

5/10

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI**

**AUDIT REPORT OF GSKV MUNDKA, DELHI  
FOR THE PERIOD 2018-19 to 2020-21**

**INTRODUCTION**

The Internal Audit Report on the accounts of Govt. Sarvodaya Kanya Vidyalaya Mundka , Delhi for the **period 2018-19 to 2020-21** was conducted by the field Audit Party No. XIX Comprising of Shri Dinesh Kumar, IAO/AO. The audit was conducted during 10 working days between 09.11.2021 to 12.11.2021(15.11.2021 to 28.11.2021 pollution lockdown) 29.11.2021 to 07.12.2021 (10 working days).

**AIMS AND OBJECTIVES**

Aim of the school is to nurture the students as useful citizens and make them future leaders by inculcating in them culture of excellence, innovation, creativity and high moral values, overall success of students by using problem solving skills & entrepreneurial tactics, creation of safe & academic environment for students to encourage creativity in every child.

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

The following officers have served as HOD/ HOO / DDO / Cashier during **2018-19 to 2020-21**.

**HOS/HOO**

S.No.	Name of HOS	Period
1.	Mrs. Satvanti Tanwar	01.04.2018 to 31.10.2020
2.	Mrs. Saryu	01.11.2020 to till date

**DDO / Cashier**

S.No.	Name of DDO / Cashier	Period
1.	Mr. S. K. Toor	01.04.2018 to 28.02.2019
2.	Mrs. Saryu	01.03.2019 to till date

**Expenditure of the Department for the period 2018-19 to 2020-21**

**(Amount in Rupees)**

Period	Budget Allotted	Expenditure	Excess(-)/Saving(+)
2018-19	10,74,64,921	10,13,87,797	60,77,124
2019-20	11,93,03,317	11,86,1,7117	6,86,200
2020-21	12,43,70,462	12,28,98,073	14,72,389

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**Vacancy Statement as on 31.03.2021:**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	0	01
2.	Group-B	134	128	06
3.	Group-C	15	06	09
	<b>Total</b>	<b>150</b>	<b>134</b>	<b>16</b>

**Statutory Audit:**

The Statutory audit of the Govt. Sarvodaya Kanya Vidyalaya Mundka , Delhi has never been conducted by AG (Audit) Delhi.

**Maintenance of Records:**

The maintenance of record of Govt. Sarvodaya Kanya Vidyalaya Mundka Delhi for the period 2018-19 to 2020-21 was found satisfactory subject to the observations made in the Current Audit Report.

## PART - I

Old AUDIT REPORT

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S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	1977-78	01	0	0	01
2.	2002-06	02	0	0	02
3.	2006-18	05	04	Para 1 to 4	01
	<b>TOTAL</b>	<b>08</b>	<b>04</b>	<b>0</b>	<b>04</b>

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries[Amount in rupees]		
			Raised (in Rs.)	Amount Recovered/Regularized	Balance (in Rs.)
1.	2006-18	01	1300	1300	0
2.		02	7350	7350	0
3.		03	4832	4832	0
4.		04	13172	13172	0
Total			26654	26654	0

(31)

NON PLAN			
2013-2014		38471227	
2014-2015	43250996	43208573	42423
2015-16	50298277	49245074	1053203
2016-17	55266106	54389746	876360
2017-18	91342937	89835017	1507920

**Statutory Audit:-** Statutory audit of SKV, Mundka Delhi.110041 has not been Conducted till date by AG (Audit), Delhi .

**Vacancy Statement :-**

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1.	Group A	1	-	01
2.	Group B	117	110	07
3.	GroupC	08	04	04
4.	GroupD	08	05	03
	TOTAL	134	119	15

**Maintenance of Records:-**

The maintenance of records of SKV, Mundka Delhi.110041 for the year 2006-2018 was found satisfactory subject to observations made in Current audit report and in test audit note.

**Old Audit Report :-**

As per Old Audit Report there were 14 paras outstanding. In which SKV, Mundka Delhi.110041, authority has shown the compliance of 13 paras , Hence 11 fully paras have settled and remaining 03 paras have- been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	1979-2006	14	11	03

**Details of old Recovery**

S.No	Year	Total old Recovery	Amount Recovered	Balance Recovery
1	1979-2006	45	45	NIL

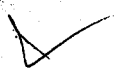


(200)

(98)

From the facts mentioned above, it goes to show that  
 Sh. S. K. Rahaia Husband of Mrs. Sush Rahaia got  
 the rent receipt of 1077/1080 from his mother,  
 Mrs. Parbati Rahaia. It is further stated that  
 that they were having a mediation  
 in a house owned by the mother/parbati in law  
 In such cases, it is to be regulated of  
 in the case of ...  
 medical from case to time under rule 7(ii)  
 Govt servants owning houses in preference of  
 below -

A Govt servant living in a house owned by him or his  
 wife, children, father or mother shall also be  
 eligible for House rent allowance under these  
 orders. In such cases, the gross rental value  
 of the house in which he is not in a occupation  
 of the entire house of the portion of the house  
 actually occupied by him shall be ascertained  
 from the assessed value for municipal  
 purposes or otherwise) shall be taken  
 rebate of 10 percent on account of repairs and  
 including municipal taxes shall be legally  
 payable by the owner of the house. "Service taxes"  
 levied separately and assessed (described) as  
 such shall be taken as the rent paid by him.



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private accommodation or accommodation for the purpose of these orders.

From the above rule it is clear that she and her husband can claim HRA on the basis of the rental value of the portion occupied by them as assessed by the municipal corporation of the Delhi in the ratio of 60% and not on the basis of the rent receipt issued by their mother/mother-in-law.

It is therefore desired that her case may please be reviewed in the light of the observations and results intimated to audit.

⑥ She was also allowed rebate of HRA paid to her during the above period i.e. 1-11-75 which calculating income tax for the year 1975-76 to 1978-79. 9) She had been paid HRA on the basis of assessment of portion, she occupied, therefore desired that her income tax return for the said period may also be reviewed and the results of such review may be intimated to audit.

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A ch cases maybe reviewed & option called for and such cases which are found not covered under rules. Their allowances maybe.

Stopped forthwith & recovery of over-payment effected under continuation of audit.

Following few cases are cited as reference in particular as spouses are also either in Govt service or in semi Govt etc.

- |                          |  |
|--------------------------|--|
| 1. Smt Savitri Dabas TGT | <u>Spouse</u><br><u>once employed</u><br>MCS |
| 2. Smt Savitri Inglam    | LIC  |

Sd/-

24/11/14

(Sd/-) H. H. H.

Secy to D.O. 258

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~~Para No 5~~

~~Name~~

~~Smt. Savitri Dabas~~

~~P.G.T.~~

M.C.D

L.I.G.

~~Smt. Savitri Maglam~~

Para No 5

Para No 7

Irregular grant of C.C.A. & H.R.A. at enhanced rate during leave / vacation (para 2 of 75-50). As per order below para 6 of 17.11.79 of P.O. No. 12 (37) E-11 (13) / 644 dt 27.11.65 as amended from time to time including the modification made in P.O. No. 11014/1/E-11 (13) dt 17.11.79. Govt office will be eligible to draw C.C.A. & H.R.A. during leave at the same rate at which he/she was drawing before proceeding on leave.

Similar treatment is to be given to the period of vacation during the course of absence during that certain period of absence upon grant of annual increments were granted & C.C.A. & H.R.A. at enhanced rate during vacations in contravention of the para 6 referred.

See K.D. 231

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above security money payment.  
All such cases may be reviewed.  
Some payment noted out +  
record under intimidation AS  
audit. Following case listed  
as instance

Name	Expenditure	over payment period
Smt Parangit Kani	575/- web 17 24	since school normally remaining closed from 15th July onwards of summer vacation
	600/- web 17 25	
	625/- web 17 25	
	650/- web 17 26	
	675/- web 17 28	
	700/- web 17 29	as such over payment from 1st July to 15th July each year
	725/- web 17 30	
	750/- web 17 31	
	775/- web 17 32	
	800/- web 17 34	

*[Handwritten signatures and initials]*

Contd. ---

See No. 231

Para No. 7  
 Para No. 9  
 Service books/leave account  
 (Para - 4 of 79-80)  
 Smt Paranjot Kaur

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It was noticed from her service book and leave account that she had been on L.W.P. for 7 days i.e. from 14.9.71 to 18.9.71 & 15.10.71 to 16.10.71 but it was nowhere mentioned whether or not absence was on medical ground in the absence of which correctness of grant of annual increment raising pay to Rs 310/- w.e. 7.8.72 could not be verified under F.R. 26(b) (ii) period of extra ordinary L.W.P. for reasons stated in medical certificates does not qualify for the grant increment as such it is suggested that exact position may be ascertained and specific entry recorded in the service book on verification the absence period mentioned above is found to be on reasons stated for an on medical ground for see annual increment may be stopped by operation of R.W.P. & overpayment of salaries may be recovered under intimation of audit regulating simultaneously with the increment subsequent to 8.7.72 accordingly.

Period	Pay due	Pay drawn	over payment
8.7.72 to 14.7.72	290/-	310/-	20/- + allowance.
8.7.73 to 14.7.73	525/-	500/-	25/- + allowance.

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Para 8  
Para 17

Fixed medical allowances  
to teachers - Para 17 - 79 R  
(1930-32)

92

While checking the sponsor information furnished by the teachers of the school it was noticed that Smt. Suniti Dabas P. G. S. is being paid the fixed medical allowance of Rs. 15/- per month. Her husband is also availing medical reimbursement facility as he is employed in corporation. Since she has not opted for the option as already opted for vide para (iii) of 1930-32. In respect of report payment of fixed medical allowances to her may please be stopped till with and further payment be stopped accordingly after receipt of option. In the option of Rs. 15/- submitted by her with a receipt of Rs. 15/- paid to her in respect of fixed medical allowance of Rs. 15/- per month of 2-9-63. It may please be recovered & audit to informed accordingly.

G.K.D.  
228

Para 16

8/87

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(21)

Scrutiny of Spouse Information

Scrutiny of -the Spouse Information supplied by -the school reveals that -the spouse of -the following officials were drawing HRA more -than -the flat rate admissible to -them as on 30.9.86.

Sl No Name & Designation

- 1. Smt Kamlam Gulab TGT
- 2. Usha Arora, TGT
- 3. Trilok Kumar, TGT
- 4. " Murla Vats TGT

Settled vide letter dt 31/10/87

*Settled*

Actual <sup>in Vardh</sup> ~~scrutiny~~ to verify -the actual ~~scrutiny~~ of HRA to these officials. In necessary order flat term -these employees may be obtained and worked out -the admissibility of HRA of -the above mentioned officials. In case of any over payment, -the same may be recovered with intimation to audit.

See R.D. 230

3616

12020-02

PART - II

CURRENT REPORT

2002-03 to 2005-06

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PARA NO. 1  
Date 06.07.06

Reference Memo No.-08

**Subject- Contingent Bills**

During the test check of contingent bills period of under the audit it has been observed that the following discrepancies have been found. The same may be rectified & shown to audit :-

1. The purchase have been made against the following the contingent bills, but no coded formalities have been completed as per GFR.

Sr. No.	Bill No.	2003-2004 Date	Amount in RS.	Purchase Mode
1.	146	15/11/2003	4320	Purchase of examination & SUPW materiel.
2.	148	03/12/2003	37220	Purchase of T at Patti, Black Board, Steel Cabinet.
3	192	30/01/2004	83254	Purchase of Fumiture.
4	193	30/01/2004	94730	Purchase of chair.
<b>2002-03</b>				
5	226	28/02/2003	7200	Purchase of answer sheet
6	244	31/03/2003	81872	Purchase of Container with lock.
<b>2004-2005</b>				
7	190	02/03/2005	98010	Purchase of Furniture.
<b>2005-2006</b>				
				Purchase of Science material

If the coded formalities compiled as per GFR, quotation files and tender file may be shown to audit. *Otherwise expenditures may be got regularised from the Competant Authority.*

*[Handwritten signature]*

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2. Rs. 9939/- was incurred vide bill no. 169 dt-30/12/2005 for purchase of science martial. Items were purchased against Saran bills. The bills issued by dealer M/S Saran scientific corporation are not in order/not serial number the bill no 528 dt 16/12/ 532 dt 17/12, bill no 536 dt 20/12, billno 541 dt 21/12/2005 and bill no 787,792,798 dt 20/12/05 the bill no 8 not in serial number Please clarify

3 RS 29,703 was incurred vide bill no 198 dt 13/2/2004 for repair of furniture the repair work done by M/S seema .copy house who is suppliers of excise book and stationery, How the this supplier can do the work of repair of furniture please clarify. Quotation files may also be shown

Note: Similar cases may also be reviewed at you level

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34/C  
Phase-03  
PARA NO.-3

Reference Memo No.-15  
Date-05.07.06

Subject- VKS FUND A/C.

During the test check of VKS fund A/C period under the Audit, It has been observed that the following discrepancy has been found the same may be rectified under intimation to audit:-  
2003-2004

1. The purchase were been made against the following bills but no coded formalities have been completed as per G.F.R.

Sr. No.	Bill No. & Date	Amount in Rs.	Voucher No.
1.	173/15/01/2004	2,99,68- 29,918	95,96,97
2.	174/15/01/2004	1,43,48- 14,348	99,101

2. As per stock entry certificate recorded on the body of the bill the purchased items have entered in property stock register which is wrong. Stock register should be maintained separately as per instructions issued by Directorate of Education latter dated-06/10/2003. The same may be entered in VKS stock register and shown to Audit.

3. Cash book is not maintained separately for VKS fund A/C. As per instructions issued by the Directorate of Education dated-06/10/2003 separate record of VKS fund will be maintained like voucher bills, Bill Register cash book, quotation file, stock register.

2004-2005

8<sup>th</sup> the purchase/repair work done by dealer against the following bills but no coded formalities have been completed as per GFR.

Sr. No.	Bill No.	Date	Amount in Rs.	Voucher No.
1	198 (V No 136 to 142)		198	16/03/2005 26265/-

RS. 3713/- was <sup>incurred</sup> uncovered for repair of floor / wall with material by M/s V.R. traders who is <sup>delaying</sup> ~~dealing~~ the sanitary work. Stationary and tiles item wooden & steel furniture. He is not dealing the civil work. Room No side where repair work was done not mentioned in the bill.

2005-2006

VKS stock register repair register not maintained properly The Audit objection raised above may be rectified and shown to audit.

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PARA NO.- 3

Reference Memo No.-10  
Date-08.07.06

(16)

Subject- Verification of property register.

It has come in to the notice during scrutinize the property register the following discrepancy have been noticed :-

1. The certificate of page of the register was not given..
2. The certificate of physical verification at the end of every financial year was not given.
3. The progressive total of articles was not mentioned in the specific column in the property register.
4. Index of article of made but the page No. was not maintained against the article.
5. At page 7 & 8 electric Bulbs was entered it is a consumable item & should be entered in concerned register
  - a. Dari shown at page 14 is a consumable item.
  - b. Certain cloth entered at page 22 is a consumable item.
  - c. Tat Patti shown at page 23 is a consumable item.
6. At page 13 voltage & stabilizer & cycle entered on the same page there it should be entered on the separate page as both are different items. It is a wrong practices.
7. At page 12 there are different types of items entered on the same page shown as under:-
 

I Visitors chairs entered at serial no. 4,5,7 & 10,	total visitor chairs	=17
II Revolving chair entered at Sr. No. 6 & 7,	total no of chairs	=3
III Wooden benches entered at serial no- 8 & 14,	total no of benches	=4
IV Chairs shown at Sr. No.-9,	total no of chairs	=40
V Chair for hall entered at serial No. 12,	total no of chair for	=40
VI Chairs for teachers entered at page no 13	total no of chairs	=20

All above mentioned items are of identical nature & the purpose of the same were different the progressive total of the article was not mentioned in the specific column.

8. Again at page 13 different nature of article shown on the same page such as office table, metal steel chair, & steel pack closed pigeon hole.
9. New baby set wooden with two chairs one table on the same page ware as dual desk should be shown at separate page.
10. At page no. 9 this page allotted to board but at serial no. 7 in box entered sr. no. 8 wooden rack side, table/lamp certain clothes, on page 10 the same sr repeated at serial no: 4 public addressing system complete set shown but at sr. No. 6 attendance register rack , at sr. no. 7 showcase with sliding doors.
11. At page 24 repair work of Jali fixing is entered. It appears the work is done VKS fund therefore it should be entered in the VKS repair register.
12. certain cloths & certain roll entered at page 22 it is not a property item .
13. At page 24 some iron things procured entered at this page. This purchase was made from the VKS fund and entered in the property register. It is a wrong practice.

See R.O. 233 & 264

31/C

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Page 2  
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Keeping in view of the above mentioned items entered in the **Property Register** should not be entered the way the concerned officers has entered. In this register only property items must be entered which has at least more then five years of life. And after it's condemnation its reserve value can be ascertained.

A separate page should be used for different nature of items and should be total progressively in the specified column of stock register so that it can be glanced at one instance how much article of particular nature in the balance.

Some articles which have a life less then five years of life should be maintained in the separate stock register such as briefcase, calculators, ladies purse, etc

Consumables articles such as certain clothes & roads should not be entered in the property register. The articles purchase from VRS fund should be entered in the separate register as per instructions issued by the directorate of education issued time to time.

As per above advise of the audit the property register should be maintained accordingly and shown to the audit party..

*See FD. 232-204*

RA NO.- 4

Reference Memo No.-17

Date-05.07.06

Subject- Verification of Record of Girls Stipend.

It has come in to the notice during the audit of Record of Girls Stipend the following objection noticed:-

1. The account disbursed by the concerned Teacher has not mentioned the date of disbursement. in absence of this it is not possible to ascertain on which date how much amount was disburse to the no. of student.
2. In The summery the date wise amount shown received but date wise disbursement was not shown.
3. A certificate or page on the stipend Register was not given.
4. What modus-opperandy was adopted by the teachers & disbursed the amount. The date against signature of the student and his guardian was not mentioned.
5. No authority i.e. HOO certify the amount of disbursed. In absence of this it is difficult to authenticate the amount disburse on the particular date.
6. A date wise summary should be prepared under the concerned teacher and it should be countersigned by the HOO. But in the register of stipend no such practice was adopted.
7. The register maintained by the office and date wise summery prepared does not tally with cash book amount of disbursement. Therefore the authenticity or register in a manner it is prepared is yet to be verify.
8. The records of disbursement is properly maintained, so that the date wise disbursement may be verified under the signature of responsible officer.
9. the detail of amount drawn & disbursement shown as under.

Sr. No	Year	Amount Drawn Rs./Date	Disbursement in Rs.	Refund
1	2002-03	3,86,400/22/03/2003	3,86,400	Nil
2	2003-04	231840/Bill No-140-24/12/2003	2,31,600	240 Deposited by vide challan No. 9 dated 27/07/2004
3	2004-05	2,34,200/14/03/2005	2,34,200	Nil
4	2005-06	4,93,600	3,63,400	1,30,220 Deposited by vide challan no.-Dated 30/06/2004

As per detail above the amount of the last year that is 2005-2006 is verified except for the financial year 2002-2003, 2003-2004, 2004-2005 there fore the same should be corrected so that it may be shown to the next order

See K.D. 232

Office of the Comptroller and Auditor General of India  
Delhi Secretariate, I.F.O., New Delhi

Paper No 5

MEMO NO 13  
Date 4.07.06

99/12

Memo No ..... Dated.....

Sub: \*Verification of qualifying service after 25 years of service or 5 years before Retirement. (13)

Sub Rule (1) of Rule 32 of the CCS (Pension) Rule 1972, provides that on a Government servant completing twenty (25) years of service, or on his being left with five (5) years of service before the date of retirement, whichever is earlier The Head of Office in consultation with the Accounts officer, shall in accordance with the rules for the time being in force, verify the service rendered by such a Government servant, determine the qualifying service and communicate to him/her in Form-24, the period of qualifying service so determined, but it has been observed that in the following cases, no action appear to have been taken and it is, therefore, suggested that the service of the following officers/officials may got be verified from Pay & Accounts Officers concerned and individuals be intimated in Form-24 under intimation to audit:-

Sr.no.	Name & Designation	Date of Birth	Date of Apptt.
1.	Suresh Bhan	2-06-1951	14-01-77

See K D 226

The other similar cases may also be reviewed accordingly under intimation to Audit.

*[Signature]*  
INTERNAL Audit Officer  
Audit Party No. ....s

**VINAY KUMAR**  
Accounts Officer  
Dte of Audit  
Govt. of N.C.T. of Delhi  
Delhi Secretariate, New Delhi-62

gmc  
PARA NO.- 6  
Date-06.07.06

Reference Memo No.-19

Subject- spouse information -Regarding Medical allowance/facility

On the scrutiny of spouse information supplied by the office, following observations were made:-

As per medical allowance rules, an option would be given to the teachers whose spouses are entitled to CGHS facility ~~are~~ to draw the fix medical facility ~~are to draw the medical allowance~~ admissible to them as teachers and to clarify further that this option would also be applicable to teachers whose spouses are employees of Central Government, State Government, Public Sector Undertaking, autonomous bodies etc. & are in receipt of medical facilities from such organization. In these cases also only one of the alternatives viz. cash allowances or nominal normal medical facilities available to their spouse is admissible.

It has been observed that the spouse of the following officials are employees in organization as mentioned above & ~~with~~ themselves are getting medical allowance. Certificate regarding not availing medical facilities or any medical allowance by their spouses employees may be opted and placed on record.

Otherwise action may be taken accordingly to allowing them for grant of medical allowance :-

Sr. No.	Name of the officer	Spouses employed in
1	Meenu Sharma-TGT	Delhi Police
2	Rajkumari-TGT	CBI

See KD. 230

PARA NO.- 7  
6.06.06

Reference Memo No.-5

Date-

Subject: Class IV GPF Ledger & Broadsheet.

During the course of audit of class IV of GPF A/C the following short coming are noticed:-

1. **Smt. RAJWATI (Mail):-** In the year 2003-2004 the IBB in the month of September 2003 taken as 101219 where it should be 110219 in turns it will affect the offered the total amount of IBB which would be 990628 & interest should be Rs. 7430. The closing balance of the year 2003-2004 will change te amount of balance will also effect for the year 2004-2005 & 2005-2006. There for the same should be rectified.
2. **Sh. RAMESH CHANDER(Peon):-** He was granted Rs. 25000 in advance on dated- 26/04/2002 this amount of advance should be deducted in the month of April 2004 whereas it was deducted in month of May 2004. The same mistake was also done in respect of advance Rs. 9600 dated 20/09/2002 & Rs. 22320 dated 30/12/2002. All the three advances should be deducted in the same month it will effect the total amount of interest & decrease the closing balance of the year 2003-2004, the decrease amount of Rs.913 will also effect in the further year of 2003-2004 and 2004-2005 in the year 2004-2005 Rs. 15000 advance dated 16/02/2004 was also deducted in the same month there for the A/c of this official be re-casted after re-calculation.
3. **Smt. DARSHANA (Sweeper) :-** She has been granted as advance Rs. 50000/- dated- 12/01/2005 but the entry of advance was taken in to account in the month of Feb. 2005 but it should be deducted in the month of Feb. 2005 and the amount of int. should be Rs. 4540/- The closing balance of the year will also the effect in the year 2005-2006, The same may be recast and correct the balance.
4. The ledger register maintained by the office has no certificate of paging. In absence of this it is difficult to ascertain from where where closing balance was brought forward and also carried forwarded. There for the page no. may be maintained on every a/c from where the fig. has been brought forwarded and where the balances was carried forwarded.
5. After calculating & rectifying the closing balance of a/c the some should also be corrected in the Broad-Sheet. For the concerned period/year.

The above mentioned should coming may be corrected under the intimation to the audit party.

*See p 229*

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PARA NO.- 8

Reference Memo No.-4  
Date-28.06.06

Subject- Livery register/Record.

During the test check livery's record provided to audit, it has been observed that record is not maintained in prescribed manner. Office has maintained a Ruled register in which details of items/ quantity purchase & issued mentioned only

Separate Stock Register in the prescribed form should be maintained showing the details of stock purchased mentioning the next due dates of item purchased & issued. Stock Register & Issue Register (summer & winter uniforms should also be mentioned item wise)

Se  
27/07/06  
18/07/06

See K.O. 227



**VIJAY KUMAR**  
Accounts Officer  
Dte. of Audit  
Govt. of N.C.T. of Delhi  
Delhi Secretariate, New Udhni-08

95/C

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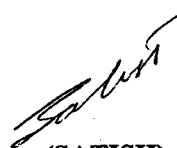
**Current Audit Report: -**

During the course of current audit 13 audit memo's highlighting various irregularities/recovery to the tune of Rs 242476 /- were issued. The HOS of school has shown compliance of 13 audit memos. In which 07 audit memos fully (Memo No.2, 3,6,7,8, 9, &10)+04 (1,4,5 &11) partially as such spot recovery amounting to Rs.215822/- was made. Remaining 06 Audit memos converted into 05 Audit para and 01- Tan with the recovery of Rs.26654/- in the current Audit Report.

**Details of Current Recovery ( Audit Period 2006 - 2018)**

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
Nil/01	68700	67400	1300
nil/04	30368	25536	4832
nil/05	120750	113400	7350
nil/06	1040	1040	Nil
nil/09	7522	7522	Nil
Nil/11	14096	924	13172
G.Total	242476	215822	26654

The internal audit report has been prepared on the basis of information furnished and made available by SKV, Mundka Delhi.110041.The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.



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(IAO Audit Party No. XXVIII)

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**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
DELHI SECRETARIAT NEW DELHI – 110002**

**Para No.1:- Recovery of DGEHS Subscription amounting to Rs. 1300/-  
(Memo No. 01 dated 01.11.2018)**

Asper Office Memorandum No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017, DGEHS subscription rates has been revised w.e.f. 01/02/2017. These rates as under:-

S.No.	Corresponding levels in the Pay Matrix asper 7 <sup>th</sup> CPC	Contribution (Rs. Per month)
1	Level 1 to 5	250
2	Level 06	450
3	Level: 7 to 11	650
4	Level: 12 & above	1000

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During the test check of records provided by the, SKV, Mundka, Delhi-41 for the Audit period 2006-2007 to 2017-18, It has been observed that the SKV, Mundka, Delhi-41 Authority was not deducted revised DGEHS subscription w.e.f. 1/2/2017 to 06/2017. These cases are as under:-

S.No.	Name of Officers/officials (Ms./M)	Pay Level	Period	Subscription due w.e.f. 01.02.2017 Rs. per month	Subscription deducted by department w.e.f. 01.02.2017	Short Amount due
1	Sushila Devi, AT	7	02/17 to 5/17	650/-	325/-	325X4=1300

Necessary Recovery of Rs 1300/- may be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

**Para No.2: Less deduction of UTGEIS contribution amounting to Rs. 7350/-  
(Memo No.05 dated 12.11.2018)**

In pursuance of Implementation of the recommendation of the 6<sup>th</sup> CPC vide notification no. GSR(E) dated 29.08.2008 issued by M/o Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, post of all PGTs, TGTs, PETs etc. and any other Ex cadre post related to teaching category drawing pay in the Grade pay of Rs. 4200/- 4600/- & 4800/- were classified as Group 'B' (Non-Gazetted) non-ministerial post w.e.f. 09.04.2009 for benefits related to Group 'B' posts like LTC, UTGEIS, DGEHS subscription etc. vide Assistant Director, Establishment-III, Directorate of Education, Govt. of Delhi office order no. F.DE3(14)/E-III/2001/6118-6177 dated

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29.03.2010.As per records provided to the audit, it has been observed that subscription rate in respect of Group Saving Link Insurance Scheme is as under: -

Category	Group A	Group B	Group C	Group D
Subscription Rate (in Rs. P.M.)	120	60	30	15

During test check of records, it has been observed that in respect of following Group B employees, the subscription of UTGEIS Scheme were deducted as per the rate prescribed for Group 'C' employees: -

S.No	Name & Designation of Employee (Miss/Ms./Mr.)	Group	Period	No. of Months	Subscription due in Rs.	Subscription deducted in Rs.	Subscription recoverable in Rs.
1	Sarita, AT	B	01/10 to 12/12 01/14 to 12/17	84	60	30	2520
2	Sushila Devi, AT	B	01/10 to 12/12 01/14 to 12/17	84	60	30	2520
3	Indu, AT)	B	01/10 to 5/12	29	60	30	870
4	Pooja, AT	B	01/10 to 5/12	29	60	30	870
5	Sapna Verma, TGT	B	01/11 to 07/12	19	60	30	570
Total Rs.							7350/-

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Necessary Recovery of Rs 7350/- may be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

**Para No.03:-Recovery of TA amounting Rs.4832/-  
( Memo No. 04 dated 06.11.2018)**

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/training/tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During test check of Service Book and PBRs, it has revealed that the School had made the payment of Transport Allowance in-spite of leave full calendar Month to the following employee.

S.No.	Name of the employee/Designation (Ms/Miss.)	Tpt. Allowance Paid per month (Rs.)	Full Months of Leave/Vacation	Total Months	Amount Recoverable (Rs.)
4	Indu, AT, G.P. Rs. 4200	2416	08/11 to 09/2011	02	2416x2=4832

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Total Rs.	4832/-
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Necessary Recovery of Rs.4832/- may be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

**Para No.4: -Recovery of Income Tax amounting to 13172/-**

( Memo No. 11 dated 19.11.2018)

As per Income Tax rules under section 10(13A), If the employee is living in a rented house, exemption is allowed to extent of the least of the following:-

- (a) The actual amount of HRA received
- (b) Rent paid in excess of 10% of the salary
- (c) 50% of the salary

During the test check of records, it has been observed that the calculation of under mentioned employees have not been made properly, resulting less recovery of Income Tax as per details given below:-

**(A)(i)Bimla Devi, PGT, F.Y.( 2016-17)**

S. No	Description	Calculation as per DDO( in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	1101666	1101666
2.	Deduction (Sec.10)		
	(i) TA	19200	19200
	(iii) CEA	1200	1200
	(iii) HRA Exemption	96397	73586
			<b>Calculation of HRA</b>
			(a) The actual amount of HRA received) = Rs.99780
			(b) (i) Rent paid (13500X12) = Rs. 162000
			(ii) 10% of salary of( Basic pay +DA) = (71300+0) X4+(73400+1468)x8= Rs884144= Rs.88414/-
			Rent Paid - 10% of salary = 162000- 88414 = 73586( least)
			(c) 50% of the salary = 550833
	Total Deduction(i+ii+iii)	116797	93986
3	Income after Deduction	984869	1007680
4	Saving Under Section 80C + 80 DD +80CCD	153900	153900
5.	Taxable Income	836070	853780
6.	Total Tax	92214	95756
7	Rebate	-	-

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8	Tax		
9	E.Cess	92214	95756
10	Total Tax	2767	2873
11	Total deducted	94980	98629
	Tax Recoverable	94980	94980
			3649

**(ii) F.Y. (2017-2018)**

S. No	Description	Calculation as per DDO (in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	1199048	1199048
2.	Deduction (Sec.10)		
	(i) TA	19200	19200
	(ii) CEA	-	-
	(iii) HRA Exemption	97654	73586
			<b>Calculation of HRA</b>
			(a) The actual amount of HRA received) Rs.=178740
			(b) (i) Rent paid (13500X12) = Rs. 162000
			(ii) 10% of salary of ( Basic pay +DA) = (73400+2936)
			X4+(75600+3780)x8= Rs.940384= Rs.94038/-
			Rent Paid - 10% of salary = 162000- 94038 =
			67962( least)
			(c) 50% of the salary = 599524
	Total Deduction(i+ii+iii)	116854	92786
3	Income after Deduction	1082194	1106262
4	Saving Under Section 80C + 80 DD +80CCD	153900	153900
5.	Taxable Income	928294	
6.	Total Tax	110659	952362
7	Rebate	-	115472
8	Tax	110659	
9	E.Cess	3320	115472
10	Total Tax	113979	3464
11	Total deducted	113979	118936
	Tax Recoverable		113979
			4957

Total i+ii= 3649+4957=8606

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**(B)(i) Rajesh, TGT, F.Y. (2016-17)**

S. No	Description	Calculation as per DDO (in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	879920	
2.	Deduction (Sec.10)		879920

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	(i) TA (iii) CEA (iii) HRA Exemption	19200 - 81612	19200 - 71274 <b>Calculation of HRA</b> (a) The actual amount of HRA received) = Rs.81612 (b) (i) Rent paid (12000X12) = Rs. 144000 (ii) 10% of salary of( Basic pay +DA) = (58600+0) X4+(60400+1208)x8= Rs 727264= Rs.72726/- Rent Paid – 10% of salary = 144000– 72726 = 71274( least) (c) 50% of the salary = 439960
	Total Deduction(i+ii+iii)	100812	90924
3	Income after Deduction	779108	788996
4	Saving Under Section 80C + 80 DD +80CCD	153900	153900
5.	Taxable Income	625208	635096
6.	Total Tax	50042	52019
7	Rebate	-	-
8	Tax	50042	52019
9	E.Cess	1501	1861
10	Total Tax	51543	53580
11	Total deducted	51543	51543
	Tax Recoverable		2037

**(C)(i) Leena Sharma, TGT, F.Y.( 2016-17)**

S. No	Description	Calculation as per DDO( in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	613901	613901
2.	Deduction (Sec.10) (i) TA (iii) CEA (iii) HRA Exemption	4800 - 58251	4800 - 53102 <b>Calculation of HRA</b> (a) The actual amount of HRA received) = Rs.58251 (b) (i) Rent paid (8800X12) = Rs. 105600 (ii) 10% of salary of( Basic pay +DA) = (42300+0) X4+(43600+872)x8= Rs 524976= Rs.52498/- Rent Paid – 10% of salary = 105600– 52498 = 53102( least) (c) 50% of the salary = 306950

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	Total Deduction(i+ii+iii)	63051	57902
3	Income after Deduction	550850	555999
4	Saving Under Section 80C + 80 DD +80CCD	152700	152700
5.	Taxable Income	398150	403299
6.	Total Tax	14815	15330
7	Rebate	5000	5000
8	Tax	9815	10530
9	E.Cess	294	297
10	Total Tax	10109	10827
11	Total deducted	10109	10109
	Tax Recoverable		718 ✓

**(D)(i) Sunita, AT, F.Y.( 2016-17)**

S. No	Description	Calculation as per DDO( in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	871035	871035
2.	<b>Deduction (Sec.10)</b> (i) TA (ii) CEA (iii) HRA Exemption	19200 - 81522	19200 - 72726 <b>Calculation of HRA</b> (a) The actual amount of HRA received) = Rs= 81522/- (b) (i) Rent paid (12000X12) = Rs. 144000 (ii) 10% of salary of( Basic pay +DA) = (58600+0) X4+(60400+1208)x8= Rs 727264= Rs.72726/- Rent Paid - 10% of salary = 144000- 72726 = <b>72726( least)</b> (c) 50% of the salary = 306950
	Total Deduction(I+ii+iii)	100722	91926
3	Income after Deduction	770313	779109
4	Saving Under Section 80C + 80 DD +80CCD	153900	153900
5.	Taxable Income	616413	625209
6.	Total Tax	48283	50042
7	Rebate	-	-
8	Tax	48283	50042
9	E.Cess	1449	1501

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10	Total Tax	49732	51543
11	Total deducted	49732	49732
	Tax Recoverable		1811

G. Total = A+B+C+D+ = 8606+2037+718+1811=13172

Necessary Recovery amounting to Rs.13172/- may be recovered from the concerned official after due verification of records under intimation to audit and other similar cases may also be reviewed at your own level.

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to  
BINESH KUMAR  
IAO XXVIII

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**Para No.5:- Non production of Records ( Memo No.13 dated 22.11.2018)**

During the audit period the following records have not been provided by school to audit.

1. Outsourcing record
2. Local and Outstation Tour & Travels records
3. Annual functions/printing of Annual Magazines records
4. Budget & Expdr. For the period of 01.04.2006 to 31.03.2013
5. Consumable/ Non consumable stock records
6. Fee & fine Records for the period of 01.04.2006 to 31.03.2018
07. Scholarship Records i.e. Merits scholarship of SC/ST/OBC/Minorities/Lalbahadur Shastri award/Indira Gandhi Awards & Pre Metric/Post Metric scholarship records

The above records may be shown to next audit.

*Signature*  
**SATISH**  
IAO, Party No.XXVIII

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**Current Audit Report**

During the course of current audit, 22 Memos have been issued to Govt. **Sarvodaya Kanya Vidyalaya Mundka, Delhi** for the period 2018-19 to 2020-21, out of 22 observation Memos, 10 Memos were fully settled on the spot on the basis of recovery/reply made by the school. Remaining 12 observation Memos have been converted into 03 Para & 09 TANs.

**Details of Current Recovery:-**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	1	3930 ✓	3930 ✓	0	
2	2	1300 ✓	1300 ✓	0	
3	3	77610 ✓	0	77610 ✓	PARA-01
4	4	26100 ✓	26100 ✓	0	
5	5	27000 ✓	27000 ✓	0	
6	6	7485 ✓	7485 ✓	0	
7	7	30000 ✓	30000 ✓	0	
8	8	10010 ✓	10010 ✓	0	
9	9	25911 ✓	25911 ✓	0	
10	10	103178 ✓	103178 ✓	0	
11	12	894 ✓	894 ✓	0	
12	21	137149 ✓	0	137149 ✓	PARA-02
<b>Total</b>		<b>450567</b>	<b>235808</b>	<b>214759</b>	

Internal audit report has been prepared on the basis of information furnished and made available by the Govt. Sarvodaya Kanya Vidyalaya, Mundka, Delhi for the period **2018-19 to 2020-21**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(Dinesh Kumar)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX

**PART-II**

**CURRENT AUDIT REPORT (2018-19 to 2020-21)**

**Para- 01: Wrong Pay fixation in respect of Smt. Uma Rani Lab. Assistants and recovery of Rs. 77610/-.** (Audit Memo No. 03 Dated: 12.11.2021)

As per rule, at the time of grant of MACP, the officials are entitled to one increment equal to 3% of the sum of the pay in the pay band and existing G.P. in terms of Rule 13 of CCS (Revised Pay) Rules, 2008. However, at the time of actual promotion of those officials who got MACP, if it happens to be in a post carrying higher G.P. than no pay fixation would be available and only difference of G.P. would be made available in terms of DOPT Circular No.35034/3/2008-Estt.(D) dated 19.5.2009 which was further clarified vide Services Department (Services-I Branch) Circular No.20/17/2015/S-I/Lit./1135-1137 dated 13.4.2016.

During the test check of Service Book of Sh. Uma Rani, Lab. Assistant, it is observed that pay of the official has been wrongly fixed at the time of promotion to the post of Lab. Asstt. i.e. 16.11.2016 and his pay is to be fixed w.e.f. 16.11.2016 onwards as per details below:

Pay as per service book record as on 15.11.2016 Rs. 28400 (pre-revised G. Pay 1900)

Particular	Pay fixed by school	Pay fixed as per audit
Pay as on 15.11.2016	28400	28400
Promoted to the post of lab Asstt. w.e.f. 16.11.2016		
Pay as on 16.11.2016 after granting benefit of promotion in level-4	29600	28700
Pay as on 01.07.2017	30500	29600
Pay as on 01.07.2018	31400	30500
2 <sup>nd</sup> MACP granted w.e.f. 19.11.2018 in level-5 of 7CPC ( G.Pay 2800 in pre revised)		
Pay as on 19.11.2018 after granting benefit of MACP in level-5	32900	31900
Pay as on 01.07.2019	33900	32900
Pay as on 01.01.2020	34900	33900
Pay as on 01.07.2021	35900	34900

School authority may re-fix the pay of the above teachers and recover Rs. 77610/- (as per Annexure – A attached) from the above official after due verification of facts and figures and other cases in this regard may also get reviewed at DDO/HOO level under intimation to Audit.

**Para- 02: Wrong Pay fixation in respect of Karambir Singh, Lab. Assistants and recovery of Rs. 137149/-.** (Audit Memo No. 21 Dated: 03.12.2021)

As per rule, at the time of grant of MACP, the officials are entitled to one increment equal to 3% of the sum of the pay in the pay band and existing G.P. in terms of Rule 13 of CCS (Revised Pay) Rules, 2008. However, at the time of actual promotion of those officials who got MACP, if it happens to be in a post carrying higher G.P. than no pay fixation would be available and only difference of G.P. would be made available in terms of DOPT Circular



No.35034/3/2008-Estt.(D) dated 19.5.2009 which was further clarified vide Services Department (Services-I Branch) Circular No.20/17/2015/S-I/Lit./1135-1137 dated 13.4.2016.

During the test check of Service Book of Sh. Karambir Singh, Lab. Assistant, it is observed that pay of the official has been wrongly fixed at the time of promotion to the post of Lab. Asstt. i.e. 26.11.2011 and his pay is to be fixed w.e.f. 26.11.2011 onwards as per details below:

Pay as per service book record as on 25.11.2011 Rs. 8480 +2000 G. Pay

Particular	Pay fixed by school	Pay fixed as per audit
Pay as on 25.11.2011	8480+2000 G.Pay	8480+2000 G.Pay
Promoted to the post of lab Asstt. w.e.f. 26.11.2011		
Pay as on 26.11.2011 after granting benefit of promotion in level-4	8800+2400 =11200	8480+2400=10880
Pay as on 01.07.2012	9140+2400=11540	8810+2400=11210
Pay as on 01.07.2013	9490+2400=11890	9150+2400=11550
Pay as on 01.07.2014	9850+2400=12250	9500+2400=11900
Pay as on 01.07.2015	10220+2400=12620	9860+2400=12260
Pay revised as per 7cpc in pay matrix-4		
01.01.2016	33300	32300
Pay as on 01.07.2016	34300	33300
Pay as on 01.07..2017	35300	34300
Pay as on 01.07.2018	36400	35300
Pay as on 01.07.2019	37500	36400
Pay as on 01.07.2020	38600	37500
Pay as on 01.07.2021	39800	38600

School authority may refix the pay of the above teachers and recover Rs. 137149/- (as per Annexure – B attached) from the above official after due verification of facts and figures and other cases in this regard may also got reviewed at DDO/HOO level under intimation to Audit.

### Para- 03:- Irregularities in maintenance of Cash Book.(Audit Memo No. 19

Dated: 02.12.2021)

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of

- cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

However, on scrutiny of Cash book of GSKV Mundka, Delhi it has been observed that the above mandatory observations have not been followed during the Audit Period. The observation noticed by Audit is as under:

1. The DDO has not written the cash book for the month of May-June-2018, Jan-2019, June-2019, June-2020, Dec-2020 and Jan-2021. Further it is difficult to ascertain the authenticity of transactions took place during the audit period.
2. Cash book has not been closed on monthly basis & certificate in this regard also not recorded in the cash book.

School authority may explain the reasons of above irregularities and further take necessary steps to remove the above discrepancies noticed in the cash book under intimation to audit.



**(DINESH KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XIX**

**PART-III**  
**(TEST AUDIT NOTE)**

**TAN:-1 Deficiency in Bill Register/G.A.R.- 09(Audit Memo No.11 Dated: 29.11.2021**

During the test check of the Bill Register/G.A.R.- 09 maintained by GSKV Mundka, Delhi for the Audit period 2018-19 to 2020-21, following irregularities have been noticed:-

- (1) Bill register has been maintained in a very casual manner, bill amount not recorded against several bills.
- (2) Entries made in the Bill Register not signed by DDO.
- (3) Several cutting/over-writing made in the Bill Register, which is required to be attested by the DDO concerned.
- (4) Status of bill i.e. date of passing of Bills by Pay & Accounts Officer / bill cancelled is not indicated in the Bill Register, in the absence of this information it is difficult to ascertain the no. of bills passed / cancelled by PAO / DDO during a particular month.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

**TAN:-2 Non-compliance of provisions of Income Tax Act.(Audit Memo No. 13 Dated: 30.11.2021)**

On scrutiny of calculation sheet of income tax, Form 16 along-with PBR, following shortcomings have been observed:

1. **Non obtaining of PAN of the landlord:** Under section 10(13A) of the Income Tax Act, if the annual rent paid by the employee exceeds Rs. 1,00,000/- per annum, it is mandatory for the employee to report PAN of the landlord to the employer. In case the landlord does not have a PAN, a declaration to this effect from the landlord along with the name and address of the landlord should be filed by the employee.

However during scrutiny of Income tax records, it has been noticed that in most of the cases copy of PAN has not been obtained by the school authorities.

2. **Non deduction of Income Tax on average basis:** As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, Any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year.

During scrutiny of the record of audit period, it observed that in most of the cases, tax not deducted on average basis and maximum amount of annual tax has been deducted in the last quarter.

School authority is advised to recover the Income Tax from the officials / officers of the school in proportion during a financial year.

3. **Non-deduction of full & final tax –** It has been observed that upto date tax has not been deducted from the salary at the end of the financial year whereas the

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remaining income tax has been deposited by individual / employee at the time of filing of Income tax return, which is completely irregular in nature on the part of DDO/HOS.

4. **Non calling of essential particulars/information before allowing the deductions:** As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy himself about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

On scrutiny, it has been observed that in some of the cases, deduction under section 10(13A) towards rent paid was allowed without copy of landlord ownership, incomplete rent receipts etc.

HOS is advised to obtain original rent receipts, at the same time, to satisfy about genuineness of the rent paid, may obtain rent agreement, documentary evidence of the land lord such as electricity bill, water bill, local telephone bill etc, and calculate the amount of deduction correctly.

Further, while allowing deduction under section 24(b) and 80C on home loan, relevant details have not been obtained from the officials. For example, address of the property for which loan was taken, as in interest certificate address of the property was not given, purpose of loan was not obtained i.e. whether loan was taken for purchase of land or for repairs or for re-construction or purchase of ready built flat. In additional, whether property was self-occupied or rent out or under construction.

HOS is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.

TAN:-3 **Improper maintenance of Pay Bill Registers.**(Audit Memo No. 14  
Dated:30.11.2021)

During the test check of the PBRs maintained by GSKV Mundka, Delhi for Audit period 2018-19 to 2020-21, following irregularities 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. 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.

3. 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.
4. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
5. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

**TAN:-4 Improper maintenance of Service Books. (Audit Memo No. 15 Dated: 01.12.2021)**

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 it 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 kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

**(4) CCL Account**

Separate CCL Account is required to be maintained in the Service Book of the eligible employee to check the remaining balance of the leave at credit. However, on scrutiny of the Service Books of the eligible employees, it has been observed that in most of the cases it has not been followed.

**(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 official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

**Details of some of Staff whose retirement is within 5 years**

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1.	Madhavi Rikhi, TGT	30.11.2025
2.	Sneh Lata Arora, PGT	30.09.2022
3.	Kamlesh Malik	31.07.2026
4.	Neena Kathuria, TGT	28.02.2023
5.	Suresh kumara Jhakhar, TGT	30.06.2026
6.	Roshni, PGT	31.08.2025

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

**TAN:-5 Physical Verification of Stock Register ( Audit Memo No.16 Dt.01.12.2021)**

Scrutiny of MAS stock registers maintained in GSKV Mundka, Delhi, it is observed that physical verification of Stock Register was not done. Whereas as per GFR Rule, 213 :-

**1) Physical verification of Fixed Assets:** The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

**2) Verification of Consumables:** A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

**3) Procedure for Verification:** (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification along with the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

**(4) Page counting certificate :**The mandatory page counting certificate is not recorded in the Stock Register on the first page which is also required to be countersigned by the DDO concerned.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.



TAN:-6 **Irregularities in VKS / SMC Scheme.** (Audit Memo No. 17 Dated: 01.12.2021)

During the test check of VKS / SMC Fund records, the following discrepancies were observed.

Directorate of Education, vide circular No. F. 31/61/DE/ VKA/PS /DE /MKS2007 /7068-83 dated 23.10.2007 has issued guidelines governing the Vidyalaya Kalyan Samiti and Vide Order No. F. DE-23(70)/RTE/2017/PF-II/3626-32 dated 09.10.2018 VKS is renamed as "SMC Fund".

It has been observed that many constitutional and financial guidelines have not been complied with. Details of shortcomings noticed in execution of VKS for the period 2017-18 are as under:

- i. As per CG "a copy of the minutes will be submitted on line along with a hard copy to District Office and VKS Cell, Dte. Of Education.

However during scrutiny of VKS record it has been observed that the convener has not submitted the copy of the minutes to the District office as well as to the VKS Cell, Dte. of Education as per above guidelines.

- ii. As per point No. 5(x) of CG "The VKS must satisfy itself that all works have been carried as per need / work order and that the quantity and quality is as per the work order. The VKS will certify that the same in writing and this certificate will form part of the records of VKS and will be open for inspection.

But, it has been observed that this guideline has not been complied with. The VKS did not certify that all works have been carried as per need/work order. Requisite certificate has not been recorded on any bill.

- iii. As per Financial Guidelines (FG) 6(C)(1)(i) – "The Convener will certify on the bill that VKS has accorded administrative approval and after completion of work, VKS has inspected the work and found it satisfactory."

However, no such certificate was found recorded on any bill during audit scrutiny.

- iv. As per Directorate of Education order No. F.31/DE/VKS/37/06/1042-1692, dt. 03.03.2006 and order No. F. 31/DE/VKS/37/37/06/2330-2980 dt. 19.06.2006, w.e.f. 01.04.2006 photographs would be mandatory for the works carried out of VKS funds costing Rs. 5000/- and above in schools. The photographs will be snapped before the beginning of works and also after completion of the works. These photographs will be kept with bills / vouchers.

During test check of record no such photograph was found enclosed with the bill / vouchers by the Audit.

It has been further observed that many constitutional and financial guidelines of SMC Fund issued vide order No. F. DE-23(70)/RTE/2017/PF-II/3626-32 dated 09.10.2018 have not been complied with. Details of shortcomings noticed in execution of SMC fund for the period 2018-19 to 2020-21 are as under:

- i. HOSs of the double shifted schools must ensure that no duplication occurs in incurring expenditure under minor repair & maintenance head by establishing proper coordination as they occupy the same building and share most of the facilities in common with the exception of only a few rooms / labs and area

which are under exclusive use of 1<sup>st</sup> & 2<sup>nd</sup> shift respectively. Every item of expenditure of either school on minor repairs and maintenance will be done with a non-duplication certificate to be signed by both HOSs functioning in the building. In every SMC meeting where expenditure related decisions are taken up, the HOS of other shift will attend compulsorily as an invitee and minutes must be shared / marked.

- ii. HOSs shall promptly submit expenditure bills of a month to PAO concerned in the subsequent month. Bunching of bills of different months and keeping them pending for settlement with PAOs is strictly prohibited.
- iii. As per the guidelines the expenditure under this scheme has to be incurred evenly throughout the year, but it was observed from the information / records provided by school that the expenditure incurred un-evenly under this scheme during the financial year 2018-19 to 2020-21 as per the following details:

Year	Budget Allocated	Quarterly Expenditure (in Rs.)				Total
		I	II	III	IV	
2018-19	700000	-	-	30218	400583	430801
2019-20	700000	-	279526	-	416476	696002
2020-21	700000	-	-	231550	468450	700000

However, during test check of SMC/VKS Bills / records for the audit period, it has been noticed that the school is not observing the above guidelines issued vide order dated 09.10.2018.

Necessary steps be taken to remove the above discrepancies in future under intimation to Audit.

**TAN:-7 Irregularities in maintaining Pupil's Welfare Fund (PWF).** (Audit Memo No. 18 Dated 02.12.2021)

Test check of the records pertaining to PWF for the audited period revealed the following irregularities:-

**1. Excess accumulation in Pupil's Welfare Fund**

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	Collection during the year	Closing balance at the end of year (Rs.)
2018-19	613395.64	315930	839751.64
2019-20	839751.64	319243	987408.64
2020-21	987408.64	0	975689.44

Reasons for non-utilization of the amount for bonafide purposes be explained and the charging of the fund from the students had to be stopped forthwith and started only after the same is brought down at the minimum limit as prescribed in the Delhi School Education Act/ Rules.

**2. Non adherence of the guidelines of Dte. of Education on PWF:-** As per circular dated 16.08.2004 issued by Dte. of Education, for the proper and meaningful utilization of the Pupils' Fund there should be Pupils' Fund Advisory Committee (PFAC) to assist and advise the HOS in this regard. The functions of PFAC were to discuss and pass budget for expenditure from the fund and to deal with all other matters relating to the proper utilization of the Fund. Minutes of meeting of PFAC were to be maintained by the Secretary of the committee.

As per rules the Head of Schools (HOS) have been vested with powers of utilization of Pupils' Welfare Fund, it is his duty to ensure that all the expenditures are made out of this fund as per rule provisions/guidelines issued from time to time.

Necessary steps be taken to streamline the utilization of PWF under intimation to Audit.

**TAN:-8 Deficiency in paid Bills/vouchers.**(Audit Memo No. 20 Dated: 03.12.2021)

According to the Instructions contained under rule 59 of the R & P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers —

- (1) Every voucher must bear a pay order signed or initiated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
- (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
- (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

But on scrutiny and test check of bills/vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

The HOO/DDO is therefore directed to follow the instructions as per R & P Rules cited above in future.

**TAN:-9 Non-Certifying of reasonability of rates on items procured through GeM.**  
(Audit Memo No. 22 Dated: 03.12.2021)

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, "The Procurement of Goods and Services




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by Ministries or Departments will be mandatory for Goods or Services available on GeM. The procuring authorities will certify the reasonability of rates”.

During test check /scrutiny of Bills/ records of GSKV Mundka, Delhi, it has been observed that some purchases are being made through GeM, however the procuring authorities have not recorded any reasonability of rates in records produced to audit in total violation of Govt. Guidelines.

Sl. No.	Name of Supplier	Invoice no. & Date	Bill no. & Date	Amount (Rs.)
1	Vanshika Enterprises	1229 16.10.2020	115,02.11.2020	13000
2	Balaji Traders	905, 17.10.2020	115,02.11.2020	11470
3	Balaji Traders	899,13.10.2020	115, 02.11.2020	13000
4	Vanshika Enterprises	1148, 13.07.2020	64, 14.09.2020	10000
5	S.R. Traders	SR/19-20/133, 31.08.2019	112, 16.09.2019	22500
6	Shri Ram Trading	742, 01.11.2019	210, 03.01.2020	24375
7	Shri Ram Trading	1074, 24.12.2019	210, 03.01.2020	12100
8	Shri Ram Trading	1085, 26.12.2019	210, 03.01.2020	12006
9	Vanshika Enterprises	273, 01.11.2019	219, 10.01.2020	15840

HOS is directed to follow the guidelines / instructions of GFR Rule 149 of 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017 in future.

  
**(DINESH KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XIX**