

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

Subject:- Internal Audit report on accounts of DAV Sr. Sec. School, Jungpura, New Delhi for the audit period 2009-21.

INTRODUCTION

The Internal Audit Report of the accounts of **DAV, Sr.Sc School, Jungpura, New Delhi** for the year 2009-10 to 2020-21 was conducted by the field Audit Party No.VII. Comprising of Sh. HarshWardhan Dev, I.A.O. and Smt.Nirmal Sharma, AAO . The audit was conducted w.e.f. 28.06.21 to 06.07.21 (07 working days).

AIMS AND OBJECTIVES

DAV, Sr.Sc School, Jungpura, New Delhi is to impart education to the Boys and Girls of this school in Science, Humanity and Commerce Stream from I (First) to Sr. Secondary School Level. This school was started from the foundation year, 1946 and running under the Management which received 95% grant-in-aid from Delhi Govt. Now this school has taken over by Delhi Govt. w.e.f 27.01.2018. The objective of this school is to provide opportunities for growth and development of pupils. The school comes under the purview of Distt 'South -East', Directorate of Education, GNCT of Delhi.

The following officers/officials have held the charge of the respective posts as listed below:-

Details of the Head of the Department

S.No	Name of the Principal	Designation	Tenure
1.	Mr. Kiran Bage	HOS/Authorized Officer	24.06.2021 (current) Till Now
2.	Dr. Hari Ram	HOS/Authorized Officer	08.03.2018-26.06.2021
3.	Sh. R. N. Sharma	HOS	30.11.2017-06.03.2018
4.	Dr. Shamshad Ali	HOS	03.10.2016-03.29.11.2017
5	Sh. B. R. Singh	Vice-Principal/ HOS	08.06.2015-31.05.2017
6	Sh. B. R. Singh	Incharge	06.06.2014-07.06.2015
7	Dr. Sudhakar Gayakwad	HOS	08.06.2013-05.06.2014
8	Dr. Sudhakar Gayakwad	Incharge	06.06.2014-07.06.2013
9	Sh. J.S. Tomer	Principal	18.11.2006-31.12.2013
10	Sh. J.S. Tomer	Incharge	26.09.2006-17.11.2006

Dv

Dv

Details of DDO

S.No	Name of the Official	Designation	Tenure
1.	Sh. Hamesh Kumar	Sr. Accounts Officer	03.12.2020
2.	Sh. Ashok Kumar	Sr. Accounts Officer	05.10.2018
3.	Sh. Sanjeev Mani	Accounts Officer	16.01.2018
4.	Sh. Harish Parsad Mamgain	Accounts Officer	10.12.2014
5.	Sh. Manish Yadav	A.O.	30.08.2014
6.	Sh. K.K. Yadav	A.O.	03.03.2014
7.	Sh. Manish Yadav	A.A.O.	14.02.2013
8.	Sh. K.K. Yadav	A.O./D.D.O.	04.09.2012
9.	Sh. Sukhpal	Accounts Officer	16.01.2012
10.	Sh. Surender Kumar	Accounts Officer	01.10.2008

Details of the Cashier

S.No	Name of the Official	Designation	Tenure
1.	Mr. Sunil Kumar Sharma	ASO	01.04-2009-Till Now

Vacancy Position of staff as on 31.03.2021

GROUP	SANCTIONED	FILLED	VACANT
A	1	0	1
B	34	16	18
C	5	3	2
D	5	4	1
Total	45	23	22

Budget Sanctioned and Expenditure Statement

Year	GIA Received	Expenditure	Balance
2009-10	3329040.00	3329040.00	00
2010-11	1906606.00	1906606.00	00
2011-12	1341294.00	1341294.00	00
2012-13	3069912.00	3069912.00	00
2013-14	2650238.00	2650238.00	00
2014-15	2359608.00	2359608.00	00
2015-16	3060491.00	3060491.00	00
2016-17	3672251.00	3672251.00	00
2017-18	5360626.00	5360626.00	00
2018-19	5330303.00	5330303.00	00
	Govt. Taken Over School w.e.f 27.01.18	-----	-----
2019-20	33428085	33428085	
2020-21	28420203	28420203	

01

Dm

STATUTORY AUDIT

Statutory audit of DAV Sr. Sec. School, Jungpura, New Delhi has been conducted by the A. G. (Audit) for the period

Maintenance of Records:

The maintenance of records of office of **DAV Sr. Sec. School, Jungpura, New Delhi** for the audit period 2016-20 was found satisfactory subject to observation made in current audit report and in test audit notes.

Disclaimer

The report is submitted on the basis of records/information provided by DAV Sr. Sec. School, Jungpura, New Delhi. Audit is not responsible for any concealment/mis-information of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the DAV Sr. Sec. School, Jungpura, New Delhi. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.



(HARSH WARDHAN DEV)
INSPECTING AUDIT OFFICER
AUDIT PARTY No.VII



Old Audit Report

There are 12 Audit Paras outstanding with recovery of Rs. nil/-. On the basis of reply submitted by DAV Sr. Sec. School, Jungpura, New Delhi 03 paras and one partially have been settled with the recovery of nil amount and 10 paras are still outstanding, which is placed in the file as Part-I of the report.

A. Details of Old Paras

Year	No. of Old Paras		Settled	Still Outstanding
	Total Para	No.	Para No.	Para No.
1976-78	03	01	03	02
1982-85	04		0	04
1985-91	02	02	08 & 09	00
2002-09	03		0	03
Total	12	03	03	09

B. Details of Old Recovery

S.No.	Year	Para No.	Total Old Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance Recovery against Para (in Rs.)
1		NIL			
2.					
3.					
4.					
Total					



(HARSH WARDHAN DEV)
INSPECTING AUDIT OFFICER
AUDIT PARTY No.VII





List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Education

Sub department: Jangpura, Delhi-14 - D.A.V. Sr. Sec. School (2469)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1978	1		Boys fund of the School	0	0
2	1976	1978	2		Pupils Fund	0	0
3	1976	1978	3		Irregular LTC payment of Rs. 3312/-	0	0
4	1982	1985	4		Purchase without calling quotations	0	0
5	1982	1985	5		Pupils Fund	0	0
6	1982	1985	6		Call of Quotations	0	0
7	1982	1985	7		Purchase of Iveries	0	0
8	1985	1991	8		Library/Book - outstanding against the staff	0	0
9	1985	1991	9		Service Book / Leave Account	0	0
10	2002	2009	1		Accumulation in Pupil Welfare Fund	0	0
11	2002	2009	2		Non-utilization of Development Fund	0	0
12	2002	2009	5		Scout Fund	0	0

* NOTE:

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

[Back](#)

Settled

Settled
 ne Head

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

Sub: Audit report of D.A.V. Sr. Sec. School, Jangpura, New Delhi-110014 for the period 2002-2009.

INTRODUCTION

The I A R. on the accounts of D.A.V. Sr. Sec. School, Jangpura, New Delhi-110014 for 2002-2009 was conducted by field Audit Party No. 5, comprising of S/Sh. G. L. Prasad, IAO, Smt. Santosh Sharma, AAO and Sh. Subhash Chander. The audit was conducted w.e.f. 22.3.10 to 07.04.2010. DACR has conducted audit of the school upto March, 2002.

AIMS & OBJECTIVES

It is a Senior Secondary Boys Aided School which receives 95% salary grant from government of Delhi and imparts education to students from class I to XII. The school has Arts, Commerce and Science Subjects at Sr. Sec. Level.

HOD/HOS/DDOS/CASHIER

	Principal/Incharge	H.C./Cashier
1.	Sh. N.C. Jain, Principal (20.08.1998 to 31.07.2002)	Sh. Sunil Kumar (01.12.1992 to till date)
2.	Sh. H.H. Pande, Principal (01.08.2002 to 31.01.2006)	-do-
3.	Sh. J.S. Tomer, Principal (01.02.2006 to till date)	-do-

BUDGET ALLOCATION AND EXPENDITURE

Details of Grant-in-aid allocation and expenditure for the audit period are as below:-

YEAR	GRANT RECEIVED	GRANT UTILIZATION
	In Rs.	In Rs.
2002-03	4826610/-	4826610/-
2003-04	5239834/-	5239834/-
2004-05	5475904/-	5475904/-
2005-06	5751294/-	5751294/-
2006-07	6077130/-	6077130/-
2007-08	6862400/-	6862400/-
2008-09	10014995/-	10014995/-

Statutory Audit:-

DACR has conducted audit of the school upto March, 2002.

VACANCY STATEMENT

S.No.	Name of post	No. of post sanctioned	Filled	Vacant
1	Group A	01	01	---
2	Group B	14	08	06
3	Group C	27	19	08
4	Group D	05	05	---
	TOTAL	47	33	14

MAINTENANCE OF RECORDS

The maintenance of records of D.A.V. Sr. Sec. School, Jangpura, New Delhi-110014 for the period 2002-09 was found satisfactory subject of observations made in current audit report and in test audit report.

Old Audit Report

There were 12 audit paras involving recovery of Rs. Nil outstanding. D.A.V. Sr. Sec. School, Jangpura, New Delhi-110014 has made compliance of 03 paras as such 03 paras were settled and 09 para have been taken in current audit report as Part-I.

(A)

S.No.	Year	Total Para's	Para Settled	Para no. Settled Para's	Outstanding Pars's with para No.
1	1976-78	04	01	Para No. 12	03 (1,5 &6)
2	1982-85	04	Nil	---	04 (8,9,10,&11)
3	1985-91	04	02	Para No. 5 & 6	02 (3 & 4)
	Total :	12	03		09

(B) Detail of Old Recovery : NIL

S.No.	Year	Total Old Recovery	Amt. Recovered		Balance Recovery Against Paras (Amt. In Rs. Parawise.)
			Para No.	Amt.	
No Recovery was pending as per previous audit reports.					

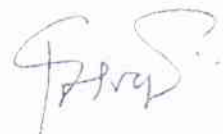
CURRENT AUDIT REPORT

During the course of current audit, 13 audit memos highlighting various irregularities/short recovery to the tune of Rs.21324/- were issued. Department has shown compliance of 03 audit memos and spot recovery amounting to Rs.490/- was made. Remaining 10 memos having Rs.20834/- recovery have been incorporated in current audit report as 07 Paras & 04 TAN including non-verification of remittances

Details of current recovery (Audit period 2002-2009)

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs)	Balance (in Rs)
04	3575/-	490/-	3085/-
06	5749/-	---	5749/-
09	12000/-	---	12000/-
Total :	21324/-	490/-	20834/-

The internal audit report has been prepared on the basis of information furnished and made available by **D.A.V. Sr. Sec. School, Jangpura, New Delhi-110014**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee.


(G. L. Prasad)
I.A.O/Audit party no. V

PART - I

76-78

(18)

(1)

PART - I

Outstanding audit objections

Para No 1 (Ref para 2b-Boys fund of 76-78)

~~(a) On going through the Boys fund of the school for the year 1976-77 it was found that the following expenditure was incurred without calling for the quotation for different dealers.~~

(a) On going through the Boys fund of the school for the year 1976-77 it was found that the following expenditure was incurred without calling for the quotation for different dealers.

<u>S.NO.</u>	<u>V.NO.</u>	<u>Date of purchases</u>	<u>Amount</u>	<u>Detail of purchase</u>
1	14	29-11-76	251.45	Repair of table
2.	15	---do---	2072.59	Sports material
3.	16	12-8-76	575.40	Purchase of stationeries
4.	20	15-5-76	255.00	Purchase of stationeries
5.	74	11-8-76	360.00	-----do-----
6.	164	11-12-76	358.54	Sports material

The circumstances under which the rules could not be followed strictly may be intimated to audit.

(b) The following irregular expenditure was uncurred out of boys fund.

<u>S.NO.</u>	<u>Amount</u>	<u>Date of payment</u>	<u>V.N. to whom paid</u>	<u>Detail</u>
1.	20.00	18-12-76	123 Sh. M.N.Kaul	Conveyance for attending study circle on 17-12-1976.
2.	53.75	11-3-1977	227 Shri Devinder sharma Chowkidar Govt.school kidwei Nager No.1	Science fair

The reasons for incurring the above irregular expenditure may be intimated to audit.

Para 2 2 Para 11 (b) (g) Pupil fund

(b) In the following cases quotations were not called for and the benefit of competitive rates was not obtained. Please explain the circumstances under which quotations could not be called for as required under rule 116 of CFR.

Vr.No. 58 for the year 1978-79	answerebooks	420.00
65	-	440.00
137	-	254-10
104	Cloth	355.00

(g) In the following cases payment was made to the suppliers through cheques but the Vouchers were not produced to audit.

The authenticity of the purchases and stock entry for the same could not be verified. Please trace the same and produce to the next audit.

<u>S.NO.</u>	<u>Vr. No.</u>	<u>Name of the firm</u>	<u>Amount</u>
1.	6 1977-78	Veer general store	305-57
2.	13 --	-----	494.00
3.	128 --	-----	562.00

(16)

3

Para (Para 1(a) of 78-79 Irregular payment of Rs. 3312/-)

Shri Manohar Lal TGT submitted LTC bill in July 1980 in respect of Journey to Kanyakumari by bus No 5676 under permit No 5341 tour ticket No 259 from Diamond tours and Trevels (India) claiming the full amount of Rs. 3375/- for 5 members. The bill alongwith other documents were forwarded to Directorate of Education, who raised the objection asking the school to get the passenger list duly verified from the state transport authority. The Manager of school wrote to transport authority vide school letter No DAV(LTC) 273/80 dated 28-10-80 requesting for necessary verification. State Transport authority Delhi, intimated that the list of passengers submitted by the operator plying bus No 5676 under permit No 5341 with authority does not include the name of Sh. Manohar Lal Sharma or any of the four members of his family. On the basis of the charges levelled against Shri Sharma Shri Manohar Lal Sharma was placed under suspension w.e.f. 15-1-81 vide letter No DAV/16/81 dated 15-1-81 with the approval of the Director of Education. The case was submitted to Disciplinary Authority, Consisting of Chairman of the school, Manager & Head of Office of the school, a nominee of the Directorate of Education and an elected member teacher of Managing Committee. On the basis of the statements given by Sh. Sharma and certain documentary evidences produced by him (Receipt of lodge for staying at Kanyakumari) prescription of a doctor at Kanyakumari & Bombay, and receipt of purchase of Saree at Madurai) the Disciplinary Authority (later converted vide enquiry Committee) on 18-6-81 gave its findings that Shri Manohar Lal Sharma has been able to prove that he actually undertook the journey. The Disciplinary Authority agreed with the findings of the enquiry Committee and decided to drop the disciplinary proceedings against Shri M.L. Sharma. The suspension order were revoked w.e.f. 15-7-81 vide letter No. F.1(5)/D.E./Zone-3-16/81/3024 dated 19-8-81 from Education Officer Distt South with the condition that Shri Sharma is entitled to all benefits accruable during the period of suspension and he will be deemed to be on duty through out. Shri Sharma was reinstated on 23-8-81.

The LTC bill was also passed and a sum of Rs. 3312/- was paid on 30- against the claim of Rs. 3375/--

Comments

The Enquiry Committee gave the report of its finding on 15-6-1981 which is

15

~~4/6~~ (15)
~~1/8~~

-2-

clearly indicates that Shri M.L.Sharma admitted that he was duped by the Diamond Tours and Travels Ltd. as the documents supplied by the Company and submitted by Shri Sharma proved to be bogus. It was also an established fact, as seen from the papers in LTC file that no such company was in existence. Since Sh. sharma did not produce the proper receipt of the money paid. It was not regular to reimburse him, a sum of Rs3312/- as LTC claim. The circumstances under which payment was made need to be explained and the amount needs to be recovered.

The matter is brought to the notice of Director of Education for action and comments.

④
①
②
③
④
⑤

82-85

Para No. 8 (para-7 Purchase-ⁱⁿon-calling of Quotations)

As per existing rules, head of office should call quotations in respect of the Purchases in excess of Rs.250/- It was observed that a sum of Rs. 951/- was paid to Jani Gift House vide cash voucher No 357 dt.21-2-82 for the purpose of sweaters. It was stated that the sweaters were given to poor children and this payment was made against the bills submitted by the children.

The proper course in this case was to make the purchases through call of ~~quot~~ quotation and then distribute sweaters among the poor children. But this procedure was not adopted and the purchases were made from Janin Gift House without call of quotations and thus the benefit of competition was lost.

The non-observance of rules need to be condoned under the sanction of the competent authority.

3

4

44

42

Para 9 Pupil Fund 1982-85 Para 10(a)

(a) It was found that chalk were purchased from pupil fund during 1982-83, 1983-84 & 1984-85. Unauthorised expenditure on chalk Boxes as detailed below be got regularised by the competent authority. Under intimation to audit.

In future chalk Boxes be purchased from Contingencies.

1982-83

V.NO.	Amount
62	27-50
127	49.00
197	57.60
263	57.60
305	71.50

1983-84

187	26.00
188	62.50
249	30.00
329	62-50

1984-85

97	100
172	100.00

Total 644.00

Para 10

6

5

(Para 11 Call of quotations)

As per existing rules the Head of Office is competent to call the Quotations in respect of purchases in excess of Rs.250/- (Now Rs.500/-). It was observed that the sum of Rs. 2749.75 regarding purchase of paints & other materials vide Voucher No 115 dated 20-10-84. It was stated that the paints and other material was consumed for the repair of Building. The proper way to purchase the items through call the quotations and then consumed for the purpose. Such articles be got regularised by the competent authority under intimation to audit.

Para 11 (Para No 12) Purchase of Diveries

The Uniform for the class IV employees was purchased from M/s Kiran Binney Textiles 603/3 Central Road Jangpura, New Delhi amounting to Rs. 940/- alongwith steching charges and also from M/S Gramship Khadi Gramodevayog Commission Bill No 14760 dated 23-12-82 for Rs.1978/-

The Uniform for the class IV employees should be purchased from the Govt. Agency i.e. National Textile Corporation and the Uniform may be got stitched from the social welfare centres run under the Delhi Administration Delhi. The above amount

85-91

8

43
18
12
38

Observations / objections:

Reply by the Unit Action by IAO

Sub: Library Book -outstanding against the Staff:

During the course of audit of Library Accounts it has been noticed that the periodicals register has not been maintained since Nov. 90 onwards. It is not understood how they make the payments to the dealers without having any records. Principal may please look into the matter and a register to this regard may now be open for keeping watch on receipts of periodicals and payments.

It has also been noticed that a number books lying outstanding against the staff members of this school other than text books. No action was taken for their taken back from the receiptent. A few instances are given:-

1. Sh. B.C. Pandey 24 Books issued on 1.8.89 →
2. " B.D. Singh 30 Books "
3. " J.P. Sharma 37 Books "
4. " Shiv Singh 21 Books "

Principal/Librarian may please take necessary action either to recover the books or the cost of the books from the individual under intimation to audit.

(c) from the undermentioned officials cost of books were recovered as per entry made in the register but no such entry found made in the cash book of its deposits. In case the amount viz Rs. 23.75p has not yet made good. The same may please now be done under intimation to audit.

(d) As per entry made on page 15 to 20 of Library register 196 books are lying for written off but no action is taken for their condemnation so far. Necessary condemnation

(18) (19) 37

: - 2 - :

(e) No paging certificate found recorded on any of the Library registers such as accession, Book Bank, issued register etc. Necessary steps be taken for quoting paging therein. No signatures of Librarian or the Head of the Office found in the Library stocks/access register etc. Head of the office is requested to direct his Librarian in future to put his/her signatures as and when the entry made in the register.

9

85-91

10

20/2/81

Observations/objections

Reply by the Unit Action by I.A.O.

Sub: Service Books and Leave accounts:

It has been seen from the service Books of the following officials of this school that the EL credit afforded in excess which require rectification.

(a) E.L. credit should be afforded from the following month from the date of a ptt. or the cessation of service @ 5/6 th day per completed month or 5 day credit in advance in the month of January and July every year. Debit @ 1/30th may also be allowed in the case of EOL/diesnon period availed of in previous half year.

(i) Sh. J.J. Tomar got 3 days EL credit should be afforded instead of 4 days as he has been appointed on 2.8.82 and he was entitled EL Credit from 1.9.82 instead of 2.8.82.

(ii) Similar cases are given as under which may also be revised/reviewed.

cr. allowed admissible

Shri Narayan Ram 5 days 4 days

Corrected

(b) E.L. A/C of Shri Surender Kumar was given maximum 180 days where as the limit of 180 days credit was raised upto 240 days w.e.f. 1.7.86 and subsequently 15 days more may be kept in credit after the limit 240 days w.e.f. 1-90 i.e. 240+15. His EL A/C may please be reviewed under intimation to audit.

Following teachers have availed of EOL during the period given against each but no debit @ 1/30 of EOL given to them. Their EL account may please be recast under intimation to audit.

Excess Cr. EL given.

Sh. Tej Bhan Vashishtha 25-11-90 to 31-12-90 for 36 days 1 day
5 days

Nandan Singh 1/84 to 6/84 36x1/30 = 1 day
7/84 to 12/84 22x1/30 = 1 day

12/4

(9)

(40)

(21)

In general it has also been observed that in all most all the cases nomination forms of DCRC and detail of family members have not been found attached with the service books. H.O.O. may please obtained the same from the official(s) and pasted them in the respective service books under intimation to audit.

Photographs may also require to be pasted in the service books of those officials whose appointments were made after 31-3-76. Step be taken for obtaining requisite photographs from the concerned official and pasted them in their service books.

(8)
(22)

PART -II
CURRENT REPORT IN R/O D.A.V. SR. SEC. SCHOOL, JANGPURA
FOR THE PERIOD 2002 - 09

Para - 01

Reference: AM No. 10 dated 06/04/10

Sub: Accumulation in Pupil Welfare Fund

During August, 2004 all the funds i.e. Boys fund, Scout Fund, Hobby Fund etc. were merged in PWF and rates for Govt. fee/fund were enhanced as detailed below :-

<u>Class</u>	<u>Pupil Welfare Fund</u>
I to V	Rs.10/- Per Child/Month
VI to VIII	Rs.15/- Per Child/Month
IX to XII	Rs.20/- Per Child/Month
SC/ST Students (I to XII)	Rs.10/- Per Child/Month

The purpose of introducing PWF was to motivate and encourage the school towards maximum participation in extra curriculum activities so as to promote all round development of students. But during audit period under utilization of funds has been observed as detailed below:

<u>YEAR</u>	<u>O/B</u>	<u>RECEIPTS</u>	<u>TOTAL</u>	<u>EXP.</u>	<u>C/B</u>
2004-05	27801	73691	101492	23007	193760
2005-06	193760	144025	337785	67399	279943
2006-07	279943	138493	418436	64725	368073
2007-08	368073	142561	510634	77829	447054
2008-09	447054	149814	596868	58542	557535

Further, it has also been observed that during said period school has not received any grant for Library, Science Lab, Eco Club, Book & Stationery etc for providing benefit to students. Most of the expenditure as detailed above has been incurred in Examination only i.e. for printing of question paper etc. No other expenditure has been incurred for improvement of above facilities.

Hence, audit is of the view that students have been deprived off from certain essential benefits/facilities as referred above. Reasons for non-utilisation of PWF may be elucidated to audit. Further, the funds may be utilized from time to time for the purpose for which it is being collected i.e. for development of students.

Para - 02

Reference: AM No. 11 dated 06/04/10

Sub: Non-utilization of Development Fund.

Scrutiny of records revealed that school has charged development fund @ Rs.2/- per student/per month from the students of class VI to XII. The said fund was approved by Directorate for making payment of salary to Band master. In this connection audit observation are as under :

- i) Band master was paid salary up to Sept-98 whereas school authorities have charged fund up to 2006-07 for the same purpose
- ii) During audit period an amount of 1900/- has been spent on items (Printing & Stationary) which were not approved under this fund
- iii) As on 31/3/09, accumulation in this fund is Rs.204466/- (Status of Development Fund annexed with memo).

Reasons for charging fund after Sept-98 was asked for but reply is till awaited. Accumulation of development fund, if permitted by higher authorities may be utilized for benefit of students after getting necessary sanctions/approval as audit is of the view that purpose of approving fund by higher authorities is to give benefit to students rather than to earn interest.

Para - 03

Reference: AM No. 09 dated 06/04/10

Sub: Overpayment of transport allowance amounting to Rs.12600/-.

As per Govt. of India, Ministry of Finance orders dated 03.10.1997, traveling allowance shall not be admissible to vacation staff i.e. school teachers during vacation when such vacation spell including all kinds of leaves envelops the entire calendar month(s).

During test check of records, it has been observed that teachers had drawn TA during May, 2002 and June, 2002 i.e. in Summer Vacations.

The amount of TA has been indicated in enclosed list attached with memo. The amt. shown against names of teachers may be recovered after verification under intimation to audit. Reasons for non-recovery of said allowance till date may also be clarified.

Para - 04

Reference: AM No. 06 dated 31/03/10

Sub: Over payment of 6th Pay Commission Arrears amounting to Rs.5749/-.

Scrutiny of records revealed that pay of Sh. J.S. Tomer, Principal has been fixed w.e.f. 01-02-06 in 6th Pay Commission whereas arrears have been drawn w.e.f. 01-01-06 resulting in an over payment of Rs. 5865/-. Further, it has also been observed that less DA granted /drawn for the period of Nov 06 and Dec.-06. Same may also be re-calculated and adjusted against the over payment and balance amount of Rs 5749/- may be recovered under intimation to audit.

Para - 05

Reference: AM No. 12 dated 06/04/10

Sub: Scout Fund.

Chapter 5 of school manual envisages that 'accumulation in a particular year in a particular fund should not exceed the previous year's collection provided at least 50% of the amount collected from a particular fund during the year is not spent on that activity. If 50% of the collection is spent on that activity, the remaining balance may be carried over from year to year with a view to building up a fund for providing educational amenities. The maximum accumulation fund should not exceed Rs.20000/- or one year collection whichever is more'. It further stipulates that 'if unspent balance exceeds Rs.20000/- or one year's collection whichever is more, charging of further subscription should be discontinued.'

Scrutiny of records of Scout Fund revealed that the said rule has been completely overlooked. During audit period meager amount had been spent out of this fund that too on payment of affiliation fee during 2004-05 only. Further, it has also been observed that during 2002-03 and 2003-04 even affiliation fee was not deposited in Scout Board after collecting the same from students. Accumulation in the said fund as on 31.03 05 was Rs.113027/- thereafter this fund has been merged into PWF. Neither any scout camp was organized for students nor scout/club master uniform was ever provided to students.

Reasons for above irregularities may be clarified.

6
24

9

Scanned by
10/10/10

Para - 06

Reference: AM No. 04 dated 30/03/10

Sub: Short recovery of Income Tax amounting to Rs. 3085/-.

Test check of Income Tax record revealed that during 2008-09 Income Tax in r/o Sh. B.M. Tanwar was less recovered as under

Rebate allowed on savings	=	Rs. 129945/-
Maximum limit permissible	=	Rs. 100000/-
Rebate on excess savings	=	Rs. 29945/-
Income Tax due	=	Rs. 2995/-
Cess	=	Rs. 90/-
Total Income Tax due	=	Rs. 3085/-

Settled vide letter
dt 16/7/10

Income Tax amounting to Rs.3085/- may be recovered from the concerned teacher under intimation to audit.

Para - 07

Reference: AM No. 03 dated 29/03/10

Sub: Annual Increments-rounded off to next multiple of 10.

As per revised pay rules, 2008 the annual increment will be 3% of total of pay and corresponding grade pay rounded off to next multiple of 10. While rounding off paise should be ignored but any amount of a rupee or more should be rounded off to next multiple of 10.

But while scrutiny of records of the D.A.V. Sr. Sec. School, Jangpura it has been observed that in following cases paise below one rupee was not ignored but rounded off to next 10 rupees while granting Annual Increment which is irregular.

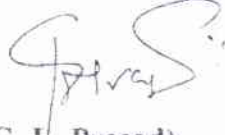
1.	Sh. Sunil Kumar, TGT		
	Pay as on	Due	Drawn
	06.02.2007	16210	16220
	01.07.2008	16700	16710
	01.07.2009	17210	17220
2.	Sh. Caleb Singh, TGT		
	Pay as on	Due	Drawn
	01.07.2006	22000	22010
	01.07.2007	22660	22680
	01.07.2008	23340	23370
	01.07.2009	24040	24080

Settled vide letter
dt 10/8/10

(4)
(26)

3.	Sh. Surinder Kumar, PGT		
	Pay as on	Due	Drawn
	01.07.2006	22330	22340
	01.07.2007	23000	23020
	01.07.2008	23690	23720
	01.07.2009	24400	24440

Annual increments, in ~~the~~ above officials may be reviewed w.e.f. 7/06 to 7/09 and recovery on account of over payment be made from the above officials under intimation to audit. School has been advised to review similar other cases under intimation to audit.


(G. L. Prasad)
I.A.O/Audit party no. V

9
(3)
(22)

TEST AUDIT NOTE IN R/O DAVSSS, JANGPURA
FOR THE PERIOD 2002 - 09.

TAN - 1

Ref memo no. 07 Dated 05-04-10

Sub: Service Verification under rule 32(1) of CCS Pension Rules.

A list of staff members of the school who have completed 25 Years of service or going to retire within 5 years is given below :-

<u>S.No.</u>	<u>Name of the Employee</u>	<u>Designation</u>	<u>DOB</u>	<u>DOR</u>
1.	Sh. J.S. Tomer	Principal	01.01.1954	31.12.2013
2.	Sh. T.P.S. Chauhan	PGT	06.06.1954	30.06.2014
3.	Sh. Surinder Kumar	PGT	01.08.1954	31.07.2014
4.	Smt. Asha Pande	TGT	04.03.1951	31.03.2011

It has been observed that the services of above mentioned staff members have not been verified U/R 32 (1) of CCS Pension Rules. Necessary steps should be taken immediately under intimation to audit.

TAN-2

Ref memo no. 13 Dated 07-04-10

Subject : Non-Condemnation of Unserviceable articles.

Scrutiny of records revealed that unserviceable articles amounting to Rs. 9671/- are lying idle in school for want of their condemnation as detailed below:

Library Books	-	Rs. 4907/-
Physics Lab	-	Rs. 1795/-
Chemistry Lab	-	Rs. 2969/-
TOTOL :		Rs. 9671/-

It has been observed that most of the above items were purchased during 1970s. In spite of reminders, details of unserviceable articles pertaining to Bio Lab, Sports and Property were not made available to audit. These items are occupying valuable space and are health hazards and their value is being decreased by passage of time. Hence, condemnation of items be carried as per rules and amount realized by way of their auction may be deposited in treasury under intimation to audit.

TAN-3

TAN- 3

Ref memo no. 05 Dated 30-03-10.

Subject : Pupil Welfare Fund Account .

Scrutiny of records of PWF revealed following discrepancies:-

1. Vide supply order dated 15/2/05, order for answer sheet was placed to M/s Ajanta Stores after preparing comparative statements but it has been observed that two quotations (entered in comparative statement) were received after placing supply order which needs clarification.
2. As per News Agency circulars every dealer/supplier has to give 15% discount on Hindi and 10% discount of English books but Test audit of records revealed the school has availed either less or no discount on purchase of Hindi books as detailed below.

Ur. No./date	Name of the agency	Amt. of Purchases	Actual Discount	Discount Availed	Less Availed
91/30.1.06	M/s. Pandulipi Prakashan	9786	1468	986	482
81/5.1.06	M/s. Ajanta Book Seller	384	38	Nil	38
51/24.11.05	-do-	349	35	Nil	35
35/13.9.05	-do-	359	36	Nil	36
112/29.3.07	-do-	326	33	Nil	33
63/19.12.07	M/s. Ajanta Book Seller	349	35	Nil	35
					<u>659/-</u>

Similar cases may be reviewed at your own level and the above amt. may be recovered from concerned agency under intimation is avail.

3. In PWF ledger expenditure has not been entered head wise. It should be entered head wise to have clear view of total expenditure incurred on a particular head (yearly).
4. In most of the cases expenditure voucher are signed by 03 instead of 05 members of PWF advisory committee which need clarification.

Reasons for above discrepancies may be clarified to audit and needful be done under intimation to audit.

TAN - 04

Reference letter No. Dte of Audit/DAVSSS/01/02-09 dated 23.3.2010.

Subject : Non verification of remittances.

The following remittances have not been got verified by PAO-2, R.K. Param till completion of audit. the same may be got verified under intimation to audit.

S.No.	Date	Challan No.	Amount	Head of Account
1	17.06.2002	---	2772.00	0071
2	07.07.2002	---	3924.00	0071
3	24.03.2003	---	2731.00	0071
4	13.06.2003	---	2744.00	0071
5	19.09.2003	---	2752.00	0071
6	13.02.2004	---	2528.00	0071
7	21.07.2004	---	3955.00	0071
8	28.03.2005	---	4011.00	0071
9	22.06.2005	---	4027.00	0071
10	15.12.2005	---	3862.00	0071
11	23.03.2006	---	1237.00	0071
12	20.06.2006	---	3908.00	0071
13	12.02.2007	---	3465.00	2202
14	04.05.2007	---	3465.00	2202
15	26.09.2007	---	4086.00	0071
16	18.03.2008	---	3928.00	0071
17	13.05.2008	01	3555.00	2202
18	12.06.2008	04	3939.00	0071
19	08.09.2008	08	28665.00	2202
20	05.11.2008	16	40784.00	2202
21	06.12.2009	22	38901.00	2202
22	05.01.2009	29	39209.00	2202
23	19.01.2009	32	74558.00	2202
24	19.01.2009	34	25277.00	0071
25	12.03.2009	44	14747.00	2202

(G. L. Prasad)
C/Audit party no. V

CURRENT AUDIT REPORT

During the course of current audit, 13 audit memos (including Record memo) were issued highlighting various irregularities/short recoveries to the tune of **Rs.4400/-** Out of 13 Audit Memo's (including record memo), 04 Audit Memo settled with the amount of **Rs.4400/-** on the spot. Hence, remaining Audit Memo's have been converted into **02 PARAs and 7 TAN** with the recovery of Nil/-.

SNo	Memo NO.	Description	Status
1	1	Shortcoming in Pay Bill Registers	TAN 01
2	2	Improper maintenance of Service Books	TAN 02
3	3	Non maintainance of Bill Register in form GAR 9	TAN 03
4	4	Non Installation of Rain Water Harvesting System	PARA 1
5	5	Regarding of electricity expenditure	PARA 2
6	6	Short deduction of DGEHS	SETTLED
7	7	Non Compliance of Rule 18 of CCS (Conduct) Rules 1964	SETTLED
8.	8	Non return of Library books	SETTLED
9	9	Scheme funds not used properly	SETTLED
10	10	Non-verification of service after completion of 18 years of service.	TAN 4
11	11	Excess accumulation in Pupil's Welfare Fund (PWF)	TAN 5
12	12	<u>Non disposal of surplus / obsolete Items</u>	TAN 6
13	13	Irregularities in Cash Book	TAN 7

Details of Current Recovery (Audit period 2009-10 to 2020-21)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
06	4400	4400	0
Total	4400	4400	0

The internal audit report has been prepared on the basis of information furnished and made available by the **DAV Sr. Sec. School, Jungpura, New Delhi**



(HARSH WARDHAN DEV)
INSPECTING AUDIT OFFICER
AUDIT PARTY No.VII

PART II
CURRENT AUDIT REPORT

(2016-20)

Para No 1 : Regarding installation of Rain water harvesting system.

(Audit Memo No. 04 Dated : 30.06.2021)

As per notification of GOI dtd. 28.07.2001 clause 22.1.1 Water harvesting though storing of water runoff including rain water in all new buildings on plots of 100 sq. Mtr and above will be mandatory. And clause 22.1.02 All buildings having a minimum discharge of 10,000 litres and above per day shall incorporate water recycling system. The recycled water should be used for horticultural purposes. In addition to above Delhi Govt has also recommended to adopt the rain water harvesting system as mandatory as per above notification and moreover as per Delhi Jal Board scheme, Plots / properties having area of 2000 sq.m. or more and having installed functional rain water harvesting system, or waste water recycling system shall be granted rebate @ 10% in the total bill amount and 15% if both the above systems have been set up and functional.

During the course of audit of the **DAV Sr. Sec. School Jungpurai** , it has been observed that DJB has imposed penalty for non installation of rain harvesting system in some water bills (i.e bill dtd 24.11.17).

Necessary steps should be taken for installation of rain water harvesting systems and availed rebate (as the case may be) from DJB after due verification, under intimation to audit.

PARA 02 : Regarding reduction of Electricity expenditure.

(Audit Memo No. 05 Dated : 01.07.2021)

Vide Delhi Electricity Regulatory Commission, tariff order 2014-15- table 1.2 hostel of recognised/aided institutions which are being funded more than 90% by MCD or Govt. of NCT of Delhi or any other Govt. /local bodies consider under Domestic category.

During the course of audit of the **DAV Sr. Sec. School Jungpurai** , it has been observed that School authority has been paid electricity charges under non-domestic category i.e. on higher side, which is irregular.

Necessary steps should be taken for change of electricity meter in domestic category from concerned agency after due verification, under intimation to audit.



(HARSH WARDHAN DEV)
INSPECTING AUDIT OFFICER
AUDIT PARTY No.VII

TEST AUDIT NOTE

TAN 01 : Shortcoming in Pay Bill Registers

(Audit Memo No 01 Dated: 29.06.2021)

During the test check of Pay Bill Registers for the period 2009-2021, following shortcomings have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. It is observed that the Pay Bill Register is not maintained in Form GAR 17 & 18 by DAV Sr. Sec. School from 2015-16 onward.
3. Numerous cutting and overwriting were also noticed, which need to be attested by DDO
4. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office being NPS contributory employees.
5. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
6. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.

Necessary action may be taken for rectify the above discrepancies and shown to next audit

TAN 02 :- Improper maintenance of Service Books.

(Audit Memo No. 02 Dated:-29.06.2021)

During the test check of Service Books, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data

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

(3) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be recorded in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(5) Verification and communication of qualifying service after 18 years of service or 5 years before retirement :

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the officer/official



4/c

concerned. The said certificate has not been found pasted in the Service Book of the officer/official after verification of service from the concerned PAO.

(6) Entry of Aadhar Number in Service Book.

Entry of Aadhaar Number has not been made in the service book in case of several officials as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

Above mentioned shortcomings may be rectified under intimation to audit

TAN 03 : - Non-Maintenance of Bill Register in Form GAR 9

(Memo No. 03 Dated: 30.06.2021)

While scrutiny of record, it is observed that the Bill Register is not maintained in Form GAR 9 by the DAV Sr. Sec. School, Jungpura, New Delhi for the entire audit period.

GAR 9

Bill No. & Date	Particulars of Bill	Net amount of Bill	Dated initials of Gazetted Officer signing Bill	Date of presentation at/ despatch to Pay & Accounts Office/ Cheque drawing DDO	Token No./ Post Office Registered receipt No.	Amount passed by PAO/ Cheque drawing D.D.O.	Date of signing acknowledgement	No. and Date of 1 Voucher	No. and Date of cheque or Bank Draft
1	2	3	4	5	6	7	8	9	10
						Rs. P.			

Date of entry in Cash Book/ Open chequeAcquittance roll/ crossed cheque transit register as the case may be	Initial of Gazetted Officer in charge of Cash	Amount Disbursed in			No. and Date of Bill in which balance short drawn	Remarks
		Month of encashment	2nd Month	3rd Month		
11	12	13	14	15	16	17

Necessary action may be taken for maintaining the above bill register in Form GAR 9 and shown to next audit



**TAN 04 : Non-verification of service after completion of 18 years of service.
(Audit Memo No. 10 Dated : 05.07.2021)**

As per rule 32 of CCS Pension rules 1972, a Govt. servant completing 18 years of service or on his/her being left within 5 years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with PAO shall verify the service rendered by such a Govt. servant determine the qualifying service and communicate to him in form 24. Scrutiny of service book of following officials revealed that they have completed more than 18 years of service but their service have not been verified and communicated to them.

S.NO	NAME	DESIGNATION	D.O.B	D.O.A	D.O.R
1	Smt. Alka Joshi,	Asstt. Tr.	15.07.1965	17.01.1994	31.07.2025
2	Sh. Ajay Kumar Singh,	PGT, Comm.	15.01.1968	19.09.1996	31.01.2028
3	Sh. Kuldeep Singh	PGT, Economics.	06.04.1976	01.08.2001	30.04.2036
4	Smt. Sudha Basor,	PGT, Hindi	04.06.1968	02.11.1992	30.06.2028
5	Sh. Dharmendra Kumar,	PGT, Maths	03.08.1968	24.10.1994	31.08.2028
6	Sh. Satyavir,	PGT, Skt.	25.08.1971	10.10.1995	31.08.2031
7	Sh. Devender Dhaka,	TGT, Hindi	10.04.1966	01.03.1993	31.04.2026
8	Sh. Narayan Ram,	TGT, Science.	01.02.1963	16.07.1986	31.01.2023
9	Smt. Manisha Sharma,	TGT, Skt.	21.08.1971	22.09.1994	31.08.2031
10	Sh. Sunil Kr. Sangu,	TGT, S.st.	17.12.1966	21.02.1994	31.12.2026
11	Sh. Sanjiv Kumar,	TGT, S.st.	15.06.1972	01.12.1992	30.06.2032
12	Sh. T.B. Vashisht,	WET.	01.12.1962	16.07.1986	31.12.2022
13	Smt. Vijay Laxmi,	Librarian.	05.08.1968	01.12.1992	31.08.2028
14	Sh. Kishan Lal,	Lab. Asstt.	17.10.1970	01.03.1993	31.10.2030
15	Sh. Sunil Kumar,	ASO	20.07.1970	01.12.1992	31.07.2030
16	Sh. M.K. Dua,	Sr. Asstt.	01.01.1970	01.12.1992	31.12.2029
17	Sh. R. P. Joshi,	Jr. Asstt.	01.07.1963	01.02.1982	30.06.2023
18	Sh. Jag prasad,	Peon	14.08.1976	08.11.1994	31.08.2036
19	Sh. Mohan Lal,	Waterman	01.03.1974	11.04.1994	28.02.2034
20	Sh. Ashok Kumar,	Chowdikar	10.11.1962	20.02.1987	30.11.2022
21	Sh. Ranvir Kumar,	Chowkidar	11.02.1971	13.04.1994	28.02.2031

Necessary action may be taken to get the service verify from the Pay and Accounts Office concerned and compliance of the same be shown to audit. Other similar cases, if any, may also be taken into account for similar action.

2

TAN 05:- Excess accumulation in Pupil's Welfare Fund (PWF)
(Audit Memo No.11 Dated: 05.07.21)

While going through the record and information provided during test audit of the DAV Sr. Sec. School for the period 2009 to 2021 the following observations have come to the notice of audit from the record.

As per Rule 149(4)(a) of the Delhi School Education Act, 1973 provides that "The maximum accumulation in the Pupil's Fund should not exceed one year's collection or Rupees Twenty Thousand whichever is more. If unspent balance exceeds one year's collection exceed to this limit, charging of further subscription shall be discontinued and restarted when the balance comes below Rupees Five Thousand.

Test check of Pupil's Welfare Fund Account maintained by the school revealed that during the period of audit the accumulation under the PWF Account was exceeding one year's collection:-

YEAR	OPENING BALANCE	YEARLY SUBSCRIPTION	TOTAL	EXPENDITURE	CLOSING BALANCE
2009-10	557535.57	266364.20	823899.77	1065834	658065.77
2010-11	658065.77	1304757.00	1962822.77	1280707	682115.77
2011-12	682115.77	127069.20	809184.97	122023	687161.97
2012-13	687161.97	980726.60	1667888.57	915889	751999.57
2013-14	751999.57	223954.00	975953.57	251499	724454.57
2014-15	724454.57	114456.00	838910.57	164153.50	674757.07
2015-16	674757.07	1312016.00	1986773.07	1293411.85	693361.22
2016-17	693361.22	124864.20	818225.42	169129	649096.42
2017-18	649096.42	105212.00	754308.42	124948	629360.42
2018-19	629360.42	98930.00	728290.42	724377	3913.42
2019-20	3913.42	689969.00	693882.42	667685.02	26197.40
2020-21	268731.58	2650.00	271381.58	259095	12286.58

2. It has been noticed that School authority has taken the amount of different scholarship schemes into PWF account and had general practice to make expenditure on the account of OE/contingency for office purpose from PWF account. Due to this practice purpose of PWF has been defeated.

Reasons for non-utilization of the amount for welfare of students and charging the PWF from the students, elucidate to the audit. HOS may also ensure that PWF amount be utilized for the purpose which it is being collected i.e for development of students and amount of other scholarship schemes maintained separately.



1/c

TAN 6 : Non disposal of surplus / obsolete Items
Audit Memo No. 12 Dated : 05.07.2021)

GFR provides that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. Further, Rule 218 of GFR 2017 stipulates that "Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by: (a) obtaining bids through advertised tender or (b) public auction."

Scrutiny of record i.e stock register and information provided by the school authority revealed that goods acquired from government grants/budget/student fund w.e.f 1960s onward lying pending for want of condemnation. Department is advised to prepare list of such items alongwith their cost and peruse the procedure of condemnation as per GFR under intimation to audit.

Necessary steps should be taken to dispose of the said items at the earliest possible **after due verification** of records and amount realized by disposal thereof should be deposited into Government account/Grant under intimation to audit.

TAN 07 :-Irregularities in maintaining of Cash Book.
Audit Memo No. 13 Dated : 05.07.2021

During the test audit of Cash book DAV Sr.Sc. School Jungpura, New Delhi for the audit period from April 2009 to March 2021 the following discrepancies has been noticed:-

1. Certificate of cash balance at the end of every month has not recorded.
2. Totals of Cash Book have not been verified by the person other than writer of Cash Book and DDO.
3. The summary of undisbursement has not been recorded .
4. Cuttings and Over-writing made in the Cash Book have not been attested by the competent authority.

Necessary action may be taken for rectify the above discrepancies and shown to next audit



(HARSH WARDHAN DEV)
INSPECTING AUDIT OFFICER
AUDIT PARTY No.VII