

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

41

Sub: - Audit report of **Office of Anglo Arabic Senior Secondary School, Ajmeri Gate, Delhi** for the period 2017-2020.

**INTRODUCTION:-**

The I.A.R. on the accounts of Anglo Arabic Sr. Secondary School, Ajmeri Gate, Delhi for the period 2017-2020 was conducted by field audit party no.-II comprising of Sh. Varun Rahal, Sr.AO/IAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 27.01.2021 to 04.02.2021 (7 working days).

**AIMS AND OBJECTIVES**

Anglo Arabic Sr. Secondary School, Ajmeri Gate, Delhi is a government aided school and imparts education to the students up to senior secondary level as per the norms issued by Directorate of Education, Govt. of NCT of Delhi.

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

The following officials have served as HOD/HOO/DDO/Cashier during 2017-20.

**HOD**

S.N o.	Name of the officer	POST	Period
	Information not provided by the department		

**HOS**

S.N o.	Name of the officer	POST	Period
1	Sh. Wasim Ahmed	Principal	01-04-2017 to 31.03.2020

**DDO**

S.N o.	Name of the officer	POST	Period
1	Sh. Wasim Ahmed	Principal	01-04-2017 to 31.03.2020

**Cashier**

S.N o.	Name of the officer	POST	Period
1	Sh. Nabi Ahmed	LDC	01-04-2017 to 31.003.2020

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Budget Allocation and Expenditure for the year 2017-2020

S.No	Year	95% Grant In Aid	5% share	Expenditure
1	2017-2018	53457286	2672870	56130156
2	2018-2019	52040130	2602010	54642140
3	2019-2020	61060763	3053040	64113803

Statutory Audit:-

Statutory audit of Anglo Arabic Senior Secondary School, Ajmeri Gate, Delhi has been conducted by AG (Audit) Delhi upto 1994.

Vacancy Statement

S.No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1	Group A	01	01	--
2	Group B	67	46	21
3	Group C	14	09	05
	<b>TOTAL</b>	<b>82</b>	<b>56</b>	<b>26</b>

Maintenance of Records:-

The maintenance of records of Anglo Arabic Senior Secondary School, Ajmeri Gate, Delhi for the period 2017-2020 was found satisfactory subject to observations made in Current audit report.

Old Audit Report

There were 18 audit para's involving recoveries of Rs.Nil/- outstanding. Office authorities have not submitted any reply in r/o old Para, hence Nil para settled with the recovery of Rs Nil/-. All the remaining 18 paras involving recoveries of Rs. Nil/-have been incorporated in the current audit report.

S.No.	Year	Total Para's + TAN	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	1976-1988	11	---	--	--	11	----
2.	1988-2003	6	---	---	--	6	---
3	2003-2017	1	---	---	---	1	---
	<b>Total</b>	<b>18</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>18</b>	<b>---</b>

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Current Audit Report (2017 - 2020)

During the course of current audit, 4 audit memo's highlighting various irregularities/recovery to the tune of Rs. 54950/- were issued. After consideration of the replies submitted by the office authorities, 01memo with the recovery of Rs 19718/-has been settled and 3 Memos with the recovery of Rs 35232/-have been converted into 03Para and 0 TAN which are incorporated in current audit.

Details of Current Recovery (Audit Period 2017-20)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
2	50918	19718	31200	1
3	4032	---	4032	2
<b>Total</b>	<b>54950</b>	<b>19718</b>	<b>35232</b>	

The internal audit report has been prepared on the basis of information furnished and made available by Anglo Arabic Senior Secondary School, Ajmeri Gate, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

  
(VARUN RAHAL)  
(IAO Party -II)



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Education							
Sub department : Ajmerigate, Delhi-6 - Anglo Arabic Sr. Sec. School (2407)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1988	1		Irregular expenditure from pupils fund : Rs 60492/-	O	0
2	1976	1988	2		Annual A/Cs	O	0
3	1976	1988	3		Non condemnation of furniture	O	0
4	1976	1988	4		Loss of 1094 Library books	O	0
5	1976	1988	5		Inproper maintenance of stock register	O	0
6	1976	1988	6		Pupils fund cash book	O	0
7	1976	1988	7		Contingent voucher discrepancies	O	0
8	1976	1988	8		Pupils fund cash book	O	0
9	1976	1988	9		Inproper maintenance of library records	O	0
10	1976	1988	10		Library Accounts	O	0
11	1976	1988	11		Discrepancies in Boys Fund & Guid fund A/Cs	O	0
12	1988	2003	13		Inproper maintenance of library A/Cs	O	0
13	1988	2003	14		Boys fund discrepancies	O	0
14	1988	2003	15		Non furnishing of fidelity bond by cashier	O	0
15	1988	2003	16		Scout fund discrepancies	O	0
16	1988	2003	17		Boys fund A/C Irregularities	O	0
17	1988	2003	20		Inproper maintenance of library A/Cs	O	0
18	2003	2017	2		Non production of Records	O	0

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

[Back](#)

24

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# PART-I

Part 1

- 89 - 69 68

197

Part 1

Para No. 1

Reference para No. 1 of 1976-77

26

Nature of objections/observations

Reply by the Unit

Final action a.t.o. (HQ)

Subject:- Irregular expenditure from pupil's fund Rs. 60,492-20.

Rule 131 of the Delhi School Education Rules 1973 provides for the constitution of a Pupil's fund Advisory Committee which shall inter-alia be entrusted with the function of passing budget for expenditure from the fund. However, neither any papers regarding the constitution of the said committee for Anglo Arabic School Delhi, were made available during local audit nor was any budget of pupil's fund for 1976/77 made available. In view of this the expenditure of Rs. 60,492.20 needs to be regularised with the approval of competent authority. Further, the following items of expenditure were not covered by the provisions of Appendix VI of the Delhi Education Code-1965 laying down the approved items on which expenditure may be incurred from to pupil's fund:-

i.	Plantation on Van Mahatsav	Rs. 1,559.94
ii.	audit fees	Rs. 150.00
		<u>Rs. 1,144.40</u>
iii.	Miscellaneous	Rs. 2,854.34
		<u>Rs. 2,854.34</u>

The expenditure of Rs. 2,854.34 may, therefore please be got regularised with the approval of competent authority. It is also suggested that items of expenditure under 'Miscellaneous' may please be categorised under the approved heads of expenditure under VI (ibid (if possible) or otherwise got regularised as stated above.

Fidelity Bond/Security in respect of Cashier.

It was noticed that neither fidelity bond nor cash security was furnished by the cashier handling cash in the office.

Needful may please be got done now and compliance reported to Internal Audit Cell.

Price 778-775/25/06

Para No. 2

Para No. 2

68-88-67

196

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Para No. 2 (Reference Para No. 2(ii) of 1976-77)

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Subject: Annual accounts.

Building Depreciation fund: - An amount of Rs. 18,515.83 was shown as the 'Capital & Liabilities' side of the Balance Sheet under the heading 'Building Depreciation Fund'. The amount had been invested in the Delhi Province Central Co-operative Bank Ltd., Delhi in the ~~Bank~~ saving Bank account and no withdrawals had been made therefrom after 1.7.70. In the circumstances the amount needed immediately or in near future may please be assessed and the feasibility of investing the amount in a fixed deposit account may please be considered with the approval of competent authority in order to earn higher rate of interest, under intimation to audit.

Para No. 3

Para No. 3

Para No. 3 (Reference Para No. 5.(B) of 1976-77)

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Subject: Condemnation of Furniture: -

While scrutinising the stock register of furniture of Anglo Arabic Hr. School Jhansi Gate Delhi, it was found that the unserviceable articles were written off/reduced from the balance of stock vide Education Office Zone I (Boys) letter No. F.47/3-IB/Condemn- /66/5095 dated 17.8.66 which was referred to in the stock register.

But neither the letter in question was made available during nor the mode of disposal of the articles and condemnation file was shown during the course of audit. Either the wanting documents/information may please be shown at the time of next audit or the reasons for their absence elucidated.

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195

Paranolo 4 Para No. 4

-68

Para No. 4 (Reference Para 4 of 1977-79)

1. 2. 3.

Subject: Loss of 1094 Library books.

As per minutes of the 99th meeting of management committee 1094 library books were shown missing for which approval of the management was sought in the said meeting for writing of the above books.

As per rules writing off of any article is beyond the competence of the management alone.

It is therefore suggested that the competent authority is Education Officer of the zone be approached in this regard under intimation to audit.

Paranolo 5 Para No. 5  
Para No. 5 (Reference Para 5 of 1977-79).

Subject: Stock Registers:

(c) Articles shown in the games stock registers are for the purchases made in the year 1977 and afterwards. Stock register for the games articles purchased prior to 1977 was not produced to audit. It was stated that previous register is not traceable. The where above of the old stock register may please be regulated and intimated to audit. And also the position of ground balances may be intimated to audit.

Pavanas

Pura No. 6

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194

~~Pura No. 7~~ (Reference Para No. 7 of 1977-79).

Subject: Pupils Fund Cash Book.

-67-

(B) The following purchases were irregularly made from the pupils fund which hold have been purchased from the contingent fund. Please get the purchased regularised by the competent authority under intimation to audit.

Sl. No.	Description	Vr. No. / Cheque No. & date	Amount.
1.	3 PVC coils	20 1977-78	396-00
2.	Tube lights	22 1977-78	90-00
3.	Do	32 do	153-60
4.	Do	33 do	174-50
5.	48 Attendance Register.	39 do	205-45
6.	72 teachers diary.	71 do	315-85
7.	51 attendance registers	Ch. No. 472251 13.2.78	218-28
8.	54 Examination registers.	472252 13.7.78	361-10
9.	Affiliation fee paid to CBSE in	30.8.78	100-00
10.	318 fee receipts books.	208927 1.1.79	1354-24

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193

-66-

Paravalo 7 Para No. 7

Para No. 10 (Reference Para No. 3(2) of 1979-82).

Nature of objections/observations	Reply by the Unit	Action taken at A.O. (NO).
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Subject:- Contingent vouchers.

During the course of audit, it was revealed that purchases exceeding Rs. 250/- were made without calling of quotations;

For reference:-

- (i) Nail worth Rs. 945-90 was purchased vide Vr. No. 4 dated 16.5.81 from M/S Jansons and Jan Mech. Works.
- (ii) Nail on 24.8.81 worth Rs. 594-22 M/s Jansons
- (iii) -do- 29.8.81 " Rs. 599.57 -do-
- (iv) -do- 4.9.81 " Rs. 292.74 -do-
- (v) -do- 10.12.81 " Rs. 641.30 -do-
- (vi) -do- 4.6.80 " Rs. 251.10 -do-
- (vii) -do- 15.8.80 " Rs. 567.30 -do-
- (viii) Wire netting worth Rs. 268.90 purchased on 3.6.80 from Prabah wire netting works.

As such the purchases so made were irregular and need regularisation, under intimation to audit.

Parano 8

Para No. 8

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192

Para No. 4 (Reference para No. V of 1979-82).

1. Subject: Pupil's fund cash book.

(e) The following purchases were irregularly made from the pupil's fund which would have been from the contingent fund. Please get the purchases regularised by the competent authority under intimation to audit.

S.No.	Names of articles	No. of articles	Vr. No. & date	Amt.
1.	Typing paper	3 reams	Nil 21.11.79	48.00
2.	Carbon paper	Nil box	-do-	24.00
3.	Ruled Register	2 "	-do-	17.75
4.	Cash book and ledger.	1 + 1	-do-	15.45
5.	Wooden Duster	3 Dozen	-do-	30.00
6.	Stencils	4 "	-do-	60.00
7.	Duster cloth	3 "	-do-	108.00
8.	Duplicating paper	5 ream	-do-	125.00

(3) As per the rule the purchases more than Rs.250/- should be made after calling tenders/quotations. But it was noticed that the institution purchased water storage tank for Rs.582.80 p. vide voucher No.79 dt. 13.2.81 without calling tenders/quotations. It was also noticed that the water storage tank was not entered in stock register. It is a serious irregularity.

Circumstances under which the above actions were not taken may please be elucidated. The water tank may please be entered in stock register and the purchase may be got regularised by the competent authority under intimation to audit.

(ii) The examination fee of Rs.276 for the setting up of question papers in respect of class-XI for the session 1980-81 was paid to the Directorate of Education, Delhi Adm., Delhi vide Vr. No.78 dt. 6.2.81. But the receipt in support of the amount paid was not shown to audit.

Circumstances under which the payment was made without obtaining the receipt may please be intimated to audit and the receipt may now be obtained from the payee and shown at the time of next audit.

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(L) Boys fund final accounts.

While making a test check of final accounts it was observed that the articles acquired out of fund were of capital nature not debited in the balance sheet, as the final accounts of the boys fund for the period were not got prepared by chartered accountant.

This was irregular. To depict the true picture of final accounts balance sheet be invariably got prepared from the chartered Accountants for the period of audit (1979-80, 1980-81 and 1981-82) under intimation to audit.

(M) All the articles purchased should be entered in stock register as per rule. During the test check of pupil's fund vouchers for 11/79, 2/81 and 1/82, it was noticed that the following articles were not entered in stock registers:-

(i) Vide voucher dated 20.11.79

S.No.	Name of articles	Amount
1.	Hard board	25.00
2.	Plastic toys	10.00
3.	Paint enamel	5.00
4.	Cotton and wool	4.00
5.	Suresh	4.00
6.	Paint	10.97
7.	Rubber tubes	7.00
8.	Bottle	2.00
9.	Blade	1.00
10.	Wooden box	2.00

(ii) Vide voucher No. Nil dt. 27.11.79

1.	Flower pots	Rs.305.00
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(iii) Vr. No. Nil dt. 23.11.79

1.	Phonyl	39.60
2.	Broom	12.00
3.	Ribbon	50.50
4.	Cloth for dusters	27.00

(iv) Vr. No. Nil dt. 21.11.79

1.	Rules register	17.75
2.	Cash book etc.	15.45
3.	Carbon paper	24.00
4.	Typing paper	48.00
5.	Wooden duster	30.00
6.	Stencils	60.00
7.	Duster cloth	108.00
8.	Duplicating paper	125.00

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-63-

190

2. 3.

(v) Vide Vr. No. 80 dt. 14.12.81

- |    |              |       |
|----|--------------|-------|
| 1. | Bets of lime | 74.90 |
| 2. | Dori         | 10.00 |
| 3. | Nails        | 4.00  |
| 4. | R. Baton     | 12.00 |
| 5. | Cren Bar     | 14.50 |

(VI) Vide voucher No. 69 dt. 27.1.82.

- |    |                        |        |
|----|------------------------|--------|
| 1. | Sugar, tea, milk, soap | 133.75 |
|    | K. Oil etc.            |        |
| 2. | Cups and shields       | 238.90 |
| 3. | Fancy dress            | 23.50  |
| 4. | Wood                   | 125.00 |
| 5. | K. Oil                 | 8.00   |
| 6. | Photo reel             | 28.00  |

In the absence of requisite entries in the stock register, it can not be unequivocally said that the articles were actually received and consumed. The matter needs detailed investigation to see as to whether or not these articles were actually received.

The items actually received against the vouchers in condition may now be entered in the stock register and the register be produced at the time of next audit. Other case of similar nature may also please be reviewed and needful done under intimation to audit. Appropriate administrative action may be taken in case some of the items are found not to have been received against the vouchers and result intimated to audit.

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Paras 9, Para No. 9

Para No. AB (Reference Para No. IX of 1979-82)

1. 2. 3.

SUB: Library records.

Scrutiny of library records for the year 1979-80, 1980-81 and 1981-82 revealed the following discrepancies/irregularities.

(a) There were about 25000 volumes in the library out of those books 500 library books and 500 books out of books bank (Certificate attached) were lying in torn-out condition.

In this regard, it is suggested that immediate steps be initiated to get these books condemned and auctioned and sale proceeds accounted for in the cash book, under intimation to audit.

(b) Physical verification of library stocks was not conducted for the last three years i.e. after 1979. Also the certificate regarding physical verification, as required under rule 117 GFR was not recorded in the accession register. This was irregular.

It may please be elucidated, why physical verification of library stock was not conducted for the last three years.

However, immediate steps be initiated to carryout physical verification and required certificate recorded, and audit apprised of the results.

(c) A number of library rules were framed by the institution (copy attached). Additional library rules were exceed to the said library rules in the light of Director of Education letter No. DE-106(R)/Lib. rules/Gen.61-62 dt.12.2.62. The rules revealed that only course and general books shall be issued to teaching staff, but scrutiny of the staff issue register/issue cards revealed that one dictionary accession number 16897 was issued to Sh. Rao S.A. Khan, Principal on 7.2.79. This was irregular. Immediate efforts be made to get the dictionary back or cost recovered under intimation to audit.

Further sub-rules revealed that course books shall be issued for a period of one year and also general books for one month only, but the staff issue registers/lib. issue cards revealed that books were issued to teachers during the years 1978, 79, 80, 81, but the same were still shown outstanding in their respective accounts.

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For reference:-

(i) Shri S.M. Kafeel, PGT.

<u>Date of Issue</u>	<u>Accession Number</u>
13.5.78	24332, 24385
14.8.78	24378
26.9.80	24922
17.11.81	14935, 21941, 24947.

(ii) Sh. I.A. Anand, PGT

17.11.81	24932, 24946, 24937.
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(iii) Shri Wali Mohd. Khan

6.3.79	24425
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(iv) Shri Asadur Rehman Khan

13.9.78	23880, 23861.
16.11.78	23809.

(v) Sh. Akhtar Ali Siddiqui.

10.9.78	16082
13.9.78	17938

(vi) Mr. Mohd. Sheraef.

18.1.78	23883
27.1.78	24393
7.9.79	24687, 24690, 24689, 24682

(vii) Shri Rao S.A.Khan, Principal.

11.11.68	17603
2.3.75	14702
9.4.74	10713
31.3.74	18582, 17970
3.8.74	23232
1.4.71	13450
28.12.76	20167
16.5.78	23253
21.2.78	18445
1.8.78	173
4.1.80	23941
7.2.79	16897
24.4.79	21175
10.8.79	22543
13.8.79	2154, 2156, 2169, 2173
1981	23896

This was irregular and needs elucidation. However, immediate steps be initiated to get these books back or cost recovered; under intimation to audit.

(20) 69-58

(107) -60-

~~Case No. 170 (Chgo Para No 7-83-80)~~

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(d) Sub rule-3 of library rules restricts the number of books to be issued to teachers to four but the staff issue register/issue cards revealed that Sh. Rao S.A.Khan was issued books ranging from 6 to 13 in his lib. issue cards:-

For reference:-  
Card No. I = 13  
Card No. II = 4  
Card No. III = 6

This practice was irregular and in future it should be stopped and audit assured of the same.

(e) A number of periodicals enumerated below were subscribed by the institution, which were not prescribed by the Directorate of Education.

- (i) DAWAT
- (ii) ALJAMIAT
- (iii) QUAMI ANAZ.

No special approval/sanction from the Director Education for subscription of the same was kept on record shown to audit. If any such approval from Director of Education existed, copy of the same be supplied to audit in the first instance and if otherwise, expenditure incurred on these subscriptions be got regularised, under intimation to audit.

(25) 857

Annexure 'A' referred to in para 1 of the order of the Hon'ble Dy. Commr. (Rajkot) dated 19-8-58 is not returned by teachers of Anglo-Burmese School, Rajkot. (Resigned) Mr. Shunim Sambhali.

S.No	Date of issue	Name of Book	Acc. No	Price
1	19-8-58	Persian translation	1171	2-00
2	"	بان کا نام	3121	0-89
3	"	بیا د الترتیب	1186	0-50
4	"	Physical geography	3473	8-00
5	"	کریڈل ایٹس	12095	1-00
6	"	Christian fairy tales	3944A	0-25
7	"	کریڈل ایٹس	12093	0-69
8	"	Higher Eng. grammar	5295	3-00
9	"	مختار القریب	7437	2-25
10	"	سالہ حیرت	7447	10-00
11	"	Sind board the sales	3581	2-25
12	"	A little book of the far west	4135	0-50
13	"	دوسری کتاب	14648	2-50
			Total	RS = 33-88

② Mr. Muneezuddin (Left)

1	2-8-58	Shri Pargal Payooch	12198	2-75
2	"	Chhanda Lakkar Pariche	14410	1-25
3	"	Sarat hindi Part- III	14735	1-40
4	15-10-58	Hindi ke Purbinidhi Kani	15044	4-00
5	"	हिंदी भाषा के इतिहास	10657	1-50
			Total	RS = 10-90

③ Mr. Iftikhar Ahmad (Left)

1	30-1-65	My English course	17841	1-57
2	"	"	17305	1-15
3	26-3-65	"	8437	-
			Total	RS = 2-72

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(A) Mr. Shamim Karhani (Expired)

S.No	Date	Name of Bank	Acc. No.	Price
1.	29-8-58	کلید اردو سیم	1285	1-00
2	"	پانچ اسکول اردو ڈگری اینڈ کمپوزیشن	13669	2-50
3	15-11-64	اردو ڈگری اینڈ کمپوزیشن	11085	2-00
4	30-10-64	انوار فارسی	18667	2-00
5	2-4-65	سید بادشاہی شریعہ	18283	---
6	1-5-65	ڈاکٹر نذیر احمد کی کتاب	18720	1-02
7	25-3-66	فیض القرآن	8408	1-12
8	20-2-67	پانچ اسکول اردو ڈگری	10031	2-25
9	10-5-67	سایخ کو آئیچ	14881	3-50
10	7-9-71	طبقات اکبر آبادی	963	2-25
11	"	تاروا	13540	2-00
12	3-10-74	ناول کی تاریخ و تنقید	9937	6-00
13	14-1-75	لغات الشراہ	13285	1-75
			مجموعہ	Rs = 27-39

(B) Mr. Jameel Ahmad Farooqi (Expired)

1	17-4-59	دستور تنظیم	11670	1-37
2	20-9-63	Income tax Supper tax	18664	11-00
			Totals	Rs = 12-37

(C) Mr. Masha Allah (Expired)

1	2-8-58	دلی آرٹسٹس سوسائٹی	8611	0-40
2	2-8-58	صاحب کی جینس کتاب	8613A	0-40
3	25-9-58	So great short stories	15729	9-00
			Totals	Rs = 9-80

Mr. G. A. Furgat (Expanded)  
 name of book

No	Date of entry	Name of book	Ac No	Price
1	2-8-58	کتاب، کتب	9773	1-25
2	"	History with critical notes	10239	3-50
3	"	دینامیسم و حساب الجبر	10560	3-75
4	"	دینامیسم و حساب الجبر	10033	3-25
5	4-8-58	Standard School grammar	8877	2-50
6	"	One act play	5699	2-00
7	"	Amrany job	993	8-50
8	"	Hist. of India	767A	2-50
9	6-8-58	History of England	10241	3-25
10	"	Study of Persian grammar	9541	2-25
11	"	Introduction to civics P II	14310	3-50
12	7-9-58	کتاب، کتب	9410	0-35
13	"	History of Persia	14182	3-00
14	"	کتاب، کتب	14585	2-25
15	"	کتاب، کتب	15196	7-50
16	12-9-58	کتاب، کتب	10034	3-50
17	"	Introduction to civics I	15207	7-00
18	"	کتاب، کتب	1310	2-00
19	"	Introduction to civics P II	15206	6-00
20	5-11-58	Introduction to civics P I	14309	4-00
21	20-7-60	کتاب، کتب	15098	5-00
22	22-7-60	کتاب، کتب	15198	6-25
23	"	Hist. of English people	10577	4-00
24	"	Hist of India	10239	3-50
25	19-7-62	World Constitutions	15190	7-50
26	21-7-62	کتاب، کتب	17929	3-50
27	7-1-64	کتاب، کتب	15097	3-50
28	27-11-68	کتاب، کتب	18636	8-50
29	"	New text-book of History India	21806	7-50

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Para No. 10

Para No. 10

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Para No. 7 (Reference Memo No. 1 Dated 8.2.1988)

Nature of objections/observations

Reply by the Unit      Action taken at Audit(HQ).

Subject: Library accounts.

It was observed that the library books cost of which is mentioned below, are outstanding against the staff members who have been transferred or retired or expired. These library books are outstanding against the staff members since long. Either the library books may please be received back from the official concerned or the cost of the same may please be recovered from the official concerned immediately. The final outcome may please be intimated to Dts. of Audit. The reasons for not receiving the books in time (prior to their retirement/transfer) may please be intimated to Directorate of Audit.

			Year of issue before 1987
1.	Sh. Rao Shamshe Ali Khan Ex. Principal.	Rs. 1644.82	"
2.	Sh. G.I. Furquat, Ex.PGT	Rs. 131.15	"
3.	Sh. Shamir Karhani, Ex.L.T.	Rs. 27.64	"
4.	Sh. Jameel Ahamed, TGT	Rs. 12.50	"
5.	Sh. Shamim Sandhlt, L.T.	Rs. 2.50	"
6.	Sh. Jamil Ahmed Farooqi, PGT	Rs. 12.40	"
7.	Sh. M.M. Beg	Rs. 1.45	"
8.	Sh. Nasha Allah Khan, Ex.TGT	Rs. .80	"

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(b) On scrutiny of Accession register of library books (General fund), it was observed that a complete certificate about physical verification of books was not recorded during the year 1983-85 in the Accession Register and the certificate was recorded as 'checked and verified' by the Principal. Actually the Head of the Institution may have to depute some official (other than the holders of the books) <sup>for</sup> physical verification of stock and who will endorse a certificate once after every year in Accession Register that "I have physically checked all library books entered in this register and found correct and no shortage was found out during <sup>which is the</sup> ~~physical~~ verification", duly countersigned by the H.O.D.

As no such certificate about physical verification was recorded, it may now please be intimated to audit. Whether there was any shortage in the stock of library books if so full details of the <sup>same</sup> ~~shortage may please be~~ intimated to audit.

(c) The physical verification certificate in Book Bank Accession Register was not recorded after 1976-77. This may please be done and a certificate of physical verification may please be recorded in this register. In case of any discrepancy/shortage of books, the audit may please be intimated.

Para No. 11

Para No. 11

Para No. 18 (Reference Memo No. 11 Dated 15.2.88)

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(3)

Subject: Boys fund & Scout & Guide fund accounts

(a) On scrutiny of Boys fund accounts it was observed that purchase was made for Rs.1301.12 p- from M/s Gurdip Singh Lamba and Co., 1476, Dariba Kalan, Delhi-11006, (their credit Bill No.3644 dated 23.2.85, 3645 dt. 23.2.85, 3650, 25.2.85, 3654 dt. 26.2.85 refers), The amount of Rs.1301.12 was made through cheque No. 0573129 dt. 1.3.1985. On scrutiny of the vouchers it was observed that three purchases were made from the above Firm within a period of five days. It appears that the purchases were made in piecemeal, so as to avoid calling for the tenders/quotations. As per the provisions in Rule-116 GFR, the purchase should have been made in lump-sum and should not be split-up the amount to avoid quotations/tenders. The purchases were, therefore, irregular. Sanction of the competent authority for the irregular purchase i.e. without quotations may please be obtained and same produced for audit verification.

Para No. 13

Para No. 12

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178

~~Para~~ ( Ref: Memo No. 9 )

Subject : Library Account

While going through the Library Accounts, it has come to notice that a large number of books have been issued to mostly all the teachers since as long as 1978 but the same have not been received back. So teacher-wise list of books may please be prepared and either the books

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-48-

may be taken back or the cost of books may be recovered and deposited in the relevant head and shown to next audit.

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Para No. 13

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177

Page No. 5 (Ref: Memo. No. 7)

Subject: Boys Fund

A) While going through the Boys Fund Record it is observed that on 14.5.85 465 books of library have been purchased for Rs. 1698/60 but the list of books is not found attached with the vouchers. The same should please be traced and produced for audit.

B) It is observed that all the quotations had been opened by the Principal only. This is irregular. The quotations are treated valid if these are opened by the Head of the institution as well as by the Members of Purchase Board. However in future quotations should be opened by the Members of Purchase

Cont..P/5

Board and by the Principal.

C) It is also seen that the medicine have been purchased from the open market and not from Super Bazar. However in future the medicine should be purchased from Super Bazar as far as possible.

176

Para No. 14.

Para No. 15

Para No. 8

Para No. 10

**Fidelity Bond/Security in Interest of Government**

The captioned bond furnished by the contractor was also found to be defective in its terms and conditions. As per provision of the policy, the contractor has to furnish fidelity bond to meet audit policy, but in spite of that it has not been furnished. As per provision of the policy, the contractor has to furnish fidelity bond to meet audit policy, but in spite of that it has not been furnished. As per provision of the policy, the contractor has to furnish fidelity bond to meet audit policy, but in spite of that it has not been furnished.

W. J. 278-279

W. J. 278-279

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Current report Part II

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160

Para No. 15

Para No. 1 Ref: Memo No. 07 dated 20.01.2004

Subject: Scout Fund

After scrutiny of scout fund record, the following irregularities were noticed.

1. Following payments were made out of the scout fund. These payments were of contingent nature and should have been made from contingency fund. It is therefore suggested to regularize the incurred expenditure from the competent authority.

Date	Item	Amount
02.05.94	Photo stat	36.00
02.05.94	Gas repair	16.00
01.08.2000	Steel Almirah	<u>3,746.00</u>
		<u>3,798.00</u>

2. As per scout fund cashbook, the balance as on 31.03.2002, it was shown 1,34,051.53 which exceeds the prescribed limit. It is suggested that further subscription shall be discontinued and shall restart when the balance comes below the prescribed limit.

Para No. 16

Para No. 5

Ref: Memo No. 06 dated 19.01.2004

Subject: Boys Fund

After scrutiny of Boys Fund , Cash Book and its vouchers, the following irregularities were noticed.

1. The following payments were made out of Boys Fund. These payments were of contingent nature and should have been made from the contingency fund. It is therefore suggested to regularize the incurred expenditure from the competent authority under intimation to audit.

Date	Item purchased	Amount
2.2.95	Labour charges	50.00
3.2.95	-do-	100.00
24.12.94	-do-	300.00
28.12.94	ground leveling charges	200.00
18.01.95	Labour charges	50.00
17.11.94	-do-	250.00
09.10.95	Repair	975.00
01.08.95	Electrical work	4,540.00
31.07.95	Motor repair	150.00
12.07.95	Chalk	987.50
03.07.95	Electric item	<del>580.00</del>
27.04.95	Attendance books	2,725.00
10.04.95	Electric work	1,250.00
05.04.97	Repair of door	200.00
27.07.97	Labour charges	140.00
19.09.97	Envelop	125.00
07.03.98	Ball pen	250.00
09.01.98	Lock	40.00
25.06.98	Phool Jharoo	210.00
01.11.2000	Jharoo	713.00
01.08.2001	Lock	260.00
27.07.2002	Repair of water cooler	400.00
28.06.2002	Duster	504.00

Para No. 17

Para No

Ref. Memo No. 10 dated 27.01.2004

31  
(M) (157)

Subject: Library.

During the test check, it was noticed that school had 27718 books but no sample physical verification of Library Books was conducted.

On scrutiny of issue register / card in respect of the teachers it has been noticed that the following books were issued for more than one year and till date they have not received back. It is therefore suggested that either the books may be taken back or the recovery may be made from the defaulters concerned after due verification under intimation to audit.

<u>S.No.</u>	<u>Name of teacher</u>	<u>Date of issue</u>	<u>Accession Number</u>
01.	Mr. Akhtaruzzaman	24.08.89	24993
		24.08.89	24905
		02.04.87	22610
		27.09.88	19680
		24.02.89	20893
		31.01.91	26630
		31.01.91	26631
		28.09.89	26293
		04.02.91	26649
		17.11.90	26615
14.10.81	23145		
02.	Mr. Tanveer Ahmed	10.03.93	19016
		20.03.02	448
03.	Mr. K.A. Qadeer	16.04.78	23250
		01.05.95	27202
		07.11.02	5678-A
		17.05.84	22298
04.	Mr. Abrar Ahmed Khan	29.01.91	25170
		18.08.89	26285
		18.08.89	26288
		11.02.95	26986
		01.07.98	27363
		01.08.85	25556
		01.08.85	25558
		22.12.81	24222
		05.10.80	24424

13

156

	Mr. Abrar Ahmed Khan	04.08.80 29.01.91 29.01.91 29.01.91 29.01.91	22984 24413 21861 18540 15884
05.	Mr. M. Zahid Khan	21.07.78 09.04.77 14.12.79 06.08.84	3751 20941 1953 24842
06.	Mr. M. Aleemuddin	22.04.85 10.08.93 16.07.90	17942 20093 26140
07.	Mr. Arif H. Kazmi	19.11.94 12.11.94 10.04.99 04.11.94 10.04.99 24.04.2000 07.11.94 27.07.96 29.12.94 29.12.94 29.04.99	13634 10916 18966 13549 14877 23683 21591 16983 18973 18972 203
08.	Mr. Mumtaz Ali	20.03.02 02.12.97 15.07.90 05.03.99 05.03.99 20.11.94 15.07.91	19926 19981 10496 21873 21867 10348 20641
09.	Mr. Nabi Ahmed	18.01.95	1417
10.	Mr. Mohd. Qasim	06.12.91 06.12.91	15883 22651
11.	Mr. Aftab Ahmed	02.12.95 02.12.95 02.12.95 13.05.94 07.07.96	22634 16796 19564 26647 22123

(12) 29 (155)

		07.07.96	22124
	Mr. Aftab Ahmed	15.07.94	23842
		15.07.94	15635
12.	Mr. Nihal Ahmed Khan	03.08.97	23013
		24.07.97	27262
		10.02.94	711
		10.02.94	657
13.	Mr. M. Javed Khan	04.12.96	19015
		04.12.96	12172
14.	Mr. Mohd. Islam	30.07.2000	26650
		30.07.2000	27209
15.	Mr. Pervez Ahmed	08.12.2000	20474
		08.12.2000	9796
		08.12.2000	1555
		27.07.2002	26166
16.	Mr. Ahlullah Siddiqui	19.08.02	25547
		02.09.02	25465
		24.09.02	18960
17.	Mr. Arif H. Usmani	15.07.94	27068
		01.05.90	22223
18.	Mr. K.B. Rasheed	22.08.94	10447
		11.04.90	23103
19.	Mr. M. Salam Israili	26.04.85	813
		13.04.85	13579
		17.08.90	21805
		04.05.88	20829
		<del>25.03.93</del>	<del>22480</del>
		17.08.90	26339
		13.09.89	26237
		26.10.95	245
		24.11.97	27364
		25.01.96	26313
20.	Mr. Saleemuddin	19.12.96	21905
21.	Mr. Mohd. Mateen	30.08.74	18799
		12.05.75	18573

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(154)

28

		25.05.79	19588
	Mr. Mohd. Mateen	26.10.82	23845
		09.04.97	27208
		09.04.97	26651
		09.04.97	27203
		09.04.97	27204
		09.04.97	27211
		09.04.97	27213
		09.04.97	27205
		08.08.97	27210
22.	Mr. Ilyas Miyan	01.07.97	27200
		02.12.02	24119
		30.10.97	24892
		30.10.97	21316
		13.10.97	24893
		13.10.97	24120
		24.08.02	26484
		24.08.02	26495
		07.09.02	26984
		07.09.02	25497
		05.10.02	25656
23.	Mr. Mohd. Imran	29.04.98	10519
		20.11.98	19970
		15.01.98	10393
		15.01.98	22416
		18.04.2000	15467
24.	Mr. Pervez Berqui	18.11.98	20647
25.	Mr. Viqar Hussain	17.10.02	1273

Para No. 18

**Audit Para No.2**

(Ref:- Audit Memo No. 1 (B),(C) & (D) Dt 5,6 Dec 2017 Letter No. 11/12/17 and  
Reminder No. I,II,III,IV & V Dated : 12,14,15,18 & 20 December 2017

**Subject: - Non Production of Records.**

The following record was not produced to audit.

- A. Scholarship and other schemes (Detail of disbursement and challan details of undisbursed amount in r/o scholarship fund to student along with acquaintance).
- B. Sports material records (purchase file )
- C. Library records viz. purchase File. Accession Register etc,
- D. Unserviceable/condemnation record
- E. Contingent advance register & contingent stock register, Exam material, etc
- F. Tuition fees register,
- G. LTC register,
- H. Medical claim register,
- I. Fidelity Bond of the cashier
- J. Liveries stock register,
- K. Property Register
- L. PWF cash book
- M. Tuition fees bills
- N. Medical bills
- O. Cash Book (Govt. A/c)
- P. Reconciliation of receipt for the period 2003-17
- Q. Contingency bills/Vouchers
- R. Income Tax records (Form -16 & Other supporting documents) for the financial year 2003-2013.
- S. Challans 2003-08.
- T. The copy of LIC & HBA (2015-16) in r/o Sh.Taj Mohd,PGT & Rent receipt(2015-16) in r/o Sh.Bilal Ahmed,PGT, Tuition fee receipt & Rent receipt (2016-17) in r/o Sh.Sardar Ahmen,PGT, Tjuition Fees (2016-17) in r/o Sh.Faizul Hasan,PGT, Rent Receipt (2015-16) in r/o Sh.Fazal Hasan, Tuition Fees, LIC, & Rent receipt (2015-16) in r/o Sh.Sardar Ahmen,PGT, Tuition fees receipt (2015-16) in r/o Sh.Raghib Masood,PGT, Tuition fee (2015-16) in r/o Ms.Saba Rehman etc.



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**Old Para No. 12 (1976-88) Taken as fresh.**

1. On 14.8.84, Raddi of News Papers and Magazines was sold and a sum of Rs.960.75 was deposited in Boys fund. But the tenders/quotations of the same were not produced to audit.
2. A sum of Rs.500/- as profit on concessional exercise books was deposited in Boys fund on 4.8.83 on account of commission. But the expenditure made in this account for loading/unloading of exercise books and handling charges account and the vouchers thereof were not produced to audit.
3. Vide voucher no.80 dated 24.2.84 (Bill No.690 dated 20.2.84 from M/s Markazi Press, 2054 Qasimjan Street, Delhi-110006) A sum of Rs.2430/- was spent on account of purchase of Answer sheets and its printing charges. The tenders/quotations and the comparative statement for the purchase of this material was not produced to audit.

**Old Para No. 22 (1988-2003) Taken as fresh.**

1. LTC Register
2. Medical Reimbursement Register
3. Long term, short term advances register
4. Increment register
5. Movement register
6. Broad Sheet of GPF Account
7. Property Register
8. Stock Register(Consumable and Non-consumable)
9. Telephone/Electricity register
10. Liveries Account register
11. Service Postage Stamps register.

The same be shown to next audit

  
(Varun Rahal)

I.A.O. Audit Party No.1

 

TAN No.1

(Ref:- Audit Memo No.2 Dated : 13/12/2017)

Subject:- Discrepancies in expenditure from Pupils Welfare Fund.

During the test check of voucher file of Pupils Welfare Fund, maintained by the office of the Anglo Arabic Sr. Secondary School, Ajmeri Gate, Delhi, during the audit period, the following irregularities have been noticed by the audit:

(A)

The school authorities are operating saving bank account no.10237350633 in the State Bank of India Asaf Ali Road, New Delhi. As per information given by the school, that out of total balance with bank amounting to Rs.1,06,35,186 (Rs. One crore six lakh thirty five thousand one hundred and eighty six only), sum of Rs.18,36,109.88 belongs to the PWF. Further Rs.51,81,699 of undisbursed scholarship has been deposited into Govt. Account. The balance amount including interest will be figured out and disposed off accordingly. The school is in practice of maintaining their accounts in tally format instead of proper format of cash book as described under Receipt and Payment Rules. The physical cash book (PWF) has not been produced to audit.

As per rule 13(iii) of Receipt & Payment rules, the cash book should closed regularly and completely checked. The DDO should verify the totaling of the Cash book or have this done by some responsible officer other than the writer of the cash book and initial is correct.

The above rule has not been complied by the school authorities.

As per rule 13(iv) of Receipt & Payment Rule, at the end of month, 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. . . .(Rs. . . .only) has been physically verified and found correct as per the balance recorded in the cash book. The certificate has not been recorded in the cash book.

As per rule 13(vi) of Receipt & Payment rules, an erasure or overwriting of an entry once made in the cash book is strictly prohibited. The mistake should be corrected through red ink.

The DDO should initial every such correction and date his initials invariably.



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(B) During test check of records of PWF , it is observed that approval of the competent authority has not been obtained before making payment to the concerned agency. The details are given below:-

S.NO.	Bill/Vr. No. & Dt.	Amount	Firm Name	Purpose
1	140 dt.24/3/2015	15028	Wonders enterprises	Stationary items
2	831 dt.8/1/2015	6500	SDM International	Hockey kit
3	Nil dt.13/2/2013	48500	-----	Educational tour
4	Nil dt.8/5/2013	44400	-----	Trekking
5	Nil dt.17/12/2012	45000	-----	Educational tour
6	107 dt.11/10/2012	28153	Wonders Enterprises	I-card
7	0866 dt.22/12/2011	11560	Baluja Sports	Sports items
8	Nil dt.2/12/2011	38750	-----	Educational tour
9	638 dt.28/9/2011	23350	Alliance offset	Test Printing
10	633 dt.28/9/2011	14000	Alliance offset	Purchase of report card
11	7598 dt.1/10/2011	48825	Arun udyog	Primco make diesel engine
12	28343 dt.9/3/2011	9450	Amir book depot	-----
13	16260 dt.15/2/2010	12421	Popular printing press	Annual exam
14	461 dt.8/3/2010	17580	Alliance offset	Exam material
15	1948 dt.11/2/2010	8831	Baba sports	Sports items
16	16126 dt.13/9/2008	13960	Popular Printing press	Exam material
17	16157 dt.26/12/2008	11369	Popular printing press	Exam material
18	16165 dt.8/1/2009	7492	Popular Printing Press	Exam Material
19	329 dt. 04/01/2009	10167	Alliance Offset	Exam Material
20	335 dt. 10/01/2009	9500	Alliance Offset	Exam Material
21	34813 dt. 02/12/2008	18600	Delhi State Indian Scout & Guide	Scout Activity

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As per guidelines of Pupil Welfare Fund, the HOS can incur an expenditure upto Rs. 5,000/- and approval of Director / Deputy Director is required for the expenditure more than Rs. 5,000/-. Now the limit of expenditure out of PWF has been revised upto Rs.50000/- for HOS under guidelines of PWF/GFR. In future, the guidelines of PWF may be followed while incurring expenditure beyond the prescribed limit.

The HOS is advised to do the needful and show to next audit.



TAN No.2

(Ref: - Audit Memo No.5 Dated: 20/12/17)

**Subject: Shortcoming in Service Books**

During the test check of Service books maintained by the office of the Anglo Arabic Sr. Sec. School, Ajmeri Gate, Delhi-06, it is noticed that required documents have not been completed/pasted in most of the service book maintained in office:-

1. Latest photograph of the employee
2. Latest family detail
3. No nomination form

The HOS is requested to do the needful and shown to next audit.

  
(Varun Rahal)  
I.A.O. Audit Party No.1





**PART - II**  
**CURRENT AUDIT REPORT**  
**(2017-2020)**

**PARA No. 1- Short recovery in Income Tax amounting to Rs 31200/-.**  
(Ref. Audit Memo No. 2 dated 01/02/2021)

During test check of Income Tax records, it is noticed that official has donated Rs 100,000/- to Bhartiya Jan Parishad. As per the Income Tax Act Donations for charitable purposes fall under two categories, (a) those which can be taken into account by the Disbursing Officer and (b) those for which assesses can get refund only through their Annual Income Tax Return from the ITO concerned. In respect of any other donations to approved institutions/ charitable trust under Section 80-G, the employees has to claim refund from the ITO. But in the instant case DDO has given rebate for the Institute which is not covered under the list of DDO. Detail is as under:-

**1. Calculation sheet in r/o Sh. Mohd Salam Israili, PGT (2019-20)**

S.No.	Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
	Gross Total Salary	1620796	1620796
	(-) Standard Deduction	50000	50000
	(-) Medical	7800	7800
	Gross Salary	1562996	1562996
	(-) Donation	100000	0
	Gross Taxable Income	1462996	1562996
	Rebate for deductions under 80-C	(-)150000	(-)150000
	Taxable Income	1312996	1412996
	First 250000 ----- Nil (250000-500000) ---- 5 % (500000-1000000) ..... 20 % (Above 1000000) ..... 30 %		
	Calculation of Tax ( form-16)	Calculation of Tax ( form-16)	
	500000-250000 = 5 %of 250000 = 12500/-	500000-250000 = 5 %of 250000 = 12500/-	
	1000000-500000= 20% of 500000 = 100000/-	1000000-500000= 20% of 500000 = 100000/-	
	1312996-1000000= 30% of 312996 = 93899	1412996-1000000= 30% of 412996 = 123899	
	Income Tax = Rs.206399/- Education Cess Tax = Rs 8256	Income Tax = Rs.236399/- Education Cess Tax = Rs 9456/-	
	Balance Tax to be recovered now	Rs. 236399-206399=30000/- (I.Tax) Rs. 9456-8256=1200/- (E.Cess) TOTAL = Rs 31200/-	

DDO may recover the said amount after due verification of facts and figure. Similar other cases may be reviewed.

3

**PARA No. 2:- Over Payment of Transport Allowance amounting to Rs 4032/-.**

(Ref. Audit Memo No. 3 dated 03/02/2021)

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002 this allowance will not be admissible if the Govt. employee is absent from the duty full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials for the audit Period, it revealed that the following officer/officials have been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:

S. No.	Name of Designation	Leave Period (Full Month)	TA x Months	Total Transport Allowance Paid (Rs.)
1	Sh. Kalimuddin, TGT English	01.06.2019 to 30.06.2019 (June'2019)	3600x1=3600 432x1 (DA)=432	4032
<b>Total</b>				<b>4032</b>

Overpayment made on a/c of transport allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.

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**PARA No. 3:- Irregularities in Pupils Welfare Fund accounts.**

**(Ref:-Audit Memo No.4 dt 03/02/2021)**

(A) During the test check of bank accounts in respect of Pupil Welfare Fund of the office of Anglo Arabic Sr. Secondary School, Ajmeri Gate, Delhi, following irregularities were noticed.

**As per Delhi School Education Rules, 1973, Rule 149 "Pupil Fund",** it is mentioned at point no. (4) The amount standing to the credit of the pupil's fund shall be at the disposal of the head of the school and shall be spent in the interest of the students for various physical and co-curricular activities of the school or for purposes and in the manner specified below :— (a) the maximum accumulation in the pupil's fund shall not exceed one year's collections or rupees twenty thousands whichever is more. If unspent balance exceeds one year's collection or rupees twenty thousands whichever is more charging of further subscription shall be discontinued and shall be restarted when the balance is below rupees five thousands.

(i) It is informed by the authorities that they are maintaining a saving bank account in SBI, Asaf Ali road, New Delhi vide account no.10237350633 and in the said bank account they are having an amount of Rs.53,97,759/- as on 31.03.2020 out of which Rs.23,65,855.45 as interest on savings. It is also informed by the school that an amount of Rs.6,70,622/- has debited by the bank on 31.08.2017 as the interest was withdrawn by the Bank. Hence the net balance interest amount showing in their bank is Rs.16,95,233/-, no official communication with the bank was provided by the school to audit for reinstating the credited amount of Rs.6,70,622/- by the bank.

(ii) It is assumed that an amount of Rs.53,97,759/- is the unutilized PWF balance is for the several previous years and it is advised that the amount on account of unutilized Scholarship/Interest earned on PWF may be deposited in the government accounts and also necessary efforts may be made to recover the amount of Rs.6,70,622/- as interest which was withdrawn by the SBI on 31.08.2017 and the same may also be adjusted with Govt account.

(iii) The school is in practice of maintaining their accounts in tally format instead of paper format of cash book as described under Receipt & Payment Rules. The physical cash book (PWF) has not been produced to audit.

As per Rule 13(iii) of Receipt and Payment rules, the cash book should be closed regularly and completely checked. The DDO should verify the totaling of cash book or have this done by some responsible officer other than the writer of the cash book and initial is correct.

The above rule has not been compiled by the school authorities

(B) Further is is also noticed that Newspaper & magazine were purchased from PWF for use of students, but the amount received from sale of Raddi was deposited in Management account (Account No.10237350688) amounting to Rs.17,521/-. The same may be recovered and deposited in Govt. account.

The DDO may undertake the necessary steps for regularizing the above mentioned irregularities by adjusting the referred amount to Govt Account. Needful may be done and shown to audit.

  
(VARUN RAHAL)  
(IAO/Party No.-II)

PART III  
TEST AUDIT NOTE

①

NIL

  
(VARUN RAHAL)  
(IAO/Party No.-II)