

Sub: - Audit report of Sarvodaya Kanya Vidhayalaya, Prahladpur, Delhi- 110042 for the year 2017-2018 to 2021-2022.

INTRODUCTION:

The I.A.R. on the accounts of Sarvodaya Kanya Vidhayalaya, Prahladpur, Delhi- 110042 for the year 2017-2018 to 2021-2022 was conducted by field Audit Party No. XVI Comprising of Smt. Kavita Saxena Sr.AO/IAO & Sh.Sandeep Kumar, Jr. Assistant. The audit was conducted during 07 working days w.e.f. 12.10.2022 to 21.10.2022 .This was the general audit.

AIMS AND OBJECTIVES

a) The main objective of Sarvodaya Kanya Vidhayalaya, Prahladpur, Delhi, is to impart education to girls from class nursery to Sr. Sec. and to ensure that overall development of the girls done in every field i.e. sports , music, dance and other extracurricular activities. 15 students represented in Delhi State national level hand ball and 25 students represented the District at state level in Kabbaddi. The school impart the education to inculcate in Girls leadership quality by making them self confident.

b) List of HOD HOO /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier

1. LIST OF HOS

S.NO.	NAME	Designation	TIME DURATION
1	Dr. Sneh Lata Gahlot	Principal	01.04.2017 to 31.07.2021
2	Mrs Meenakshi Kohli	Vice Principal	01.08.2021 to 31.03.2022

LIST OF DDO

S.NO.	DDO NAME	Designation	TIME DURATION
1	Sh. Ram Avtar	Section Officer	01.04.2017 to 31.05.2020
2	Dr. Sneh Lata Gahlot	Principal	01.06.2020 to 31.07.2021
3	Mrs Meenakshi Kohli	Vice Principal	01.08.2021 to 31.03.2022

3 List of CASHIER Nil



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c) Budget allocation and Expenditure

Non-Plan			
Year	Budget allotment (in Rs.)	Expenditure (in Rs.)	Balance (in RS.)
2017-2018	55548031	54823288	724743
2018-2019	66541633	66409720	131913
2019-2020	71888103	71846015	42088
2020-2021	79766589	77541950	2224639
2021-2022	89832593	88580937	1251656

Budget & expenditure under various schemes			
Year	Budget allotment (in RS.)	Expenditure (in RS.)	Balance (in RS.)
2017-2018	675330	674504	826
2018-2019	3453438	3426826	26612
2019-2020	2458744	2331752	126992
2020-2021	533000	432277	100723
2021-2022	1911286	1755864	155422

d). Statutory Audit:- Statutory audit of Sarvodaya Kanya Vidhayalaya, Prahladpur, Delhi- 110042 for the year 2017-2018 to 2021-2022 was not conducted by AG (Audit Delhi from its opening.

e) Vacancy position of Teaching & Non Teaching Staff:-

S. No.	Group	Sanctioned	Filled	Vacant
1	A	1	0	01
2	B	89	66	23
3	C	14	05	09
TOTAL		104	71	33

Maintenance of Records:-

The maintenance of records of Sarvodaya Kanya Vidhayalaya, Prahladpur, Delhi-110042 for the year 2017-2018 to 2021-2022 was found satisfactory subject of observations made in Current audit report and in test audit note.



Old Audit Report

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As per Old Audit Report there were 33 outstanding paras with recovery of Rs.268941/- . The school authority has shown the compliance of 02 paras. partially wand 02 para has taken as a fresh alongwith recovery of Rs.22350/-/- Remaining 33 paras along with recovery of Rs 246591/- has been taken in current audit report as Part-I.

(A)

S. No	Year	Total Paras	Para Settled	Outstanding Paras
1	1977-1978	02	0	02
2	1978-1979	07	0	07
3	1979-1981	05	06	05
4	1981-1983	09	0	09
5	1983-1986	03	0	03
6	1986-2004	05	0	05
7	2004-2017	02	02 (Partially)	02 (taken as fresh)
TOTAL		33	02 (Partially)	31 + 02 (Taken as fresh)

Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery
			Para No.	Amount	
1	2004-2017	262535	01	22350	240185

Current Audit Report: -

During the course of current audit, 19 audit memo issued, highlighting various irregularities/recovery to the tune of Rs 132984/- out of which 06 memos fully +02 Partially involving recovery amounting to Rs.65417/- settled on spot and remaining memos converted into para 08 Audit paras and 05 TAN with the recovery of Rs. 67567/- in the current Audit Report.

Details of Current Recovery (Audit Period 2017-2018 to 2021-2022)

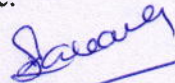
Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
02	12600	12600	0
03	13450	13450	0

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05	7102	5752	1350
06	28548	20124	8424
07	2878	2878	0
08	10604	10604	0
09	3540	0	3540
12	21438	0	21438
13	14978	0	14978
14	9	9	0
15	9346	0	9346
16	8491	0	8491
Total	132984	65417	67567

The internal audit report has been prepared on the basis of information furnished and made available by Sarvodaya Kanya Vidhayalaya, Prahladpur, Delhi- 110042. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


(Kavita Saxena)
IAO,
Audit Party No.XVI

PART-II
CURRENT REPORT
2018-2019 to 2021-2022

PART - I

3/25 3/86/2
78

INSPECTION REPORT ON THE ACCOUNTS OF GOVERNMENT GIRLS HIGHER
SECONDARY SCHOOL, PHLADPUR DELHI. FOR THE YEAR 1977-78.

PART I NIL

PARA ①

PARA ①

Para No. 1

PART I EXAMINATION OF H.R.A. IN Smt. P.L. Saxena P.T.T. (M):-

Smt. P.L. Saxena P.T. came on transfer to the G.G.H.S. School Pahladpur N. Delhi w.o.f. 1.8.1976 and she remained in the school upto 23.11.1976. As per master register maintained in the school, she was residing in a Govt. accommodation 50, Lancer Road Timarpur Delhi. Her husband Shri Saxena is also a teacher in a Govt. aided school i.e. Sultan D.A.V. H. School Nizam dist. The details of H.R.A. during 76-77 by him may also please be obtained. It is not clear from the records as to when this Govt. accommodation had been residing was allotted. The following possibilities could arise in this case.

Para 1

- i) Govt. accommodation in which Mr. & Mrs. Saxena have been residing might have been allotted to Mrs. Saxena since she is a Govt. employee
- ii) The Govt. accommodation might have been allotted to another Govt. servant and Mr. & Mrs. Saxena were sharing accommodation with that Govt. servant.

In case of the possibility mentioned at s.no. 1 above, Mrs. Saxena should have not been paid H.R.A. instead a recovery at the rate of 10% fixed rent should have been made from her. Further her husband was also not entitled to draw H.R.A.. In case the above accommodation is allotted to another Govt. servant then either Mrs. Saxena or Mr. Saxena is not eligible to draw H.R.A. The correct position may please be ascertained and necessary action taken to recover the irregular payments of H.R.A. to her. A reference may also be made to the school where her husband is working to ascertain the correct position under intimation to audit.

Para 2: Fee collection from students.

Accounting & disposal of old news papers & periodicals Middle school
The daily news papers and six periodicals were received in the Pooth Khurd

Para No. 2

Middle School Pooth Khurd during the year 1977-78. No account of old newspapers and periodicals (raddi) was kept resulting in total loss and pilferage of Govt. paper which could be easily and profitably sold in the market. Roughly the news papers would account for 36 kg for the year of 77-78 and considering the average rate of Rs. 2/- per kg the total loss works out to Rs. 72/- besides the loss which had occurred for not accounting for of the periodicals.

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Para 2

This is a serious lapse and responsibility may please be fixed and loss recovered under intimation to audit.

Para 3
Para 4

Para 4. Non recording of items in stock register.

During course of scrutiny of Boys Fund in respect of Middle School Pooth Khurd it was observed that some non consumable items were purchased by the school for drama activities vide voucher no. 491 AVA (cash memo no. 514 dated 2/3/77 for Rs. 85/- from Sangam Chitra Shala). These items (given below) were neither found recorded in the stock register of the school nor their whereabouts of the same were made known to audit. It appears that the articles were left unaccounted for after finishing with the drama activities. The matter therefore needs investigation and the recovery of their cost be made from the person responsible for their loss under intimation to audit. Some of the articles purchased and not recorded in stock register are given below:-

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PARA 7

PARA 5

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183/2
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During the course of checking of G.P.F. accounts of the class IV employees for 1977-78 the following discrepancies were noticed:-

- a) Balances brought forward from the previous year's account were not attested by the principal of the school. The needful may please be done now.
- b) As per orders on the subject bonus @3% is admissible on annual subscription to the subscribers drawing pay upto Rs. 500/- p.m. and those who do not make any withdrawal from fund during the financial year. It was however seen ^{that} no such bonus was allowed to the eligible subscribers during the year of 1977-78. Action therefore be taken to allow ~~the~~ them now bonus for 77/78 and be adjusted in current year's account under intimation to audit.
- c) While checking the calculation of interest for the year 77-78 it was noticed that in the following cases interest was incorrectly allowed. The amount of difference given against each may please be adjusted in the current year's account under intimation to audit.

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12/3

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178/c

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PART - I (Pending paras of IAR for the years 1976-77 and 1977-78)

1. Irregular payment of HRA to Sh. P.E. Saxena PGT (Bio.)
2. Fee collection from the students
3. Accounting and disposal of old newspapers and Middle School Peeth Khurd
4. Non-accounting of ~~xxxxxxx~~ items in stock register
5. Boys fund purchases and expenditure
6. Cash Book
7. General Provident Fund class IV employee
8. Loss due to theft
9. Non-availability of records
10. Property register - Middle school Peeth Khurd
11. Distribution of free uniforms
12. Contingency expenditure for the year 1977-78
13. Store account
14. Service postage account
15. Maintenance of service books

16. Non-maintenance/non-production of auditable documents.

The Inspection report for the year 1977-78 was forwarded to the Principal of G.G.H.S.S. Pahlad Pur, Delhi by the A.O. (audit) Directorate of education, Delhi administration, Old Secretariat, Delhi vide Do No DE-7/IAR/G-293/77-78/2113 dated 14.3.80 but no reply furnished upto this day i.e. November '81.

PARA 17
para no 17

PART - II (Present Audit)
PARA - I

Page 3

Losses due to theft was not written off.

Following losses had occurred due to various thefts which had taken place in school premises.

1. Theft on 5.6.77 PIB No. 40 dt. 6.6.77.

Books worth Rs. 1269.64 were reported stolen from the school

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Department.

(ii) Theft occurred on 18.4.77 FIR 146 dt. 19.4.78.

~~Theft occurred~~ Following goods were reported stolen on 18.4.78 :-

- Two ceiling fans
- One lock
- One kundl

The matter was again reported to the Police as well as the Directorate of education but unfortunately Police declaring the result of their efforts have not been obtained. The same may be obtained and the losses may be set written off under orders of the competent authority under advice to the Dte. of audit.

(iii) It was further observed that the keys of the cash chest were stolen from the purse of the principal on 29.11.79 reported to the Roshan Ara police station vide F.R. No. 1090 dt. 29.11.79. The Education Office North Zone, Girls Distt. North Malka Ganj was also informed of the matter vide letter dated 30.11.79. Sanction for the replacement of chest was asked for. The sanction was not received. Following amount was lying in the cash chest Rs. 1798.25 ~~XXXX~~ C.G.S. S. Pahladpur Rs. 264.05 G.G.M.S. Poeth Khurd.

The locking system of the cash chest was ultimately not replaced on 5.2.80 vide S.V. No. 2175 at a cost of Rs. 225/- from M/S Bhatia Safe works and the charges were wrongly debited to consolidated girls fund. It was not a legitimate expenditure of consolidated girls fund. This expenditure should have been recovered from the defaulting officer viz. Smt. S. Dua, Principal. The same may be recovered from her under the advice to the Dte. of Audit. She may further be asked as to why this expenditure was debited to consolidated fund when it had no relevancy to it.

recovered

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PARA 10
PARA 5
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Irregular payment of conveyance charges

While scrutinizing the contingent vouchers it was observed that following conveyance charges were paid irregularly as pointed out against each which may be recovered from the concerned officials under advice to Dte. of Audit :-

Para 10

Review
Dte
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i) Sh. Rattan Lal had charged Rs. 18.90 vide SV2 No. 24 of C.B. No. 194 dt. 27.3.79 for Rs. 35.30 for preparing draft in respect of Smt. Vinod Chadha T.G.T. for payment ~~superfluously~~ as this work could have been performed on any other day when he had gone and these should have been deducted from the money payable to Smt. Chadha as bank charges were to be borne by her.

ii) Sh. Jai Singh, been had charged Rs. 1.80 for 19.10.88 which was a holiday vide S. Vr. No. 63 of C.B. No. 157 dt. 7.2.79 for Rs. 264.50.

iii) Sh. Anand Sagar H. G. had claimed scooter charges for Rs. 34.20 on 26.7.78 & 28.7.78 vide S. Vr. No. 50 of C.B. No. 92 dt. 12.10.78 and Rs. 50.00 for journeys on 1.8.78, 4.8.78, 7.3.78, 8.8.78, 14.8.78, 16.8.78 18.8.78, & 19.8.78 vide C.B. referred to above and Vr. No. 51 for attending ~~the~~ enquiry against Sh. Goel. Payment of conveyance charges for journeys exceeding 16 K.M. were beyond the competency of the Head office and were thus irregularly paid. Moreover, he did not attend the school on these dates as 'On Duty' was marked against his name and he had gone there from his residence.

Para 4

He should have been paid his normal T.A./D.A. admissible under the rules and scooter charges should be allowed from his residence to place of enquiry and back and the excess payment of conveyance charges may be worked out and recovered and his all claims may be received accordingly under advice to the Dte. of Audit.

120/c 27

Para No. 5

134

214

Para 5

Para (14) Irregular maintenance of Dr. Science Cash Book

(ii) Interest of Rs. 14-44 allowed by the Bank of India upto Dec. 73 was not credited and the accounts were not reconciled.

(ii) Scrutiny of the Deposit Pass Book revealed that a sum of Rs. 628/- was deposited on 12 Jan. 1973 and the same was withdrawn on 13/3/79 but both these entries do not appear in the cash book which needs elucidation and re-conciliation.

① 23
b/c

PARA 44 PARA 20

NON REGULARISATION OF PERIOD OF ABSENCE

Para No. 6

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While scrutinising the attendance register and service books it was observed that the officials as per list attached did not attend the school noted against each and the period of absence has not yet been regularised by sanctioning leave of the kind due where as they had been paid duty pay for this period irregular.

It is, therefore, requested that the period of absence of these officials may be regularised by sanctioning leave of the kind due and over payments of pay and allowances may be recovered under advice to Directorate of audit.

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159/c

PERIOD OF ABSENCE

SHRI SRI SINGH :-

14-4-78 to 17-4-78
20-4-78 to 23-4-78
26-4-78 to 27-4-78

SHRI RISAL SINGH :-

10-4-78 to 28-4-78
24-7-78 to 31-7-78
5-8-78
4-12-78 to 11-12-78
25-12-78 to 26-12-78

SHRI SRI PAL :-

~~XXXXXXXXXXXX~~

27-5-78 to 31-5-78
3-6-78

SHRI ANAND SAGAR :- U.D.C.

~~XXXXXXXXXXXX~~

7-9-78 to 9-9-78

SMT. KISHNI DEVI, BUS ATTENDER :-

7-9-78 to 9-9-78
1-11-78 to 2-11-78
6-11-78 to 8-11-78

SHRI RAM CHANDER :-

7-9-78 to 9-9-78

109

189
15870
69

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SMT. RAMA DEVI :-

7-9-78 to 9-9-78.

SH. JAI PAL SINGH , LAB. ASSTG. :-

1-9-78 to 22-9-78

KRISHNA GUPTA :-

7-9-78 to 9-9-78

JAI SINGH :-

27-12-78 to 28-12-78

~~PARA 33~~ PARA (21)
~~PARA 45~~

: IRREGULAR EXPENDITURE OUT OF DOM. SC.
(PRACTICAL WORK)

Para N. 7

Para 7

While scrutinising the contingent voucher it was observed that a sanction of Rs. 900/- and Rs. 900/- were placed at the disposal of school for Dom. Sc. (practical work) and work ^{expenditure} expense vide Joint Director (Finance) letter No. F.5(53)/Acctt.III/Edu. dated 13-5-78 but these amounts were not utilized for day to day expenditure on Dom. Sc. Practicals and work experience. The entire amounts were spent in 2/79 to 3/79 per details given as under. The circumstances under which purchase was not made earlier although sanction amount was made available but purchases were

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157/c

- 40 -

made at the ~~end~~ ^{the} of financial year may please be explained. It was further observed that the purchases were ~~intentionally~~ ^{intentionally} bifurcated on different dates to avoid quotations / ~~tenders~~ ^{calls} being called for. It was highly objectionable, the sanction of the competent financial authority may please be obtained to regularise the expenditure :-

1.	Bill No. 279 dt. 20-2-79	199-30
2.	Bill No. 280 dt. 26-2-79	196-40
3.	Bill No. 283 dt. 1-3-79	201-95
4.	Bill No. 283 dt. 7-3-79	200-40
		793-05

Purchased ^{M/s} from Madan Mohan Aggarwal, 86, Main Bazar Bawana, Delhi.

(iii) : NON PRODUCTION OF TENDER FOR SC. PURCHASES

Sanction of Rs. 2000/- was conveyed vide letter No. F.8-12(5)/78 = Plg/26582 dated 27.12-78 for the purchase of science Material and equipment but the tenders were not produced for audit. It may be traced out kept in record and produced to the audit at the time of next audit.

PARA - 35

PARA 22

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NON PRODUCTION OF STOCK REGISTERS

Page No-8

Page 8

The present D.D.O. of the school stated that Mrs. Sushila Dua former Principal of this school had not handed over the complete charge of the school. The stock registers of different stores were lying in her Almirah, the keys of which has not been handed over so far inspite of her repeated ~~XXXXX~~ requests. She was relieved from this school in September 80. The matter is brought in the notice of Director of Education, Delhi Admn., Delhi to take ~~XXXXX~~ immediate action for handing over the charge to the present D.D.O. The record may be produced to the audit at the time of next audit.

PARA. 23
~~PARA - 36~~

~~PARA 47~~
Para No. 9

ABSORPTION OF CALLER WOMEN UNDER THE :
GOVT. SERVICE.

From the school record it was observed that the pay and allowances of the Caller Women were drawn in the pay scale of Rs. 196/- 232/- w.e.f. but the service books were not prepared and maintained in the school. Please confirm whether Caller Women were absorbed in the regular Govt. Service and their appointment letter in this connection was issued by the Directorate of Education, Delhi Admn., Delhi. If it is so, their service books may be prepared these persons should be medically examined. Their character and antecedents may be got verified and the requisite entries may be made in their Service Books.

The age relaxation sanctions for entry in regular service may also be obtained from the competent authority.

It was also observed that the pay of these official was raised from Rs. 196 to Rs. 199/-. It is not understood how the pay was enhanced in the absence of service book. The position may be elucidated and compliance may be reported to the audit.

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In the maintenance of Cash book may be avoided.

(iii) The disbursement against Bill No. 35 dt. 17-1-79 was made for Rs. 1305-35 to Sh. Mahipal Singh and Smt. Bitto Devi Kapoor ^{where} ~~where~~ as the disbursement ^{on the} ~~in the~~ Certificate ^{in the} ~~in the~~ Acq. Roll was given for Rs. 2644- This may be elucidated.

(iv) The entries were not attested by the D.D.O. in 11/80 at page No. 119. The D.D.O. had also not ~~XXXXXX~~ signed the entries beyond 6-11-80. She had not handed over the balance in respect of Middle school where as she had handed over the charge of main Cash Book of Senior Secondary School on 24-12-80 Mrs. S. Dua, Former Principal may be advised to complete the formalities without further delay.

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(176)

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calculating interest for the year 1979-80, though the amount of the advance has been deducted from the closing balance as on 31.3.80.

(c) Interest for the year 1980-81 has also not been found credited correctly in as much as the interest has been @ 8% p.a. instead of 9.5% p.a.

Sh. Surjeet, Chowkdar, Account No. 12

(a) Interest for the year 1979-80 has been wrongly credited @ 7% p.a. instead of @ 8% p.a.

(b) Interest for the subsequent years would also undergo a change once the opening balance for 1979-80 is correctly carried at in the light of observations made at (a) above.

Sh. Chaman Lal

9.

Interest @ 8% instead of 8.5% p.a. has been allowed for the year 1980-81.

Page No-10

Para III
Girls fund

During the course of audit of girls fund cash book following irregularities were observed.

(a) Mrs. S.P. Khullar, Sr. PET, was paid the following amounts as per entries in the cash book.

<u>Date</u>	<u>Amount</u>	<u>Vr No as shown</u>	<u>object</u>	<u>Remarks</u>
29.1.80	Rs. 1000.00	2171	Tour prog ramme	Voucher not in records
4.2.80	Rs. 300/-	2173	-do-	-do-

Vouchers in support of the expenditure made out of the above drawal of money by the teacher were neither found on records nor charged off in the cash book, vouchers if any, which were submitted by the PET out of the fund over and above the

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payment of above mentioned amounts for examples VNo. No2174 dt 4.2.90 was submitted by the PGT and paid out of the fund cash. However it was further observed that the teacher returned Rs.636.80 on 5.2.80 and Rs.300/- on 25.2.80 i.e. after 21 days as per entry in the cash book. The study of the personal file of the teacher containing correspondence pertaining to outstanding amount of Rs.300/- against Mrs Khullar who had since been transferred to G.G.Sr.Sec. School Gulabi Poch revealed that the official had been directed to deposit Rs.300/- which were lying outstanding her which amount she has not deposited till the date of audit.

- (1) Why no receipt for payment made to the teacher as quoted in cash book was kept on records?
- (2) What necessitated the payment when no expenditure out of the same was made/proposed to be made?
- (3) When a sum of Rs.1000/- was already with Mrs Khullar, as paid on 29.1.90, why further a sum of Rs.300/- was paid to her on 4.2.80?
- (4) How the payment of Rs.1000/- was further accounted for with justification?
- (5) If Mrs Khullar had actually refunded Rs.300/-, as shown in the cash book dated 25-2-80 the circumstances which led to a prolonged correspondence to persuade Mrs Khullar to refund the amount may please be intimated to audit.
- (6) If Mrs Khullar actually refunded Rs.300/- why was she allowed to keep the amount with her for 21 days, for no use of the same.

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The matter may kindly be looked into and the amount recoverable from the official may please be worked out in the light of above observations and recovered under intimation to audit.

(b) A sum of Rs. 225/- had been paid to M/s Bhatia Safe Works, Wazirpur Road Delhi for providing keys of the Cash Chest which were lost by the Principal as reported to Police FIR No 10/951 dated 19.11.79 the payment of this account out of the Girls fund is not a legitimate charge on the fund. expenditure should have been met out of contingencies after reporting the matter to the higher authorities who after instituting proper enquiries, might have accorded sanction for the same. The amount of Rs. 225/- may please be debited in the Girls fund by charging the same to contingency, if the competent authority accords proper sanction for the same. Alternatively the amount may please be recovered from the defaulting officer & credited to the Girls fund. Action taken may please be intimated to audit. It has also been observed that the voucher has also not been passed for payment by the Principal of the school. The lapse may also be rectified under intimation to audit.

(c) As per provisions of C.T.R. the vouchers should invariably be passed for payment by the competent authority before making the actual payment. Endorsement to this effect should be specific in terms of letters and spirit of

It has been observed that generally

:11:

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V.No.	Date
275	5.2.80
2176	11-2-80
2192	21-3-80

The vouchers may please be reviewed and need to be done now inter alia noting the requirement for future compliance action taken may please be intimated to audit.

The following discrepancies have been noticed in the purchase which were made out of the girls guide fund:-

(1) V.No	Date	Amount	Item purchase	Dealer
2081	18.8.79	29.20	Stationary item	Tulsi Traders Ashok Vihar, Delhi.
2082	18.8.79	24.00	Dusters	-do-

As per the vouchers the amount was received by the dealer on 18.8.79 but the same has been charged off in the cash book on 10.9.79.

(ii) 2084	14.9.79	7.25	Gum Bottle	Tulsi Traders Ashok Vihar, Delhi.
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the price of the articles was originally written as Rs.7.25 in all the columns of the voucher. Aterwards it was over-written as Rs.7.75 not only in the columns of voucher but also in the Pass & Pay order. Eidentally the price was changed at a very later stage even after the Principal had passed the voucher for Rs.7.25. Further the same dealer and on the same date i.e. 14.9.79 vide voucher No 2085 and voucher No 2086.

Apart from this the amount received by the dealer is Rs.7.25 in figure but 7.75 in words. In the light of the above three vouchers i.e. No 2084, 2085 and 2086 the change of

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stage as pointed out above, given room to so many reasonable doubts the matter may please be looked into and position clarified recovering the overpayment of Paose 00.25 and crediting the same to Girls fund under advice to audit.

(iii)

<u>V.No.</u>	<u>Dt</u>	<u>Amt</u>	<u>Item</u>	<u>Dealer</u>
2090	21-9-79	31-20	Glasses	Tulsi Traders Ashok Vihar
2092	18-8-79	24-00	Dusters	Tulsi Traders
2099	21-9-79	3-00	Thrad Batt	Ashok Vihar
2098	-do-	29.00	Stationery items	-do-

The ~~voucher~~ ^{invoice} voucher, house not been passed for payment by the Principal. Please intimate as to how could the payment be made without pass & Pay order' by the competent auditority.

(iv)

2085	14-9-79	29-25	stationery items	Tulsi Traders
2086	-do-	65-25	-do-	Ashok Vihar

The above two vouchers contain the following three items of purchases-

1. Gum Bottle Rs.7.25
2. Kores Pad ink Rs.2.50
3. Pad stamp Rs.3.50

Since the above three items have been included in both the vouchers of same date and the same dealer, it is not understood as to why two vouchers were taken from the dealer. The matter may please be looked into at depth and position clarified to audit.

(e) A sum of Rs.5000/- were withdrawn from the bank on 28.1.80 when the cash in hand was already Rs.298.33. The amount withdrawn from bank was thereafter deposited in the bank

xxxx

withdrawal of such huge amount, was made. The withdrawal as such was not justified. Similarly on 7.2.80 Rs.800/- were withdrawn from the bank when the opening cash balance in hand was abnormally high i.e. Rs.4311-93. This time also there was no heavy payment involved. Such withdrawals of huge amount, without proper justification is tantamount to temporary misappropriation. The matter may please be thoroughly looked into and withdrawals justified inter-alia stopping such practice in future.

(f) Grand totals on the credit side on 4-2-80 should be 4263-00 but the same has been cost as Rs.4250-00 though the balance of cash in hand on this date was correctly bear taken in the cash book. The error may please be rectified.

(g) The cash book revealed that abnormally high balance of cost was kept in hand during the period 28-1-80 18-2-80. This was around Rs.5000/-. This same is evident from the following figures.

<u>Date</u>	<u>Amount</u>
28-1-80	Rs.5293-33
5-2-80	Rs.4536-93
19-2-80	Rs.5230.00

As per instructions on the subject the cash in hand should not exceed Rs.100/-. Keeping of ~~such~~ high balance of cash in hand

:14:

170
58
287
The cash book vet 4-5-79 to 26-2-90 i.e. for the period of about 9 months, covering pages No 59 to 86 were cancelled and the same were re-written in the new cash book. ~~The re-written cash book.~~ The rewritten cash book also contains hundred percent cutting in 2/90. This is evident that accounts have not properly been maintained and there was some specific reason of re-writing the cash book and cutting the entries. This

of entries of both the cash books may please be intimated to audit.

(1) A sum of Rs. 1597.72 were paid out of the Girls fund on 15-5-79 for purchase of exercise books. As per the administrative instructions on the subject the amount was to be recouped from the sale proceeds of the exercise books. The following amounts were however, found credited to the fund account.

<u>Date</u>	<u>Amount</u>
21-5-79	Rs. 550/-
3-3-79	149.00
9.9.79	100.00
13.9.79	186.60
24.9.79	133.20
3.11.79	11.00
21.12.79	12.00
19.1.80	13.00
11.2.80	

:15:

AS SUCH Rs.1176.25 ONLY WERE CREDITED TO HOVS FUND AGAINST THE DRAWAL OF Rs.1897.72 TILL THE DATE OF AUDIT. THUS A SUM OF Rs.721.47 (1897-72 - 1176.25) ARE STILL DUE TO THE FUND ON THIS ACCOUNT WHICH MAY PLEASE BE CREDITED UNDER INTIMATION TO AUDIT.

Para IV Income Tax PARA-(30)

During the course of audit of Income Tax for the period 79-80, 80-81 following irregularities were observed:-

- a) The yearly totals of PBR were not at all correct to arrive at the total payment received by the officials. In the absence of this it is not understood as to how correctness of the total income taken on Income tax proforma was ensured. To ensure the same the totals of PBR individual wise may now be cast and results intimated to audit.
- b) A sum of Rs.392/- was less realised from the officials as pointed out below. The amount due may now please be recovered under advice to audit.

(i) Mrs P.L. Khurana TGT (1979-80)

Income Tax amounting to Rs.101.00 (Tax Rs.84.00 and surcharge Rs.17.00) was to be recovered from the above named teacher as per tax calculation performed. It was however observed that amount due was not recovered from her as there is no entry to that effect in the relevant Pay Bill/PBR. The same may now please be recovered inter-alia clarifying the lapse.

139/256

(11) Mrs. Vijav Laxmi Pandit. (79-80)

Total Income	Rs. 17989.10
SD	<u>Rs. 2798.90</u>
	<u>Rs. 15,190.20</u>

Savings

LIC	1990.00	
GPF	1960.00	
CTD	<u>600.00</u>	
	4350.50	<u>Rs. 4350.50</u>
		<u>Rs. 10849.70</u>
Sav		<u>Rs. 10850.00</u>

Income Tax 30% of the amount
exceeding Rs. 10,000.00 Rs. 255.00

S. Charges Rs. 26.00

Rs. 281.00

Nil

Already deducted

Rs. 281.00

Due

~~Rs. 281.00~~

No. 81 The teacher has claimed HRA REBATE amount to Rs. 1350.00 but no House Rent receipt, qualifying the said rebate, was found in the records or produced to audit on demand. Further, rebate to the tune of above mentioned amount could be permissible only if she incurred minimum Rs. 225/- per month. on account of house rent, as her own liability amounted to Rs. 90-00 per month - pay being Rs. 900/- per month. In case she was incurring that much expenditure on account of Rent and had also produced the receipt in support of the same. The fact as to why she was not drawing H A to the tune of Rs. 135/- per month which was

Duplicate
1/2/80

T.R.M. 65980
dt. 25-9-85
Rs. 657 =
Rs. 979-80

She was living in a rented house upto 20-2-82. Thereafter she shifted to her own house in Saranil when on 15

Investigation

Para 12

138/9 55

PARA (31) Part No. 19

Para VII L.T.C.

During the course of audit of LTC Bills following irregularities were observed.

As per the provisions of rules, the LTC advance, if not utilised for the purpose for which it was sanctioned & paid should be credited to Govt. immediately failing which penal interest should be recovered from the defaulting official.

In the following cases though the advance was not utilised yet no penal interest was charged from the defaulters.

52/7
as been
sewed
x-see Sri
Supt
wid chial
26-12-49
and B. 74
from B. 74
Sagar v. v.
K. P. Chellam
13/5/85
Jr

Period of retention	Bill No	Dt of payment to the official	Amt	Date of return	Name
3 Months	49/78	26-6-79	770.00	20.8.79	Sh Jain Sir
7 months	49/79	27-6-79	3200.00	9.8.79	" Anand Sar
5 months	53/79	26-6-79	1100.00	9.8.79	" Rishal S
5/79		16-6-79	1470.00	21.8.79	" ML. Malik
150/80		18-12-80	1040.00	7.2.81	" Jain Sir

penal interest @ Rs. 2.5% over and above to normal rate of

It may please be worked out for the period pointed out at & recovered from the officials under advice to audit.

Para XI

Para 32

Free supply of Uniform

Para No-13

137/c

Sy

Para 64

During the test check of the account of free supply of uniform to the students, it was noticed that the amount of Rs.2700/- was sanctioned for the Free supply of uniform to 45 poor students @ Rs.60/- per student. But it was noticed that the cloth was distributed among 56 students instead of 45. Either the expenditure may be got regularised by the competent authority or the recovery from 11 students may be made under intimation to audit.

129
1357
53

(d) Red Cross (consumable) before dt 8/82

(e) Chemistry (Non-consumable) 1-4-79 to 31-3-79

~~XXXXXX~~ Govt. Middle School (Girls), Booth Khurd

Para ~~XV~~ ³⁴ Girls Guide Account

Para No. 124

Final 14

Para 68

During the course of audit of Girls guide cash book, following irregularities were observed:-

- a) Realisation of the fund was started wef 3/79 as per the records of the school. It was observed that no expenditure out of the same was incurred till the date of audit i.e. 24.7.84. Evidently the very purpose of realisation of the fund was defeated and the charging of the money from the girls was of no use. The matter may please be looked into and either the realisation be stopped or the amount utilised for the purpose it is meant.
- b) A separate cash book of girl guide was maintained upto and for 10.8.81 and ^{there after} this affair the accounts were maintained along with boyr fund. The cash book upto and for 10.8.81 exhibits the following balances:-

<u>Dt.</u>	<u>Cash in hand</u>	<u>P. & A/c</u>
10.8.81	Rs. 1.67	B. 384.65

The above balances were not at all accounted for in the further accounts of girl guide and left as they were in the previous cash book. Immediate action may please be taken to account for the above balance in the present cash book under advice to audit.

*Jain

19.8
(J.B. CHADDA)
ACCOUNTS OFFICER (HQ)

Comptroller
of Accounts

(51)

(157)
133/c

iii) While scrutinizing the applications (1981-82), it was noted that student May Devi D/o Kartar Singh class VIII-A was also given uniform cloth Sh. Kartar Singh was employed in Govt. Boys Sr. Sec. School, Adarsh Nagar and his monthly income was Rs. 507-60 (as per certificate enclosed with application). From this it is clear that rules were not adhered to. Reasons for non-observation of rules may please be intimated interalia ~~sketch~~ the cost of the cloth issued to the student may be recovered from the defaulter, under intimation to audit.

iv) One of the condition was that the cost of the 2 uniform cloth issued under the Scheme should not exceed Rs. 50/- in each case. In the year 1982-83, sanction of 40 students @ Rs. 50/- per student. Out of the 40 students, 20 were issued uniform cloth in excess of limit of Rs. 50/-, as under:-

40 students @ Rs. 50/-

Cont.. on next page-7-

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132/C

1982-83.

S.No.	Name.	Pop.	Latha.	Cost.	Excess.
1.	Sunita D/o Jaqilish VI A	3-50	3-50	71-25	11.25
2.	Seema D/o Nafesingh VI A	"	"	71-25	11.25
3.	Vimla D/o Narang VI A	"	"	71-25	11.25
4.	RajBala D/o Sameysingh VI B	"	"	71-25	11.25
5.	Rajdulari D/o Ramphal VI B	"	"	71-25	11.25
6.	Rajesh D/o Chander Bhan	"	"	71-25	11.25
7.	Raj Bala D/o Ramphal	"	"	71-25	11.25
8.	Sunita D/o Ram Sarup	"	"	71-25	11.25
9.	Usha D/o Gokul VI C	"	"	71-25	11.25
10.	Geeta D/o Om Prakash VIIA	"	"	71-25	11.25
11.	Raj Bala D/o Daya Chand VII B	"	"	71-25	11.25
12.	Meena D/o Ram Dass VII B	"	"	71-25	11.25
13.	Nirmal d/o Paley Ram	3-50	4-00	75-85	15-85
14.	Neelam d/o Seva Ram	"	3-50	71-25	11.25
15.	Santosa Devi d/o Rattan Lal VII A	"	"	71-25	11.25
15.	Rani Devi d/o Hardev Singh VII A	3-50	3-50	71-25	11.25
17.	Mukesh d/o Ran Chand	3-50	3-75	73-55	13-55
18.	Kailash d/o Sardar Singh	3-75	3-50	74-05	14-05
19.	Nilam D/o Chander Bhan	3-50	3-50	71-25	11.25
20.	Meena D/o Ram Chand VII B	3-75	2-50	64-85	4-85

P.228-30

The cost of the uniform cloth P.228-30 issued in violation of rules as please be recovered from the students or defaulting officials

PARA 3

77

-8-

PARA 36

Girls guiding a/c.

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270

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During the audit of above cited accounts for the years

81-83 following irregularities were observed:-

Stationery items like registers, refill, gum etc. was purchased vide cash memo No.902 dt. 26.2.83 from M/s Raj General Stores, Inderpuri for Rs.31-75. On the cash memo itself there was on receipt as 'Received Rs. thirty and paise 75 only with dated signature of Prem Kumar of Rs.262-83. In the cash book amount was charged on 10.3.83. There was no record as to who received the payment on 10.3.83. This needs elucidation.

ii) Vide voucher No.1, bill No.1130 dt. 29.10.82 an expenditure of Rs.770/- was incurred towards the purchase of one steel almirah 78"x36"x19" with one lock from M/s Minar Steel Works. In this connection it was noted that neither payment order was appended on the Bill, nor there was any gauge of the sheet recorded nor the tender/quotation were invited to obtain the competitive rates. This is in contravention of rules. Thus the expenditure is therefore irregular and needs ~~to be~~ ^{settled} from the competent authority under intimation to audit.

Settled
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PARA 37

Pupils fund.

Para No - 16

A test check audit of pupils fund accounts for the year

1981-83 revealed the following irregularities/discrepancies.
1) Vr.No.2543 dt. 11.2.82 for Rs.69-95 charged towards payment of Newspapers/magazines bill for January, 1982. In this voucher (a) cost of 26 Nos. Times of India was increased from Rs.13 to Rs.16/- by overwriting the amount.

98

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There was no receipt from the newspaper seller

1) Surdev Singh though a rolls Rev. stamp was affixed and crossed.

2) No payment order appended to the voucher-No page number of the stock register entered into.

3) Payment received by Miss. Sawarn Sharma who has verified, the receipt of stock.

From the above fact, the expenditure appears to be irregular. The same may please be got regularised or recovered from the defaulting official.

ii) Vr.No.2558 dt. 20.2.82 Rs.26/- 40kg. lime

Vr.No.2559 dt. 20.2.82 Rs.11/- 10kg. lime.

In respect of the above there was no certificate of receipt and entering the stocks. The stores may please be restored into the stock amount under intimation to audit.

iii) In voucher No.2811, three palmets were purchased vide cash Memo No.899 dt. 11.3.83 from M/s Bharat Furniture for Rs.82-50

In the cash book amount was charged on 12.3.83 on which date no one received the payment. From this it was not clear as to who made the payment ⁱⁿ the cash, on 11.3.83 and received it, on 12.3.83. This needs to be elucidated and recorded on the relevant voucher.

<u>S.No.</u>	<u>Vr.No.</u>	<u>Dated.</u>	<u>Amount.</u>	<u>Particulars.</u>
1.	2658	31.7.82	225/-	Purchased 3 volley ball, Best quality lace less from Durga Stationers.
2.	2650	2.3.82	190/-	2 Basket Balls, Lace less.
3.	2666	19.8.82	243-98	76 Table Tennis bats best quality from India Sports.

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In respect of the above neither the size(s) of the articles nor the
 alar make and other specification etc. were indicated as an
 fication mark. Further, the purchases at S.No.1, 2 and 3 above
 g P.558-96 in aggregate should have been made by inviting tender/
 ion and obtaining competitive rates. As such the purchase was
 alar. The same may be got regularised from the competent authority.

Vr.No.	Bill No.	Date.	Amount.	Name of dealer.	Particulars
2690	448	14.8.82	250/-	Raghibir Trading Co.	One painted board 'Map of world' size 6'x4'
2692	480	1.9.82	250/-	-do-	One painted board 'Map of Delhi' size 6'x4'
2715	872	3.11.82	240/-	Pink Art Service	One Painting 'Tagore' size 6'x3'
2732	686	16.12.82	125/-	Raghibir Trading Co.	One painted board size 4'x3' 'National Song'
2752	746	10.1.83	384/-	-do-	One bulletin board of 8'x4'
2761	692	18.12.82	250/-	-do-	One 'Honour Board' No size.
2696	1195	22.10.82	715/-	M/s Minor Steel Works.	One steel almirah.
2706	1131	3.11.82	770/-	-do-	One steel almirah 78"x36"x18"

6 boards were purchased for Rs.1499/- (S.No.1 to 6) during the
 period from 14.8.82 to 10.1.83. There was no shortage of funds during
 this period. It is not clear as to why the purchases were not made in
 the lot after inviting quotations. Apparently the purchases in piece meal
 have been made in order to avoid the sanction from higher authorities and
 compliance of procedural procedure in General Financial Rules i.e. inviting

b) The purchase of steel almirahs (S.No.7 & 8) above without inviting quotations and obtain the competitive rates is irregular. Reasons for non-observance of rules may please be intimated. Inter-alia expenditure got regularised under intimation to audit.

vi) A sum of Rs.963/- was incurred vide voucher No.2686 dated 10.9.82 towards the purchase of 30 Bags Marble Powder Fine Quality from M/s Indian Sports (Bill No.5398 dt. 10.9.82). The stock was entered at page No.24 of the consumable stock register under the article captioned 'Chunna'. On this page of stock register earlier entries were as under:-

15.10.81	40 w. Rs.25/-
29.7.82	2 Bags Rs.76/-

In respect of above neither the progressive totals were worked out nor any consumption was shown. Against the entry of 30 Bags on 10.9.82, in the column of consumption it was recorded 'Three bags consumed in Kabaddi and Kho-Kho Tournament on 10.9.82'. Neither balance was struck up nor the goods in stock were carried forward to subsequent stock register (page 5).

In the new stock register only the purchases made on 25.1.84 and thereafter were dealt with. In respect of this item, following audit observations are made for immediate reply:-

- a) Why the bulk purchases of 30 Bags which should normally last 5 years, were made?
- b) Why the sizeable payment of Rs.963/- was made incash and not by cheque?

(35)

RA

During the course of audit of accounts of uniform cloth distributed in 1981-82 and 1982-83, following irregularities/ discrepancies were observed.

- i) In 1981-82, sanction of Rs. 2750/- was received for 46 students @ Rs. 50/- per student but the cloth was distributed among 78 students instead of 46. In this connection either the expenditure may be got regularised by the competent authority or the recovery from 32 students be made under intimation to audit.
- ii) The applications (78) were not signed/accepted by the principal nor there was a certificate that income of the parent/guardian shown in the application (s) was verified with the reference to income shown by them as per record in the (income declaration certificates) etc. No specific income was recorded on as many as 28 applications. Thus the eligibility condition of income not to be Rs. 500/- per month, was not ensured. The issue of uniform cloth to not eligible students, can not be ruled out. This needs to be elucidated.

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How three bags of marble powder was consumed on 10.9.84
the date of arrival of stores itself. (No record was shown to
prove that any Kabaddi and Kho-Kho Tournament was held in school
on 10.9.84).

e) What happened to the balance stock of 27 bags, why it was
not carried forward to the subsequent stock register.

f) If, it is lost or spoiled who ~~is~~ is responsible for
the same and what action has been taken to make good the loss.

g) Why the loss could not be detected through the annual
physical verification of the stores.

Para-5. Contingency.

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A test check of the contingency expenditure during the
years 1981-83, revealed the following irregularities/
discrepancies:-

1. From the contingency register, it was observed that in
1981-82 an expenditure of Rs.745-46 was incurred under the head
'building repairs'. No sanction to this effect was produced.
In 1982-83 neither the sub headwise allocation was noted nor the
total of expenditure struckup. It is difficult to check if the
expenditure was kept within the allocation. This needs
elucidation.

ii. Rs.2400/- was incurred for the purchase of uniform cloth
from M/s Rain Avtar Aggarwal (D31), Punjabi Bagh, Delhi, vide
bill No.40250 dt. 1972-83. Tenders/quotations were not invited
to obtain the competitive rates in accordance with the
rules. The purchase was

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127/24
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<u>S.Vr.No.</u>	<u>Bill No.</u>	<u>Dated</u>	<u>Amount.</u>	<u>No. of glass per.</u>
44	26	5.8.82	94-50	14
45	35	14.9.82	94-50	14
46	47	2.10.82	94-50	14
47	57	3.11.82	94-50	14
48	67	5.11.82	13-50	2

In respect of the above no report or record substantiating the need of refixing replacement of glass was produced. Nor there was any order assigning the Job work to Sh. Kishore Kumar.

Further no Building Repair register was maintained. Reasons for not maintaining the complete records may please be intimated and strict observation of rules in future, ensured.

PARA 39
Fixed Medical Allowance to Teachers.

Para No. 19

scrutiny of the record in respect of fixed medical allowance revealed the following discrepancies.

1. In accordance with the provision contained in G.O.I., Min. of Educ. O.M. No. 7.5-216/81-UTI dated 5.9.83 and clarification dated 26.11.83, fixed medical allowance of Rs. 15/- per month was granted to all teachers in Delhi w.e.f. 2.9.83, in lieu of existing scheme of reimbursement of medical expenses. The teachers whose spouse covered under C.G.H.S. Scheme are not entitled to have the facility of fixed medical allowance. In cases, where the spouse is working as teacher only one of them could be paid fixed medical allowance. In this school Smt. Sunil Kumari, Yoga Teacher was paid fixed medical allowance of Rs. 15/- per month, w.e.f. 2.9.83. Her husband Sh. Amer Singh was also

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my/c 43

employed as teacher in G.P.S.S.School, Pehlampur and drawn fixed medical allowance from 2.9.83 to 31.7.84. Thus Smt. Sunil Kumari was not entitled for fixed medical allowance during the above period. The sum of ₹.164-50 irregularly paid to her may please be recovered, after verification, under intimation to audit.

ii) Before making the payment of fixed medical allowance to the teachers, principal/DDO of the school was required to obtain from each teacher, the information/undertaking regarding employment status of spouse and in case of an unmarried person undertaking to inform the office in the event of marriage. These certificates were not found completed in respect of the following cases.

a) Mrs. S. Sethi, PGT- She was produced a certificate dated 13.11.84 from vice-principal Dhanpat Mal Virmani, S.S.School, Roop Nagar that her husband is working there as teacher is not drawing any fixed medical allowance. The certificate was not indefinite term that he has not been paid fixed medical allowance from 2.9.83 to date.

b) Mrs. Kamala Devi Rana- Her husband Sh. Narinder Singh Rana working as surveillance worker in M.C.D. The certificate dated 17.10.84, was not signed by a competent authority and also ^{not} in definite terms that he was not availing any medical facility from the M.C.D.

c) Smt. Birmati, PET her husband Sh. Kaptan Singh was employed in M.C.D. as PET. An undated certificate from Headmaster, M.C. Primary School, Ghoga was produced. The certificate was not in definite terms.

d) Smt. Kallash Bedi, PGT no certificate/undertaking was produced. Thus the payment of fixed medical allowance is not in order.

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123/c

In the above cases, payment of fixed medical allowance be stopped till the time complete declaration/certificate/undertaking is obtained and examined in accordance with the Rules, under intimation to audit. If, it is found that the fixed medical allowance has been paid irregularly; in any case, the amount so paid may be worked out and recovered under intimation to audit.

PARA 40

Para-9

PARA 75

Non-insurance of property mortgaged with Govt. *Selfed a*
In accordance with the rules, the house/flat constructed with the House Building advance, from the govt. had to be got insured with nationalised insurance company, against the damage by fire, flood and lightning. The insurance was required to be kept renewed till the advance alongwith interest is fully paid to the govt. and policy/premium receipt deposited with the govt. In this school Smt. Kamal Kant, TGT was in receipt of HBA Rs.52,500/- The insurance of the House (No.A/CIV-Shalimar Bagh) was not got renewed beyond 21.9.82. The reasons for non-renewal of insurance may be intimated to the audit interalia the renewal got done without any further loss of time.

PARA 41

Para-8

PARA 76

Income Tax.

Para No-18

During the course of audit of income tax liability and recovery for 1981-82 and 82-83, following irregularity/short recovery were noticed:-

- 1) THE PBR had not been maintained on yearly basis, and the yearly total of total dues were not cost in P.B.R. In certain cases P.B.R. was not maintained at all. For example no PBR was found to had been maintained in respect of the

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1. Smt. Pushpa Ailwati, PGT 1981-82
2. Smt. Aruna Singh, PGT. 1981-82
3. Smt. B.R. Chopra, Vice-principal 1982-83.

In certain other cases PBR for more than one year ^{period} had been maintained on the same page. In the absence of properly maintained P.B.R., it is not understood as to how the correctness of total income taken for income tax calculation ~~preforma~~ was ensured.

In order to overcome this, the totals of P.B.R., yearwise and individual wise may now be cost and results intimated to audit.

ii) A short recovery of tax of ₹.1369/- has been detected in respect of Mrs. B.R. Chopra, Vice-principal (1982-83). The same may please be recovered now, after verification, under intimation to audit. The figures of income had to be taken from the office copies of the pay bills and L.P.C. as neither the P.B.R. was maintained nor income tax calculation preforma was produced.

- 3/82 P. 2162-10
- 4/82 P. 2162-10
- 5/82 P. 2162-10
- 6/82 P. 2162-10
- 7/82 P. 2314-75
- 8/82 P. 2314-75
- 9/82 P. 2344-75
- 10/82 P. 2344-75
- 11/82 P. 2344-75
- 12/82 P. 2344-75
- 1/83 P. 2344-75
- 2/83 P. 2344-75

P. 23346-40
510-00 Arrears (in previous school)
1145-05 Arrear of increment for 8/81 to 1/82 drawn on 8.1.83
P. 29001-45

40

11/25

-18- 260

29001-45
5000-00
 24001-45
2696-75
 21304-70
 21300-00 ✓
1890/-
189-00
 20794/-
710-00
 1369-00

Standard deduction U/s 16(1)
 Saving relate U/s 80-C
 2636-25
 60-00

Available income rounded to the multiple of Rs.10/-
 T.P. on 6300/- @ 30%

Surcharge @ 10%
 Tax already deducted
 Tax to be recovered

Para No-19

PA 77

PARA 42

Para-9. Pupil's Fund (G.G.M.S. Pooth Khurd)
 In voucher No.799 dated 11.2.82 (Cash Memo No.1386
 dated 11.2.82 from M/s Panna Lal and Co. for newspapers and
 Magazines) figures were compared by overwriting, as under:

- | | | | | |
|----|--------------------------------|----------|------------------|----|
| a) | Number of newspapers Hindustan | 20 | Required Figures | 22 |
| b) | Cost of above | Rs.10/- | Rs.11/- | |
| c) | Total amount of cash memo. | Rs.35-20 | Rs.36-20 | |
- The amount was tampered on the receipt revenue stamp also.

The above alteration in figures is most improper and needs elucidation.

Para-10. Girls Gifting A/cs (G.G.Middle School Pooth Khurd.)
 Admn. Notification circulated

39

11/4/83
120/c

realised and utilised for the specified purposes. The Head of schools were to open and maintain the accounts of this fund separately. In this school, charges were realised but no separate accounts were maintained instead the money realised was mixed up in the girls fund, in contravention of rules/instructions. Reasons for non-observance of instructions may please be intimated

interalia accounts be separated under intimation to audit.

~~Para 79~~ Para 79 Contingency (G.S. Middle School Poeth Khurd)

Para No 20

test check/audit of contingency expenditure, during

1981-83, revealed the following discrepancies:-

1) In C.S. 55/81-82, Rs. 25-90 conveyance charges was paid to Smt. Bitto Devi Kapoor, Incharge Head-mistress (Vr.No.17), as under:-

Rs. 3-40 on 23.2.82

Rs. 22-50 on 23.3.82 (from school to Kamla Nagar for dress cloth of students by bus and back by scooter).

As per record no stock of dress cloth was brought on 23.3.82. Even the voucher was not passed for payment by the D.D.O. The expenditure is not admissible in audit. The reasons for incurring the unfounded expenditure may please be intimated interalia recovering Rs. 22-50 from the official under intimation to audit.

11) In.C.S-42/81-82 vide sub vouchers 3 and 7 runs of Rs. 4-80 and Rs. 12-75, claimed as conveyance charges (Ravinder Singh, Peon, was charged in cash book on 17.3.83, but the payment was received by Smt. Bitto Devi and not shown Sh. Ravinder Singh.

This needs elucidation.

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119/25

111) Vide DB 35/82-83 dated 13.1.83 (Tr.No.1) P.999-25 was incurred towards the purchase of 117 books from M/s Arvind Parkashan. In the stock entry certificate, Accession number afforded to the books were not indicated. Further there was no certificate that books were purchased from the list of books approved by the Dte. of Education per the library stock register/ accession register was produced to the audit. Thus the fact of stock entry could not be verified. This needs to be elucidated. The

records with no may now be recorded on the voucher under intimation to audit.

Para-12. Non-maintenance/non-production of record.

RAAS (S)

The following important record/registers for the years 1981-83 were not maintained:-

1. Conveyance claim charges register.
2. Water and electricity charges register.
3. G.T.A. Register.
4. Browsable sheet of G.P. group 'D' employees.
5. Register of consolidated fund-Pupils fund (in respect of G.G.M.S. Pooth Khurd also).
6. Contingency register (GMS, Pooth Khurd).

Reasons for non-maintenance of above record may please be intimated and its complete maintenance, in future, ensured.

b) The following important record was not produced to audit party.

1. HRA Certificates.
2. Income declaration certificates/forms in r/o students (1982-82 and 1982-83).
3. Library Record (Complete).

(142)

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118/2

4. Application and income certificates in r/o students to whom free supply of uniform was made in 1982-83 (G.G.M.S. Pooth Khurd).
5. Applications cum-income certificates in r/o Economically Backward students (1982-83) (G.G.M.S. Pooth Khurd).
6. Acquittance Roll in r/o Rs. 310/- scholarship money disbursed on 27.2.92 through Headmistress, G.G.M.S. School, (Pooth Khurd).

The reasons for non-production of above record may please be intimated interalia, its production, at the time of next audit, ensured.

~~Para-13~~ Para-46 Service Books.

Para No - 21

~~Para 81~~

Overpayment.

The scrutiny of the service book of Mrs. Kamlesh Sharma, PGT revealed that Mrs. Sharma was drawing pay of Rs. 750/- plus one month stagnation increment of Rs. 25/- w.e.f. 1.9.83 in the pay scale of Rs. 440-20-500-38-25-750. She was promoted to the post of PGT in the pay scale of Rs. 550-25-750-33-30-900 vide letter No. P.2(7)/DP/E-II 83/88539-779 dated 10th October, 1983 and her pay was fixed at Rs. 910/- vide D.O. Dist. Norths order No. P.3-1/32/accts/5260 dated 16.12.84 w.e.f. 20.10.83 which was irregular.

According to the clarification issued by govt. of India, Ministry of Finance, Deptt. of Expenditure vide No. F.7(22)/E-111/76 dated 22nd October, 1983, the stagnation increment will not be taken into the account for purpose of fixation of pay to higher post.

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117/35
140

However, if pay fixed in higher post under the normal rules happens to be less than the pay plus stagnation increment in the lower post, the difference may be allowed as personal pay to be observed in future ^{ment} ~~in~~ pay.

In the instant case the pay of Mrs. Kamlesh Sharma, PGT was wrongly fixed at Rs. 810/-, which should have been Rs. 780/-. The ~~xxxx~~ benefit of overpayment of Rs. 30/- plus allowances was allowed to her w.e.f. 20.10.83. The overpayment amount may, therefore be recovered under intimation to audit. The other similar cases if any may also be reviewed and action taken ~~as~~ accordingly.

~~PARA 82~~ PARA 47
Para-14. Domestic science fund.

The scrutiny of the vouchers pertaining to February, 82 ^{revealed} ~~received~~ that the following vouchers were neither passed for payment nor paid and cancelled by the competent authority.

<u>Date.</u>	<u>Vr.No.</u>	<u>Amount.</u>
15.2.82	2769	16-57
	2770	7-00
		23-75
19.2.82	2771	4-90
	2772	4-40
	2773	32-00
	2774	4-00
	2775	7-75
21.2.82	2775	7-75
	2776	6-75

Settled on
21/7/82

Para 22

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K

PARA

85

Para-17. Review of the cases regarding payment of HRA

The required information

examined

On scrutiny of the spouse information furnished by the school, it was revealed that the following officials had not furnished and in the absence of the same it was not possible to examine their cases to ascertain the authenticity of payment of HRA and medical allowance. D.D.O. may therefore review these cases in the light of the instructions of the govt. of India issued on this subject and application of the position to the audit.

S.No. Name & Designation.

- 1. Mrs. Kamla Devi Rama PGT(Skt.)
- 2. Mrs. Birmati Junir PTI
- 3. Sh. Anand Sagar Head clerk.

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Para 23

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Para 10-23

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PARA 26

PARA 49

The scrutiny of the class attendance register revealed that the girls guide fund was not realised from the scheduled caste student during the year 1981-83. For instance in Feb., 82 and March, 83 the following amount of Girls Guide was not realised as per details given below:--

Class	No. of S/C student	1981-82(2/82)		1982-83(3/83)	
		Amt. of G.G. fund	No. of SC students	Amt. of G.G. fund	No. of SC students
VI A	3	0-30	-	0-90	-
VI B	6	0-60	9	-90	0-30
VII A	6	0-60(VII)	3	0-30	0-30
VII B	-	-	3	0-30	0-30
VIII A	4	0-40(VIII)	13	2-10	-
VIII B	-	-	3	-	-
Total =		1-90			

The above amount of Rs. 1-90 and Rs. 2-10 alongwith the remaining amount w.e.f. March, 79 onwards may be recovered from the scheduled caste students, till date, under intimation to audit. The reasons for non-realisation of girls guide fund from S/C student may also be elucidated to audit.

Part-III.

The compliance report of the previous test audit memo was not shown to audit:- A test audit memo containing procedural objections, minor discrepancies found during the course of audit was handed over to the D.D.O., the area compliance of which with the seen by the next audit party.

(R.K. KASRAJI)
Accounts Officer (H)

Compared
with
original
and found
correct

PARA (50) H

Para No. 824

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Para No. (Refer Memo No. 19 dated on 16.5.90.)

Non-recovery of Tution fee from the students who have attained the age of fourteen years.

It has been observed from the list of students indicating their bio-data and duly prepared/approved by the school authorities that Tution fee has not been charged from them although they have attained the age of 14 years. As per instructions contained in the rule 147 of DSEAR tution fee is to be charged from the students attaining the age of fourteen years irrespective of the class.

Since in the instant case tution fee has not been charged from 1985-86, the same may please be collected from the concerned student/teacher/defaulters and deposited in Govt account under intimation to Audit. Annexure showing the amount arrived at is enclosed.

Suitable steps may also be taken in view of the above for the succeeding years untill otherwise stopped/directed by the competent authority.

107/2 (8)

Taxable Income	Rs. 19360/-
I. Tax.	Rs. 340/-
A/R	Nil
Balance	Rs. 340/-

Note:- There is no indication of purchase of NSC worth Rs. 2000/- and also how the int. on NSC for Rs. 1139.80 and 744/- arrived at. To calculation sheet attached. Hence, inadmissible and disallowed.

2. 1985-86 Smt. Santosh Sethi, PGT.

Total salary	Rs. 30190/-
Std. Deduction	Rs. 66000/-
	<hr/>
	Rs. 24190/-

Savings	Rs. 5350/-
Permissible deduction	Rs. 5350/-
Taxable Income	Rs. 18840/-
I. Tax	Rs. 110/-
A/R	Rs. Nil
Balance	Rs. 340/-

Note:- Units for the Rs. 1200/- purchased already allowed and now disallowed. The relief can be claimed from ITO Direct.

3. Smt. Kamlesh Gulati, PGT.

Income Tax arrived at in the calculation sheet amounting to Rs. 495/- was not deducted from her pay for 2/86. The same may please be recovered and intimated to audit.

Para No. 10 (Refer Memo NO. 7 dated on 10.5.90.)

Bonus

During the course of test check on the accounts of the institution it has been observed that bonus has been paid to the following officials although they were not entitled for to receive bonus. As per instructions on the subject bonus was admissible to those who were covered under the pay ceiling limit prescribed by the Govt. of India. In the instant case pay ceiling limit had exceeded the prescribed limit. So payment of bonus was not admissible to them. The same

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106/c
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any please be recovered and deposited in Govt. account under intimation to audit.

1. Smt. Santosh Sethi, PGT Rs. 1187.10/- @ for 85-86 and 86-87
2. Smt. Padma Arora, PGT Rs. 1187.10/- for 85-86 and 86-87
3. Smt. Kamlesh Sharma, PGT ---do---
4. Smt. Kamlesh Arora, PGT ---do---
5. Smt. Sushma Waring, PGT Rs. 433.50/- for 83-84 and 84-85.

Other similar cases where selection grade/Sr. Scale has been allowed with retrospective effect may please be reviewed at your end and recoveries if any be made accordingly.

Para No. 11 (Refer Memo No. 20 dated on 16.5.90.)

Contingency Account

A test check of contingency account pertaining to the year 1985-86 revealed the following irregularities.

1. CB/274 dated 22.3.86.

While going through the records, it has noticed that Rs. 339/- were paid as water charges out of which Rs. 169.50/- were paid as arrear of previous period. The school authority is not maintaining proper water register. In the absence of that it could be said that this amount might have been paid earlier. There is also possibility of payment in future which cannot be ruled out either way. This may please be ensured and a certificate to this effect given to audit, that the arrear amount was not paid earlier.

2. CB/219 dated 5.1.86.

Electricity Charges

Rs. 3020/- were paid as Electricity charges out of which Rs. 2575.80/- paid as arrear. No Electricity register was being maintained by the School. In the absence of that there was possibility of payment in double. The period for which this amount of Rs. 2575.80/-

(30) 2013

Vr. No. 3013/ 19.1.84 for Rs 40/80

Vr. No. 3016/ 20.1.84 for Rs 5/-

All such vouchers may please be reviewed and needful done under intimation to audit.

intimation to audit.

Para No. (57) (Ref. Memo No. 10 dated 10.5.90)
SCOUT FUND

It was observed from the class attendance registers of the students that the scout fund had not been charged from the scheduled casts students. The same may please be worked out and recovered from the concerned. under intimation to audit.

Para No. (58) (Ref. Memo No. 9 dated 10.5.90)
LIBRARY

A test check of library account pertaining to the year

para 26

May 12/90

Parad. 20

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100/C
1983-84, 1984-85 and 1985-86 revealed the following

Irregularities:-

1. While going through the issue register of the Library it was observed that huge numbers of books were issued to the members of the staff of the school. But the same were not found returned by them till date. There were no signature of the Librarian on the register in their token of receiving the books back. For example:-

1. Shri Ram Chander

Accession No. 6303, 4627, 4636, 4171, 4316, 4937

2. Mrs Ramo Devi

5995, 5678, 5977, 5639, 4986.

3. Hari Krishan Bhardwaj

5330, 4716, 5221, 5289, 4770, 5261, 4760, 4714, 6483, 5926
6257, 5359

4. Rattan Singh Duggal

2602, 5575, 4699, 6417, 6219, 6264, 5793, 6255, 6190, 6182,
5674, 6010, 4936.

It was told that the Library section is not functioning for the last two or three years. The Librarian is there, no transaction of books is being done. It is doubted that there is heavy loss of Library Books. A physical verification by other deputed person be conducted and loss there in be recovered under intimation to audit. Also an early steps be taken to get all the issued books, otherwise the cost of all such books recovered under intimation to audit.

(2) It was also observed that entries made in the Accession register were not under attestation. In the absence of that, the Accession register does not prove its authenticity. The needful may now please be done and compliance shown to next audit.

(3) The physical verification of the Library stock was not found conducted during the period under audit. The circumstances under which the same was done be explained to audit.

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38/4

It was also observed that while availing the scholarship in respect of Books and Stationery scheduled casts students. The scheduled casts from the following students were found issue on provisional basis and as such the same do not prove the genuiness in regards to their being scheduled casts. For examples-

1983-84

1. Babita D/O Shri Sultan Singh VIII
2. Shakuntla D/O Shri Duli Chand VII
3. Geeta Rani D/O Shri Sultan Singh VII

1984-85

Santosh D/O Duli Chand

1985-86

Babita VIII

All such cases may please be reviewed and genuiness verified from D.C office at school or the students who have produced such type of certificates asked to produced photo copy of original issued if any otherwise the amount paid to all such students recovered under intimation to audit.

Para No. 19 (PARA 59) (Ref. Memo No.5 dated 10.5.90)

Stock Register

The scrutiny of stock register revealed the total shortcomings/omissions etc.

(1) Games

While going through the stock register of games, was observed that two Non-consumable registers & two consumable registers were being maintained. As regards Non-consumable register No.1, it was found in torn condition, every page was found detached. It was not possible to know the exact balance exist in the stocks. The balances of items exists in register No.1 does not appear carry forwarded in register No.2. The matter

Added on 21/1/86

Para No. 12
 Sub-Reg Stock Register (Continuable/11)
 (Ref. Memo No - 17 dated: 30/1/15)

Para (11.27)

18
 87

Para 27

During the test audit of Stock Register/Property register, following irregularities have been observed:

(i) Higher quantity of furniture as well as other items are available as stock as per entries available in the stock and many of the articles have outlived its life and due for condemnation few examples are given below:

S.No	Name of the items	Prescribed life	Actual period as per stock entry
1.	Almirah wooden	20 years	Procured during 1964 one purchased
2.	News paper stand	5 years	other purchased on 24/3/82
3.	office chairs	5-10 years	stock entry since 1973-74
4.	Domestic Sr. table	8 years	Entry since 24/3/62 (12 Tables)
5.	Television (Qty. 2)	10 years	1. Purchased in 1967 2. + BPO

on scrutiny of stock register no entry to the effect of condemnation has been found recorded. It is therefore advised that all such items maybe identified and process of condemnation initiated under intimation to the audit.

(ii) Physical verification of stores has not been done since April-2002. The stock should be physically verified periodically and result thereof be recorded in the stock register in terms of CFR-116.

(iii) Two registers have been maintained for property consumable items and some items of below have been entered

(ii) steel

⑤ Fridge.

Similar other items may be identified and these items be entered in one register for verifying the exact stock position.

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(iv) The consumable stock register is found to be in torn condition binding of the register may be done for proper upkeep of record.

(v) It has been noticed that some of the entries are not supported by proper receipt or placement. It is therefore advised that signature of the receiving authority of articles may either be obtained or placement register maintained.

(vi) Signature of the Head of office is not found recorded against some of the entries. Few instances are given below:-

<u>Sl. No</u>	<u>Name of the item</u>	<u>Page No</u>
1.	Prg. Level dual desk	81
2.	Book case	76
3.	Fridge	74 and 13 in new register
4.	Desert cooler	9 in new register
5.	Books	2

Similar other instances may also be looked into and needful done under intimation to the audit.

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Para No. 2

Subject :- Books & Stationary for the year 1986-87 to 2003-04.

(Reference Memo. No. dated - 25/1/05)

During the period 1991-92 and 1995-96 it has been observed that the formal applications from the students were not obtained while making the free supply of Books and Stationary to them. The reason for non-compliance of the prescribed procedure may be elucidated to the audit.

Checked with
C.A. on 25/1/05

Para No - 28

Para No. 4

Sub. :- Reg. Stock Register of Sports/Music/SUPW/Exam Register/Audio Visual (Ref. Memo No. 21 dated - 25/1/05)

Sports

Some of the items as per details given below have been found entered in the registers long back and due for condemnation. All such old and unassemble items may be identified and auctioned of which proceeds be deposited in the Govt account :-

Sl. No	Name of the items	Qty	Date/Period of entry in Register	Page No
1.	Volley ball net	01	03-3-72.	20
2.	Hockey sticks	26	4-5-63	16
3	Gymnastic material	-	1967-69	40

Para No. 29
 Sub: Budget Allocation and Expenditure
 (Ref Memo No - 25 dt: 1/2/05)

Para No 29

It has been observed that during the period 1988-89 and 1996-97 expenditure has been incurred by the school in excess of Budget Allocation as per details given below:-

Year	Budget Allocation Rs	Expend. incurred	Excess
1988-89	9,20,000 -	9,22,385 -	2385 -
1996-97	23,89,600 -	23,89,639 -	39 -

The approval of the Competent authority to regularise the excess expenditure above budget allocations may be shown to the audit.

Para no. 6

Sub: Reg. Loss due to theft

(Ref. Memo No-19 dated - 24/1/05)

Para No. 30

Goods worth Rs. 1269-14 were stolen from the school during the years 1977-78 and FIR was also lodged vide F.I.R No-140 dt-6-6-77. In response to the F.I.R, Dy Commissioner of Police, North West District vide letter No-11640/50/DCP/NW dt-6/1/93 communicated that the lost goods are untraceable.

Though 27 years have been elapsed the matter is yet to be finalised and written off after obtaining approval from the Competent Authority. As per the scrutiny of records the school authorities have written the last letter on 19/5/04.

The case may be pursued vigorously and less suffered written off with the approval of the Competent Authority by without any further delay. In the matter may also be intimate

Para No. 10
Sub: Reg. GPF class-IV.
(Ref. Memo. No. 14 dated: 13/1/05)

During the scrutiny of GPF class-IV records for the period under audit, following irregularities have been noticed by the audit:-
① It has been observed in the case of Smt. Ramo Devi, water woman that the totalling of opening balance, Deposits, interest in the ledger during the year 1993-94 is incorrect. The closing balance should be Rs. 26,982/- instead of Rs. 27,324/-. The same mistake has been repeated in the case of Sh. Ashok Kumar, chawkidar during the year 2002-03 in which the CB is actually Rs. 48,205/- instead of Rs. 48,170/-.

Necessary corrections may be made and GPF accounts of above officials re-audited under intimation to the audit.

(iii) The closing balance (1997-98) of Rs. 55,883/- in the account of Sh. Rajinder Singh has been carry forwarded to the year 1998-99. i.e. Rs. 55,879/- . Thus there is an excess entry of Rs. 96/- which requires rectification and re-auditing of his account.

Two advances of Rs. 10,000/- each on 15/2/04 and have been drawn by Sh. Rajinder Singh, + of Rs. 21,000/- has been refunded each available

mark - 07 1/2

(iii) In following cases the GPF balances carry forwarded / transferred from their previous departments are not found mentioned in the ledger or a copy of transfer advice placed on record :-

- ① Sh. Rajinder Singh, Peon
- ② Sh. Krishan Kumar, Charakider

Necessary entries may be made in the ledger and compliance shown to the audit.

(iv) An amount of Rs. 9800/- has been drawn as GPF advance by Sh. Atar Singh, Sweeper as per deduction available in the ledger for the year 97-98, but neither bill to the date mentioned against the advance nor details of recoveries if any made available on record. Necessary clarification may be provided to the audit in this regard.

Further the GPF interest calculated for the year 1997-98 and 99-00 is also found incorrect which requires rectification as well as re-casting of his account.
 or account of Sh. Swinder

[Handwritten signature]

may be elucidated to the audit.

(vi) The closing balance for the year 1988-89 in no sh. Charan Singh, loan is, Rs. 7405/- has been wrongly carry forwarded while arriving at the interest bearing balance in the year 1989-90. Due to above there may be a minor variation in the interest which requires rectification and re-casting of his account.

(vii) As per Rule 13(2) of the UPF Rule the recovery of advance should commence from the month following the one in which the advance was drawn. In following cases this rule provision has not been taken into account while starting recoveries :-

Sf. No	Name of the official	Month of Adv drawn	Recovery Commenced
1.	Smt. Ramo Devi	March '88	October '88
2.	Sh. Attar Singh	Nov, '88	March, '01

(viii) It has been observed that the UPF broadsheet has not been maintained in the shed. Broadsheet in Form CAM-48 should be maintained and all deposits / withdrawals be posted from the ledges.

(ix) A General Index Register in form CAM-44 may also be maintained for proper upkeep of UPF account & other details. Also see the Form CAM-44

Done by
Sh

<u>GPF A/c No</u> 1	<u>Ledger Folio No</u> 2	<u>Name of the employee</u> 3	<u>Nomination when held</u> 4	<u>Attribution of Nomination</u> 5
<u>Date of season of closure</u> 6		<u>Date of closure</u> 7	<u>Remarks</u> 8	

(X) The HOD/DDO should sign/attest the entries in the GPF ledgers at the close of the financial year. But in following cases the officer responsible for checking the entries has not been signed the ledgers.

<u>Sl. No</u>	<u>Name of the official</u>	<u>Page No</u>
1.	Sh. Sunder Lal, Chaukidan	16, 17, 64
2.	Sh. Rajat Singh	25, 30
3.	Sh. Rajinder Singh, Peen	62, 63
4.	Smt. Ramo Devi, w/w.	66, 68
5.	Sh. Attar Singh	60, 61

Needful may be done and compliance shown to the audit. Similar other instances may also be looked into and action taken accordingly.

[Signature]
12/3

Para no. (12)

Para No. 23

Subject - Library Record

(Refrence Memo no 12 dated 11-1-2005)

19

para 31

On the scrutiny of library Record for the period under audit, The following short Comings were pointed out

- ① A certificate to this effect that no. library books missing from the library may be furnished to audit. In case any books are missing a list of the same may be prepared alongwith its cost, the matter may be investigated and recovery on account of missing books may be made from the official responsible.
- ② Physical Stock Verification not made up to 31-3-2004, the stock authorities may be directed to make the stock Verification Physically and shown to audit.
- ③ Newspaper/Magazine record not shown to audit from 2001 To 2004. Sale of Raddi received from the period 2001 To 2004 also not shown to audit. Same may be trace out and shown to audit.

Param (13)

Subj: Reg remittance verification
(Ref. memo. 28 dt. 8.2.04)

84/9
PB

Details of remittance for the period under audit were sent to Pto-7 for its verification vide dt. of audit letter on dt. 12.1.2005. But the same has not been got verified by the school till this date.

Settled
dt. 15/2/07

The matter may be pursued with the Pto-7, remittance be got verified immediately and the same may be conveyed to the dt. of Audit.

Para no. (14)

Subj: Reg Non-Production of records
(Ref. memo No. 29 dt. 9.2.04)

The following records which were not produced for audit may be shown to the next audit :-

- (i) Income Tax record for 1986-87 & 1987-88
- (ii) CDS Board sheet & h
- (iii) Water/Electricity/Telephone register prior to 1992
- (iv) S.P. Board sheet & Index Register.
- (v) Services Register
- (vi) Brook Bank records
- (vii) OTA Register.

(K) settled vide Pto-7.

May
12/3

(17) 8

PART - II
CURRENT AUDIT REPORT
(2004-05 TO 2016-17)

Para No. 1

(Ref to memo no 2 dated 26.2.18)

Partially settled

Sub:- Less Recovery of Rs. 5,05,525/- from Salary.

During the test check of PBR it comes into notice that the following official/officers were reemployed after their retirement. The schools authorities have fix the pay after deduction of pension sanctioned to the official/officer. After the implementation of VII th Pay commission it comes into notice that the respective Banks have revised the pension of the officials w.e.f. 01-01-2016 and the arrears were also paid to the individual.

The school authorities have not initiated the recovery from 01-01-2016, as such there was an overpayment to individual after the implementation of VII th Pay Commission. The detail is as under:-

S.No.	Name	New Pension	Old Pension	Difference	No. of Months to be recovered	Total amount to be recovered	Amount already recovered	Balance to be recovered
1	Ms. Kailash Devi, Dr. Teacher	36580	14230	22350	1	22350	0	22350
2	Ms. Kausam Tyagi, TGT	35740	13905	21835	11	240185	0	240185
3	Ms. Saroj Bala, TGT	36160	14070	22090	11	242990	0	242990
Total								505525

As such there was an overpayment of Rs. 505525/- to the officials. The same has to be recovered from the officials. Other similar cases may also be reviewed accordingly.

Pay

Taken as key

Keen settled

out standy

already paid

240185

12

Para No. 2

(Ref to memo no 3 dated 28.2.18)

Sub. Recovery of Rs. 3213/- from M/s. Surya Charitable & Welfare Society excess payment of Mid Day Meal

Under the programme of Mid Day Meal, nutritional support is provided to the children of primary and upper primary sections i.e. 1st to 8th class in Govt. and Govt. aided school, with the objective to meet the nutrition deficiency to prevent children and to reduce the number of absentees in classes. For supply of Mid Day Meal contract agreement were signed between Dte. Of Education and the suppliers, regarding terms and conditions of supply like quality and quantity of meal, penalty for non/short supply or supply of substandard meals etc.

Vide office order no. DE 23/487/MDM/2012-13/820-830 dt. 19.07.2012. As per the directions of Min. of HRD the rates of cooked meals were revised to Rs. 4.65 from Rs. 4.33 for upper primary and Rs. 3.11 to Rs. 2.89 for primary and were applicable w.e.f. 01.07.2012, But while test audit of S.K.V, L-Block, Hari Nagar, New Delhi, it has been found that in the month of April 2012 and May 2012 the payment has been made with the revised rate, and an amount of Rs.3213/- has been made to M/s. Surya Charitable & Welfare Society excess, as per the detail given below.

(A) Upper Primary

Month	Quantity supplied	Amount paid@ Rs. 4.65	Amount payable @ Rs. 4.33	Excess amount
Apr 12	6039	28081	26149	1932
May12	2084	9691	9024	667
Amount recoverable				2599

(B) Primary

Month	Quantity supplied	Amount paid@ Rs. 3.11	Amount payable@ Rs. 2.89	Excess amount
Apr12	2075	6453	5997	456
May12	719	2236	2078	158
Amount recoverable				614

Further vide circular no. DE23(467)/MDM/2007-08/Part file/113-116 dt. 39.09.2012, issued by Directorate of Education, GNCT of Delhi, vide which it has been directed that HOS shall form a school Mid-Day Meal Committee (SMDMC) comprising of – Head of school, In charge Mid-Day Meal, Home Science teacher, Minimum three mothers of students from different classes, DDO of the school and one VKS member, for monitoring the distribution, compliance of general instructions, etc. No such record has been provided.

[Handwritten signature]

School authorities should ensure that the payment should be made as per T/C and the recovery of Rs.3213/- may be made from M/s. Surya Charitable & Welfare Society under intimation to audit.

Para No. 03

(Ref to memo no.5 dated 6.3.18)

Sub. Recovery of Over payment of conveyance amounting to Rs. 2640/-.

During the test-check of vouchers it comes into notice that:-

1. Sh. Raj Kumar Yadav, UDC was working as cashier in the school, during his tenure in the school it was observed the official has submitted double bills for the same period and the payment was also made to him for the same:-

Bill No.	Date	Month	Amount Paid
99	29-07-2015	Apr-15	300
		May-15	350
		Jul-15	490
137	25-08-2015	Apr-15	480
		May-15	480
		Jul-15	490

The voucher also shows that the official has claimed the conveyance for the same dates.

2. The vouchers also shows that the school authorities has also made the payment to Sh. Paramjit Singh, IT (Contract) on monthly basis. The official was posted by the firm and not on the pay roll of the school.

Bill No.	Date	Month	Amount Paid
56	01-06-2016	Mar-16	500
		Apr-16	500
		May-16	500

The school authorities has to obtain the approval of HOD for the payment of above said amount or recover excess payment i.e. Rs. 1140/- from Sh. R.K.Yadav, UDC and Rs. 1500/- from Sh. Paramjit Singh, IT and deposit the same in Govt. Treasury. Other such cases have also to be reviewed at school level.

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Para No. 04

(Ref to memo no.6 dated 7.3.18)

Sub. Short deduction of Rs. 5100/- in DGEHS.

During the test check of PBR it was revealed that there was short deduction of DGEHS subscription from the following staff members:-

S.No.	Name and Designation	DGEHS			Period	No. of months	Amount
		To be deducted	Deducted	Difference			
1	Ms. Rekha Rani Gupta, PGT	650	325	325	Feb-17	1	325
2	Ms. Antima Rana, TGT	650	325	325	Feb-17	1	325
3	Ms. Sweety, TGT	650	325	325	Feb-17	1	325
4	Ms. Vandana, TGT	650	325	325	Feb-17	1	325
5	Ms. Sulekha, TGT	650	325	325	Feb-17	1	325
6	Ms. Anita, A.T.	450	225	225	Feb-17	1	225
7	Ms. Jaspal Kaur, TGT	650	325	325	Feb-17	1	325
8	Ms. Anjali, PGT	650	325	325	Feb-17	1	325
9	Ms. Snehlata, V.P.	650	325	325	Feb-17	1	325
10	Ms. Kiran, PGT	650	325	325	Feb-17	1	325
11	Ms. Meeta Singh, PGT	650	325	325	Feb-17	1	325
12	Ms. Vinesh, PGT	650	325	325	Feb-17	1	325
13	Ms. Manju, TGT	650	325	325	Feb-17	1	325
14	Ms. Santosh, TGT	650	325	325	Feb-17	1	325
15	Ms. Anita Devi, TGT	650	325	325	Feb-17	1	325
16	Ms. Renu, Music Teacher	650	325	325	Feb-17	1	325

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Total	5100
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The authorities are requested to follow the DGEHS guidelines strictly and recover the amount from the concerned officials under intimation to audit. . Other similar cases may also be reviewed accordingly. Any recovery prior to audit period and post audit period also has to be recovered.

Para No. 05

(Ref to memo no.10 dated 9.3.18)

Sub. Excess payment of Rs. 18000/- in r/o Children Education Allowance.

During the test check of Children Education Allowance file it was revealed that Sh. Parmod Chhillar, Lab Asstt. is having 03 children, name:-

1. AnkitChhillar 02-11-99
2. AnkitaChhillar 29-09-01
3. AbhayChhillar 01-03-05

The official has claimed the education Allowance in r/o

1. AnkitaChhillar 29-09-01
2. AbhayChhillar 01-03-05

Amounting to Rs. 18000/- each for the Academic session of 2016-17 and the same has been cleared by the school authorities through bill no. 06 dt:- 12-04-2017.

As per CEA Rules the reimbursement of tuition fee will be paid to the officer/official in r/o first two children. The CEA is not admissible for the third child.

The excess amount paid to the official i.e. Rs. 18000/- has to be recovered from the official under intimation to audit. Other similar cases may also be reviewed accordingly. Any recovery prior to audit period and post audit period also has to be recovered.

Para No. 06

(Ref to record memo no. dated 22.2.18)

Sub. Non Production of Record.

During audit the following record has not been provided to audit, the same may be provided to next audit.

- ✓ 1. Expenditure control Register
- ✓ 2. Contingent/LTC Advance Register
3. Water/electricity/telephone bill register 015
4. TR-5 (GAR - VI) register 015
5. Postage Stamp A/C 015

Ajay
(Ajay Gupta)

Para 03

TEST AUDIT NOTES

TAN No. 1

(Ref Memo No.1 dt. 23.2.18)

Sub:- **Cash security/Fidelity Bond for Cashier.**

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005 in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM-GFR-31.

The Cash Security/Fidelity bond has not been furnished by the officials concerned, i.e. Cashier, which is irregular and in gross violation with the General Finance Rules.

Reasons for non-adherence to rules may be intimated to audit.

TAN No. 2

(Ref Memo No. 4 dt. 5.3.18)

Sub. **Shortcoming in maintaining Pay Bill Register (PBR)**

During the test-check of Pay Bill Register, following irregularities were noticed:-

1. Entries in the PBR have not been checked and initialled by the DDO every month for its correctness.
2. GAR-18 (abstract of the pay-bills) were not found dully filled up and signed by the DDO.
3. No detail of LPC issued/received has been entered in the PBR.
4. No entry of GPF advance/withdrawal has been made in the PBR
5. All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, Govt. Accommodation, GPF number etc. have not been filled up, during 2010-11 & 2016-17.
6. The mandatory page-counting certificate has not recorded in the PBRs.
7. There are bulks of cuttings and over writings in the PBR not attested by DDO.

HOO/DDO has to follow the rules and regulations to avoid such type of mistakes. Further, rectifications of the above mistakes may be made and shown to audit.

TAN No. 3

(Ref Memo No. 7 dt. 8.3.18)

Sub. **Shortcoming in maintaining Bill Register**

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During the test-check of Bill Register, following irregularities were noticed:-

1. It seems that the Register was prepared in a casual manner
2. During audit period entries in the Bill Register has not been checked and initialled by the competent authority/DDO every month for its correctness.
3. The mandatory page counting certificate has not recorded in any of the bill registers for the audit period 2004-05 to 2016-17.
4. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Register in the absence of the same it is difficult to counter check the Cash Book and Bill Register.
5. There are number of cuttings in the Bill Register which were not attested by the DDO.

HOO/DDO has to follow the rules and regulations to avoid such type of mistakes. Further, rectifications of the above mistakes may be made and shown to audit.

TAN No. 4

(Ref Memo No. 8 dt. 8.3.18)

Sub. Shortcomings in maintaining of Cash Book.

- (1) As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct. But it has been found that the cash book never been checked by any of the responsible officer other than writer, even the cash book has not been signed by the writer.
- (2) As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

“Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book.”

But the same not recorded in the Cash Book with undisbursed amount.

- (3) The mandatory page counting certificate has not recorded in any of the Cash Book for the audit period 2013-14 to 2016-17.
- (4) As per Receipt and Payment Rules at the time of Opening of new Cash Book a Certificate regarding Opening /Carry forward of Cash Balance has to be recorded on the first page of the Cash Book, but the same has not been recorded in the Cash Book.
- (5) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his

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initials invariably. But the cutting/overwriting made in the cash book at various pages i.e. 109 to 123 of current cash book have not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.

Hence, remedial steps may be taken to rectify the above referred lapses. Other similar cases may also be reviewed accordingly.

TAN No. 5

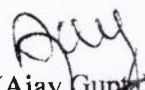
(Ref Memo No.9 dt 9.3.18)

Sub. Shortcomings in Service Book.

During the test check of service books, the following short comings have been observed:-

- 1 Entry of Aadhaar Number has not been made in the service book of staff 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.
2. Nomination forms i.e. Death-cum-retirement Gratuity, commutation, Family pension etc. not pasted in the service book of the following employees.
 - a. Ms. Seema Rani
 - b. Ms. ManjuBhardwaj
 - c. Ms. Radha Rani
 - d. Ms. Rakhi Sharma
3. It was also found that the pay fixation orders at the time of VIIth Pay Commission were pasted in the service books but there was no entry of grant of Increment as on 01-07-2017.
4. Audit party has also observed that the leaves taken by the staff of the school was not updated in the maximum service book of the individual.

Hence, remedial steps may be taken to rectify the above referred lapses. Other similar cases may also be reviewed accordingly.


(Ajay Gupta)
AO/IAO
Party No. 10

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PART-II
CURRENT REPORT
2017-2018 to 2021-2022

Para No.01: Recovery of Medical Reimbursement amounting to Rs.1350/- (Memo No. 05 dated 14.10.2022)

As per Government of India Health and Family Welfare regarding clarification on the package rate vide OM dated 09.06.2015, it was clarified that package rate shall mean and include lump sum cost of in-patient treatment/ day care/ diagnostic procedure for which a CS (MA) beneficiary has been permitted. The cost of surgical disposables and all sundries used during hospitalization cost of medicines, related routine and essential investigations nursing care and charges for its services is not admissible besides package rates. However cost of implants is reimbursable in addition to package rates as per CGEHS ceiling rates for implant. But during check of medical bill produced before the audit, it has been noticed that Smt, Versha, TGT was admitted for delivery in Max Super Speciality Hospital Salim Bagh on 13.02.2020 and she went for cesarean package rate of Rs.16158/- but the Hospital has overcharges of Rs.1350/- for medical consumable and the same has been reimbursed by the school.

Recovery of Rs.1350/- be made from the employee concerned after due verification of facts and figure under intimation to audit, Other similar cases may be reviewed at own level.

Para No.02: Recovery of Transport Allowance amounting to Rs.8424- (Memo No. 06 (in continuation) dated 18.10.2022)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/ tour etc.

During test check of attendance register and PBRs it has been observed that the School had made payment of Transport Allowance to the under mentioned staff during the period they were on leave for the full calendar month as per detail given below which is irregular.

SN	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
01	Deepa Sachdeva	July 2020	01	8424	8424
Total Rs.					8424

Recovery of Rs.8424/- be made from the employee concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed **at own level.**


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Para No.03: - Recovery of short deduction of TDS on Professionals Fees amounting Rs.3540-(Memo No. 09 dated 18.10.2022)

As per Income Tax Section 194J 10% TDS is to be deducted on Professional fee. During the test check of records, it has been found that DDO of School has not deducted Income tax according to Income Tax Act. Resulting short deduction of income tax in CA payment Bills Details of the same is as under.

Bill No and Date	Name of the service provider	Total amount of bill	ITDS Due	TDS deducted by the School	Short deduction of TDS
CB-289 dt 01.03.2018	Tax without error with Duhans	4130	413	0	413
CB-117 dt 21.08.2018	Tax without error with Duhans	6254	625	0	625
CB-061 dt 02.07.2019	Tax without error with Duhans	7670	768	0	768
CB-212 dt 29.01.2020	Tax without error with Duhans	6372	637	0	637
CB-079 dt 07.09.2020	Tax without error with Duhans	7670	767	0	767
CB-079 dt 07.09.2020	Tax without error with Duhans	3304	330	0	330
				total	3540

Recovery of Rs.3540/- be made from the vendor concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed at own level.



Para No.04:- Non deduction of salary on account of Half Pay Leave (Memo No.12 dated 18.10.2022)

As per FRSR Part -III Leaves Rules Central Civil Services(leave) Rules 1972, commuted leave not exceeding half the amount of half pay leave due may be granted on medical certificate to a Government servant(other than a military officer) subject to the following conditions:-

- The authority competent to grant leave is satisfied that there is reasonable prospect of the government servant returning to duty on its expiry.

- When commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due,

During the test check of records, it has been observed that the HOS has been granted commuted leave without Medical Certificate (along with fitness certificate) on the dates mentioned against their name.

S.N	Name of Employee	HPL	No. Days	B.P + DA has drawn	Excess payment
1	Manju Rana, N. Teacher	16.12.18 to 26.12.18	13	37600+3384 =40984/31=1322.06	13X1322.06.33/2=8593
2	Jaspal Kaur, N TGT	08.10.18 to 12.10.18	05	60400+5436 =65836/31=2123.74	05X2123.74/2=5309
3	Deepa Sachd PGT	11.02.19, 12.02.19, 19.02.19, 26.02.19 27.02.19	05	(75600+ 8808) = 3014.57 28	05 X 3014.57/2 = 7536/-
Total Rs. = 21438/-					

Necessary Recovery of Rs 21438/- 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. 5:-Discrepancy in LTC (Recovery amounting Rs.14978/-) (Memo no.13 dated 20.10.22)

As per Guidelines of Air Travel on LTC issued by ministry of Finance, Govt. of India OM no. 19024/1/2009-E.IV dated 16.09.20210, air tickets may be purchased directly from Airlines (At booking counters/website of Airlines) or by utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & company, M/s Ashok Traavels & tour and ORCTC.

During test check of Leave Travel Concession claims in r/o officials working in the SKV Prahalad Pur Delhi, it has been observed that Smt. Suman Chaudhary TGT had availed LTC to travel Delhi to Bagdogra vide bill LTC 190 dated 04.12.2018. But the official has purchased tickets from cleartrip for return journey which is not and Authorized agency as per above cited OM which is irregular. **Hence the payment made of Rs. 14978/- for booking return tickets from unauthorized agency is inadmissible** and may be recovered from the official after due verification of records under intimation to Audit. Other similar cases may also be reviewed at own level.

**Para No. 6:-Short Recovery of Income Tax amounting to Rs. 9346
(Memo no.15 dated 21.10.2022)**

HBA rebate on interest of amount taken as loan for purchase of new house or renovation work may be taken u/s 24 (b) on gross salary of the official maximum ceiling to Rs. 2 Lac, or actual whichever is lower paid by the borrower, but during scrutiny of the records, it has been found that the DDO has allowed excess rebate than actual which results short deduction of the income tax.. Resulting less Income Tax has deducted. Details are as under:-

(a)Smt. Rekha Rani, PGT F.Y (2020-2021)

S.No	Description	Calculation as per DDO(in Rupees)	Calculation as per Rules m in Rupees)
1.	Total Income	1265540	1265540
2.	Deductions		
	• Less standard deduction u/s 16(i)	50000	50000
	• HBA rebate under section 24 (b)	200000	169555 (actual paid)
3	Income after Deduction	1015540	1045985
4	Saving Under Section 80C + 80 DD +80CCD+80G	150000	150000
5.	Taxable Income	865540	895985
6.	Tax on Total Income	85608	91697
9	E.Cess	3424.32	3668
10	Total	89032.32	95365
11	Deducted by DDO	89034	
12	Balance diff. less paid		6331

• Smt. Rakhi Sharma F.Y (2020-2021)

S.No	Description	Calculation as per DDO(in Rupees)	Calculation as per Rules m in Rupees)	Remarks
1.	Total Income	1220804	1220804	
2.	Deductions			
	• Less standard deduction u/s 16(i)	50000	50000	The loan is taken in the joint Name (i.e.e Mrs. Rakhi Sharma and Mr. Vijay Kumar Shama) therefore rebate on 50% of the interest amount is reimbursable
	• HBA rebate under section 24 (b)	72749	58250	

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3	Income after Deduction	1098055	1112554	
4	Saving Under Section 80C + 80 DD +80CCD(iB)+80 CCD (2)	321080	321080	
5.	Taxable Income	776975	791474	
6.	Tax on Total Income	67895	70794.80	
9	E.Cess	2715.80	2831.79	
10	Total	70610.80	73627	
11	Deducted by DDO	70612		
12	Balance diff. less paid		3015	

Recovery of **Rs.9346/-** be made from the officials concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed **at own level**

Para No. 7:- Recovery of Leave Encashment amounting Rs.8491/- (Discrepancy in LTC) (Memo no.16 dated 21.10.2022)

Rule 12 of CCS (Leave) Rules provide that half pay leave shall be credited in advance in two installments i.e. January and July @ 5/3 for each completed months. This leave may be granted on medical ground or on private affairs subject to the condition that the official will get half pay salary (Basic+DA) on the particular day for which he took leave.

Further, as per CCS(Leave) rule, LTC can be availed during casual leave, Special Casual Leave, Restricted Holidays, Gazette Holidays including Saturday and Sundays and during child care leave but not during half pay leave as half pay leave cannot be treated as holiday.

Apart from the above as per LTC Rule it is mandatory for the official who proposes to avail LTC that he should declare the intended place to visit in advance to his controlling officer.

During scrutiny of the LTC claim in r/o Anita Sharma, PGT, the following shortcomings has been pointed out:-

- Vide her application the official had not disclosed place of visit rather than she mentioned state (kerala) in her application while she proceed to Kochi
- The official took flight from Delhi to Cochi for outward journey and from Trivandaram to Delhi for inward Journey but the official did not produce the receipt or invoice for the travel history performed between Cochi to Trivendram.
- As per CCS Leave rule maximum of 300 days EL encashment can be availed in addition to 60 days EL encasement in his entire career, as the official knew that she is going to retire soon and have

numbers of HPL leaves in her leave account which would be lapsed after her retirement therefore in order to exhaust the HPL she intently availed LTC on HPL for 06 days (HPL will be encashed if ELencashment is less than 300 i.e. 3EL) which result **excess payment of Rs. 8491 (77900 BP+7011 DA /30= 8491)** to smt. Anita Sharma, PGT.

Recovery of **Rs.8491/-** be made from the officials concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed **at own level**

Para No. 8:- Non production of records (Memo no.19 dated 21.10.2022)Old (2004-2017) outstanding taken as fresh

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

Old Record (2004-2017)

- 1. Water / Electricity/Telephone bill register
- 2. TR-5 (GAR - VI) registers
- 3 . Postage Stamp A/C

Current Record

- 1 Medical/ First aid Stock Register
- 2 Property Tax Register

The above record is to be shown at the time of next audit.

TAN No.1- Discrepancy in Maintenance of Eco Club (Memo No.10 dated 18.10.2022)

During scrutiny of the Eco Club the following shortcomings are noticed.

1. Index is not maintained by the school.
2. Many items are mentioned in same one page.
3. Columns are not filled up properly for eg in place of value item no is mentioned.
4. Stock entry of the items received has not been entered on the body of the bill
5. Bills are not verified and cancelled before and after payment.
6. Several consumables items like plastic, mug entered in the non consumable register.
7. Page counting certificate not placed correctly also not signed by the competent authority.

Necessary steps should be taken to remove the same discrepancies under intimation to audit.

TAN No.2- Service Record, Updation of form no.3) (Memo No.11 dated 18.10.2022)

As per information provided through spouse proforma countersigned by the HOS the following employees have been declared their Father-in-law and Mother-in-Law in their family detail despite their spouse is working in various Government / Semi Government Autonomous Bodies . Please recheck that the Form No. 3 should be filled accordingly. Details of the officials are given below :-

Sl.No.	Name of the employees & Designation	Name of the spouse	Nature of job	Organisation of the Spouse
1.	Kiran (PGT Maths)	Gulab Singh	Govt.	DFS Kirti Ngr
2	Annu, (PRT)	Neeraj Mann	Govt.	CBI, HCL Lodhi Road, N.Delhi
3	Krishna Devi (PRT)	Amit Thakran	Govt. Complex,	Distt.Court
4	Ravita Rana (TGT (SST)	Fraveen Rana	Govt.	Sonipat O/oComm. of CGST IP Estate N.Delhi
5	Anuradha (TGT) (Comp.Science)	Naveen Ahlawat	Govt.	Chief Controller of A/cs Min. of External Affairs
6	Minakshi (TGT) (English)	Sunrit	Govt.	S.I Delhi Police
7	Upma Kaushik PGT (Hindi)	Ravinder Kaushik	Govt.	TPDDL Kingsway Camp, Delhi.
8	Jyoti (TGT) (Drawing)	Narender Singh	Govt.	EE (M-II) Shakti Ngr., Delhi.

Necessary steps should be taken to remove the same discrepancies under intimation to audit.

TAN No.3- Discrepancies in condemnation (Memo No.14 dated 20.10.2022)

As per Circular issued by Directorate of education, Care taking, Old Secretariat, Delhi vide No. F1/768/CTB/Misc./2018-19/1068 dated 14.08.2018 regarding Condemnation of obsolete, unserviceable & junk articles (Including Dual Desks) in Govt. Schools under Directorate of education, GNCT of Delhi.

During the test check of condemnation files pertaining to exam branch, the school has disposed off examination Raddi during the financial period 2017-18. The shortcomings are as under:-

- Proper condemnation procedure as mentioned in circular no. F.I.276/CTB/2014-15/1499 dated 16.11.2015 not followed.
- Before the start of condemnation process the approval of the competent authority was not taken on note sheet.
- After the finalization of condemnation process the school had deposited receipt amount of Rs. 4089/- in PWF account rather than receipt head of Education Department.

Necessary steps should be taken to remove the same discrepancies under intimation to audit.

TAN No.4 :- Discrepancies in PWF Record (Memo No.17 dated 21.10.2022)

During the scrutiny of the PWF records for the Audit period 01.04.2017 to 31.03.2022, the following shortcomings have been observed:-

- Bills are not signed/verified by the competent Authority.
- Page counting certificate was not placed correctly in the first page of the PWF cash book.
- Some items are not entered in the relevant registers.
- It is also observed that amount paid to some agency/ vendor more than 5000/- in cash. As per Govt. Rule payment more than 5000/- should be made by cheque or e-payment.
- Counterfoil of check book is not written properly.
- Cancelled check has been kept ideal in file.

Necessary steps should be taken to remove the same discrepancies under intimation to audit.

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TAN No.5 :- Discrepancies in VKS Record (Memo No.18 dated 21.10.2022)

During the scrutiny of the VKS records for the Audit period 01.04.2017 to 31.03.2022, the following shortcomings have been observed:-

- Page counting certificate was not placed correctly in the first page of the VKS register.
- Index not filled properly items wise.
- GST not obtained from the suppliers/vender.
- Some work carried out after a long time of gap though approve by SMC much earlier.
- Cuttings are not attested in some entries.

Necessary steps should be taken to remove the same discrepancies under intimation to audit.

J. S. S. S.
31/07/2022