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Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL, 'C' WING, DELHI SECRETRETRAT
I.P. ESTATE, NEW DELHI-02**

Sub: - Internal Audit Report of Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019

INTRODUCTION

The I.A.R. on the accounts of Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019 for the period from 2020-21 to 2022-23 was conducted by field Audit Party No-XXXI headed by Sh. Rajesh Kumar, Accounts Officer/IAO, & Ms. Priyanka Mudila, DEO. The audit was conducted during 06 working days w.e.f. 17/08/2023 to 24/08/2023.

AIMS AND OBJECTIVE OF THE DEPARTMENT

The aims and objective of this school is to provide free education to deaf student's upto 10th standard.

The following officials have served as HOS/HOO/DDO/Cashier during 2020-21 to 2022-23.

Head of School / HOO/DDO

Sl. No.	Name	Designation	Period	
			From	To
1	Sh. R.C. Paswan	Supdt.	01.04.2020	31.05.2020
2	Sh. R.K. Dhanwaria	Supdt.	01.06.2020	28.02.2021
3	Sh. Rajendra Prasad Yadav	Supdt.	01.03.2021	31.07.2021
4	Sh. R.K. Dhanwaria	Suptd.	01.08.2021	31.07.2022
5	Sh. Rajendra Prasad Yadav	Suptd.	01.08.2022	31.03.2023

CASHIER

Sl. No.	Name	Designation	Period	
			From	To
1	Sh. Ashok Kumar	Sr. Assistant	01.04.2020	31.03.2022
2	Sh. Devinder Sehrawat	Sr. Assistant	01.04.2022	31.07.2022
3	Sh. Naveen Tokas	Sr. Assistant	01.08.2022	31.03.2023

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**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**

Budget Allocation and Expenditure for the audit period 2020-2023

Year	Plan / Non Plan	Budget Allocated	Expenditure	Balance
2020-21	Non Plan / Plan	NOT PROVIDED		
2021-22	Non Plan / Plan			
2022-23	Non Plan / Plan			

Statutory Audit


Statutory audit has been conducted by AG (Audit) of Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019 till 31.03.2016. Report was not provided.

Vacancy Statement

Post	Sanctioned	Filled	Vacant	Remarks
Group – A	-----	-----	-----	
Group – B	27	05*	22	*02 regular teachers and 03 Contractual teachers.
Group – C	13	03	10	
Total	40	08	32	

Maintenance of Records

The maintenance of records of Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019 for the period from 2020-21 to 2022-23 was found satisfactory subject to the observations made in current audit report.



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Social Welfare							
Sub department: Nursery Primary School for Deaf (South), Kalkaji, Delhi (2751/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1991	1995	1		G.P.F. Class -IV	O	11500
2	1991	1995	2		Leave Encasment and Recovery of Over Payment.	O	827
3	1991	1995	3		Wrong Pay Fixation and Recovery of Pay & Allowances.	O	17023
4	1991	1995	4		Pension of Sh. S.N. Parshar	O	0
5	1991	1995	5		Mrs. Kusum Dogra - E.L.	O	0
6	1991	1995	6		Para No. 6	O	0
7	1991	1995	7		BWF Vouchers	O	0
8	1991	1995	8		Recovery of Licence Fee.	O	0
9	1995	1997	10		Non-Verification of Remittance.	O	0
10	1995	1997	11		Fee / Fine Collection A/c.	O	300
11	1995	1997	12		Cash Book	O	0
12	1995	1997	13		Bill Register	O	0
13	1995	1997	14		Irregular Purchase of Lining Cloth issue to Class -IV Employees.	O	762
14	1995	1997	15		Fidelity Bond not Obtained from Cashier.	O	0
15	1995	1997	16		Service Books and Leave Account.	O	0
16	1995	1997	18		Contingent Bills	O	0
17	1995	1997	19		Pay Fixation Cases	O	20824
18	1995	1997	20		Non-Production of 'Boys Welfare Fund' Account.	O	0
19	1995	1997	21		Acquittance Roll	O	0
20	2000	2016	3		Non production of Records	O	0
21	2016	2020	1		Wrong fixation of pay	O	0
22	2016	2020	2		Non production of Record	O	0

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

[Back](#)

Taken from ①

Taken from ②

PARA NO-04
in current
Report

51236/ ✓

24/8/2023

JAG AP-31

Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23

Current Audit Report

During the current audit of Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019, 22 audit memos (including 12 record memos) highlighting various irregularities have been issued along with a recovery of Rs.39,578/- out of these no memo was settled on the spot. Remaining all 22 Memos (including 12 record Memos) have been converted into 4 Paras and 07 TANs with recovery of Rs.39,578/-.

There were 22 old outstanding paras with recovery of Rs.51,236/- out of which 02 paras were settled by taken as fresh with a recovery of Rs.NIL. Remaining 20 paras along with recovery of Rs.51,236/- has been incorporated in the current report.

Details of Current Recovery (Audit period 2020-21 to 2022-23)

MEMO NO.	SUBJECT	PARA/ TAN/ SETTLED	RECOVERY POINTED OUT (Amt. in Rs.)	AMOUNT RECOVERED (Amt. in Rs.)	BALANCE (In Rs.)
12	Improper maintenance of Pay Bill Register.	TAN-01	NIL	NIL	NIL
13	Improper maintenance of Bill Registers	TAN-02	NIL	NIL	NIL
14	Less Deduction of UTGEIS subscription from the salary amounting to Rs.90/-	PARA-01	Rs.90/-	NIL	Rs.90/-
16	Recovery of TA from the teaching & non teaching staff amounting to Rs.39,488/-	PARA-02	Rs.39,488/-	NIL	Rs.39,488/-
17	Shortcomings in service books.	TAN-03	NIL	NIL	NIL
18	18 Years' Service Verification.	TAN-04	NIL	NIL	NIL
19	Non-Maintenance of Separate P.B.R. In respect of officials joining on or After 01/01/2004 (Under New Pension Scheme)	TAN-05	NIL	NIL	NIL

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Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23

20	Purchases made outside GeM	PARA-03	NIL	NIL	NIL
21	Various shortcomings in Cash Book	TAN-06	NIL	NIL	NIL
22	Income Tax (Deduction of Income Tax on monthly average basis)	TAN-07	NIL	NIL	NIL
1,2 & 3 <i>Record memo</i>	Non Production of Records	PARA-04	NIL	NIL	NIL
		TOTAL	Rs. 39,578/-	Rs.NIL	Rs.39,578/-

The internal audit report for the period 2020-21 to 2022-23 has been prepared on the basis of information furnished and made available by the of Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the school.


Signature of I.A.O.

Part - I

PART - I

NIL

PART - II

CURRENT AUDIT

PARA - I (Return Audit memo
No 4 dt 19-4-55)

para (1)

SUBJECT - CLASS IV GPF

During the course of Audit
Scrutiny of Class IV
GPF ledges, following irregularities
were noticed:-

The following Group 'D' employees
has taken GPF Advl with drawl
being 91-75. The amount of
Advance/amount taken by the
officer was debited from the
ledger in the subsequent month
of Advance instead of Actual
month of Advance causing excess
Credit of Interest.

SNO	NAME	Amnt	Form no
1	Sh. Ram Keshav	Rs 2500/-	12 314
2	Sh. Balbir	Rs 1000/-	151 273
3	Shri Rajoo	Rs 2000/-	72
4	Sh. Madan Pal Singh	Rs 2000/-	73

It is requested to account
off the pay by debiting with
advance from the actual amount of
advance. The final order/complaint
be shown to next audit.

(ii) It has also been observed
that Sh. Kewar has taken EPF Adv
of Rs 2500/- during 91-92, but the
same has not been debit from
the progressive total. Cautionary
Excess Credit of Interest. The same
may be raised & Complaint may
be shown to next audit.

All such like cases may also
be reviewed by you and if
same may also be raised accordingly.

Part No 2 (Part A) memo dt 25/4/95
LEAVE ENCASHMENT & RECOVERY

During the course of audit it
has been observed that Sh. C. N.
Dhoke has retired in Nov 1992
on scrutiny of leave account
it has been observed that Sh.
Sury. Prasad to 7 days leave
leave was credited in excess
(This is due to credit of SL
for 12/12/80 instead of 1-9-81)

Causing excess payment of Rs 827/- at the time of leave Encashment. The same amount is recovered from the officer after due verification under intimation to audit.

DARA NO 3 (REF MEMO NO 11 82 ⁴/₉₅)

Subj: WRONG PAY FIXATION & RECOVERY OF PAY & ALLOWANCES

03

During the course of audit. In connection of Service Book it has been observed that increment was wrongly granted after pay fixation in the selected grade on 27-4-74. Candidate's pay (Payment of Rs 170,231/- (Approximate)) His pay may be revised as under & amt of overpayment may be calculated & recovered the same after due verification under intimation to audit.

Date	Pay fixed	Rate	Actual pay to be fixed
27-4-74	Rs 530/-	27-4-74	Rs 530/-
1-5-74	Rs 550/-	1-4-75	Rs 550/-
1-5-75	Rs 570/-	1-4-76	Rs 570/-
1-5-76	Rs 590/-	1-4-77	Rs 590/-

Sl. No.	Pay Head by School	Rate	Art. of Post
1-7-77	Rs 600/-	1-6-77A	-
PROMOTION W.E.F 20-7-77			
20-7-77	Rs 675/-	20-7-77	Rs 625/-
1-7-78	Rs 700/-	1-7-78	Rs 650/-
1-7-79	Rs 725/-	1-7-79	Rs 675/-
1-7-80	Rs 750/-	1-7-80	Rs 700/-
-	-	1-7-81	Rs 725/-
-	-	1-7-82	Rs 750/-
5-9-82	Rs 775/-	-	-
5-9-83	Rs 800/-	1-7-84	Rs 775/-
5-9-84	Rs 825/-	1-7-85	Rs 800/-
1-1-85	Rs 2400/-	1-1-86	Rs 2360/-
1-1-86	Rs 2400/-	1-1-87	Rs 2400/-
1-1-88	Rs 2540/-	1-1-88	Rs 2480/-
1-1-89	Rs 2600/-	1-1-89	Rs 2540/-
16-10-89	Rs 2750/-	1-1-89	Rs 2675/-
1-10-90	Rs 2825/-	1-1-90	Rs 2750/-
1-10-91	Rs 2900/-	1-10-91	Rs 2825/-
1-10-92	Rs 2900/-	1-10-92	Rs 2900/-

Penalty

Para 04

In addition of above, Pension of Sh. S.N. Parsani has may also be got revised from the concern P.A.O. as under. The amount overpaid on acc of Pension / Comm. to be as per detail below may also be got recovered after due verification under int. mat. to audit.

112

~~Para 5~~

para 03

of staff of the ...
 the ...
 to ...
 incomplete. From the ...
 Report it reveals that ...
 Karam Das ...
 A.L. ... 23-4-92 to 31-1-95
 (as per detail below)

23-4-92 to 25-4-92	3 days
21-7-92 to 25-7-92	5 days
19-4-93 to 17-4-93	6 days
7-11-94 to 12-12-94	36 days
9-1-1995 to 31-1-95	30 days
TOTAL	80 days

~~Para 6~~

para 06

The officer was appointed ...
 on 17-7-89 & from the date ...
 of ...
 entitled for 59 days ...
 ... is requested ...
 ... (1 ...
 ...
 ...
 ...
 ...
 ...
 ...
 ...

(57)
PARANOT (Ret) daily memo to C
21/2/95

SRM - BWF success.

Page (1)

On scrutiny of Boys Welfare fund a/c for the year 1991-92-1991-95, the following purchases irregularities have been noticed.

1. It has been observed that the following purchases beyond Rs. 500/- were made without calling the quotations/tenders which are irregular. As per rule, all the purchases beyond Rs. 500/- be made after completing certain formalities i.e. inviting of quotations/tender, etc.

S.No.	Sl. No.	Dated	Amount	Name of Firm
1.	21	11-1-92	550/-	m/s Asia Travels
2.	16	25-11-92	581/-	m/s Ram Super Store
3.	21	28-1-93	637.50	m/s Rajendra Sweets
4.	12	18-5-92	1200/-	m/s Aparaj Enterprises

The purchases without quotation/tenders are irregular. Now the above purchases may be got regularised from the competent authority under intimation to audit.

2. It has also been observed that Boys Welfare Fund of Rs. 370/- was realised from the students of class-II (trg) during the month of April/May-1991 as per receipt books vide receipt No. 01076 to 01084 dt. 13.5.91. This amt has not been taken into account.

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PARAGRAPH Re: Inquiry into the Nature of the
Relationship of Licensee para 08
 The Council of Audit &
 Public Accounting of P.H.A. at Las
 Vegas has seen a letter from the Licensee
 in connection with the former
 to the City of Las Vegas for which
 a fee of \$100.00 of license fee
 is being demanded. The Licensee
 of Public Accounting & Public
 Accountant at present
 of the City of Las Vegas is the only
 one who is registered in the State
 of Nevada as a Public Accountant &
 Public Auditor.

PARAGRAPH Re: Request for
Submittal of Proof of Record

The Council of Audit &
 Public Accounting of P.H.A. at Las
 Vegas has been advised that the
 record has not been produced
 to date. The record should be
 given a great priority.

- (1) P.H.A. at Las Vegas
- (2) P.H.A. at Las Vegas
- (3) P.H.A. at Las Vegas
- (4) Cash Book of P.H.A.

Handwritten: Done as a matter
 of record
Signature

(K.K. Allen)

11/2/96

Current paras.

Para 9 Para 9

Ref. Memo No 24

Non verification of remittances

AO with 41 ACT States has not verified the following remittances

Date	Amount (Rs)
27-4-95	1548
31-7-95	2613
14-2-96	2810
15-4-96	3590
23-7-96	7558

During the audit, it has been noticed that this unit has deposited Rs. 2640/- in Nov. 1995 but deposited Rs. 350/- less which means Rs. 2290/- also received from the defaulting officer under 1000/-

1) Late deposits of fee/tax :- During the audit, it has been noticed that the unit has deposited two amounts - one of Rs. 845/- on the month of Oct. 95 (11.10.95). Reasons for the same may be explained as follows -

2) Considered deposit of fee (w.r.t. 7/16/846 to 3/17) amounting to Rs. 2640/- on 17.3.97 :- During the audit it has been noticed that the teaching staff of this College/unit has deposited the fee for 8 months fee for the month of March 97 (17.3.97). The detail in this regard is as under :-

S.No.	Name of the Teacher	Period	Amount	Remarks
1.	Dr. Asha Malik	8/16 to 3/17	Rs. 1000/-	8 months
2.	Dr. Rajat Kaur	8/16 to 3/17	Rs. 430/-	---
3.	M.L. Rajbat	8/16 to 3/17	Rs. 340/-	---
4.	Smt. Sushama	8/16 to 3/17	Rs. 270/-	---
5.	Mrs. Manjira Katar	8/16 to 3/17	Rs. 300/-	---
6.	Ram Rathi	7/16 to 3/17	Rs. 600/-	9 months
7.	Smt. Sushama	7/16 to 3/17	Rs. 260/-	---
8.	Vishwa	7/16 to 3/17	Rs. 230/-	---
Total			Rs. 2640/-	(Rupees Twenty Six Hundred and Forty)

In view of the above detail, the following demands are due :-

- (i) During the months upto 8 to 9 months by the above staff may be applied to audit. It is mislead of part of 25.
- (ii) Date of deposit the money monthly has not been specified in the collection register w.r.t. 7/16 to 6/16. Reason for this may also be explained to audit. (P/10)

Page nos 3
 Amount of Cash book.

11

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During the course of audit of Cash book for the period 1995-96 to 1996-97 following irregularities were observed:-

Receipt to be credited to Govt. of ...
 in both sides of the cash book in receipts and payments but never filled up. Some instances are as under:-

Cash book Page Number	Date	Amount (Rs)	Remarks
P-112	13-5-95	2420	Amount shown in both sides of Receipt side
"	16-5-95	-do-	-do- Payments
P-156	17-3-97	26641	-do- Receipt side
"	-do-	-do-	-do- Payment side

(A) Reconciliation of receipt for 1995-96 to 96-97 not produced to audit.

(C) As the teachers collect fees from ...
 who cashier entered the amount in receipt book ...
 the issue T.A-5 receipt.

The following ... undebited amount detail prepared but date of bills and date of invoice not ...

Cash book Page Number	Months	Cash book Page Number	Months
P-112	4/95	P-140	5/96
P-114	5/95	P-142	6/96
P-116	6/95	P-144	7/96
P-120	8/95	P-151	11/96
P-122	9/95	P-154	1/97
P-133	2/96	P-155	2/97
P-136	3/96	P-158	3/97
P-139	4/96		

Contd-2/-

Page number

Amount

P-26
P-27
P-29

10/85.
11/95
12/95

(4) 36 37

In following cases entries on receipt side and payment side of cash book not attested by DDO.

<u>Cont. No.</u> <u>Page number</u>	<u>Date</u>	<u>Cash Book</u> <u>Page number</u>	<u>Date</u>
P-145	19-8-96	P-150	19-11-96
P-145	26-8-96	"	22-11-96
P-147	3-10-96	P-151	25-11-96
"	5-10-96	P-152	30-11-96
P-148	1-11-96	"	7-12-96
"	3-11-96	P-153	27-12-96
"	4-11-96	"	1-1-97
P-149	4-11-96	P-154	4-1-97
"	6-11-96	"	24-1-97
"	19-11-96	"	30-1-97
"	22-11-96	P-155	3-1-97
"	29-11-96	"	2-2-97
		P-156	27-2-97
		"	28-2-97
		P-157	1-3-97
			6-3-97
			17-3-97
			31-3-97

- (i) Correct the date at page 123 at 10-10-94 wrongly written, it should be 10-10-95
- (ii) Correct the date at page 137 at 11-4-94 wrongly written, it should be 11-4-96
- (iii) Correct the date at page 143 at 16-1-97 wrongly written, it should be 16-7-96.
- (iv) Correct the date at page 152 at 12-2-95 wrongly written, it should be " 12-2-96

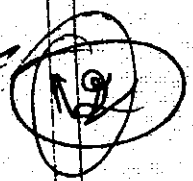
Correct - 31/4

- (v) Correct the date at page 152 at 3-12-97 as it is written, it should be 3-12-96.
- (6) - overwriting/erasing should be avoided otherwise cancelled entry should be clearly written which is required to be attested by ~~SSO~~. Some instances are as under:-

Cash Book Page Number.	Dates.
P-129	29-12-95
P-145	19-8-96
P-157	31-7-97

... in the amount

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New No. 10
dt 13-1-97



Audit of bill register.

During the course of audit of bill register (Q. No. 1) for the period 1995-96 to 96-97 following irregularities were observed:

(A) Bill register 1995-96

- (i) Column No-11 i.e. Date of entry in cash book not recorded for bill numbers Pl-1 dt 31-1-95 to CB-99 dt 29-1-96.
- (ii) Column No-12 i.e. Initials of gazetted officer in charge of cash not recorded for bill number Pl-4 dt 9-10-95 to CB-49 dt 9-10-95.
- (iii) Column No-13 to 15 i.e. Amount disbursed in (i) month of execution of work/month/year, month never filled up.

(B) Bill register 1996-97

- (i) Entries regarding containing of total pgs not signed by D.O. in column No-12 i.e. dated initials of gazetted officer signing not recorded for bill numbers Pl-22 dt 15-7-96 to OTH-31 dt 11-1-97; Pl-2 dt 11-1-96 to CB-64 dt 13-12-96; Pl-69 dt 20-12-96 to TA-95 dt 31-3-97.
 - (ii) Column No-13 to 17 vacant for bill nos. CB-29 dt 30 dt 31-1-96.
 - (iii) Column No-12 remain vacant for bill nos. Ad-9 dt 11-1-96 to Pl-18 dt 11-1-96; CB-25 dt 16-7-96 to TA-95 dt 31-1-97.
 - (iv) Col. No 13 to 15 never filled up for bill nos. Pl-1 dt 20-3-96 to TA-95 dt 31-3-97.
 - (v) Column No-12 i.e. dated initials of gazetted officer signing not recorded for bill nos. Pl-22 dt 15-7-96 to OTH-31 dt 11-1-97; Pl-42 dt 1-1-96 to CB-64 dt 13-12-96; Pl-69 dt 20-12-96 to TA-95 dt 31-3-97.
- Compliance may be shown to audit.

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10/11/95
10/11/95

Learning age for the year 95-96 to 96-97 to class-12

(1) ~~10/11/95~~ Regular purchasing of Learning cloth as per in 13 issues
2. Class 12 University - During the year, it has been notified that

(2) Institution has purchased and issued the Learning cloth to
Class 12 students whenever it is irregular BDE part of the
Dept of Personnel & To later Nos -

- (1) 14/2/90/JCA dated 25.9.90
- (2) 14/2/95/JCA dated 22.5.95

in which it is clearly
mentioned while
devising the stitching

Charge that "The above/these dates are met inclusive
of all stitching ~~charges~~ materials like thread, buttons,
button boards, zipper & Learning cloth"

(D/No - 2)

Date	Item	Qty	Rate	Total Cost
8.27.47	Lim rag (all)	12m	@ Rs 24/- per m	Rs 288-
8.11.47	do	6m	@ Rs 34/- per m	Rs 204-
8.1.48	do	9m	@ Rs 70/- per m	Rs 630-
		<u>27m</u>		<u>Rs 1122-</u>

(DISBURSEMENT / ISSUING)

Sl. No.	Person	Item	Qty	Calculated Cost	Particulars
1	Sh. Karan Pal Singh (Caretaker)	Lim rag (all)	3m	Rs 78-	@ Rs 26/- per m
2	Sh. Savitri Devi (Aya)	do	3m	Rs 78-	do
3	Sh. Lajoo Devi (Sweepers)	do	3m	Rs 78-	do
4	Sh. Ram Kheral (Caretaker)	do	3m	Rs 78-	do
5	Sh. Savitri Devi (Aya)	do	3m	Rs 90-	@ Rs 30/- per m
6	Sh. Lajoo Devi (Sweepers)	do	3m	Rs 90-	do
7	Sh. Ram Nitam (Ayan)	do	3m	Rs 90-	do
8	Sh. Karan Pal Singh (Caretaker)	do	3m	Rs 90-	do
9	Sh. Ram Kheral (Chow)	do	3m	Rs 90-	do
			<u>27m</u>	<u>Rs 768-</u>	

INDIVIDUAL SUBTRACT IN R/O RECEIPT

- (1) Sh. Karan Pal Singh (Chow) Rs 78-
- (2) Sh. Savitri Devi (Aya) Rs 168-
- (3) Sh. Lajoo Devi (Sweepers) Rs 168-
- (4) Sh. Ram Kheral (Chow) Rs 168-
- (5) Sh. Ram Nitam (Ayan) Rs 90-
- (6) Sh. Karan Pal Singh (Chow) Rs 90-
- (7) Sh. Ram Kheral (Chow) Rs 768-

In view of the above detail, it is suggested that the recovery of lim rag cloth as mentioned in the above detail from the above officials may be desired immediately under intimation to be sent.

(Signature)

105

Memo No. 31
dt 12/1/46

File No. 14

Fidelity bond and Indemnity bond not obtained from Cashier

During the course of audit for the period 1945-46 to 46-47 it has been observed that Sh. Ashok Kumar was handling cash from 1/1/46 to 31/3/46 and was receiving special pay Rs. 75 per. prior to this Sh. P.S. was handling the work but not claiming special pay/cash allowance. as per record.

As per rule 270 of GFR every government servant who is entrusted with the custody of cash or other assets shall be required to furnish security for the amount in a dept. of the Central Govt. or Administrative activity, as possible according to instructions in execute a security bond setting forth the conditions which shall hold the security.

In this connection it is advised that the security be obtained from a joint account which should be determined on the basis of actual cash handled and should not include payees, accounts, cheques or drafts. May kindly take necessary steps to obtain fidelity bond from joint insurance company and indemnity bond on GFR-3 form.

Compliance may be shown to audit.

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(15)

Subj: Audit of S/Books and leave account

During the course of audit of S/Books and leave accounts, the following discrepancies have been noticed:-

The Nomination forms, Home Town declarations etc. not attached. In the following cases, the S/Books have been found incomplete:-

1. Sh. Ram Kewal, Chowkidar - Nomination forms in EPF, GRS, AG etc., Home Town declaration and details of family have not been attached with the S/Book.
2. Sh. Ravinder Singh Chowkidar, Nomination forms in GRS, Home Town declaration and details of family members etc. have not been attached with the S/Book.

All the S/Books may please be reviewed and action taken to complete the S/Book under intimation to the Auditor.

10/16/97
 Audit of Contingent bills. 10/16/97

During the course of audit of Contingent bills in account of Stationery / Office Misc. for the year 1995-97 following irregularities were observed:-

Register of Contingent charges (G.M.-27) is not maintained showing allotment of funds under head wise and recording bill numbers against each type of expenditure and their progressive totals for watching the excess of allocation, if any.

In following cases goods purchased were not billed but as per purchase procedure circulated by Finance Account Deptt. of NCT Delhi Limited Tender System is as under:-

Sl. No.	Account State	Item	From whom purchased	Amount
(i)	CS-39 dt 12-9-95	Office Misc	Kandya Akankh P. S. L. R. R. R. ND-1	1800
(ii)	CS-40 do	Stationery / Tinsel	do	2860
		Sl. No.	Amount	
		30	Rs. 979 for stationery	
		32	Rs. 145	
		33	Rs. 944	
			<u>2068</u>	
(iii)	CS-99 dt 29-3-96	Stationery / Office Misc	do	1750
		Sl. No. 126	pertains to Stationery for Rs. 796	

Contd-2/-

(A) CA-99 dt 15-3-96 office/ Stationery Kanchi stationery 50792
 i stock stationery 10000

105	for stationery	is 700
107	_____	251
111	_____	105
114	_____	950
116	_____	748
		492
		<u>3604</u>

Stationery purchased for Rs 6488 during the year 1995-96 by means of office. According to Delegation of financial power circulated by Finance Deptt., the limit power is Rs 4000 per annum. Above stated excess is irregular expenditure which may be regularised from confidential account.

(B) In following cases payment made to part time staff in January 96 Gulimani was payable in 1/96. Bill was written but not attached with bills. From 3/96 amount was also increased from Rs 750 to Rs 788.

(A) CA-86 dt 15-10-95	12/95	Gulimani	Rs 750
(B) CA-76 dt 2-2-96	1/96	Santosh Kumar	560
(C) CA-98 dt 26-3-96	3/96	- do -	788

Anteta 3/

598
17-3-96

— done — done —
 Curtain pipe M/s Mahajan Paints & Hardware Store
 Kalkaji ND-111
 Photocopy (in. lines) M/s Marula Services
 Kalkaji ND-19

250
 110
 200
 160

Note - (i) For curtain cloth split the order to avoid quotations, why the goods not purchased
 MTC

(-) for other work/goods upto Rs 500 goods purchased from Super Market / Kantary Bhander

CB-61 dt 11-11-95

Crochery T. Sona
 Yash Siroi 360
 Repair of desks / chairs Salim 450

Note: As Sr no (iv)

(ii) In following cases quotation not shown to audit

Bill No / date	Items	From whom Purchased	Amount (Rs)
CB-91 dt 31-3-97	Office Misc	Pamela Sales Corpn Shalimar Bagh Delhi-11	26369
(iii) CA-42 - do -	- do -	Shiva Sales Agency Rampal Singh Bagh Delhi-7	17248

Note - (1) Sanctions not attached with the bills
 (2) Sign of DDO not left in bills / Vrs
 Entry regarding pass for payment / bank entry

Para No 10

17

Audit Memo Vol 13

Dated: 19-11-98

Sub: Audit of pay fixation cases:

During the course of audit of pay fixation cases, the following discrepancies have been observed:

(1) Ms. Smt. Asha P. Malik, A.T. (S. Scale)

A scrutiny of her service book and other documents reveals that she was promoted to Sr. Scale of Rs. 1400-40-1800-EB-50-2300-EB-60-2600 by O.O. of 1-3-90. But her pay in the Sr. scale has been fixed wrongly under F.R. 22(I)(a)(1) instead of F.R. 22(I)(2) and so she is benefit of an admissible only on promotion, which is irregular.

Pay in the Sr. Scale, Sl. Scale etc are to be fixed under F.R. 22(I)(2) as this does not involve any higher responsibility. In this case pay in the higher scale i.e. Sr. scale (here Rs. 1400-2600) has to be fixed at the same stage that drawn in the lower scale (here Rs. 1200-2040) if no such stage is there in the higher scale pay has to be fixed at the next stage in the higher scale.

She was drawing Rs. 1560/- in the pay scale of Rs. 1200-2540 (grade scale of A-11, T-1-23) as on 1-3-90 and consequent upon award of Sr. Scale of Rs. 1400-2600, her pay should have been fixed at Rs. 1560/- itself under R. 22(I)(a)(2) w.e.f. 1-3-90 with Det. of next increment on 1-3-91. (This stage of Rs. 1560/- is very much available in the scale of Rs. 1400-2600)

In view of the position explained above her pay in the Sr. Scale needs to be re-fixed w.e.f. 1-3-90 under R. 22(I)(a)(2) and subsequent re-fixation of pay under (R.P.) Rules 1997 w.e.f. 1-1-98 is also required.

The overpayment of pay & allowances made w.e.f. 1-3-90 to till date (upto 28-2-98) amounting to Rs. 20,824/- (gross calculation) needs to be recovered from her. Calculation of overpayment from 1-3-90 to 28-2-98 to be recovered is given in the annexure. (Rs. 20,824/-)

Overpayment of Rs. 20,824/- may please be recovered under intimation to the audit.

dt. 1/1

Approved (cont'd) by the Board of Directors, dated 12/19/84

Overpayment

Drawn

Due	Hea	I.R.(II)	Pay	D.A.	HCHA	Tor (II)	Pay	D.A.	Overpayment	Total
700			7670	620 325 856			80x12=260	170 204 404		1364
500			1680	859 1906 2765			80x12=260	164 280 444	566	1526
575			1741	1224 1428 2652			80x12=960	229 402 631	776	1736
680			1761	1619 3407 5026			80x12=960	292 539 831	997	1957
720			1881	1872 2052 3924			80x12=960	337 546 883	1078	2038
940			1950	2576 5150			90x12=900	452 732 1184	81	2165
450			5910				300x2=600			600
000			5480				300x2=360	72 128 199	650	4350
150			6000				300x2=360	96 312 408	1080	5088
								553 1410	81	20944

Overpayment amount to be covered R-208227 = 9000

W.F.A.O

No. 18 / 95-97/13

Citation Audit Memo
No. 14

Date: 18/11/97

Subject: Non-Production of "Boys Welfare Socy" A/c of 1.4.95 to 31.3.97 by the H.M. intentionally

During the audit it has been noticed that this institution has not provided the "Boys Welfare Socy" A/c for the year 1995-96 to 1996-97. A ~~sent~~ discussion with the Cashier of this unit has revealed that the A/c of this unit has zeroed out. Mr. P. R. [Name] has advised that this is not a correct statement and that B.W.F. is not a viable unit.

The cash-book in the "B.W.F." A/c is also not shown to the audit party according to the provisions (I.A. 3) for the year 1991 to 1997.

In view of the above, the audit party offers the following audit remarks:-

- (i) The fact of this institution has not shown the B.W.F. A/c for the year 1995-97 intentionally. Reasons for the same may be explained to audit party regarding not a certificate regarding the same may be given immediately for our kind information.
- (ii) Non-Production of this A/c may be regarded as H.O.D. under instruction to audit.

~~(A) 219~~

Account of Acquittances Roll (GAR-11)

During the course of audit of Acquittances roll for the period 1995-97 following observations were observed:-

- (A)
- (B)
- (C)
- (D)

Pages of acquittances roll not properly numbered. Certificate regarding total pages contained not received by DDO.

Column 10 i.e. date not entered.

Particulars relating to payment not properly entered.

Col 10 & 5 i.e. No. of days not entered.

In most of cases dates entered in receipt while receiving payments by instalment. Some cases are missing.

	Amount (Rs)	Remarks
PA-83 dt 18-2-96	4993	Miss Kanchan not recorded properly
TA-13 dt 9-5-96	521	S.C. Arora
PA-72 2/97	2379	Ramesh Singh
	2755	Ramkumar
	2553	Sudhakar

Designation of officer/official in name recorded may be shown to audit.

Tab-2

Sub: S/Books/Leave Records.

During the course of Scrutiny of Service Books/leave records, the following discrepancies have been observed.

1. Leave case of Mrs. Savitri Devi, Ayah needs to be re-cast w.e.f. 1/07/1999. As per leave rules the maximum Earned leave due are 300+15, it seems that E.L. as on 1st January and 1st July being added in E.L. due to the employee each year even after the maximum permissible limit of 300+15.
2. Nomination G.P.F., C.G.E.I.S., Pension, D.C.R.G. and details of family members are not provided in service book of Mrs. Rita, Asstt. Teacher. Service verification w.e.f. 1/07/90 to 30/06/91 is also not available in service book..
3. Leave applications of Sh. Ram Kewal Choukidar for the following periods lying in the P/File along with joining reports, which have not been entered in the service book and the leave A/c have not been updated beyond 30/06/92. Leave availed and not recorded in leave account are as under:-

- | | | |
|-------|-----------------------|-----------------|
| (i) | 13/05/97 to 11/06/97 | E.L. |
| (ii) | 04/01/92 to 18/01/92 | E.L. |
| (iii) | 15/09/007 to 29/09/07 | Commuted leave. |
| (iv) | 28/02/08 to 05/03/08 | E.L. |
| (v) | 09/02/09 to 13/02/09 | E.L. |

Above mentioned discrepancies may be rectified under intimation to audit.

TAN-3 (Memo No.4)

Subject: Scrutiny of Service Book of Mrs. Reena Gautam, H.M.

During the scrutiny of Service Book of Mrs. Reena Gautam, H.M. It has been observed that the first page of service book wherein all details of the newly appointed govt. servant along with thumb impression/specimen signature of the appointee, photograph are appended is not available in the service book. It is very important document of the govt. servant, the same may be traced or otherwise new page may be prepared and pasted in service book. Leave account of official from 1983 to 1992 is not available in the service book the same may be calculated and provided in the service book. All entries in the service book are required to be re-attested and leave account is required to be re-cast since appointment to till date under intimation to the audit.

TAN 04

Subject:- Wrong GPF Interest calculation of Group D Employees:-

During scrutiny of record of GPF of Group D employees, it is found that interest calculations are not correct since 2003-04 in ^{all} cases, hence all these accounts are required to be re-checked and correct/revised balances may be forwarded to PAO concerned for further necessary action under intimation to Audit.

Sharma

R. K. Sharma

DAO-18

Para No. 3

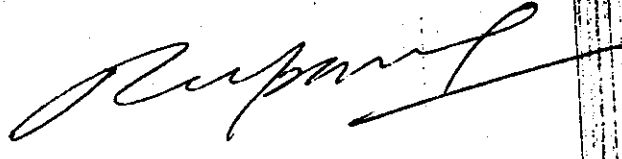
20

Ref. Audit Memo No.01(A) & 02
Dated 22/12/2016

Sub - Non Production of Records.

1. Stock Register(Consumable & Non- Consumable).
2. TR-5 Accounts
3. Cash Book of Boys Welfare Fund Account
4. OTA Register
5. Advance Register Long Term & Short Term

Taken at
four ME by
in closure report



24/12/2016
JAP AF. 31

TEST AUDIT NOTE

TAN NO. 1

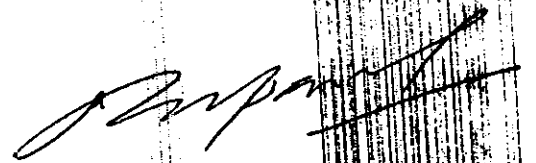
Ref. Audit Memo No. 3
Dated: - 28/12/2016

Subject: - Short Coming in maintenance of P.B.R.

During the test check of P.B.R. of the audit period 2009-10 to 2015-16 the following irregularities were noticed:-

1. Page counting certificate has not been given by the DDO on first page of the PBR.
2. Incomplete personal information:- The mandatory information details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, date of joining, GPF No. the other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement details of loan advances/ refunds etc. were not recorded in the PBR which is incorrect.
3. Yearly totals of Pay and Allowances worked out :- At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. PBR is required to filled up properly month wise and checked by DDO which has been not done.
5. Details of LPC of the officer/official who transferred from another institute has not been mentioned in the PBR.
6. GAR-18 has not been completed.
7. Balance not carried forward:- Advance drawn in previous should be carried over to next year and should be duly checked by the DDO but it was noticed that balances were not carried forwarded. These should be completed and shown to audit.

Irregularities may be rectified & shown to the audit.



TAN No.2(A)

Ref. Audit Memo. No. 23
Dated: 28/12/2016

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the Govt. Secondary School for the Deaf, B Block, Kalkaji, New Delhi, the following short coming have been noticed:-

The Latest photograph of the individual concerned was not pasted on the first page of service book. The Photograph should be attested by HOS/Competent authority in the Service Book of the officials.

Sr. No.	Name & Designation
1.	Ms. Saran Singh, Asstt. Teacher
2.	Sh. Jagdish Chander, UDC
3.	Sh. Guru Prasad, Chowkidar
4.	Sh. Ram Kewal, Chowkidar
5.	Ms. Rajo Devi, Sweeper
6.	Sh. Ram Saran, Mali

2. Service Book to be shown to the official every year as per SR 202 : Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in foreign service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. 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 respect of the previous financial year in all cases.

It is observed that most of the service books were not shown to the officer/official.

3. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.

1. Services has not been verified of the staff. As per details given below

Sr. No.	Name of the officer/official with Designation	Period
1.	Ms. Rita, Asstt. Teacher	01/07/1990 to 30/06/1992 01/03/2008 to 30/06/2009
2.	Ms. Suman Adlakha, Asstt. Teacher	01/01/2007 to 30/04/2008
3.	Smt. Saran Singh, Asstt. Teacher	01/07/2014 to 30/06/2015 01/07/2015 to till date
4.	Sh. Guru Prasad, Chowkidar	01/07/2009 to 30/06/2010 1/07/2010 to 30/06/2011

2. Leave A/c of Sh. Guru Prasad, Chowkidar and Sh. Ram Kewal, Chowkidar has not been completed.

Similar cases may also be checked and necessary entries may be got done and compliance be shown to the audit.

Ref. Audit Memo No. 07
Dated: - 28/12/2016

TAN No. 2(B)

Subject: - 18 Years Service Verification

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official how have rendered 18 Years of Service to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that Service Book of the following employees who has attained 18 years qualifying services has not been verified from PAO concerned

Sr. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1	Smt. Saran Singh, Asstt. Teacher	01/07/1961	19/08/1982	30/06/2021
2	Sh. Guru Prasad, Chowkidar	06/01/1972	29/12/1995	31/01/2032
3	Ms. Rajo Devi, Sweeper	01/10/1958	10/08/1987	31/01/2017
4	Sh. Ram Kewal, Chowkidar	20/06/1958	16/12/1982	30/06/2018

The verification of qualifying services may be got done from P.A.O. and copies to be shown to the audit.

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(2)

PART-II
CURRENT AUDIT REPORT
(01/04/ 2016 to 31/03/2020)

Audit Memo No.05
Dated: 15/12/2020

PARA-01

Sub :- Wrong fixation of Pay.

During the test check of pay fixation cases in respect of the employees of Govt. Secondary School for Deaf, (South), Kalkaji, New Delhi for the audit period, following discrepancies were noticed:-

1. **Sh. Guru Prasad, Chowkidar:** - He was appointed as Chowkidar on 29/12/1995. 1st MACP in Pay Band 5200-20200 Grade pay 1900 was granted to him w.e.f 01/09/2008 and 2nd MACP in Pay Band 5200-20200 Grade pay 2000 was granted w.e.f 29/12/2015. His pay was not fixed correctly at the time of 6th CPC i.e 01/01/2006 and benefit of pay fixation was not given at the time of grant of 1st & 2nd MACP as per the details given below:-

Period	Pay fixed by the SCHOOL. (Rs.)	Pay to be fixed as per AUDIT(Rs.)	Remarks
31/12/2005	3140	3140	Annual Increment
01/01/2006	5840+1800	6060+1800	Annual Increment
01/07/2006	6070+1800	6300+1800	Annual Increment
01/07/2007	6310+1800	6550+1800	Annual Increment
01/07/2008	6820+1800	6800+1800	Annual Increment
01/09/2008	6820+1800	7060+1900	Grant of 1 st MACP in the Pay Band 5200-20200 Grade Pay 1900 w.e.f 01/09/2008
01/07/2009	7090+1800	7330+1900	Annual Increment
01/07/2010	7360+1800	7610+1900	Annual Increment
01/07/2011	7640+1800	7900+1900	Annual Increment
01/07/2012	7930+1800	8200+1900	Annual Increment
01/07/2013	8230+1800	8510+1900	Annual Increment
01/07/2014	8530+1800	8830+1900	Annual Increment
01/07/2015	8840+1800	9160+1900	Annual Increment
29/12/2015	8840+1800	9500+2000	Grant of 2 nd MACP in the Pay Band 5200-20200 Grade Pay 2000 w.e.f. 29/12/2015
01/01/2016	28000	30200	Pay fixed as per 7th CPC

5

01/07/2016	28800	31100	Annual Increment
01/07/2017	29700	32000	Annual Increment
01/07/2018	30600	33000	Annual Increment
01/07/2019	31500	34000	Annual Increment
01/07/2020	32400	35000	Annual Increment

2. **Smt. Saraswati, Peon:** - She was appointed as Peon on 20/10/1992. Her pay was not fixed correctly at the time of 6th CPC as per the details given below:-

Period	Pay fixed by the SCHOOL. (Rs.)	Pay to be fixed as per AUDIT (Rs.)	Remarks
01/09/2005	3200	3200	Annual Increment
01/01/2006	5960+1800	6060+1800	Pay fixed as per 6 th CPC Fitment Table
01/07/2006	6200+1800	6300+1800	Annual Increment
01/07/2007	6440+1800	6550+1800	Annual Increment
01/07/2008	6690+1800	6800+1800	Annual Increment
01/09/2008	6950+1900	7060+1900	Grant of 1 st MACP in the Pay Band 5200-20200 Grade Pay 1900 w.e.f. 01/09/2018
01/07/2009	7220+1900	7330+1900	Annual Increment
01/07/2010	7500+1900	7610+1900	Annual Increment
01/07/2011	7790+1900	7900+1900	Annual Increment
01/07/2012	8080+1900	8200+1900	Annual Increment
20/10/2012	8380+2000	8510+2000	Grant of 2 nd MACP in the Pay Band 5200-20200 Grade Pay 2000 w.e.f. 20/10/2012
01/07/2013	8700+2000	8830+2000	Annual Increment
01/07/2014	9030+2000	9160+2000	Annual Increment
01/07/2015	9360+2000	9500+2000	Annual Increment
01/01/2016	29300	30200	Pay fixed as per 7 th CPC
01/07/2016	30200	31100	Annual Increment
01/07/2017	31100	32000	Annual Increment
01/07/2018	32000	33000	Annual Increment
01/07/2019	33000	34000	Annual Increment
01/07/2020	34000	35000	Annual Increment

Pay of the officials may be got revised after due verification of record and under intimation to audit.

Record Memo No.01
Dated: 15/12/2020

~~PARA-02~~

Sub : Non production of Record.

1. Monthly reconciliation statements
2. Contingency Register
3. All consumable/ Non-consumable Stock Register.
4. Property Register.

Handwritten notes:
 - taken on 14/12/20
 - Gen. Acc. Rep.
 - in account Dept.
 ✓
 24/12/2023
 J. R. S. / [Signature]

17

Test Audit Note

Audit Memo No.02
Dated: 14/12/2020

TAN -01

Subject: - Discrepancies in maintenance of P.B.R.

During the test check of P.B.R. for the audit period, the following irregularities were noticed:-

1. Paging certificate has not been mentioned at the First Page of PBR. It should be mentioned and signed by DDO.
2. PBR is required to be checked and signed by the DDO, which has not been done.
3. The cutting/ Overwriting noticed in the PBR has not attested by the Competent Authority at page no.136, 138, 139, 146, etc.
4. Index not maintained properly.
5. Incomplete personal information:- The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, date of joining GPF/CPF No. the other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement details of loan advances/ refunds, PAN No, Aadhar No. etc. were not recorded in the PBR which is incorrect.
6. GAR 18 has not been maintained.
7. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
8. Separate PBR in respect of New Pension Scheme Employee not maintained.

Aforesaid discrepancies may be rectified under intimation to the audit.

S

TAN-02

Audit Memo No.04
Dated: 15/12/2020

Sub:-Non-Maintenance of LTC claims Register.

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

It is noticed that no such register was maintained in the department. In the absence of LTC advance register, audit is not able to establish as to whether claim was submitted by the employee within the stipulated time period this is a serious lapse on part of the HOS/DDO. The same may now be maintained in the following format.

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the gov. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized the date of receipt.

Sub :- Shortcomings in Cash Book.

During the course of test audit of Govt. Secondary School for Deaf, (South), Kalkaji, New Delhi on scrutiny/y of the cash book for the period 01/04/2016 to 31/03/2020 the following discrepancies have been observed:-

- A) As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by a person other than the writer of the cash book who initials it as correct. On perusal of the cash book of Govt. Secondary School for Deaf, (South), Kalkaji, New Delhi, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during the entire period of audit.
- B) Cutting /overwriting / fluid marking has been made frequently in cash book which is not signed by DDO e.g. page no.58, 59, 60 and 61. As per Rule 13(vi) of Receipt & Payment Rules, cuttings/overwriting in the Cash Book is prohibited and cuttings should be attested by the DDO.
- C) As per Receipt & Payment Rule-13 Govt. money should be received through TR-5, but during the scrutiny of records it has been observed that the school has not received govt. money through TR-5 and the money received deposited through challan into bank.
- D) Imprest money amounting to Rs.3000/- has been granted to the unit to meet out the day to day contingent and emergent expenses but the same is lying unutilized for more than eight years. As per rule the imprest money should be recouped twice in a month. If the imprest money is no longer needed the same may be deposited in govt. account after approval of the competent authority.
- E) Name of agency/ Person not mentioned in "To whom Paid" column only Voucher number mentioned in the column which is not correct.

Aforesaid discrepancies may be removed under intimation to the audit.

TAN-04

Audit Memo No.08

Dated: 16/12/2020

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the Govt. Secondary School for Deaf, (South), Kalkaji, New Delhi the following short comings have been noticed :-

1. The Latest photograph of the individual concerned was not pasted in the first page of service book. The Photograph should be attested by HOS/ competent authority in the Service Book of the officials.

Sr. No.	Name & Designation
1.	Smt. Usha Rani, Asstt. Tr.
2.	Sh. Saran Singh, Asstt. Tr.
3.	Smt. Rita, Asstt. Tr.
4.	Smt. Saraswati, Peon
5.	Smt. Suman Adlakha, TGT

2. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.

3. As per FRSR Nomination Forms for Gratuity, CGEIS, GPF and details of family not pasted in the Service Book of the following officials.

Sr. No.	Name & Designation
1.	Smt. Usha Rani, Asstt. Tr.
2.	Sh. Saran Singh, Asstt. Tr.
3.	Smt. Saraswati, Peon
4.	Sh. Ram Saran, Mali

4. Entries of Service verification not recorded in Service Book of the following officials.

Sr. No.	Name & Designation	Period
1.	Smt. Usha Rani, Asstt. Tr.	01/03/2008 to 30/06/2009
2.	Sh. Saran Singh, Asstt. Tr.	01/07/2017 to till date
3.	Smt. Suman Adlakha, TGT	01/07/2017 to till date
4.	Sh. Ram Saran, Mali	01/07/2018 to till date

5. Smt. Usha Rani, Asstt. Tr.:- Service verification entry recorded w.e.f 01/07/2016 to 30/06/2018 in the service book not attested by DDO. Entry of annual increment on 01/07/2017 not attested by DDO/HOO. Entry of annual increment not recorded on 01/07/2020. Leave account not maintained after 30/06/2018. Extra credit of 67 days of earned leave given w.e.f 01/09/2008. Credit of HPL not given w.e.f 01/09/2008.

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6. **Sh. Saran Singh, Asstt. Tr.:-** Entry of annual increment as on 01/07/2017 to 01/07/2019 not attested by DDO and entry of annual increment granted on 01/07/2020 not recorded. Entry of LTC drawn at page no.17 is incomplete. Extra credit of 67days of earned leave given w.e.f 01/09/2008. Leave account not maintained w.e.f July 2015. Entry recorded at page no.28 to 33 not attested.
 7. **Smt. Rita, Asstt. Tr.:-** Entry of 6th Pay commission not attested by DDO. Entries of annual increment granted on 01/07/2002, 01/07/2003, 01/07/2017 to 01/07/2019 not attested by DDO. Entry of service verification w.e.f 01/07/2017 to till date not attested by DDO.
 8. **Smt. Saraswati, Peon:-** Annual increment granted on 01/07/2017, 01/07/2018 not attested by DDO. Leave account not attested w.e.f. 01/08/2017.
 9. **Sh. Ram Saran, Mali:-** Entry of annual increment granted on 01/07/2020 not recorded in service book. Entries of annual increment recorded in service book not attested by HOO.
 10. **Smt. Suman Adlakha, TGT:-** Leave account not maintained from 01/01/2019 onwards. Earned leave to teaching staff were dispersed off w.e.f 01/09/2008 but extra credit of 100 days Earned leave given upto 31/12/2018. Credit of HPL not given from 01/09/2008 to 31/12/2018.

Aforesaid discrepancies may be rectified under intimation to audit.


(SUMAN LATA ARORA)
I.A. O., AUDIT PARTY NO. XXXI

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**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**

PART –II
CURRENT AUDIT REPORT
(01/04/2020 TO 31/03/2023)

PARA No.01

Audit Memo No.14


Dated: 22/08/2023

Subject: Less Deduction of UTGEIS subscription from the salary amounting to Rs.90/-

As per Department of Expenditure's OM No. F. 7(5)-E V/89 dated 15.05.1989 and its further clarification issued from time to time, the rate of subscription of UTEGIS in r/o group 'B' employees is Rs.60/- per month, but during test check of records, it is observed that UTGEIS subscription @ Rs.30/- p.m. is being deducted from the salary of following employees: -

Sr. No	Name & Designation	Level /Group	Period		No. of months	Amount deducted (@ Rs. 30/-)	Amount to be deducted (@ Rs. 60/-)	Amount of recovery
			From	To				
1	Sh. Makkhan Lal Meena, Head Master	Level -8 (Group - B)	01.01.2022	31.03.2022	3	Rs.90/-	Rs.180/-	Rs.90/-

An amount of **Rs.90/-** may be recovered from the above said employees and deposited in govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed accordingly.



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**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**

PARA No.02


**Audit Memo No.16
Dated: 22/08/2023**

Subject: Recovery of TA from the teaching & non teaching staff amounting to Rs.39,488/-

During the test check of attendance registers and PBRs it was found that following teaching & non teaching staff were on leave/vacation for the whole calendar month but travelling allowance was paid to them for that period which was irregular as per rule resulting in recovery of the same as per detail given below:-

Sr. No	Name and Designation	TA paid for calendar month absence	TA paid	Total amount to be recovered
1.	Sh. G.B. Singh, Head Master	April 2020	4,212/-	4,212/-
2.	Ms. Rita, Assistant Teacher	April 2020	4,212/-	4,212/-
3.	Sh. Jagdish Chand, UDC	April 2020	4,212/-	4,212/-
4.	Sh. Guru Prashad, Chawkidar	April 2020	4,212/-	4,212/-
5.	Ms. Saraswati Ghosh, Peon	April 2020	4,212/-	4,212/-
6.	Sh. Saran Singh, TGT	April 2020	4,212/-	4,212/-
7.	Ms. Suman Adlakha, TGT	April 2020	8,424/-	8,424/-
8.	Ms. Usha Rani, TGT	April 2020	4,212/-	4,212/-
9.	Sh. Ram Saran, Aaya	April 2020	1,580/-	1,580/-
			TOTAL	39,488/- ✓

An amount of **Rs.39,488/-** may be recovered from the above said employees and deposited in govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed accordingly.



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**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**

PARA No.03

**Audit Memo No.20
Dated: 23/08/2023**

Subject: Purchases made outside GeM


As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the school it has been observed that school has continued to make purchases from the local dealers in total violation of Govt. Guidelines as per the details given below:-

Sl. No	Bill No. & Date	Invoice No. & Date	Dealer/Vender	Items purchased	Amount (In Rs.)
1.	48 dt. 02/09/2022	476 dt. 13/08/2022	Maheshwari Enterprises	Lunch packets	24,150/-
2.	94 dt. 06/02/2023	511 dt. 25/01/2023	Maheshwari Enterprises	Lunch packets	24,784/-
3.	115 dt. 30/03/2022	977 dt. 09/03/2022 988 dt. 10/03/2022	Delhi Consumer's Co-Op Wholesale Store Ltd.	Stationery items	35,480/-
4.	21 dt. 09/06/2022	1073 dt. 23/03/0222 1062 dt. 22/03/2022 556 dt. 14/09/2021	Delhi Consumer's Co-Op Wholesale Store Ltd.	Stationery and cleaning items	35,455/-

Reasons of the above lapses may please be elucidated to the audit. Further, it has been observed that till date GeM is not being followed by the School and purchases are also being made from Local Vendors which need clarifications.

In view of above, Expenditure done without following GeM module may be regularized from the competent authority and registration in GeM should be done at the earliest under intimation to audit.



Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23

PARA No.04

Subject: Non Production of Records

Following records has not been produced to audit for scrutiny, the same may be shown to next audit.

2009-16


1. Stock registers (Consumable & Non Consumable)
2. TR-5 Accounts
3. Cash Book of Boys Welfare Fund Account
4. OTA Register
5. Advance Register Long Term & Short Term

2016-20

1. Monthly reconciliation statements
2. Contingency Register
3. All consumable/Non-consumable Stock Register
4. Property Register

2020-23

1. TR-5 Accounts
2. LTC/CEA/Medical Advance Registers
3. Stock Registers (Consumable and Non Consumable)
4. Property Registers
5. List of Unserviceable items for want of Condemnation
6. Sanctioned Budget and Expenditure detail during the audit period (2020-21, 2021-22 & 2022-23)


(RAJESH KUMAR)
A.O./I.A.O.
A.P.NO. XXXI

(8)

**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**

TEST AUDIT NOTES

TAN No.01


**Audit Memo No.12
Dated: 22/08/2023**

Subject: Improper maintenance of Pay Bill Register.

During the test check of PBRs for the audit period 2020-21 to 2022-23 maintained by Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019, the following shortcomings have been noticed: -

- (i) Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
- (ii) All mandatory information/details of employees along with details of i.e., Pay Matrix and level as per VII CPC, NPS account number of NPS employees, joining date, PAN No., Aadhaar number etc. have not been filled in all the columns of PBR.
- (iii) Alphabetically Index of employees has not been maintained in the PBRs.
- (iv) Abstract of Pay Bills (**GAR-18/TR-22(B)**) have not been recorded in the PBRs for audit period.
- (v) Page counting certificate has not been mentioned at the first page of PBRs. It should be mentioned and signed by DDO.
- (vi) The school has not maintained PBR after July 2022.

The PBRs may be maintained as advised above & compliance of the same may be shown to next audit.



(7)

Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23

TAN No.02


Audit Memo No.13
Dated: 22/08/2023

Subject: Improper maintenance of Bill Registers

During the test-check of Bill Registers, following shortcomings were noticed: -

1. During the audit period it has been seen that entries in the Bill Registers have not been checked and initialed by the DDO every month for its correctness.
2. Particulars/detail of bills not mentioned in the bill registers.
3. Page counting certificate has not been mentioned at the first page of Bill Registers. It should be mentioned and signed by DDO.
4. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill registers and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But it is not noticed that all entries were found unsigned by the DDO. Entries in the bill registers without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
5. Col. 5, 6, 7, 8 and 9 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/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period.
6. Col. No.10, 11 and 12 of the bill registers for the year were also not filled wherein the cheque no. /date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank.
7. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled.
8. There are a number of cutting and overwriting in the bill registers, but these cuttings and over-writings have not been attested by the DDO.
9. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Registers in the absence of the same it is difficult to counter check the Cash Book and Bill Register.

The Bill Registers may be maintained as advised above & compliance of the same may be shown to next audit.



(b)

**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**


TAN No.03

**Audit Memo No.17
Dated: 23/08/2023**

Subject: Shortcomings in service books.

During the test check of Service books maintained by the Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019, the Service Books of following employees have been test check by the audit:

Sl. No.	Name & Designation
1.	Smt. Usha Rani, TGT
2.	Smt. Sarashwati Ghosh, Peon
3.	Sh. Ram Saran, Mali
4.	Sh. Guru Prashad, Chawkidar
5.	Sh. Makkhan Lal Meena, Head Master

1. Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to above officials once in a year as token of check.
 2. **Re-attestation** – 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 competent authority, but the same has not been done in case of above officials.
 3. **Inspection of 10% of Service Book by the Head of Office-**
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.
 4. **Nomination for different purposes-**
A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in some cases of above officials.
 5. Photo of the employee should be pasted and attested at first page after every 10 years, but the same have not done in some cases of above official.
 6. Numerous cuttings & over-writings on service verification & Leave accounts entries were noticed in service book of above official, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.
- 


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Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23

7. Entry of AADHAAR No. has not been made in the Service Book of above officials, which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
8. The cutting on the service verification entries in r/o 1) Ms. Usha Rani, TGT w.e.f. 01/03/2008 to 30/06/2009 and 01/07/2011 to 30/06/2012, 2) Sh. Makkhan Lal Meena, Head Master w.e.f. 01/01/2004 to 31/03/2006 and 3) Sh. Guru Prashad, Chawkidar w.e.f. 01/07/2013 to 30/06/2014 have not been attested by the competent authority.
9. Further, it has been noticed that the Service Verification of the following officials has not been verified as per detail given below: -

Sl. No.	Name of Official	Period of Service Verification
1.	Smt. Saraswati Ghosh, Peon	01/09/2017 to till date
2.	Sh. Guru Prashad, Chawkidar	01/07/2010 to 30/06/2011 01/07/2019 to till date
3.	Sh. Makkhan Lal Meena, Head Master	07/02/2000 to 31/12/2003 01/07/2015 to 30/06/2016

The HOS/DDO may get the service books of all the employees be updated as per above observation and compliance may be shown to next audit.



(4)

**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**

TAN No.04


**Audit Memo No.18
Dated: 23/08/2023**

Subject: 18 Years' Service Verification.

As per rule 32(1) of CCS Pension Rules, the school is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that the following employee who has attained 18 years of qualifying services has not been verified from PAO concerned.

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Smt. Usha Rani, TGT	15/12/1965	12/01/2000	31/12/2025
2.	Smt. Sarashwati Ghosh, Peon	26/02/1968	20/10/1992	29/02/2028
3.	Sh. Guru Prashad, Chawkidar	06/01/1972	29/12/1995	31/01/2032
4.	Sh. Makkhan Lal Meena, Head Master	19/07/1974	07/02/2000	31/07/2034

The verification of qualifying services may be got done from PAO and compliance be shown to the audit. Other similar cases, if any may also be taken into account for similar action.



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**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**

TAN No.05

**Audit Memo No.19
Dated: 23/08/2023**

**Subject: Non-Maintenance of Separate P.B.R. In respect of officials joining on or After 01/01/2004
(Under New Pension Scheme)**

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employee's contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/reviewing the pay bill register it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.: -

Sr. No.	Name & Designation
1.	Sh. Ram Saran, Mali

HOS/DDO may prepare separate pay bill register and individual ledger with immediate effect in r/o officials joining on or after 01/01/2004.

(2)

Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23

TAN No.06

Audit Memo No.21
Dated: - 23/08/2023

Subject: Various shortcomings in Cash Book


On scrutiny and test check of the cash book of Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019, following shortcomings has been detected: -

1. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct but no such verification of cash book for the period 01/04/20120 to 31/03/2023 has been done by the DDO for the audit period.
2. It has been noticed that the cash book has not been signed by the DDO from January 2019 to March 2019 and April 2022 to October 2022.
3. 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.”

1. Numerous cuttings & over-writings were noticed in cash book of above school, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.
2. During the test-check of record it has been noticed that this school has not maintained Cash Book after 28.10.2022. Due to Non-maintenance of proper Cash Book record, duplicacy of any bills cannot be ruled out without maintaining these records.
3. Page Counting Certificate has not been given on the first page of Cash Book.

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



(1)

**Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019
2020-21 to 2022-23**

TAN No.07

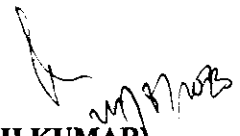
**Audit Memo No.22
Dated: 23/08/2023**

Subject: Income Tax (Deduction of Income Tax on monthly average basis)

As per Para 3.1 contained in Chapter 3 of (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him/her and the final adjustment being made from the last salary payable before the end of the month of Feb. & March of that particular financial year.

It is observed from PBRs maintained by the Nursery Primary School for Deaf (South), Kalkaji, New Delhi – 110019 that the major portion of the income tax of the employees was deducted in the last quarter/last month of the financial year.

The HOS/DDO may look into the above shortcomings and take necessary steps to remove the same under intimation to next audit.


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