365 dt.18/3/2008	28/3/2008	Rs.1900/-	10 days

Reasons for undue delay in depositing cash to Govt. Account may be elucidated to the audit

NEF
Government of Delhi
Delhi Secretariat

Para No.03

Ref: Audit memo No.13 Dated: 24/06/2014


Sub:- Cash Book for students welfare fund.

On test check of cash book for the audit period, the following irregularities have been noticed by the Audit:-

It is observed that Rs.43/- is being collected towards student's welfare fund. The students welfare fund is for conducting welfare activities like cultural programmes, sports etc, but the records provided to the audit suggests no such programmes are conducting by the school authorities.

It is further noticed that as on 16/9/2004 cash balance was Rs.15734/- and it was with the personal custody of the cashier, it is irregular. No S/B account has been opened in nearby nationalized bank or Post Office.

In the previous audit report, it was suggested to the principal of this school to open an account in nationalized bank or post office and the balance amount may be kept in this account under intimation to audit. But the Principal did not pay any heed towards this suggestion. Reasons for the above lapses may be elucidated and compliance may be shown to the audit. The student welfare cash book for the period of 17/6/2004 to 31-3-2014 is not provided by the unit and vouchers for the audit period are also not provided to the audit for scrutiny.

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NEELAM BALA NOTRA
Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat

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Sub:- Irregular maintenance of Stock Register.

On test check of general consumable stock register for the audit period, the following irregularities have been noticed by the Audit:-

1. Non-consumable items have been entered in consumable stock register, which is irregular. As per GFR-2005 separate stock register may be maintained for non-consumable and consumable articles and all the balances of these articles also be transferred to the concerned stock registers under attestation of the entries by the DDO/HOO.

It is also noticed that some non consumable & consumable items were issued to another department which has its own budget, it is irregular & some non consumable items shown as nil balance it is also irregular. Few examples are shown as under:-

Sr.No.	Name of articles	quantity	Page No.	Issued
1.	Heat convector	01	78	CWC
2.	Pocker	03	105	-do-
3.	Photocopy paper	4 reams	110	-do-
4.	Ball Pen	06	80	-do-
5.	Dettol liquid	01	86	-do-

Items shown at Sr.No.1 to 5 were issued to another department, above mentioned items maybe Taken back and recorded in the stock register. This shows misuse of budget.

Sr.No.	Name of articles	quantity	Page No.	balance
1.	Calculator	4	48	Nil
2.	Mayor jug(12ltr)	2	60	Nil
3.	Punch single	3	57	Nil
4.	Remote bell	2	61	Nil
5.	Heat convector	1	78	Nil
6.	Pocker	3	105	Nil

The balances of Non Consumable store should be reduced or shown nil only when, if the items were transferred to some other department or auctioned after their condemnation by the Condemnation Board and their scrape value be deposited in the Government Account

2. Consumable stock register :-Physical verification of Consumable stock items for the year 1998 - 2014 were not conducted& physical verification certificate not recorded on the first page of the register. As per Rule-192 (1)&(2) of GFR -2005 physical verification of all the consumable & non consumable goods and materials should be under take at least once in year and discrepancies, if any should be recorded in the stock register for appropriate action by the competent authority. The same was not recorded in the consumable register maintained by the unit. Needful be done & shown to audit. .

3. As per Rule187.(3)GFR:-Details of the material received should thereafter be entered in the appropriate stock register. The office-in-charge of stores should certify that he has actually received the material and recorded in the appropriate register.

15

2012

4. The non-consumable stock register is not being maintained as per Rule 190(2)(i) GFR - for of fixed assets, which is irregular.

5. It is also noticed that liveries items were also entered in consumable stock register, which is irregular. Separate liveries stock register & issue register should be maintained, under intimation to audit.

In previous audit report all these irregularities pointed out but no action has been taken by the school authorities till date. Reasons of the above lapses may be elucidated to audit. Corrective steps may be taken under intimation to audit.

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Sub: Non-production of records.

13

The following records are not provided by the unit for scrutiny to audit. The same may be produced to next audit:-

1. Cash book for student welfare fund for the period of 17-09-2004 to 31-03-2014,
2. Telephone, water & electricity charges register
3. Tuition fee register
4. Conveyance register
5. LTC register

Settled

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NEELAM BALA NATHRA
Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat

Roy Chacko.P
(Roy Chacko.P)
IAO (Audit Party No.VIII)
Chacko.P

PART-II

CURRENT AUDIT REPORT (2014-15 to 2017-18)

(12)

PARA No. 1

(Ref, Audit Memo No. 09, dated 13/02/2019)

Sub:- Short recovery of Rs. 150/- on account of CGEIS subscription.

The rate of subscription to the erstwhile Group 'D' employees placed in PB-I with grade pay of Rs. 1800/- and classified as group 'C' is at Rs. 30/- from January 2011 onwards.

During the test check of PBRs for the Audit period it has been noticed that, the CGEIS subscription for Group 'D' employee who placed in PB-I not deducted at the enhanced rate of Rs. 30/- as per details given below:-

Name of employee & Designation	Grade Pay	Amount being recovered (inRs.)	Amount to be recovered (inRs.)	Balance of recovery (inRs.)	Period	Total (inRs.)
Smt. Saroj Devi Sweeper	1800	15	30	15	09/2016 to 12/2016 (4 Months)	15X4=60
					01/2017 to 06/2017 (6 months)	15X6=90
Total						150/-

An amount of Rs. 150/- may be recovered from the concerned official after due verification of facts & figures under intimation to audit.

PARA No. 02

(Ref, Audit Memo No. 10, dated 14/02/2019)

Sub:- DGEHS recovery of Rs. 2625/-

The rate of DGEHS contribution has been revised w.e.f February 2017. On scrutiny of PBR, it comes to notice that revised rate of DGEHS has not been deducted from the salary of Smt. Saroj Devi, Sweeper. As per details given below:-

Period	Amount being recovered (inRs.)	Amount to be recovered (inRs.)	Balance of recovery (inRs.)	Total recovery (inRs.)
02/2017 to 10/2018 (21 Months)	125	250	125	125X21=2625
Total				Rs. 2625/-

176

Amount Rs. 2625/- dt. 13/02/2020

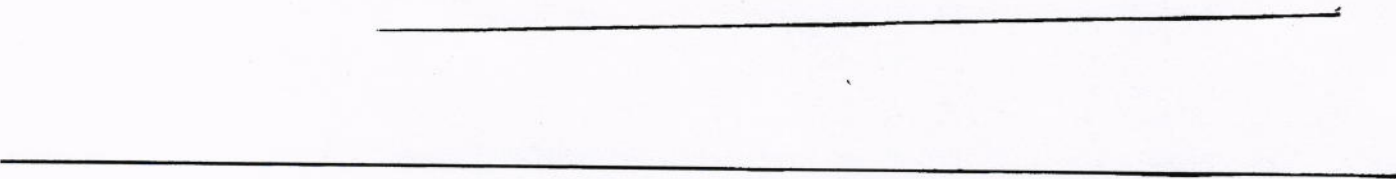
4/c (11) 10/c

In view of above Rs. 2625/- may be recovered from the concerned official after due verification of facts & figures under intimation to audit.

19-02-19
D.D.O./H.O.
Nursery Primary School for the Deaf
Dept of Social Welfare
Govt of Bihar
Muzur Vihar Patna-1. Bihar-110091

[Handwritten Signature]

Signature of L.A.O:
Name of A.O: NEELAM BALA NOTRA
Audit Party No. XV



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10

PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref, Audit Memo No. 02, dated 11/02/2019)

Sub:- Non Production of Records

The following records are not provided by the unit for scrutiny to audit:-

1997-2014

1. Telephone, Water & Electricity Charges Register.
2. Conveyance Register.

2014-2018

1. Consumable and Non-Consumable Stock Register.
2. Budget Register.
3. Expenditure Register.
4. File/Order for hiring vehicles.
5. Telephone, Water & Electricity Charges Register.
6. Conveyance Register

TAN No. 02

(Ref, Audit Memo No. 06, dated 13/02/2019)

Sub: Shortcomings in Pay Bill Register

During the test check of PBR the following discrepancies have been noticed by the audit:-

1. Necessary page counting certificate not recorded on the first page of the PBR's for the year 2014-18.
2. Mandatory information's/details of the employees (which were 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 joining, GPF account no. other details like grade pay and address of officer/official etc. were not written in the PBRs.
3. Monthly entries in PBR's for the year 2014-18 in column no. 38 not signed by the D.D.O. for its correctness which is irregular.
4. G.A.R.-18 (Abstracts of PBRs) entries are not signed by the DDO in the PBR's which is irregular.
5. Cutting/Overwriting and white fluid used in the PBRs and which was not attested by the DDO which is irregular.

The above discrepancies to be rectified and shown to the next audit.

TAN No. 03

(Ref, Audit Memo No. 07 dated 13/02/2019)

Sub:- Discrepancies in Service Books.

During the test check of Service book of Smt. Saroj, Sweeper, the following shortcomings have been noticed:-

1. Photograph is not attested.
2. Service verification entry at page 21 is unsigned.
3. Service not verified after 30/06/2014.
4. The entry of grant of increment after July 2014 not made in the Service Book.
5. No nomination document e.g. GPF nomination, DCRG Commutation and also family detail is not available in the Service Book.
6. Leave Account was not maintained properly i.e. Leave credit is not entered properly in the leave record form 2011 and Leave Account is not updated after 2014 till date.

Verification and communication of qualifying service after 25 years (Now after 18 years) of service or 05 years before retirement but the same is not available in the Service Book.

The above discrepancies to be rectified and shown to the next audit.

TAN No. 04

(Ref, Audit Memo No. 08, dated 13/02/2019)

Sub:- Discrepancies in maintenance of Bill Register.

During the test check of the Bill Register maintained by Nursery Primary Education for Deaf, MayurVihar, Phase-I, Delhi for the period 2014-18 the following discrepancies noticed:-

1. The mandatory page counting certificate under the signature of DDO concerned are not found recorded in the bill register on the first page which is also required to be counter signed by the HOO.
2. The mandatory paging is not found recorded in the bill registers which is also required to be noted.
3. There are several cuttings/over writing made in the bill register which are required to be attested by the DDO concerned.
4. Detail information of column no. 9 to 17 is almost blank which is irregular.

The above discrepancies to be rectified and shown to the next audit.

19.02.19
D.D.O. I.H.O.
Nursery Primary School for the Deaf
Deptt of Social Welfare
Govt of NCT of Delhi
Mayur Vihar Phase-I, Delhi-110001

Signature of I.A.O: 
Name of A.O: NEELAM BALA NOTRA
Audit Party No. XV

13/c

8

PART-II

CURRENT AUDIT REPORT (2018 to 2020)

PARA-01:- Irregularity observed in making payment of wages in connection with engagement of Aaya

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121

Para-4

Audit Memo. No. 04

Date: 10.08.2020

During audit for the record related to 2018-2020, it has been observed during test check that the payment has been released towards engagement of Aaya as per the given details;

S. No.	Financial Year	Bill No. & Date	Amount (In Rs.)
1.	2019-20	CB-20/27.09.2019	12,880
2	2019-20	CB-39/31.01.2020	17,296

The approval of competent authority / HOD for engagement of Aaya on daily wages basis has not been obtained after the financial year 2015. Further, the payment of wages made to Aaya without the approval of HOD beyond the financial year 2015 i.e. from April 2016 to March 2018 is irregular.

Ex-Post facto approval in this regard may be obtained from Director, Department of Social Welfare, GNCT of Delhi under intimation to Audit.



PARA-02:- Hiring of Taxi

Audit Memo. No. 05

Date: 14.08.2020

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(A) During the text check of Contingent Bills of NPSD, it has been observed that huge amount has been claimed for hiring of taxi form 'Syndicate Taxi Services' during for the period 2018-19 and 2019-20. Some of the instances as per details are given below:

S. No.	Financial Year	Bill No. & Date	Amount (In Rs.)
1.	2018-19	11/12.06.2018	57,199
2.	2018-19	17/01.09.2018	50,756
3.	2019-20	05/04.05.2019	1,01,982

(B) On scrutiny of the bills it is observed that taxi has been hired from a Single Agency 'Syndicate Taxi Service' throughout the year. Further, details of the journey like Name & Designation of the Officer who performed the journey, destination, purpose of journey etc has not been mentioned in any of the sub-vouchers/ or Taxi Bills nor any record/Register for the same have been maintained by the Unit and as such the admissibility of the claim could not be verified by the Audit.

Further as per the financial powers delegated by the Department of Social Welfare, GNCT of Delhi vide Order No.F.10(38)/2010/DSW/Complaint Committee/Estt./3380-3434 dated 17.05.2010 endorsed to DDOs/H.O.O. of the Institutions, the H.O.O has the power to incur Rs. 15,000/- per month for conveyance hire but it is observed that in the following months, excess amount beyond the power delegated to HOO has been incurred on account of hiring charges of conveyance:

S. No.	Bill No. & Date	Month of conveyance hire	Amount pertaining to the month (In Rs.) (Including GST)
1.	CB-17/01.09.2018	July 2018	30,665
		April 2018	23,121
		Aug. 2018	20,081
2.	CB-05/04.05.2019	Dec. 2018	15,750
		March 2019	15,750

(C) It is also observed that expenditure has been made towards engagement of DTC buses as per the given details for the transportation of students from their residence to office and vice-versa:

S. No.	Bill No. & Date	Amount (In Rs.)
1.	19/13.09.2018	8,37,120
2.	30/22.11.2018	2,82,004
3.	49/11.03.2019	4,29,417
4.	18/06.09.2019	6,93,240
5.	38/23.01.2020	4,38,180

[Signature]

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- (I) The matter may be got regularized from Director, Department of Social Welfare, GNCT of Delhi under intimation to Audit.
- (II) The purpose of hiring of Taxi and DTC bus and taxi at the same time may be explained to Audit.

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

TAN 1: Improper maintenance of Pay Bill Registers

(4)

9/c

Audit Memo. No.01

Dated: 06.08.2020

During the test check of the PBRs maintained by the Nursery Primary School for Deaf (NPSD), Mayur Vihar Phase I, Delhi, for the audit period 2018-2020 following irregularities have been noticed:

1. There is no mandatory page counting certificate recorded on the first page of Pay Bill Register. The same is invariably required to be recorded on the first page duly signed by the HOO / DDO.
2. GAR-18, Abstract of Pay bill is not completed.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in some of the cases in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit has not been recorded in some of the cases in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Several cutting/over-writing/use of white fluid found in the PBR, which is irregular.

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



TAN 2: Improper Maintenance of Cash Book

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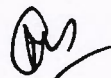
Audit Memo. No.02

Dated: 06.08.2020

During the test check of Cash Book, the following irregularities have been noticed by the audit:

1. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.

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



TAN-3 : Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants

7/c

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Audit Memo. No. 03

Date: 10.08.2020

Subject:- Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants

(A) Inclusion of Adhaar (Unique Identification) number in Service Book of staff.

On test check of Service Books, it has been found that entry of Aadhaar Numbers has not been made in the Service Book of following staff members as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees as well.

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	DOIA
1.	Nand Lal	Head Master	09.08.1961	12.01.1987
2.	Saroj Devi	Sweepress	16.12.1962	24.11.1994

(B) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in the following cases:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	DOB	DOIA
1	Nand Lal	Head Master	09.08.1961	12.01.1987
2.	Saroj Devi	Sweepress	16.12.1962	24.11.1994

(C) No Entry regarding verification of character & antecedents and medical fitness

Entry regarding verification of character & antecedents and entry of medical fitness on first appointment was not found in the S/Books of the following officers / officials:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	DOB	DOIA
1.	Saroj Devi	Sweepress	16.12.1962	24.11.1994

(C) No entry regarding grant of annual increment

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No entry regarding grant of annual increment was found in the S/Books of the following officers / officials:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	DOIA	Remarks
1.	Nand Lal	Head Master	09.08.1961	12.01.1987	No entry of A/I after 01.07.2016

(D) Non updation of leave account

Leave was not found updated in the S/Books of the following officers / officials:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	DOIA	Remarks
1.	Nand Lal	Head Master	09.08.1961	12.01.1987	No entry of HPC after 2014

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



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

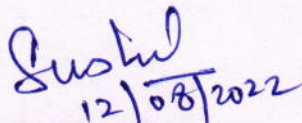
Current Audit Report
2020-2021 to 2021-2022.

PART-II

During the course of current audit, 05 audit memos were issued excluding 07 Record Memos, highlighting various irregularities with a recovery of **Rs. 24680/-** based on the reply provided by the unit **01 Memo** was fully settled on the spot and the remaining 04 Audit Memo(s) converted **into 02 PARA & 02TANs** as per details is being given below:

Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply/ document	Balance	Remarks
01 to 07	Record Memo	--	--	--	--	
1.	Improper maintenance of P.B.R	--	--	--	--	SETTLED
2.	Shortcomings in Cash-Book	--	--	--	--	TAN-I
3.	Improper maintenance of consumables & non-consumables stock registers (Non verification of stock)	--	--	--	--	PARA-I
4.	Hiring of Taxi and unauthorized payment of Rs. 24680/- including overpayment of Rs. 12584/-	24680/-	12584/-	12096	NIL	PARA-II
5.	Improper/Shortcomings in maintenance of Service books	--	--	--	--	TAN-II

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by Nursery Primary Education for Deaf, Mayur Vihar Phase-I, **Delhi** for the period from **2020-21 to 2021-22**. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.


 12/08/2022
(SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

PART II
CURRENT AUDIT REPORT
2020-2021 to 2021-2022

PARA No. 1

Subject: Improper maintenance of Consumable/Non-consumable Stock Registers.

(Ref: Audit Memo No.03 dated:03.08.2022)

On the test check of Stock Registers maintained by the Nursery Primary Education for Deaf, Mayur Vihar, Phase-I, Delhi for the audit period 2020-21 & 2021-22 following discrepancies have been observed:-

Physical verification of stock: As per Rule 213 of GFR 2017, Physical Verification of consumable and non-consumable items should at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority shall be promptly investigated and brought to account. But scrutiny of consumable/non-consumable stock registers revealed that no physical verification has been carried out during the audit period by the unit. Physical verification of stock should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register.

Necessary action may please be taken and reasons for above discrepancies/shortcomings may also be elucidated to Audit.

PARA No.2

Subject: Discrepancies/shortcomings in r/o Hiring of Taxis.

(Ref: Audit Memo No.04 dated: 04.08.2022)

During the test check of Contingent Bills of Nursery Primary Education for Deaf, Mayur Vihar, Phase-I, Delhi, it has been observed that huge amount has been claimed for hiring of taxi from 'Syndicate Taxi Services' for the period 2020-22. Some of the instances as per details are given below:-

S.No.	Financial Year	Bill period	Bill No. & Date	Amount (in Rs.)
1.	2020-21	10/19 to 02/20	CB-17 Dt.06.10.2020	64953/-
2.	2020-21	17.02.2020 to 23.06.2020	CB-25 Dt.30.12.2020	46379/-
3.	2020-21	07/2020 to 12/2020	CB-37 Dt.26.03.2021	74765/-
4.	2021-22	12/2020 to	CB-21 Dt.30.09.2021	24680/-

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4.	2021-22	12/2020 to 07/2021 (sub voucher no. 2161 dt.12.02.2021 for Rs. 12584/- & sub voucher no. 2204 dt.08.07.2021 for Rs. 12600/-	CB-21 Dt.30.09.2021	24680/-
5.	2021-22	07/2021 to 10/2021	CB-33 Dt. 01.01.2022	22050/-
6.	2021-22	11/2021 to 01/2022	CB-42 Dt.02.03.2022	23184/-
7.	2021-22	07.02.2022 to 28.03.2022	CB-47 Dt.29.03.2022	18900/-

On scrutiny of the bills, the following discrepancies/shortcomings have been observed:-

1. That taxi has been hired from a Single Agency 'Syndicate Taxi Service' throughout the audit period which shows Rules 149 of GFR 2017 has not been followed as it is mandatory to procure the goods/services through GeM. However, neither services have been taken through GeM Portal nor any justification/reason recorded that why the services not taken from GeM Portal.
2. The details of the journey like Name & Designation of the Officer who performed the journey, destination, purpose of the journey etc has not been mentioned in any of the sub-vouchers/ or Taxi Bills nor any record/register for the same have been maintained by the Unit and as such the admissibility of the claim could not be verified by the Audit.

Reasons for not adherence to rules under GFR 2017 and discrepancies/shortcomings noticed/observed vide para 1 & 2 above may be elucidated and shown to Audit.

Sushil
12/08/2022

(SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

PART-III
TEST AUDIT NOTE

TAN No.1: Shortcomings in Cash-book.

(Ref: Audit Memo No.02, dated 02/08/2022)

On Scrutiny of cash book of the unit Nursery Primary Education for Deaf, Mayur Vihar, Phase-I, Delhi for the period 2020-21 to 2021-2022 following shortcomings have been observed.

1. As per rule 13(iii) of Receipts and Payments Rules 1983, the Cash-book should be closed regularly and completely checked. The Head of the Office should verify the totalling 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. On test check of cash book, it was observed that the daily total of the cash book has not been done and checked by an authorized person other than the writer of the cash book during the audit period.
2. As per rule 13(iv) of Receipts and Payments 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 regard to any discrepancy noticed therein, the instructions contained in Chapter 2 (II), Rule 33 (1) of the General Financial Rules, 2017, should be followed. In case the verification of cash balance is not possible on the last working day of amount 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. On test check of cash book, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under the above said rule.

The above discrepancies/shortcomings may be rectified and shown to the next audit.

TAN No.2: Improper maintenance of Service Books.

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(Ref: Audit Memo No. 5 dated: 05.08.2022)

During the test check of Service books maintained by Nursery Primary Education for Deaf, Mayur Vihar Phase-I, Delhi for the Audit period 2020-21 to 2021-22 the following irregularities have been noticed by the audit:-

1. Non verification of Service from concerned PAO on completion of 18 years of service or within 5 years of retirement.

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier from the concerned PAO and certificate be issued in the prescribed form to the official concerned.

It has been observed during the scrutiny of the Service Book of Smt. Saroj Devi, Sweepress that the service verification is not got verified from concerned PAO whereas she is going to retire on 31.12.2022 on attaining the age of superannuation. Further, the leave account of Smt. Saroj Devi, Sweepress was not found updated.

Reason for the aforesaid irregularities/discrepancies of the rules on the subject may be elucidated to the audit.

Sushil
12/08/2022

(SUSHIL KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV