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

Subject: - Audit Report of DTEA Senior Secondary School, Laxmi Bai Nagar, New Delhi for the period 2017-19

INTRODUCTION:

The I.A.R. on the accounts of DTEA Senior Secondary School, Laxmi Bai Nagar, New Delhi for the period 2017-19, was conducted by field Audit Party No. 18 comprising of Mrs. Rajalakshmi Francis, Sr. AO/IAO, Ms. Sireesh Kusum, AAO. The audit was conducted during working days w.e.f. 27/1/2020 to 10/2/2020. The D. A. G C. R. has not conducted the audit of the department upto March 2004

DTEA SENIOR SECONDARY SCHOOL, LAXMI BAI NAGAR, NEW DELHI 110023 (School I.D. 1719074) was started in the year 1963 with the main motive to impart quality education to both boys and girls student from classes I to XII. At present school is imparting education for senior secondary classes in Humanities, Commerce and Science stream. There are 958 students on roll of school.

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

The following officials have served as HOO/DDO/Cashier during 2006-07 to 2017-18.

H.O.O./DDO/Cashier

Head of the School

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	SMT. MEENA SAHNI	PRINCIPAL	02/01/2017	31/03/2019

D.D.O.

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	SMT. MEENA SAHNI	PRINCIPAL	02/01/2017	31/03/2019

Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Mrs. GEETHA	Head Clerk	01/07/2016	31/03/2019
2	MR. M NAGAPPAN	UDC	01/04/2016	31/03/2019



Budget Allocation and Expenditure

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(Amount in Rs.)

YEAR	GRANT RECEIVED BY 95%	MANAGEMENT CONTRIBUTION 5%	TOTAL EXPENDITURE
2017-18	35735446	2414688	38150134
2018-19	40612803	2850335	43463138

Vacancy Statement

GROUP	POST		
	SANCTIONED	FILLED	VACANT
A	1	1	-
B	45	39	6
C	5	3	2
TOTAL	51	43	8

Statutory Audit:-

The statutory audit of DTEA Senior Secondary School, Laxmi Bai Nagar, New Delhi, New Delhi has been conducted by AG (Audit) Delh till March 2004.

Maintenance of Records:-

The maintenance of records of DTEA Senior Secondary School, Laxmi Bai Nagar, New Delhi was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit Report

There are 17 old audit para's outstanding the 11 has not made compliance of any of the paras :- NIL

(A)

S.No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1.					
2.					

(B) Details of Old Recovery : NIL

S. No.	Year	Total old O/S Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)

Part- II

Current Audit Report

During the course of current audit, 03 audit memo's highlighting various irregularities/short recovery to the tune of Rs.2469/- were issued. Department has shown compliance of 3 audit memo's and have been incorporated in current audit report.

Details of Current Recovery

Memo No's	Total Recoveries (In Rs.)	Amount Recovered/Settled (in Rs.)	Balance (in Rs.)
3	2469	0	2469
Total	2469	0	2469

The internal audit report has been prepared on the basis of information furnished and made available by DTEA Senior Secondary School, Laxmi Bai Nagar, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.

(IAO Party – XVIII)

Para-1

(11) Non-conducting of Bank reconciliation for the year 1980-81

As per cash book the Bank balance as on 31-1-81 was Rs. 7611-77 whereas the balance as on 31-1-81 on per the Bank Pass Book was Rs. 8483-77. Thus there was a difference of Rs. 872-00 in the bank balance as shown in the Bank Pass Book and that appear in the Cash Book. Had the reconciliation been carried out regularly this difference would have been located earlier. The same may please be carried out now under intimation to audit. (18)

(12) Non-preparation of Balance Sheet.

No balance sheet was prepared for the Pupils Fund though it was pointed out by the Audit party during previous inspection. The same may please be prepared now and shown to next audit party.

Para-2

Para-II

Para-14 (ref. para 13 of 1979-81)

Para-12. Stock Registers.

During the course of checking the stock registers, following discrepancies were noticed:-

13.1. In various stock registers progressive totals and balances were not found worked out. In the absence of the same the correctness of the balances could not be verified. A few instances are given below:-

- (a) Biology consumable stock register
- (b) Biology non-consumable register.
- (c) Drawing non-consumable register.
- (d) Pupils fund stock register.

The needful may be done now, under intimation to audit.

(29) -88' -25
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13.2 The entries of the articles in the various stock registers were never attested by the Principal. A few examples are given below:-

- A) Biology non-consumable stock register
- (h) Chemistry consumable stock register
- (c) Physics consumable stock register
- (d) Pupil fund stock register.

The needful may be done now, under intimation to audit.

13.3. Certain items were found entered on single page in various stock registers. It is wrong. Single page for one item and one size may be allotted. So that the balances could be verified. A few instances are given below:-

- (1) Biology non-consumable
- (ii) Physics non-consumable
- (iii) Drawing non-consumable
- (iv) Property stock register.
- (v) Pupils fund stock register.

The needful may be done, under intimation to audit.

13.4 Date of purchase was not found recorded in the property stock register i.e. at page Nos. 1, 2, 3, 4, 5 etc.

The needful may be done now, under intimation to audit.

13.5 The book value of items were not found recorded in the property stock register i.e. at page No. 18, 19, 20, 27, 29 etc. The needful may be done now, under intimation to audit.

(30) - 26 - 9
- 87 -

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(19)

13.6 A large number of articles were found in un-serviceable condition in various stock registers. The list of un-serviceable items may be prepared and got-condemned and written off as per rules on the subject, compliance reported to audit. A few examples are given below:-

- (i) Property stock register
- (ii) Chemistry non-consumable stock register.
- (iii) Physics non-consumable stock register
- (iv) Biology non-consumable stock register.

13.7 Many articles of non-consumable nature were found entered in the consumable pupils fund stock register.

A few instances are given below:-

<u>Name of the articles.</u>	<u>Page No.</u>
Alimirah	4
Single desk	19
Locks	28
locks	50
Almirah	64
Dual desk	75

These items may please be transferred in the relevant non-consumable stock register, under intimation to audit.

13.8 A large number of non-consumable items were found reduced as they were said to be broken. The non-consumable items are never reduced, until the same were condemned by the condemnation board and written off. A few examples are as under:-

21 27 86 10

53 201 82

(a) Biology Non-consumable

<u>Name of the article.</u>	<u>Actual Qty. shown.</u>	<u>Reduce Qty. Shown.</u>	<u>at page No.</u>
Bones frog	7	5	9
Petndisnes	24	9	30
Funnel	12	6	32
Mapes	4	2	43
Elec. table lamp.	4	2	45
Dropping bottle	12	9	48

(b) Chemistry (Non-consumable)

Beakers (100ML)	3	Nil	7
" " (500)	19	9	8
" " 250	48	33	9
Bunsen burner	35	24	15
Chinacush	57	47	18
Fractional wt.-box	18	16	51

(c) Physics (non-con.)

Asbestos Gage	12	4	1
Accumulator	4	nil	2
Balance	5	4	4
Coppevoltmeter	3	1	9
Offical wooden balance	7	4	57
Resonance apparatus	9	5	70

(d) Property stock register.

Chair wooden	135	123	4
Chair gain	49	46	6
Desk siggle	138	104	7
Desk dual	377	347	8
Notice Board	8	7	10

The balance may please be restared in original position, following which the cost of short items may be made from the concerned officials & similar cases may also be reviewed under intimation to audit.

PARA-13
Para-15 Ref

Para-14 of 1979-81 Library.

Para-38

On scrutiny of the library record, following deficiencies were follows:-

No entries were found attested in the accession register by the Principal.

Settled
4/10/2014

The needful may be done now, under intimation to audit.

14.1 The stock varification had not been done after 1979 by this school. As per G.F.R. it is essential to doniuct the stock varification once in a year. The stock varification may please be done upto date and result intimated to audit.

14.2 A large number of library books were found missing during the year 1980-81. The list of missing books on Annexure 'A' is enclosed. Early steps may kindly be taken to trace the books recovered from the person concerned, under intimation to audit.

14.3 Approximately 319 books were found in un-serviceable condition of amounting to Rs. 1936-48 as informed by the librarian on annexure 'B' is enclosed. Early steps may please be taken to condemn and write off of these books as the books are loosing their value with the passage of time, under intimation to audit.

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99/12/5
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14.4 The record for the year 1979-80 of Book Bank was not made available to the audit. The same may be traced and shown to the next audit party.

14.5 It was seen from the applications of the students for the year 1980-81 that the income of the parents/Guardians was not indicated in their application in various cases and income had neither been verified by the employer/M.P./Councillor or any responsible person nor the income particulars were got attested by them. It is not clear to the audit how the students without indicating income, duly attested/counter signed income certificate. This needs elucidation. A few instances are given below:-

<u>S.No.</u>	<u>Name of the student.</u>	<u>Class</u>
1	Mahableshwar	VIII-C
2.	C.Murgason	VI-A
3.	P. Ram Lingam	IX-C
4.	M. Ramni	X-C
5.	K. Karaom	X-C
6.	K. Kala	X-C
7.	K. Raju	X-C
8.	M. Ahjali	VII-C
9.	S. Panswamy	VII-B
10.	P. Muthuswamy	VII-B.

checked with
17/10/83

D.S.D.
6-10-83.

(J.P. CHODDA)
ACCOUNTS OFFICER (H.O.)

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PART II
CURRENT AUDIT

~~INDEX~~

~~PARA NO 6 (REF. DAILY MEMO NO 6
Dt. 11/9/89~~

PARA-4 Ref. memo No 6 of 1983-86

Sub Artificial decrease in the net
assets of the school

The assets created with the help of public funds were not eligible for depreciation. Instead such assets were required to be revalued at regular intervals and due to price rise their value was always increasing till they become unserviceable. The school was however, subjecting its such assets to depreciation and the depreciation on building alone had come Rs. 2,49,958.64 by 31.3.1986 which was Rs. 15,0038.04 more than the ceiling on depreciation fixed by the Govt. on buildings constructed without its aid. This amounted to artificially decreasing the value of the schools assets. Correctional steps may please be taken under intimation to audit. Similarly depreciation is being charges on science Equipments, Library books, furniture etc. The total amount depreciated upto date be calculated and the original book value of the assets be shown in the Assets side of the Balance Sheet. The compliance be shown at the time of next audit.

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B

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Para-5
~~Para-5~~

**PART II
CURRENT AUDIT**

PARA No. 7 (Regt. Daily Memo No. 11)

PARA-16

~~DCI-14.9.89~~

(Ref. Memo No 7 of 1983-86)

Subj: Addl. H.R.A., C.C.A.

On scrutiny of P.F. ledger and other relevant documents, it has been observed that the Addl. account of H.R.A., C.C.A. in r/o all officials of the school was to be credited in their P.F. account. The school authorities have, till date, failed to do the needful. This is again a serious lapse and requires personal attention of the school authorities. Immediate action be taken to rectify the discrepancy and Directorate of Audit, Delhi Administration, Delhi be informed of the final action taken in the matter.

Subj. will be
re-ministered
Delhi. Secy.

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PARA NO: 6 (Reference Memo No 19 dated 29.05.2001)

Subject: FINAL ACCOUNTS 1986-87 to 1997-98.

A. Adjustment of Less Recoveries in Final GIA "Form A"
Amounting to Rs.57575.60

On test scrutiny of Final Accounts i.e. Receipt & Payments, Income & Expenditure and Balance Sheet for the above mentioned period following irregularities were noticed which may be rectified under intimation to audit. Other similar cases may also be reviewed and necessary remedial steps be taken. Steps also be taken to avoid such lapse in future:-

1. On test scrutiny of the Receipt & Payments Accounts it has been observed that recoveries of pay & allowances made from staff has not been adjusted in the Final GIA in Form A for that year in full. As per cash book the total recovery from the officials is more. Reason for adjusting less recoveries in Form A be clarified to the audit & necessary adjustments be made in the Grants accordingly after due verification under intimation to audit in respect of following:-

1986-87

- a) The refund of LTC of Rs.5502/-, Rs.2872/15 & Rs.1004/- of Tution Fee have not been reduced from the Final Grant.
- b) Management Contribution to PF amounting to Rs.4156/- have also not been be reduced while making final assessment in Form A.

1987-88

- a) Management contributions towards PF amounting to Rs.2582/- have not been reduced from final grant assessment.

1988-89

- a) The Management contribution of P.F. amounting to Rs.1740/- Rs.936/- has also been included in final assessment of the grant.
- b) As per the income & expenditure statement for the year 1988-89, it has been observed that excess expenditure over income amounting to Rs.61755/- has been indicated in the income column. As the Institution is a grantee institution, drawing 95% grant from the Govt.

Contd..2

& 5% from the Management. The nomenclature of the expenditure should not be depicted as such and should be indicated towards the expenditure from the Managements Fund.

- b) The Balance Sheet of the year 1988-89 also indicates the sum of Rs.2590.00 have been indicated in the asset side nomenclaturing as P.F excess deposited. Position be clarified in this regard.

1990-91

- a) As per the Income & Expenditure statement for the year 1990-91, it has been observed that, excess expenditure over income amounting to Rs.74117.00 has been indicated in the income column. As the institution is a grantee institution drawing 95% grant from the Govt. & 5% from the Management. The nomenclature of the expenditure should not be deposited as such and should be indicated towards the expenditure from the management fund.

1997-98

- a) The Cash Book for the period has not been examined in respect of the above points as the same has been forwarded to DTEA Office for finalisation of the accounts for the period 1998-2000. This be reviewed and outcome of the same be intimated to audit.
2. The figures reflected in the final accounts i.e. R & P. Income & Expenditure & Balance Sheet does not tally with those in the Form A in most of the cases. Final grant papers in this regard be reviewed and necessary adjustments, if any, be made in Form A by revising it after due verification under intimation to audit.
- a) The below mentioned amounts were drawn in the following years:-

1990-91	- 4137.00
1993-94	- 16870.00
1996-97	- 72000.00
1997-98	- 2846.00

Reason for drawing the above mentioned amounts in the first instance and depositing them as unspent in the final accounts be elucidated to audit.

Contd 3.

b) The amount of Rs.72000/- & Rs.2846/- have been shown in Grant-in-aid Form A for the year 1996-97 & 1997-98 respectively. As such it seems that correct position has not been indicated while claiming balance Final grant for the year 1996-97 & 1997-98. Reason for the lapse be elucidated to Audit & necessary revised form be submitted after due verification under intimation to audit.

c) During the year 1992-93, the school was granted non- recurring grant of Rs.35000/- for the purchase of furniture whereas the school has purchased one computer P.C. & Printer from M/s Computer Service Bureau, G.K.I New Delhi. The special sanction to purchase the same has been obtained from the Dy. Director of Education (South) on 29.03.1993. As the grant was sanctioned by the Education Department to purchase furniture The nomenclature for utilisation of the same for other purposes can only be changed by the H.O.D. Education Department. Ex-post facto sanction of the competent authority be obtained under intimation to Audit.

The computer so purchased has never been shown in Balance Sheet instead included in the furniture purchase. This is irregular. The same should have been depicted as a separate head. This may now be done by revising accounts to show correct position. Action taken in this regard be intimated to audit and reason for omission may also be elucidated.

35- (18) State Accounting Revenues from State Adjusted Less in Final GIA Form A (66)

Year	Indicated in Final GIA Form A	As per Cash Book	Adjusted Less in Final GIA Form A
1 1987-88	MIL 17360 = ∞	2503 = 90	2503 = 90
2 1988-89	1520 = 40	19010 = 10	1650 = 10
3 1989-90	476 = 60	5538 = ∞	4017 = 60
4 1991-92	3341 = 10	117 = 60	237 = ∞
5 1993-94	798 = ∞	3650 = 10	308 = ∞
6 1994-95	MIL -	9255 = ∞	8457 = ∞
7 1995-96	15258	13169 = ∞	13169 = ∞
8 1996-97		42490 = ∞	27232 = ∞
		<u>96749 = 90</u>	<u>57575 = 60</u>

Para-7

PARA NO. 7 (Reference Memo No13 Dated: 18.05.2001)

Subject:- Irregular decrease of Assets by way of Depreciation
Amounting to Rs.910675.92.

On scrutiny of records/accounts, it has been observed that:-

The assets created by way of grant have been depreciated regularly in annual account whereas purchases made from Govt. funds can not be depreciated and can only be reduced from balance after following proper procedure for condemnation by the Board constituted with the approval of Education Department. The details of the Depreciation over the years is as under:-

<u>Years</u>	<u>Amount</u>
1986-87	27147.25
1987-88	52364.88
1988-89	49972.09
1989-90	42170.00
1990-91	64332.10
1991-92	66787.00
1992-93	63092.50
1993-94	97433.00
1994-95	106576.00
1995-96	125806.00
1996-97	113345.10
1997-98	101650.00
Total	<u>910672.92</u>

The process of depreciation of assets was also objected by previous audit but no corrective measures to restore the value have been taken by school instead the process is continuing till date.

Reasons for this be elucidated and immediate steps in this regard be taken under intimation to audit.

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Para-8
PARA NO. 7.8 (Reference Memo No12 Dated 15.05.2001)

Subject:- Irregular Expenditure incurred towards Non-Recurring Grant.

On scrutiny of records, it has been observed that specific non recurring grant received for particular purpose have not been utilized in the same year and should have been treated as lapsed where as the same have been utilized at later stages, and utilization submitted. cases noticed are:-

A)	S.No.	Year	Name of Grant Withdrawal	Date of Receipt	Amount	Date of Expdr. Grant
1.	1986-87	Sc.grant for 84-85		11.04.85	1500/-	17.03.1987
		SUPW grant 85-86		09.04.86	1123/-	18.02.1987
2.	1987-88	10+2 Sc.Grt.		15.04.87	1000/-	25.10.1988 & 23.03.1989
		SUPW grant		15.04.87	1500/-	30.03.1988
3.	1988-89	SUPW grant				25.10.1988
4.	1989-90	10+2Sc.Gtr. for 88-89		20.04.89	1993/- 600/-	26.03.1990
		SUPW for 88-89		20.04.89	654/-	16.03.1990
		Furniture		27.03.90	11000/-	20.03.1991
5.	1990-91	Sc.Gtr. for 89-90		18.04.90	3300/-	21.01.1991 4.03.1991
		SUPW		18.04.90	1133/-	19.03.1991
6.	1996-97	Sc.grant		30.01.96	2000/-	18.11.1996

B) There are also some cases where in grant have been received at later stage where as expenditure have been shown incurred against grant with the voucher well before the date of receipt of grant in certain cases the expenditure date is as old as different financial year.

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S.No.	Year	Date of receipt Grant	Section	Amount	Date of bills in Expdr. <u>Shown</u>
1.	1986-87	9.4.86	SUPW for 85-86	1123/-	12.1.87, 15.1.87, 13.12.86, 18.2.87
2.	1990-91	31.3.91	SC.grant	7700/-	15.03.91
		31.3.91	Furniture	54817/-	20.03.91
3.	1992-93	31.3.93	N.R Furniture	35000/-	30.03.93
		31.3.93	SC.grant	3000/-	24.03.93
4.	1993-94	31.3.94	SC grant	2000/-	24.03.94
		31.3.94	SUPW	1000/-	16.03.94
5.	1995-96	20.3.96/2000/Sc.grant		3000/-	11.1.96&2.3.96
		21.3.96/1000/Sc.grant			
		20.3.96	SUPW	1187/-	11.01.96
6.	1997-98	16.1.96/3000/Sc.grant		5000/-	25.10.97&23.3.98
		31.1.98/2000/Sc.grant			
		31.3.98	SUPW	1200/-	28.02.98
7.	1998-99	31.3.99	Sc.grant	3300/-	27.01.99
8.	1999-2000	28.4.99	Sc.grant	2000/-	18.03.99
		6.12.99	SUPW	1130/-	18.03.99

It is against financial propriety to make expenditure in anticipation of sanction of grant. Reasons for irregularities be elucidated to audit and all expenditure done be got regularized from the competent authority failing which necessary adjustment may also be made in Grant-in-aid.

Action taken be intimated to audit.

42-25

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Para-9
PARA NO: 12 11 (Reference Memo No.17 Dated 24.5.2001)

Subject:- Maintenance of Boys Fund Cash Book and Expenditure there from.

A. Cash Book

On test scrutiny of the Pupil Fund Cash Book for the period 1986-87 to 1997-98, the following short comings were noticed which may be rectified under intimation to audit. Other similar cases may also be reviewed and necessary remedial steps be taken:-

- (a) The amount of Rs.51.15 received by the school on 7.12.87 but have been deposited on 4.1.88 where as an amount of Rs.818.10 received on 10.12.87 was deposited on 15.12.87. reason for deposited earlier amount after such as delay be elucidated to audit.
- (b) On 13.10.87 it has been observed that in the receipt side of the Cash Book following entries was made:-
- (i) Short balance shown of C.B. of 85-86 = 19.60
 - (ii) Short balance shown of C.B. of 86-87 = 10.00

And in the payment side of the cash book the following entries found made on 13.10.87:-

- (i) Bank balance excess shown on 10.1.86 = 2.00
- (ii) Excess Bank balance shown on 19.7.86 = 100.00

which indicate that the cash book has been maintained in a casual manner without any authentication by any competent authority i.e. Principal and as such is prove to manipulation which need elucidation.

(c) Practical payment charges of CBSE received on 2.7.88 by cheque have also been routed through Pupils Fund by depositing and subsequently drawn as self cheque it could have been in school account.

(d) As boys fund being Govt. account, no amount received from management towards a particular expenditure be routed through this fund instead separate account be maintained.

The recurring grant received for SUPW, Home Sc. are also being entered in the boys fund account and then spent. This is not in order and be discontinued.

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settled into letter
dt 13/10/08.

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(e) Each & every transaction in the cash book is required to be attested by the DDO/HOI. This requirement has not found met in respect of the transaction dated 22/8, 23/8, 25/8, 28/8, 29/8, 30/8/89, 9/12, 13/12, and 14/12/89, 10/2, 13/2, 21/2 and 22/2/89. Reason for the lapse be elucidated to audit.

(f) As per Receipt & Payment Rules-1983. at the end of each month, a certificate of physical verification of cash is required to be recorded under the signature of DDO. This essential requirement has not found met in respect of the Cash Book written for the period 1.4.86 to 17.5.88. Reason for the lapse be elucidated to audit.

B. PUPILS' FUND VOUCHERS' 1986-87-1997-98

On test scrutiny of the Pupils Fund vouchers following Irregularities were noticed which may be rectified under intimation to Audit. Other similar cases may also be reviewed and necessary remedial action be taken:-

(a) No audited accounts viz. Income & Expenditure, Receipts and Payments, Balance Sheet etc. have been prepared as per Rule 149(4) D.SER-1973. This has not been done inspite of the fact that this irregularity has been repeatedly pointed out by previous audit party. This be got done immediately and shown to audit.

(b) No Pupils' Fund Advisory Committee has ever been formed to regulate the expenditure under the fund as per rule 171 of the D.SER-1973 and approval from the D.Education. ^{new towards} purchases above Rs.5000/-

(c) The item of non-consumable stores purchased from fund have been either shown entered in various school fund/Non recurring grant stock register. Whereas all purchases made from Boys Fund are required to be entered in separate stock registers.

(d) The expenditure from the fund can be incurred in accordance with GFR for the welfare of the students on activities like sports, co-curricular and culture activities, Physical health of students, Examination and Stationer, Reading Room, Scouting, JRC etc. All expenditure not authorised needs approval of Director of Education(149(4)(e).

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(e) There are certain consumable/non consumable stores purchased during the period 1986-87 to 1990-91 but no stock entries seems to have been made as no stock entry has been indicated on the vouchers produced to the audit. The stock register for the year 1986-91 have also not produced to the audit for necessary verification of the facts. Reasons for the lapse be elucidated to the audit.

(f) The maximum accumulation in Pupils Fund should not exceed one year collection or Rupees Twenty thousand which ever is more. It is exceeds from above limit further subscription should be discontinued and shall be restarted when balance below 5 thousand(149(4)(a). The subscription/collection during the last three years and balance as on 30.4.2001 are as under. Appropriate action as further Rule position given above be taken under intimation to audit:-

<u>Year</u>	<u>Collection/Subscription</u>
1998-1999	Rs.36826.80
1999-2000	Rs.52518.50
2000-2001	Rs.53897.00

The balance as per cash book as on 30.4.2001 was Rs.82524.34

(g) The school on 08.01.90 has contributed Rs.1734/- towards DTEAs Inter school sports meet which is not Govt. sponsored Sports meet and is conducted by DTEA on its own. The contribution is not in order need regularisation apart from expenditure on conveyance of such needs have also been charged to Pupils Fund. This is also not in order i.e. on 17.11.88 25 players to DTEA Janakpuri for Volley Ball match on DTEA sports meet. Rs.51/- towards conveyance & Rs.117/- towards refreshment was spent. This also needs regularisation.

Other similar cases may also be reviewed and got regularised.

Sports goods have been purchased in abundance from boys fund regularly without obtaining sanction from competent authority as the expenditure on sports activities etc. Inter school competition of Govt. Deptt. Or other sports Zonal meets can only be made from fund. no Stock Registers for such purchases have been shown to audit. This be shown to next audit.

(h) It is also observed that Expenditure on washing of curtains, Sofa covers and other washing expenditure has also been booked regularly which being contingent expenditure. Cannot be done and as such all expenditure on the same during 86-98 be calculated and got regularised by obtaining Ex post facts sanctions and recouped to Pupils fund.

38

43-28

(82)

--4-- resulted
 Non compliance of above provision ~~concerning~~ in various irregularities in
 the expenditure ~~made~~ ^{made} from the funds which requires ex-postfacto
 Approval from Directorate of Education and expenditure on contingencies
 Unauthorisedly done from Pupils Fund needs recoupment from contingency
 Fund. Other similar cases may also be looked into and necessary remedial
 Action be taken. A certificate to this effect be ~~issued~~ ^{sent} to the audit. that
 this has been complied upon.

A list of irregularities noticed of the following nature annexed herewith:-
 'A1 'to A'12'.

- Irregular purchase of contingency stores.
- Irregular Expenditure on conveyance.
- Type writer repair expenditure.
- Expenditure on washing of curtains and sofa covers and
- Misc. irregular expenditure.

46/29

(ANNEXURE)

A 137

C831

List of misc. irregularities :-

1986-87

Sl. No.	Name of the Item	Amount	Date
Irregular Purchase of Contingency Stores			
Typewriter Repairs			
4.	Service charges of the typewriter	15.00	5/5/86
5.	— do —	15.00	4/7/86
6.	— do —	15.00	5/6/86
4.	Binding of different Registers	296.00	13/6/86
5. ✓	Purchase of door mats for principal room	47.00	8/8/86
6.	Student Attendance Register	209.00	22/8/86
7.	Teachers Dairies	273.00	25/8/86
8.	Lecturers' business Cards	300.00	5/9/86
9.	Labour charges for Elec. Class room	60.00	15/9/86
10.	Service charges for typewriter	15.00	1/9/86
11.	Purchase of Door mats	50.00	—
12.	Binding of Receipt books	440.00	28/9/86
13.	Repair of Typewriter	20.00	12/11/86
14.	Electric Repairer	10.00	—
15.	Chalks - white	32.00	10/12/86
16.	Rubber Stamps - 4	40.00	19/12/86
17.	— do —	15.00	27/11/86
18.	Repair of Typewriter	20.00	8/12/86
19.	— do —	20.00	2/1/87
20.	Chalks White	112.50	16/1/87
21.	— do —	35.50	21/1/87
23.	Repair of Typewriter	181.00	24/1/87
24.	Printing of invitation Card	169.00	18/2/87
25.	Repair of Typewriter	30.00	21/2/87
26.	Purchase of flowers	12.00	1/3/87
27.	— do —	—	25/3/87

30
A 2

(34)

List of Misc. Irregularities :- regular purchase of contingency store
- Typewriter Repairs etc :-

S.No.	Name of the item	Amount	Date
28.	Repair of Typewriter B/E	158.00	8/1/88
29.	Sports item	415.00	25/1/88
30.	Stationery office stationery items	234.00	5/1/88
31.	Book Binding	324.00	23/12/87
32.	—	198.00	18/12/87
33.	Invitation Card Envelop	58.00	11/11/87
34.	Book Binding	300.00	12/12/87
35.	Repair of Typewriter	20.00	2/9/87
36.	—	20.00	1/7/87
37.	—	20.00	3/8/87
38.	Repair of Electrical Tubes	20.00	22/7/87
39.	—	20.00	17/7/87
40.	—	25.00	7/8/87
41.	Stationery office	142.00	20/8/87
42.	Repair of Typewriter	20.00	11/3/87
43.	—	20.00	4/4/87
44.	—	20.00	8/5/87
45.	—	20.00	27/5/87
46.	School letter head printing	110.00	20/5/87
47.	Repair of typewriter	25.00	2/3/88
48.	—	25.00	8/2/88
49.	Printing of Prize distribution & Invitation Card.	260.00	1/2/88
50.	Binding of books	758.00	31.1.88
51.	Repair of Typewriter	20.00	4/1/88
52.	—	39.00	1/12/88
53.	—	20.00	7/11/88
54.	—	20.00	15/10/88
55.	—	20.00	11/8/88

5838.00 Contd... 3/-

List of Misc. Irregularities ⁽³¹⁾ Irregular purchase of Contingency items
+ Typewriter Repair etc: -

S.No.	Name of the Item	Amount	Date
56.	Labour charges for B/C- Drain clear	8838.00 35.00	20.6.88
57.	Repair of Locks	190.00	-
58.	Repair of Typewriter	20.00	9.7.88
59.	Printing of Provisional Certificates.	115.00	20.5.88
60.	Repair of Typewriter	50.00	28.5.88 & 30.4.88
61.	Purchase of Brooms	30.00	3/88
62.	Purchase of Brooms	60.00	4.7.88
63.	-----	30.00	5/88
64.	Purchase of Office Stationery (Shalla Book Sellers)	528.00	7/7/88
65.	Purchase of Broom.	30.00	3/88
66.	Repair of Typewriter	25.00	19/2/88
67.	Despatch of invitation card for Annual day	6.50	28/1/88
68.	Printing of small Certificates	140.00	19/4/88
69.	Printing of Admission form.	140.00	24/3/88
70.	Repair of Typewriter.	25.00	17/2/90
71.	Printing of Contingency Certificates	300.00	20/2/90
72.	Purchase of Receipt book & letter pad.	635.00	2/2/90
73.	Purchase of Office Stationery, Chocks, Locks.	3112.00	1/2/90
74.	Repair of Typewriter	25.00	16/1/90
75.	Service of Copy Typewriter	25.00	25/10/89
76.	Printing of Provisional Certificates	80.00	3/6/89
77.	Repair of Typewriter	131.00	18/9/89
78.	-----	25.00	7/8/89
79.	-----	25.00	19/6/89
80.	-----	25.00	6/4/89
		11645.00	
		Contd. --- 4/-	

List of Irregularities - Irregular purchase of stationery etc.
Type writer repair etc.

S No	Name of the item	Amount	Date
31	Repair of Typewriter	25-00	12/2/91
32	Black Board and dustbin wooden frame made same	168-00	8/2/91
33	Office Stationery	205-00	17/12/90
34	Service charges for typewriter	25-00	15/12/90
35	Office Stationery from Shyam Book Depot	160-00	19/12/90
36	Service Book purchase from Shyam Book	40-00	19/12/90
37	Prints of Grant claim form	230-00	19/12/90
38	Chalks purchase from Shyam Book Depot	42-00	15/12/90
39	Revenue stamps from Shyam Book Depot	75-00	15/12/90
40	Printing charges from Grand Publishing House	435-00	-
41	Repair of typewriter	25-00	29/10/90
42	Office Stationery	314-80	8/10/90
43	Printing Stamp	117-00	10/9/90
44	Invitations to students from Shyam Book Depot	650-00	21/8/90
45	Photograph charges for Annual Day	315-00	9/8/90
46	Service charges from Shyam Book Depot	583-00	25/7/90
47	Service charges of typewriter from Kalpana & Co.	25-00	11/7/90
48	Service charges of typewriter from Kalpana & Co.	25-00	29/5/90
49	Office Stationery purchase from private book seller.	696-60	24/11/90

1580250

Contd. - 5/-

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List of misc. irregularities, irregular purchase of Contingency stock, - Typewriter Repair etc :-

(87)

S.No.	Name of the item	Amount	Date
100.	Office Stationery from Ashalls Book Seller.	15802.50 771.00	15/3/91
101	White Chalks. Purchase from Ashalls Book Seller & Stationery	200.00	14/2/94
102.	_____	200.00	15/12/93
103.	Service Books & Stationery from Ashall Book Seller & Stationery	19.00	21/1/93
104.	White Chalk Purchase from Ashalls Book Seller & Stationery	175.00	14/10/93
105	Office Stationery - Registers from Ashalls Book Seller & Stationery	68.00	16/9/93
106.	White Chalks. from Ashalls Book Seller & Stationery.	175.00	15/9/93
107.	White Chalks. _____	175.00	12/8/93
108.	_____	175.00	30/6/93
109.	file Covers. from Ashalls Book Seller.	108.00	30/6/93
110.	Account Registers from Ashalls Book Seller	400.00	24/4/93
111.	Stock Registers from Ashalls Book Seller.	400.00	24/4/93
112	Cash Book & Ledger from Ashalls Book Seller.	75.00	13/4/93
113.	Result sheets from Ashalls Book Seller.	72.00	24/3/93
114.	Ruled paper and Result sheets from Ashalls Book Seller & Stationery	805.00	13/3/95
115	Chalk Box from Ashalls Book Seller & Stationery	432.00	15/2/95
116.	_____	144.00	10/1/95
117.	Purchase of boxes from marketji files & envelopes	243.00	25/11/94

20439.80 Contd --- 6/---

57 (34)

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(55)

(88)

- List of misc. irregularities, - Budgetary Purchase of Contingency Store

- Typewriter Repair etc: -

S. No.	Name of Article	Amount	Date	
118.	Letters sent to parents Y- weaker students by VPC	20439.90 52.00	26/10/94	
119.	Photo stati charges.	20.25	26/10/94	
120.	Chalk Box	200.00	31/8/94	
121.	Cycle Tyre charges	48.00	19/9/94	
122.	Locks from small book seller & Stations.	48.00	1/9/94	
123.	write chalk box from small book seller & Stations	380.00	15/7/94	
124	Dusters from small book seller & Stations.	216.00	13/7/94	
125	Chalk Box & File Cover from Gyan Book Depot	586.00	10/4/96	
126	Locks from Purchase from small book seller & Stations	37.00	25/11/95	
127	Stencils (office stationery) & voucher book	110.25	11/12/95	
128.	Chalk Box Broom (Narial) Broom (Phool) Bamboo Broom	350.00 48.00 90.00 130.00	27/11/95	
Purchase from small book seller & Stations				
129	Office stationery Purchase from Gaur Nand Enterprises.	226.00		5/10/95
130.	Brooms Locks	Purchase from Gaur Nand Enterprises 90.00 13.00		26/9/95

23084.40

Contd. - 7/-

- List of Misc. irregularities, - Irregular purchase of Contingencies
- Typewriter Repair etc :-

(89)

S.No.	Name of the item	Amount	Date
131	Chalk Box Purchase from Cms Navale Enterprises	2084.00 200.00	12/1/96
132.	Cost of Birth Certificate Provisional Certificate Purchase from P.K. Stationers	620.00	12/11/95
133	Chalk Box Purchase from Cms Navale Enterprises	100.00	8/9/95
134	_____	200.00	28/7/95
135	_____	375.00	14/2/97
136	Correction of Drawing Papers of Class VI, VII & VIII of End Terminal Exam 1996-97 to Mr. Sanjay Malhotra	596.75	3/1/97
137	White Chalk Purchased from Cms Navale Enterprises	187.50	12/12/96
138	Chalk Purchased from Chalks Book Selbuck Stationers	40.00	10/9/96
139	White Chalk Purchased from Cms Navale Enterprises.	301.00	1/10/96
140.	Office File Cover Purchase from Parkson Brothers	72.00	27/8/96
141.	Drawing Sheet Purchase from P.K. Stationers	750.00	4/9/96
142	Ruled Paper Purchase from P.K. Stationers.	5400.00	4/9/96
143.	White Chalk Box Purchased from Cms Navale Enterprises	175.00	21/8/96
1434/113	Cobroid Insi. Kalkaji, M.D.	3210.55	Contd --- 8/ -

- List of misc. irregularities, - Irregular purchase of Contingency Staff
- Typewriter Repair etc. - (90)

SNo	Name of the item	Amount	Date
144.	Chalk Box DIF Purchase from Bhalla Book Seller & Stationers	32101.65 147 = 00	25/4/98
145	—————	437 = 50	11/2/98
146.	Bulb 200 w & 100 w Purchase from Buleji electric store	31 = 00	25/11/97
147	checklist of answer sheet of 6th, 7th & 8th class to M. Summan	513 = 00	24/1/98
148.	Payment for correction of Sanskrit paper of 8th class to Bansi Dhar	194 = 00	25/1/98
149.	Payment of correction of Sanskrit Drawing papers for 6th & 7th class to Mrs. Suroj Bala	504 = 00	24/12/97
150	Receipt Books. Purchase from Shyam Book Depot.	1794 = 00	21/11/97
151.	Black Board markers Purchase from Universal Distribution	300 = 00	21/7/97

86022.15

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List of Irregular Expenditure on Conveyance :-

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(91)

S.No.	Name of the official	Date	Amount	Purpose for which paid
1.	Smt. Indu Bala	4/86	17.80	To collect dress material
2.	Sr. S. Jagannathan	4/86	16.50	To visit ste. of Edn. for submitting Grant paper
3.	— do —	4/86	13.90	To collect Grant form Ste. of Edn.
4.	Smt. Indu Bala	—	9.50	To purchase books from Khan mkt.
5.	Sr. J. Bhumi	13/5/86	20.50	— do —
6.	Smt. Sunderavali	2/6/86	45.00	To purchase books from K/Bagh.
7.	— do —	30/4/86	15.00	To purchase books from Sri Sankar
8.	— do —	2/5/86	12.00	— do —
9.	— do —	5/5/86	2.00	— do —
10.	Smt. Y. Krishna Amte	—	18.75	— do — for C/Place.
11.	Sr. V. Balasubramanian	—	12.40	Station Charges for Sr. Secan.
12.	Indu Bala	—	10.50	for fixation of post payments
13.	D. H. Verma	16.1.87	23.50	Repair of Tools from Bhagwanth Palace
14.	Indu Bala	4.5/2/87	20.50	for post-fixation Edn. Dept.
15.	D. I. Gupta	17/2/87	25.00	Ste. of Edn. old. Sect.
16.	S. Jagannathan	28/12/87	6.50	To Edn. Dept. for scholarship
17.	— do —	17/12/87	6.50	— do —
18.	Indu Bala	13/11/87	5.75	To Edn. Dept.
19.	— do —	14/11/87	9.50	— do —
20.	Anuram Kumar	27/11/88	52.00	To buy sports prizes.
23.	V. V. Brahmanand	10.11.87	25.00	for visiting Marayana
24.	Vijay Singh	12.10.87	10.00	Ste. of Edn.
25.	Indu Bala	31.7.87	11.00	To Edn. Dept. Post-Fixation
26.	S. Jagannathan	5.8.87	100.00	— do —
27.	Indu Bala	25.5.87	10.00	— do —
28.	Principals	28.1.89	10.00	— do —
29.	Principals	25.1.89	11.50	— do —
30.	Principals	18.1.89	10.50	— do —
31.	S. Jagannathan	29.3.88	4.00	Edn. Dept.
32.	S. Jagannathan	8-5-88	7.50	— do —
			565.60	Condit - 2/1

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List of Irregular Expenditure on Conveyance

(927)

S.No.	Name of the official	Date	Amount	Purpose for which paid
33.	S. Jayaraman	25/4/88	55.60	Bdm. office
34.	_____	26/4/88	9.50	
35.	_____	27/4/88		
36.	_____	11/6/88		
37.	R. Raju	13/6/88	10.00	Writ - G.D.T.M.
38.	_____	14/6/88		
39.	_____	25/6/88		
40.	_____	28/6/88		Munirka - Bank
41.	M. Meenabhai	13/6/88	11.00	Bdm. office
42.	S. Jayaraman	6/7/88	21.50	Bdm. office
43.	_____	27/5/88		
44.	R. Raju	6/6/88	5.00	D.I.M.
45.	_____	27/5/88		
46.	_____	28/5/88	22.00	To deliver 12th class result to various members of D.T.M.
47.	_____	30/5/88		
48.	_____	31/5/88		
49.	_____	27/5/88		
50.	Hupodam	9/4/88	2.00	P.T.A. delivered.
51.	R. Raju	19/4/88	6.00	P.T.A. letter delivered
52.	R. Raju	11/4/88	7.00	delivery of letter to academy members.
		17/2/88		
53.	_____	19/4/88	6.50	Office.
54.	Indu Bala	19/9/88	24.70	Purchase of books from U place to purchase books.
55.	V. Balakrishnan	19/4/88	18.00	
56.	R.S. Venugop	26/4/88		
57.	_____	8/2/91	23.00	To deliver P.V. for repair
57.	_____	24/1/91	350.00	_____
58.	S. Shanmug	11/1/91	20.00	for College charges.
59.	V. Rajgobalan	5/1/91	15.00	_____
60.	R.S. Venug	3/1/91	34.50	for Stamp papers for printing Sanction C.A. - 31 -
			1157.30	

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27/A.11

(937)

List of irregular expenditure on Conveyance

S.No	Name of Official	Date	Amount	Purpose for which paid
61.	V. Balasubramoni	27/11/91 B/R	1151.30 60.00	School charges for Bunip to Duvvuru from D.T.E.A. Chola, Puss
62.	Chanderlekhe	29/10/93	122.00	D.T.E.A. for Sports.
63.	Krishna	19/9/93	60.00	To bring stationery
64.	Yopesh Kumar	15/2/95	60.00	To bring stationery
65.	Mee Lakshmi Mee Lakshmi	13/1/95	83.00	U.P.C. charges to Send letters.
66.	Chanderlekhe	8/12/94	22.00	To bring pens for children
67.	Ram Balam	20/9/94	75.00	for Printing stationery from M. Lakshmi Laxmi Bai Agr.
68.	M. Subramoni	27/9/94	43.00	—
69.	V. Vijay Lakshmi	20/1/97	35.00	for Collect books from USO office
70.	Koushik Sundararaman	30/1/96	50.00	for Prize distribution function
71.	V. Vijay Lakshmi	12/11/97	100.00	for purchase of Uniform
72.	P. Saravani	27/1/98	58.00	To collect Sports material
73.	—	25/10/97	110.00	—
74.	R. Muthu Lakshmi	20/4/97	158.00	—
			<u>2185.30</u>	

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List showing expenditure on washing of curtains & Sofa covers.

<u>S.No.</u>	<u>Ac.No.</u>	<u>Date</u>	<u>Item</u>	<u>Amount</u>
1.	32	26/8/93	washing of Curtains & Sofa Covers.	Rs. 88/-
2	77	23/3/94	---	Rs. 45/-
3.	21	21/9/95	---	Rs. 239/-
4.	57	4/3/97	---	Rs. 551/-
5.	37	24/12/97	---	Rs. 365/-

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(987)
PARA NO: 13/2 (Reference Memo No.18 dated 25.05.2001)

Subject: Contingency vouchers 1986-87 to 1997-98

On test scrutiny of the contingency vouchers following shortcomings were noticed which may be rectified under intimation to audit. Other similar cases may also be reviewed and necessary remedial action be taken. Action be taken to avoid such lapse in future:-

1. Vide voucher No. 280 dt.23.1.98 the office had purchased 12 Service books from M/s Guru Nanak Enterprises for Rs.300/- In this case neither the amount got sanctioned ^{not} ~~was~~ the payment was passed by the competent authority even ^{enough} the payment was released. Reason for the lapse be elucidated to audit.
2. On 26-8-95 the school has purchased 2 laminated Green Board with ^{Duster} ~~poster~~ size 120X240 ~~gr~~ cms from M/s Kausal & Sons The payment of Rs. 5855/- was released to the party vide Cheque no.3157,83. Following shortcomings were noticed in this purchase.
 - i) File containing papers regarding observance of codal formalities has not been ^{produced} ~~produced~~ before the audit i.e demand, quotations & supply order etc..
 - ii) No formal sanction order was issued.
 - iii) The voucher ^{does} not bear the entry & stock taking.
 - iv) The voucher does not bears the entry of expenditure sanction & passed for payment.
 - v) The voucher is not paid & cancelled.
3. Petty purchases of articles as group of articles (including stationery) Casting upto Rs.1000/- should be made by the school from the Govt. agencies like, Super Bazar, Kendriya Bhandar, DSCSC, DSIDC, Delhi State Corp. stock etc. without inviting any tender For the same. But the school had made payment of Rs.1780/- Vide No.503 dt.16.12.92 to M/s Shyam Book Depot for purchase of stationery. Hence in contravention to the GP own No.23(2) E.11(A)196 dt.31.05.95. Thus the purchases at 2 & 3 be got regularised from the D.E. under intimation to Audit.

Contd...2

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4. As per rule the total amount of conveyance hire reimbursed in any one month should not exceed Rs.150/- per individual. This limit found exceeded in the following cases:-

S.No.	Name	March	Reimbursed	Entitled	Excess
i)	M.Satyanarayanan	3/98	246.00	150.00	96.00
ii)	Harish Chandra	3/98	195.00	150.00	45.00
Total excess payment					141.00

Thus, the ~~total~~ excess payment of Rs.141/- be recovered from the concerned individuals under intimation to audit. Other similar cases may also be reviewed.

5. It has been ^pobserved that the Deptt is providing some contingency fund to meet expenditure on stationery and other office related expenditure. On scrutiny of the vouchers, it has been observed that the main expenditure of this have been incurred on conveyance charges. It is not clear as to how the office has been working without Workable stationery. Reason for the same be elucidated to audit.

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PARA NO 11/13 (Reference Memo No. 2 Dated 23.04.2001)

Para-11

Subject: - Maintenance of Library Records

The test check of Stock Register of Library Books for the year 1986-87 to 1997-98 the following discrepancies were noticed which may be rectified and compliance shown to audit.

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1. Paging certificate has not been recorded on the 1st page of the issued register and periodical record register.
2. Annual Physical verification:- Rule 116 & 117 of G.F.R provides that physical verification of stock should be done annually and that certificate of verification of stock register be recorded on Stock Register the annual physical verification for the year 1986-87 to 1997-1998 were not found recorded in the stock register of Library Books.
3. No entries were found attested by the Principal in the accession register, periodical & Magazines Receipt register and issued register.
4. The following bills were not made available to audit and as such the entry could not be checked, which may be trace and shown the next audit.

S.No.	Dealers Name & Address	Bill No and date
	M/s. Verma Stores, Laxmibai Nagar Market, New Delhi.	672 /30.07.1986
2.	--do--	671/ 29.07.1986
3.	--do--	676 / 04.08.1986
4.	--do--	664 / --
5.	--do--	674 / --
6.	--do--	665 /13.08.1986
7.	--do--	779 / 04.08.1987
8.	M/s E.D.Galgoties & Sons,N.D.	39573 / --
9.	--do--	39574/ --
10.	--do--	39575/ --

Contd.....2/

- 64-44

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(987)

(118)

11.	M/s E.D.Galgoties & Sons N.D	39576/ --
12.	--do--	38329/ 13.05.1986
13.	--do--	5899/ --
14.	--do--	5900/ --
15.	--do--	14343/ 24.03.1991
16.	--do--	1739/ 30.03.1992
17.	--do--	1740/ 30.03.1992
18.	--do--	1741/ 30.03.1992
19.	M/s Arya Book Depot Karol Bagh, New Delhi	4599/ --
20.	--do--	60310/ 08.08.1989
21.	--do--	112693/ 28.03.1992
22.	--do--	10309/ 30.03.1993
23.	--do--	10310/ 30.03.1993
24.	--do--	10311/ 30.03.1993
25.	M/s Bhalla Book Sellers Laxmibai Nagar, N.D.	1457/ 12.08.1986
26.	--do--	485/ 14.08.1987
27.	--do--	3732/ 27.07.1988
28.	--do--	450/ 13.07.1989
29.	--do--	486/ 17.07.1989
30.	--do--	654/ 03.01.1990
31.	--do--	779/ 12.03.1990
32.	--do--	922/ 11.07.1990
33.	--do--	931/ 23.07.1990
34.	--do--	182/ 30.01.1991
35.	--do--	835/ 26.10.1991
36.	--do--	120/ 21.04.1992
37.	--do--	2714/ 12.04.1994
38.	--do--	366/ 23.09.1996
39.	M/s Gupta Book Store T-565, Chamelian Road, N.D.	3179/ 03.08.1989
40.	--do--	3199/ 09.08.1989
41.	--do--	3472/ 08.11.1999
42.	M/s Kumar Enterprises 97, Model Basti, N.D.	1046/ 15.10.1990
43.	--do--	1054/ 05.11.1990
44.	--do--	1055/ 05.11.1990
45.	--do--	1056/ 05.11.1990

Contd...3

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Other such cases may be reviewed at your level.

5. 28 Library books were found missing during the year 1986-87 to as informed by the librarian. The list of missing books on Annexure 'A' is enclosed. Early steps may kindly be taken to trace the books recovered from the person concerned under intimation to audit.
6. 223 Library books found is unserviceable condition of amounting to Rs. 1475.59 as informed by the Librarian on Annexure 'B' is enclosed. Early steps may please be taken to condemn and write off of these books as the books are losing their value with the passage of time under intimation to audit.
7. Adjustment in G.I.A towards 619 books condemned worth Rs.3071.92 & sold on 13.12.1989 be also shown to audit alongwith proceedings of Condemnation Board & Govt. nominee approval.

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LIST OF BOOKS MISSING
ON CIRCULATION

Sl. No.	Title of the Book	Acc. No.	Rate	
			Rs.	Ps.
1	bloody Boys (night / horror)	10609	13	00
2	physics - (Kharli)	10736	19	80
3	Three Musketers	7673	19	00
4	physics	10737	19	80
5	Bultra (Hindi)	3027	3	00
6	Mathematics	10872	75	00
7	Veelan Chemistry	10985	110	00
8	Secondary School Maths	11210	11	00
9	physics	2946	13	00
10	Medival India	2137	8	00
11	Chemical Calculations	3842	3	00
12	National Income		4	
	Accounting for class XII	10999	5	95
13	Uphar (Hindi)	6111	3	00
14	Necolight English Grammar	8506	16	00
15	Inorganic Chemistry	5819	28	00
16	Practical physics	10593	7	00
17	Necolight Arithmetic	1113	3	00
18	Arithmetic - Gyaan Part B	6678	12	00
19	Comprehensive Chemistry	11316	120	00
20	Modern Organic Chemistry	3148	19	00
	Biogeochemistry (class)	9117	7	00
	The Mongoloid Mystery	10043	13	50
	Alice's Adventure	4894	11	00

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Library
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Sl. No.	Title of the Book	Acc. No.	Rate	
-24	Sales manual	111111	12.10	
-25	Briggles Acoustic Co Syndicate	10565	19.15	
-26	The missing volumes	22119	9.00	
-27	Thomas Nelson	2228	2.00	
-28	Geography of India	11197	125.00	
			167.13	+622.05
	Total	28	789.18	

Alpana
Lakshmi
New Delhi-110023

Use of Consumption of Electrical Accessories of E.G. stream (SOPW) ~~88-71~~ 17

29

S/N	Date of purchase	Name of the electrical & N.E. accessories	pc or parts Quantity	Rate	Rs	Paise
1	29-3-85	Area Box	1 pc	12	00	
2	29-3-85	Area small	1 pc	6	00	
3	14-1-87	Area small	1 pc	4	00	
4	14-1-87	Bits (Drilling machine)	1 pc	16	00	
5	14-1-87	Bits (")	1 pc	3	10	
6	14-1-87	Bits (")	1 pc	10	20	
7	NA	Brown adaptor	8 pcs	(NA)		
8	NA	Bench vice	1 pc	NA		
9	NA	Bench vice small	1 pc	NA		
10	NA	Battery box	2 pc	NA		
11	16-1-87	Bell (call)	1 pc	20	00	
12	16-1-87	Buzzer	1 pc	15	00	
13	28-3-88	Immersion Rod	1 pc	25	00	
14	NA	Cutter	1 pc	NA		
15	14-1-87	Cutter	2 pc	14	00	
16	NA	Chisels	3 pc	NA		
17	NA	Caliper	1 pc	NA		
18	24-10-88	Chisel	1 pc	10	00	
19	NA	Hand Drill (Brg)	1 pc	NA		
20	14-1-87	Drilling machines	1 pc	36	00	
21	NA	Drilling machine	2 pc	NA		
22	NA	Electric Bells	8 pc	NA		
23	NA	Flat files	7 pc	NA		
24	NA	Triangular File	1 pc	NA		
25	NA	Hammer	1	NA		
26	NA	Hot plates	1	NA		
27	NA	Room Heater	4	NA		
28	NA	Electric water kettle	3	NA		
29	NA	Press (dismantled parts)	6	NA		
					177	10

(137)

30	NA	Plier insulated	1	NA
31	2-3-84	Plier small	1	10.00
32	NA	Plier insulated	1	NA
33	2-3-84	Plier (big)	1	13.00
34	NA	Room heater rods	1 pc	NA
35	NA	Regulator (Fans)	6 pcs	NA
36	NA	Domestic Heater	4	NA
37	29-3-85	Hammer	1	6.00
38	NA	Scissors	1	NA
39	NA	Screw driver	2	NA
40	NA	Screw driver set	1	NA
41	2-3-84	Testers	2	4.50
42	NA	Testers	3 pcs	NA
43	2-3-84	Table lamp	1 pc	18.00
44	2-3-84	Screw driver	2 pc	14.50
45	NA	wire heavy insulation	Actual 5 mts	NA
46	NA	Round wooden block	5 pc	NA
47	NA	wire (1) PVC	1 roll	NA
48	15-1-87	Switch two way	1 pc	21.00
				87.00
		Combined Totals		
		Page 1	=	177.10
		Page 2	=	87.00
				264.10

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 28/4/2001
 New...

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21

The usable items lying in the
E.G stream which is non-operational
since 1993 were inventoried with the
order

~~Total~~ Total cost of the usable items
is around Rs. 1572.30

The usable items not in use due to closure of electrical budgets stream since 1993 is listed below.

24 14

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Sl. No	Date of purchase	Name of the usable items not in use	Rate of purchased item	Qty purchased in actual	Leftover Quantity of usable item in proper condition	Rate of usable item	
						Rs	Ps
						NA	
1	NA	Adaptor Brown	NA	18 pcs	10 pcs	NA	
2	NA	Battery Box	NA	3 pc	1 pc	NA	
3	NA	Wooden Round	NA	6 pc	1 pc	NA	
4	NA	Board wooden 8'x10"	NA	18	18	NA	
5	NA	Board wooden 4'x7'	NA	4	4	NA	
6	24-10-88	Wooden Board 4'x7'	Rs 72 per doz	2 doz	2 doz	144	00
7	24-10-88	Bend PVC 3/4"	12 per doz	3 doz	3 doz	36	00
8	NA	China Heater Plate	NA	6 pcs	6 pcs	NA	
9	NA	Aluminium Clips	NA	1 pkt	1 pkt	NA	
10	2-3-84	clips small	35.0 per pkt	2 pkt	1 pkt	3	50
11	12-1-87	Cracade pinclamp	6.60	1 doz	3 pieces	1	65
12	2-3-84	Cabling hose	12 per doz	1 doz	1 doz	12	00
13	NA	Cabling hose	NA	surplus	3 doz	NA	
14	24-10-88	Elbow PVC 3/4"	Rs 107 per doz	3 doz	2 doz	20	00
15	2-3-84	Kettle Press element	32 per doz	1 doz	10 pieces	26	60
16	NA	Heating element coil	NA	5 pc	5 pc	NA	
17	2-3-84	Heating element	Rs 40 per doz	1 doz	10 pieces	33	30
18	15-1-87	Pendant lamp Holder	18 per doz	1 doz	1 doz	18	00
19	24-10-88	Junction Boxes	Rs 15 per doz	3 doz	3 doz	45	00
20	NA	Junction Boxes	NA	4 doz	4 doz	NA	
21	NA	Knife glazed	NA	1 pc	1 pc	NA	
22	2-3-84	elec. water kettle	Rs 42 per pc	1 pc	1 pc	42	00
23	29-3-84	elec. water kettle	Rs per pc	1 pc	1 pc	45	00
24	NA	Decorative Red glass shade	NA	150 pcs	150 pcs	NA	
25	2-3-84	Multiple (3 pin) plug	14 per doz	1 doz	1 doz	7	00
26	NA	3-pin plug	NA	18	16	NA	
27	NA	meter single phase	NA	1 pc	1 pc	NA	
						434	00

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	Date of Purchase	Name of the item use usable items	Rate of the item	Total No of items purchased	Quantity of equipment in stock	Rate of the use usable item
28	NA	110 plate	NA	2 pcs		
29	2-3-84	Ammeter	Rs 12 per pc	1	1	12
30	2-3-84	Voltmeter	Rs 12.50	1	1	12.50
31	2-3-84	Plier Big	13 per pc	2 pcs	1 pc	13
32	14-1-87	Plier (small)	Rs 6 per pc	1 pc		
33	NA	Poker	NA	1 pc		
34	29-3-85	Press	35/- per pc	1 pc	1 pc	35
35	29-3-85	Hammer	10/- per pc	1 pc	1 pc	10
36	NA	Room Heater	NA	3 pcs	2 pc	
37	NA	Soldering Rod	NA	6 pcs	6 pc	
38	NA	Transformer (small)	NA	2 pc	2 pc	
39	30-3-88	Battery eliminator	1 pc do 40/-	1 pc	1 pc	40
40	29-3-85	Kitchen fan	130/-	1 pc	1 pc	130
41	2-3-84	Table lamp	12 per pc	1 pc	1 pc	12
42	29-3-85	Table lamp	38 per pc	1 pc		
43	NA	Table saw	NA	1 pc	1 pc	
44	NA	Heavy duty motor fan	NA	Surplus	Surplus	
45	12-1-87	Multimeter samwa	269.50	1 pc	1 pc	269
46	NA	Two pin plug	NA	1 Doz	9 pieces	
47	14-1-87	Clance small	3/-	1 pc	1 pc	3
48	14-1-87	Clance Big	5/-	1 pc	1 pc	5
49	30-3-88	Ohms Law apparatus	260/-	1 pc	1 pc	260
50	2-3-84	Pendent Holder	15 per doz	1 Doz	1 Doz	15
51	NA	Regulator fans	NA	44 pcs	38 pcs	
52	30-3-88	Resistance 2, 2, 5 ohms	Rs 1 per pc	3 pcs	3 pcs	3
53	NA	Minar 3 pin socket	NA	6 pcs	6 pcs	
54	NA	Anchor 3 pin socket	NA	6 pcs	6 pcs	
55	15-1-87	Socket 3 pins	25 per Doz	1 Doz	1/2 Doz	15

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Sl. No.	Date of purchase	Name of the material	Rate of purchased items	Actual quantity purchased	Quantity	Rate of purchase	Usable items	
					Left over elec items not in use			
56	15-1-87	socket power press appliance connector	36 per doz	1 Doz	1 Doz	36	NA	
57	NA	Appliance (Venus) connector	NA	10	10	NA	NA	
58	NA	Press socket T turn appliance connector	NA	1 Doz	1 Doz	NA	NA	
59	NA	Kit kat loader Brand	NA	6 pc	5 pc	NA	NA	
60	2-3-84	Kit Kat	22 per doz	1 Doz	11 pcs	20	10	
61	5-1-87 NA	Socket cum holder	NA	7	3	NA	NA	
62	NA	Sand paper	NA	14 sheets	13 sheets	NA	NA	
63	2-3-84	Screws	3/ per 100 pcs	100 pcs	100 pcs	3	00	
64	2-3-84	Screws	4.50 per doz	2 1/2 doz	2 1/2 doz	4	50	
65	NA	Winding wire	NA	1 Roll	1/4 roll	NA	NA	
66	15-1-87	Tube light starters	15/-	1 Doz	1 Doz	15	00	
67	15-1-87	Tube light with tube	28 per pc	1 pc	1 pc	28	00	
68	16-1-87	Tube fluorescent 20 w lamp choke ballast	26 per pc	1 pc	1 pc	26	00	
69	24-10-88	T PVC pipe 1/2 inch	13 per doz	3 Doz	3 doz	39	00	
70	NA	Stap Brand screw driver	NA	200 pcs	200 pcs	NA	NA	
71	NA	Multiple Baller	NA	6	6	NA	NA	
72	NA	Bed room switch	NA	1	1	NA	NA	
73	NA	3 pin wall socket	NA	Surplus found	1 Doz	NA	NA	
74	NA	Batter Holder	NA	Found surplus	1 Doz	NA	NA	
75	2-3-84	Screw driver 5/16	25 per doz	1 doz	2 1/2 doz	46	50	
76	2-3-84	Screw driver 5/16	8.40 per pc	2 pcs	2 pcs	6	90	
77	NA	Testers	NA	4 pcs	1 pc	NA	NA	
78	2-3-84	Screw driver small	3/ per doz	2 doz	1 pc	3	00	
							237	50

Grand Total Page - 1 434-05

Page - 2 900-75

Page - 3 237-50

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 F.A. Sr
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PARA NO : 17 (Reference Memo No.1)

Subject: Non Maintenance/Non Production of Records
1986-87 to 1997-98.

1. Deposit Slip, both of cash & cheque for the period from 1988-89 to 1990-91 and from 1992-93 to 1997-98.
2. Cheque receipt and issued register.
3. All final accounts i.e. Income & Expenditure , Receipt & payment And Balance Sheet for the year 1998-2000.
4. Liability Statement .
5. Pupils Fund Stock Register both consumables & non consumables 1986-87 to 1990-91.
6. Consolidated Property Register.
7. LTC Advance Register.
8. School Staff salary account.

The above mentioned records be maintained and shown to the audit.

(AJIT SINGH)

I.A.O.

Audit Party No. IX

Directorate of Audit,

Govt. of NCT of Delhi.

Audit Officer

Dir. of Audit

G.NCT of Delhi

Delhi

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PARA NO: 9 (Reference Memo No. 9 dated 27/04/2005)

Subject:- Pupils Fund Account Stock Register.

On scrutiny of Pupils Fund Stock Register w.e.f. 1998-99, 1999-2000, 2000-2001, 2001-2002 and 2002-2003, the following short comings were noticed:-

1. Total number of items purchased during the year under references have not been entered in the Stock Register.
2. The items consumed during the years under reference and balances lying to the Pupils Fund Account Stock Register has not been shown. In the absence of that exact position of stock available with school cannot be known. This discrepancy must be removed and the same should be shown/corrected immediately.

Compliance may be shown ^{up} to the next audit.

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Para-15

PARA NO: 10 (Reference Memo No. 10 dated 27/04/2005)

Subject:- Improper maintenance of Stock Register.

During the course of Test checking of the Stock Register for the year 1998-99, 1999-2000, 2000-2001, 2001-2002, 2002-2003 and 2003-2004 respectively, the following discrepancies were noticed.

1. Rule 116 & 117 of GFR provide that physical verification of stock should be done annually and certificate of verification of Stock with its results should be recorded in the stock register.
2. The following stock registers were not recorded annual physical verification i.e. Biology (consumable & non-consumable), Chemistry (consumable & non-consumable) and Physics (consumable & non-consumable).
3. The entries of the articles in the various stock registers were not attested by the Principal.
 - (i) Chemistry (consumable & non-consumable)
 - (ii) Geography (consumable & non-consumable) N/A
4. Certain items were entered in single page in most of the stock register. Separate page may be allotted for each item in the stock register so that balances could be verified. A few instances are given below:-
 - (i) Physics Laboratory Stock Register.
 - (ii) Drawing non-consumable.

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The following items were consumable in nature but were entered in as non-consumable item:-

Biology non-consumable stock register

<u>S.No.</u>	<u>Name of the item</u>	<u>Page No.</u>
1.	Beaker	12
2.	Pipethe	13
3.	Glass apparatus	33
4.	Faunel & Flank Conical	37
5.	Test Tubes	38
6.	Tuistle Funnel	40
7.	Dropping Bottle	47
8.	Charts	75

Work Experience (Tailoring, Embroidary & Meal Planning)

Non-consumable Stock Register

<u>S.No.</u>	<u>Name of the item</u>	<u>Page No.</u>
1.	Tea Set	3
2.	Glass Tumbler	4
3.	Water Jug	4
4.	Half Plate	44
5.	Cups & Saucers	43

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7

- 3 -

It has been observed that the above items have been reduced from balances as broken, missing whereas these items can only be reduced from balances after proper condemnation and approval by condemnation board. This fact has already been brought to the notice to the school authorities but nothing corrective measures have been taken in this regard. This short coming must be corrected immediately.

There have been other lapses in maintaining stock registers which have already been brought to the school authorities in our Audit Report of 1986-87 & 1987-88. But till date no corrective measures have been taken in this regard. Rather the same mistake has been repeated.

Action taken in this regard and out come of the same be intimated to Audit with proper adjustment of realised amount in Grant-in-aid.

MSD

IAO
NO 15

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Para-16 Audit Report ; — 2004-17

Necessary steps should be taken to recover Rs.9378/- (Rs. Nine Thousand Three Hundred and Seventy eight only) may be recovered from the above mentioned employee and deposited into the Govt. Account under intimation to the audit. Other similar cases may please be scrutinized at your own level and recovery, if any, may also be made under intimation to audit.

Para 04: Short deduction of income tax amounting to Rs.461/-

(Ref Audit Memo No. 10 dated: 06.03.2018)

d/s

During test check of Income Tax calculation sheet and Form 16 of D.T.E.A. Sr. Sec. School, Laxmi Bai Nagar, New Delhi for the audit period, the following discrepancies have been noticed:-

01. Sri. V. Murugan, Asstt. Teacher

2014-15	Calculation as per School	Calculation as per AUDIT	Remarks
	Rs.	Rs.	*As per final certificate issued by the bank, Rs. 148441/- has been paid as interest on House loan but rebate is allowed for Rs.150000/- as per form 16 issued by the department.
Gross income	599068	599068	
Less Transport Allowance	8800	8800	
Less Rebate under Interest on Housing loan	150000	*148441	
Total Income	440268	441827	
Deduction under 80C	84212	84212	
Taxable Income(rounded off)	356060	357620	
UptoRs.250,000/-	Nil	Nil	
IT @ 10%	10606	10762	
Less Rs.2000/-, if gross income below under Rs.500,000/-	2000	2000	
Total Income Tax calculated	8606	8762	
Education Cess 3%	258	263	
Total	8864	9025	
Tax Deducted at Source		8864	
Short Recovery		161	

02. Sh. R. Rangarajan, PGT

2011-12	Calculation as per School	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	560885	560885	HRA Rebate:-
Less Transport Allowance	8800	8800	1. HRA received - Rs. 84324/-
Less HRA Rebate (House rent)	77147	76456	2.50% of salary(Rs.435437/-): Rs.217719/-
Total	474938	475629	3.Rent paid in excess of 10% of salary:(Rs.120000- 43544) =76456/-
Deduction under 80C	100000	100000	Rent paid @ Rs.10000/- p.m.
Taxable Income(rounded off)	374940	375630	HRA Rebate admissible (least of above 3): Rs. 76456/-
Income Tax upto Rs.180,000 (For Male employee)	Nil	Nil	
IT @ 10%	19494	19563	
Education Cess 3%	585	587	
Total	20079	20150	
Tax Deducted at Source		20079	IT Rs.69/- and E.Cess Rs.2/-
Short Recovery		71	

03. Mrs. Suman Balyan, PGT

2011-12	Calculation as per School	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	458519	458519	HRA Rebate:-
Less Transport Allowance	8800	8800	1. HRA received - Rs.68688/-
Less HRA Rebate (House rent)	49112	48090	2.50% of salary(Rs.359097/-): Rs.179549/-
Total	400607	401629	3.Rent paid in excess of 10% of salary:(Rs.84000 - 35910) =48090/-
Deduction under 80C	Nil	Nil	Rent paid @ Rs.7000/- p.m.
Taxable Income(rounded off)	400610	401630	HRA Rebate admissible (least of above 3): Rs. 48090/-
Income Tax upto Rs.190,000 (In case of Female employees)	Nil	Nil	
IT @ 10%	21061	21163	
Education Cess 3%	632	635	
Total	21693	21798	
Tax Deducted at Source		21693	IT Rs.102/- and E.Cess Rs.3/-
Short Recovery		105	

04. Smt. Uma Maheshwari, TGI

2011-12	Calculati on as per School	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	537851	537851	HRA Rebate:-
Less Transport Allowance	8800	8800	1. HRA received - Rs.81528/-
Less HRA Rebate (House rent)	60642	59441	2.50% of salary(Rs.4,25,589/-): Rs.2,12,795/-
Total	468409	469610	3.Rent paid in excess of 10% of salary:(Rs.102000-42559) = 59441/-
Deduction under 80C	100000	100000	
Taxable Income(rounded off)	368410	369610	Rent paid @ Rs.8500/- p.m.
Income Tax upto Rs.190,000 (In case of Female employees)	Nil	Nil	HRA Rebate admissible (least of above 3): Rs. 59441/-
IT @ 10%	17841	17961	
Education Cess 3%	535	539	
Total	18376	18500	
Tax Deducted at Source		18376	IT Rs.120/- and E.Cess Rs.4/-
Short Recovery		124	

Necessary steps should be taken to recover the balance income tax of Rs.461/- (Rs. Four Hundred Sixty One Only) (161+71+105+124) from the concerned employees and deposited in govt. account after due verification of records under intimation to audit. Other similar cases, if any, may be reviewed at your own level.

Para 05: Non production of records. (Ref Audit Memo No.01)

The following files, register and the school authorities to audit have not produced records.

1. Long Term/Short Term Advance Register.
2. Consolidated property register.
3. Society Account./ Liability Statement/School staff salary account.
4. Pay Bill Register in Form GAR 17/Bill Register in Form GAR 9.
5. Deposit Slip, both of cash & cheque for the period from 1988-89 to 1990-91 and from 1992-93 to 1997-98.
6. Cheque receipt & issued register.
7. Pupils fund stock Register both consumable & non-consumables 1986-87 to 1990-91
Same may be produced to the next audit.
8. All final accounts for the year 1998-2000.

Same may be produced to the next audit.

(SANTOSH SHARMA)
I. A.O. - XXXIII

PART - II
CURRENT AUDIT REPORT

Para No- 01 - Overpayment of Pay and allowances during the period of leave amounting to Rs.2469/-
(Ref. Audit Memo No. 03 dated 05.02.2020)

On scrutiny of Leave Account, PBR and other related records of the school, it is found that the recovery of pay and allowances on account of Half Pay Leave availed in respect of the employees of the school is not assessed and recovered properly. Few of them are as under:-

1. Smt. Shobha Giri, TGT

Basic Pay	DA	Gross Salary	½ Pay	Period of HPL		Recovery on a/c of HPL		Balance/recovery Rs.
				From	To	To be made	made	
55200	1104	56304	681	25.10.16	27.10.16	2724	2671	53
55200	2208	56304	957	4.5.17	--	957	0	908
56900	2845	59745	964	5.8.17	--	964	0	964
58600	5274	63874	1030	10.7.18	12.7.18	3091	3033	58
							Total	1983

2. Smt. Meena Sawhni, Principal

Basic Pay	DA	Gross Salary	½ Pay	Period of HPL 13days		Recovery on a/c of HPL		Balance/recovery Rs.
				From	To	To be made	made	
94100	4705	98805	1647	7/9/17	19/9/17	21408	21204	204

3. Sh. Balbir Singh, Mali

Basic Pay	DA	Gross Salary	½ Pay	Period of HPL 14 days		Recovery on a/c of HPL		Balance/recovery Rs.
				From	To	To be made	made	
33300	3996	37296	602	16/1/19	29/1/19	8422	8196	226

4. Smt. Simta Sharma, PGT

She was on Commuted leave on medical grounds from 28/6/16 to 2/7/16 and joined duty on 4/7/16 (suffixing 3/7/16 being Sunday) and pay and allowance paid in excess is calculated as under:-

Basic Pay	DA	HRA	Gross Salary Due	Basic Pay	DA	HRA	Gross Salary Drawn	Balance/recovery
50355	1007	5765	57127	50403	1010	5770	57183	Rs.56

The above overpayment of Rs.2469/- may be reviewed and recovered from the employees and deposited to the Govt. account under intimation to the audit.




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PART III
TEST AUDIT NOTE

TAN 01 :- Non maintenance of LTC Register on prescribed format
(Ref. Audit Memo No. 03 dated 30.01.2020)

While reviewing the records and files, it has been observed that LTC advance register has not been maintained properly. HOS is advised to prepare LTC register in the prescribed format as given below and compliance is shown to audit.

S. 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 Claim	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

1. Entries of advance bill should be made in red ink
2. In case of Final Claim where no advance has been drawn, Columns (1) to (7) only need to be filled.
3. In case of adjustment bill, Columns (9) to (12) against the S. No. Of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12)



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