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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI**

Sub: - Internal audit report on the accounts of Boys Sr. Sec. School No.1, Badarpur, New Delhi for the period 01.04.2019 to 31.03.2022.

PART - I

A) Introductory:-

The accounts of **Govt. Boys Sr. Sec. School No.1, Badarpur, New Delhi** for the period 01.04.2019 to 31.03.2022 was test audited by the audit party no. XXXI and headed by Sh. Rajesh Kumar, IAO/AO and Sh. Rishabh Kumar, ASO w.e.f. 16.01.2023 to 27.01.2023 (09 days).

Aim and Objectives :-

The main objective of **Govt. Boys Sr. Sec. School No.1, Badarpur, New Delhi** is to provide the quality education to boys students up to 12 standard with humanities, Science, Art, & cultural activity. This school is controlled by Directorate of Education, GNCTD.

The following officers / officials have held the charges of the respective posts as indicated below for the period mentioned against each:-

1. HOS/DDO

S.No.	Name	Period
1.	Dr. Niranjn Prasad	01.04.2019 to 31.03.2022

2. Cashier-

S.No.	Name	Period
Nil		

D

BUDGET ALLOTMENT AND EXPENDITURE INCURRED

The details of budget allotted and expenditure incurred during the year 2019 to 2022 are as under:-

Year	Plan SCHMES	
	Allotment (in Rs.)	Expenditure (in Rs.)
2019-20	85901675	84961882
2020-21	84289806	83964148
2021-22	98367967	94561826

VACCANCY POSITION


Sr. No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group A	03	01	2
02	Group B	79	64	15
03	Group C	9	3	6
	TOTAL	91	68	23

AG (Delhi) AUDIT

AG (Delhi) has not conducted the audit of this unit till date.

GENERAL

The general conditions of the records of Govt. Boys Sr. Sec. School No.1, Badarpur, New Delhi for the period 01.04.2019 to 31.03.2022 is found to be satisfactory, subject to the observation made in the current audit report.


 (Rajesh Kumar)
 AO/IAO
 Party No.XXXI

PART- I A**OLD AUDIT REPORT**

There were **16 paras** outstanding in old audit report with Rs. 6200/- outstanding recovery .No reply received from school hence all the 16 paras are still outstanding with Rs. 6200/- outstanding and taken into current audit report as **Part-IA**.

S.No.	Year	Total Paras	Para Settled	Para No settled	Outstanding
1	1976-1990	14	0	0	14
2	1990-2008	1	0	0	1
3	2008-2019	0	0	0	0
Total		15	0	0	15

(B) Details of Old Recovery pending

YEAR	Para no.	Amount
1990-2008	1	6200

mon 2013
(Rajesh Kumar)
AO/IAO
Party No.XXXI

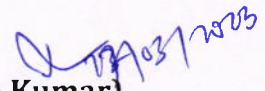
PART- IB**Current Audit Report**

During the course of current audit 24 preliminary audit memos were issued and a recovery of Rs. 51,174/- pointed out. Out of 24 memos, 01 memo settled on the spot with recovery of Rs. 50,544/- and all the other 23 memos have been converted into 03 Paras and 11 TANs with outstanding recovery of Rs. 630/- & incorporated in the current audit report as Part-II.

The details of the recoveries are as under:-

Mem o no.	Subject	Recovery pointed out	Recovery effected/ verified	Recovery outstanding
1	Recovery of TA from the teaching & non teaching staff amounting to Rs. 50,544/-	Rs. 50,544/-	Rs. 50,544/-	NIL
2	Recovery of UTGEIS subscription amounting to Rs.630/- from Group 'C' erstwhile Group 'D'.	Rs.630/-	NIL	Rs.630/-
	Total	Rs.51,174/-	Rs. 50,544/-	Rs.630/-

The inspection report of Govt. Boys Sr. Sec. School No.1, Badarpur, New Delhi has been prepared on the basis of information furnished and made available to the audit. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and or non-information on the part of audit.


 (Rajesh Kumar)
 AO/IAO
 Party No.XXXI

PART-I-OLD REPORT

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REFERENCE:- MEMO No. 54-26-05-20-8 & MEMO No. 34 dt. 27.02.76
PART - I Frequent theft cases in the school.

Page 1

A review of the files relating to theft cases, revealed that there were frequent theft cases in this school, involving considerable financial loss to the government. There occurred 6 theft cases during a period of about 1 1/2 year as per details given below (Intimated to E.O. vide letter No. GHS/Thft/76/2204, dated 27.2.76:-

S.No.	Date of theft	Particulars of items stolen.
1.	29.6.74	One ceiling fan 56".
2.	30.8.74	" " " "
3.	24.10.74	One T.V. Set 'Phillips' 24".
4.	8.2.75	2 ceiling fans 56"
5.	23.2.75	14 Ceiling fans 56"
6.	19.1.73	One Radio set.

Further there was another theft on 26.5.76 in which 4 ceiling fans were reported as lost but no F.I.R. was got registered with police. In this case only a formal letter was written to Incharge Police Post, Badarpur which does not seem to have been registered with the Police records.

An enquiry was conducted by the Dy. Education Officer and it was ordered to recover the cost of fans from Sh. Jag. Ram Choudhary vide Dy. E.O.'s letter No. F.11-15(2) VIII R/77/1632.

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dated 24.4.77 but there is no evidence of any recovery having been effected. In Nov. 77 the Dy. S.O. ordered vide his letter No. F.II-15(a) VIII B/77/4909, dated 3.11.77 not to make further recovery till further orders. There was also no evidence of furnishing report of the loss to A.G.C.R. in these cases.

Observations.

- (a) Why F.I.R. was not got registered with the police in time?
- (b) There is no evidence whether the letter sent to Incharge, Police post, Badarpur has been registered in police records or not. This fact may be verified from the police and if any enquiry has been conducted by police the result thereof may be obtained from Police and intimated to Internal Audit.
- (c) The amount of loss involved in this case as well as in all previous 6 cases may be worked out and intimated to A.G.C.R. under advise to Internal Audit.
- (d) When Dy. S.O. had ordered for recovery of cost of 4 fans from Sh. Jag Ram, Chowkidar why the same was not effected from 4/77 to 10/77.
- (e) If the result of police enquiry is not fruitful, the amount involved in this case as well as in all the previous 6 cases mentioned above may be either recovered from persons responsible or the same may be written off under orders of competent authority.
- (f) Keeping in view the frequency of theft cases, what remedial measures have been taken to avoid recurrence in future. This may please be given 'Top Priority' to avoid loss to government revenues in future.

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PARA 02

Para No. 6 (Ref Para Nos 4, 77-79) Dist Recovery of House Rent Allowance
The official is in occupation of Government

P. No. 951/IV, MI VV Faridabad under the administrative control of Assistant Estate Manager, Ministry of Works and Housing, Faridabad who vide his letter no. 2(32)/GR-1 B dated 25.11.76 asked to for making recovery for the month of October, 1975 to November, 1976 to the tune of Rs. 1145.46 on account of licence fee (Rent) and water charges in respect of above premises. The office has further asked for emolument-ments drawn by the official under P.R. 45-C in Old/Revised scale for the period 11.1.69 to 30.11.76 to enable then the office to assess house rent. It was however observed that no reply was made. It was further observed that Rs. 90/- as Rent (basic pay Rs. 750/- + water charges for 3/77 to 11/77 and Rs. 98/- from 12/77 (basic pay Rs. 840/-) to 2/79 was made from him.

It was however observed that following assess of Pay and allowances were made to the official during the year 1977-78 and 78-79, but no recovery and House Rent was made:-

S. No.	Period	Amount	Bill No.
1.	8/75 to 10/77	Rs. 1879.50	112 dt. 30.11.77
2.	assess of	123.30	127/11 dt. 23.11.77
3.	assess of pay 1.3.73 to 31.5.78	4413.55	245 dt. 3.8.78

It was informed that assess of Rent was not recovered as assess of Rent cannot be ascertained by the officer due non-availability of required information. In this respect it is stressed that emolument-ments drawn by the official may please be intimated to office noted above with asking to intimate the quantum of House Rent and water charges required to be recovered. The necessary compliance may be done. House Rent short

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108/c
(21)

Recovery may please be determined and recovered under intimation to Audit.

(2) Shri D.D. Solwal, PGT is in occupation of Government Qr. No. 539/IV, T2/E, Faridabad. His emoluments drawn upto date may also be intimation to Assistant Estate Manager, Ministry of Works & Housing, Faridabad in order to ask for the quantum of House Rent and water charges required to be recovered from his pay and allowances. The compliance may please be intimation to Audit.

~~Para No 7~~ (Reference Para No - 10 (77-79))
Children Education allowance.

Shri Dharam Pal Language Teacher

The official was drawing C.E.A. @ Rs. 60/- P.M. from 3/77 to 7/77 and Rs. 20/- from 8/77 to 7/78. It was however observed that no certificate from the head of the school in which his children were studying, their age, and class were made available to audit. It further was ascertained that the official was drawing C.E.A. @ Rs. 60/- P.M. before 31.10.73. The official may please be asked to furnish the certificate from the head of the institution indicating the date up to which the children were studying. On the basis of this certificate, his entitlements to draw C.E.A. may please be determined and excess payment if due any amount be assessed and recovered under intimation to Audit.

Already settled with Sr. AO (Audit) letter No. 5652-5853 dt 11/8/75

~~Para No 8~~ (Reference Para No - 10 (77-79))
Theft cases in the school.

In addition to six theft cases involving considerable financial loss to the Government as already reported in the para 5 of Audit Inspection Report for the year 76-77, it was now reported that two ceiling

PARA-03

47. 107/c 61

Fans of Orient make were stolen by the thieves at about 16 hours on the night of 10-11.4.78. The cost of Fans was about Rs. 700/-. The matter was brought to the notice of the officer incharge Police Post Badar Pur New Delhi and vide letter No.GMS/BDR/78/1714 dt. 11.4.78 written by Principal of Government Girl Senior Secondary School situated in the same building and copy of letter was sent to Education Officer Zone VIII(Boys) to constitute enquiry. Shri Inder Singh Chowkidar on pay roll of G.C.S.Secondary School, Badar Pur(First Shift) was on duty on that fateful night. The theft file further revealed that copy of F.I.R. & Investigation Report was not furnished upto the date of audit by the police authority in spite of repeated reminders made by the Principal. Resultantly, this office could not furnish copy of F.I.R and Investigation report to Education Officer Zone VIII Boys, Defence Colony, Delhi in spite of his repeated reminders.

In this connection following audit observations are made:-

- (1) Why F.I.R. was not personally registered with police authority on 11.4.78.
- (2) Why efforts for getting of copy of F.I.R. personally from Police Authority were not taken and only a correspondence the matter was taken up.
- (3) It is apprehended that F.I.R. was not registered by the Police authority. The fact may be confirmed.

It is stressed that in case steps for obtaining, copy of F.I.R, and Inspection Report from local police authority are not fruitful, the matter may be

brought and notice of higher Police authority. The matter may be pursued at top authority level as matter had taken more than two years to collect two report from police authority.

The matter may be brought to the notice of higher authority of Education for expediting the matter.

~~Para No - 9C Reference Para No - 11 of 77-78~~
~~Excess payment of Special pay.~~

Shri H.C. Mittal J.D.C. was drawing Special pay for handling cash from 25.5.78 and sanction from Lt. Governor was conveyed by Deputy Secretary (Education) Delhi Administration letter No. P.2-40(20)/78-HQE/E-S/38176 dt. 26.5.78. A scrutiny of Personal file of the official reveals that he was on medical leave for 45 days that is 11.5.78 to 25.6.78 as per medical certificate issued by L.M.J.P. Hospital, New Delhi. It is evident that draw of his special pay from 25.5.78 to 25.6.78 was not in order. Special pay excess paid from 25.5.78 to 25.6.78 may please be assessed and recovered under intimation.

Always
Settlement
with BAC
(Audit) 1st
No. 5852-5
dt 11/8/85

~~Para No - 10 (Ref. Para No - 1 of 1979-81)~~
~~Income Tax~~

During the course of audit of Income Tax calculation proforma for the period 1979-81, following irregularities were observed:-

a) Proforma for the calculation of I. Tax for the year 1980-81, through attached with the salary bill for Feb 81 were not completed beyond the col. Gross salary in r/o up to teachers, due to which Income tax for having not deducted could be checked.

- a) Sh. T. J. Jain, TGT
- b) Sh. Mukhtiar Singh, Asst. Tr.
- c) Sh. Kant Singh -do-
- d) Sh. Mathu Singh Dhiman TGT
- e) Sh. Jaghar Singh Lib
- f) Sh. B. L. Verma PGT
- g) Sh. H. R. Gupta, P.G.T.

The I, Tax proforma in r/o above teachers

45. 10574 (21/11) 59

be got filled duly signed and countersigned by the HOD, and compliance of the same be shown to audit for necessary verification.

4) In r/o the following teachers, Income Tax for 80-81 though deducted but the income tax calculations sheets were not on the records and it was produced to audit on demand.

- Sh G. S. Sharma
- Sh G. S. Agarwal.

These records may be traced and shown to next audit for verification.

Page No - 11 (Ref. Para No - 3 of 74-81)
Loss of Govt articles

PARA-04

During the course of inspection of stock registers and concerned files it was found that a number of articles of Govt property like fans, science material etc worth Rs 719- 24 xRs 461. (as per statement annexure E attached) have been stolen from the school repeatedly within six to seven months resulting in loss to Govt property. The Principal has taken action in informing the Departmental authorities as well as in lodging FIR with the concerned police station. It seems that no action whatsoever has been taken in this direction ^{from} any quarter. The following course of action is however suggested in this regards:-

- i) A loss statement alongwith brief history of the case may be prepared and submitted to competent financial authority within whose power total amount falls.
- ii) Remedial steps taken to avoid its recurrence may also be intimated.
- iii) It would not be out of point to mention that theft cases occurred frequently when the chowkidar was on duty. The above fact may also be kept in view while regularising the loss debitable to state as the possibility of negligence on the part of chowkidar can't be ruled out.
- iv) Since regularisation of losses has already been delayed in state and effective steps may be taken to get the loss regularised and a copy thereof be furnished to audit.

These frequent theft cases were reported to have been

44. 104/c (25)

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occurred in the schools, the matter is brought to the notice of the appropriate authorities to take up suitable action to avoid such recurrence.

Section II
Part No. 12 (Ref. No. No. 41577/51)
House rent allowance

PARA-05

Overpayment/irregular payment of Rs 2546.30

As a result of scrutiny of records relating to HRA, the following contents are offered:-

In compliance with ~~XXXXXX~~ Govt of India, Min of Finance DO No. P.2(3)/E-II(B)/64 dated 27.11.65 as amended from time to time including the modifications made in OM No. 11025/1/82-E-II(B) dated 4.11.82, HRA is admissible of rent paid only upto an amount of Rs 112.50 (now Rs 160.30) and at a higher rate than Rs 160.30 only when the employees are in a position to produce rent receipts which will be verified by the Head of the office in the case of non-gazetted officer and by the Head of the Deptt in the case of gazetted officers.

Scrutiny of House information revealed that the following officials who were in receipt of pay exceeding Rs 750/- were drawing HRA at percentage rate without production of rent receipt/ ~~xxxxx~~ rental value of own House receipts. The entire payment of HRA as per details given below are placed under objection. It is not understood as to how the eligibility of HRA fell to these officials was determined. The amount of overpayment as per

against each may be recovered from the officials and credited to Govt. under intimation to audit.

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Amount of HRA to these officials may be restricted to flat rate via 160.30 and further payment of HRA may be regularised accordingly.

<u>Name of the staff</u>	<u>HRA in receipt</u>	<u>Amount of over payment</u>	
1) Mr. C. Prasad Principal	220.5000	1073.40	(220.50 160.30 50.20 on wef 7/82 to 11/83)
2) " G. S. Murali GT	199.50	1305.10	Difference of percentage and flat rate wef 4/79 to 11/83 177.90 -
3) " Chamola	177.90	138.40	160.30 = 17.60 on
<u>Total</u>			<u>2546.90</u> wef 1/81 to 11/83

Expenditure without sanction to the extent of Rs 2040.00 (R.G. Para No. 8 of 1979-80)

PARA-06

Expenditure without sanction to the extent of Rs 2040.00

During the course of scrutiny of HRA fund vouchers it was observed that a sum of Rs 2040.00 as listed in Ann 'D' was spent on salary of part time Mali during the financial year 79-80 and 80-81 (4/79 to 7/81) but specific sanction of G.O. for the engagement of Mali was not obtained.

It is also relevant to mention that no sign evidence of flowers or garden is visible in school compound. In the absence of gardening facilities it is not understood as to how the services of Mali was utilised. This may be elucidated. Further ex post facto sanction of the competent authority may also be obtained to regularise the expenditure and a copy thereof furnished to audit for verification and record.

PARA-07

Local purchase of stationary articles beyond limit

The Head of the office is empowered to purchase stationary articles to the extent of Rs 40/- in each case subject to the limit of Rs 500/- per annum under delegation of financial power. However on checking the following contingent bills

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Yad Nam	XI A	Rs 360
Jaqreshwar	XI A	Rs 360/-

It seems that the amount was not given to the correct student when the class teacher was not signed the a/roll to the recognition of the student. This is a serious issue on the part of the incharge. Please intimate that the above amount was given to the genuine students after the verification to the Dte of audit.

Para-08 Library Ref. No - 22. R of. No - 20 (19/10/81)

PARA-08

During the scrutiny of library record, the following shortcomings and omissions were noticed:-

i) A large number of library books were found outstanding against the student as per list attached on annexure 'A' from long time. Early steps may kindly be taken to collect the same books with fine from the concerned students or the cost of the books recovered, under intimation to audit.

ii) Many books were given short the present librarian by the previous librarian Smt Pushpa Kaushik as per list enclosed on Annexure 'B' xxx. The same may please be taken back from her or the cost of the books recovered from her. It is not understood as to why she has relieved from this school to other school without taking the complete charge of library. This needs elucidation.

iii) Many books were found outstanding against the teacher staff who had transferred

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(49)

The Director of Education may kindly look into issues raised in sub para (a) (b) & (c) above with a view to issue necessary directions to the concerned authorities for taking remedial measures.
Order No - 25 (Ref. Para. No - 2 (1981-82))

PARA 09

Irregularities in drawal of HRA

During the course of scrutiny of spouse information and other relevant records, the following irregularities were noted in favour of Govt. of India, Min. of Finance, OM No. 2(57)-9.11(1) 64 dated the 27th November, 1965, as amended from time to time.

- (a) The officials named below are drawing house rent allowance on percentage basis on pay exceeding Rs. 1069, but no rent receipt duly verified by the competent authority and requisite certificate in the form prescribed in Annexure III-A and II B was produced to audit for verifying the admissibility of HRA at the enhanced rates in contravention of Para. 1 of the orders *ibid.* The rent receipts duly verified in respect of these officials were sent to Dte. of audit, *failing* which their HRA was not restricted upto pay Rs. 1069 (i.e. @ Rs. 160.35 P.M.) and the overpaid amount may also be not recovered:-

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|---------------------------------|----------|----------|
| 4. Shri M. G. Anuja, TGT | Parental | - |
| G-19, Nehru Ground | | |
| NIT Faridabad | | |
| 5. Shri Nawar Beg | Parental | NA |
| Vill. Anarpar, Baroula | | |
| Distt. Ghaziabad (UP) | | |
| 6. Sh. Ravinder Kumar, TGT | Parental | - |
| B-2/37, NIT Faridabad | | |
| 7. Sh. Chhisi Singh | Parental | - |
| B-119, Tajpur Bahari | | |
| P.O. Budarour, N.D | | |
| 8. Sh. J.R. Baisla Drg Tr. | Parental | NA |
| 97/2, Meethapur, Badapur | | |
| 9. Sh. Ganesh Das Drg. Tr | Own | 55/- |
| 6/290, Mohalla Sayadwaru | | |
| Old Faridabad | | |
| 10. Sh. J.K. Agarwal | Parents | NA |
| 11. Sh. Parag Singh, LAB Asstt. | | |
| A-150, Dabua Colony, | | |
| Faridabad | | |
| | NO | NA |
| 12. Sh. O.P. Sharma, Lab Asstt. | | |
| Vill, Dauli, P. T. Asayati | | |
| | Own | Rs. 10/- |
| Distt. Faridabad | | |

37. 73/c (50)
 52
 (46)

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11. S. S. Sharma Own NA
 "No. 42 Friends Colony,
 Ballabharh Faridabad

12. Sh. Paluram Columns left blank

13. Sh. J.P. Sharma -do-

Page No - 26 (R.G. P. No. - 3 - 1981-82)

PARA-10

Cash Book

A review of the Govt. cash Book revealed the under noted irregularities.

(i) It was seen that the tuition fee collected by the school was not being deposited with the cashier on the same day on which ~~it~~ it was collected, in contravention of rule 169 of the Delhi Education Rules, 1973. A few examples of this nature are given below for the purpose of reference. The matter need to be examined by the Principal as to why ~~xxxx~~ the tuition fee was not being deposited on the same day and taken in the cash book, as provided in the rules. Also it may be ensured that it is accounted for in the cash on the same day on which it is collected in future.

Amount	Date on which fee collected	Date on which entered in the
459.10	30.1.82	2.2.82
310.05	27.2.82	2.2.82

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 The collection for salaries in the cash book could not be verified as the receipt/payment vouchers and the relevant bills were not produced to audit. The reasons for non-production of the same may please be intimated to audit and the same produced to audit next time:-

Receipt side entries

Date of entry	Particulars	Amount	Page No.
2.7.82	Scholarship	1200.00	101
26.3.82	Refund of LTC by Sh. M.L. Ahuja	132.00	

Payment side entries

3.3.82	Scholarship	1200.00	102
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(3)

The under-mentioned entries in the cash book were not found attested by the DDO. The same may be got attested after proper scrutiny of the bills by the DDO.

Date	Bill No.	Amount
1.4.82	C-22	90.00
		31.00
		31.00
		162.64
		17.00
		17.00
		17.00
		51.00

(4)

Rule 77(iv) of the CTR ~~states~~ ^{is} down that the head of the office shall verify the cash balance at the end of each month, in the cash book ^{and} record a signed and dated certificate to this effect. It was surprising that the DDO has not conducted the verification of cash balance except in at the close of Aug. 81. This is a very serious irregularity on the part of the DDO, who had not exercised the appropriate check in violation of the rule 11(d). The reasons for his conduct of the same may please be explained to audit.

taken to obtain necessary bond from the present accountants under the advice to audit and explanation may please be furnished in fact cases. Also in absence of the Fidelity, the officials were not entitled to draw the special pay for the said period. Therefore a recovery if any due in this regard may also be made under advice to audit:-

1. Shri R.K. Sardana TGT 4/81 to 25.5.91
2. Shri R.V. Dhar UDC 25.5.91 to 12.4.92
3. Shri H. Singh UDC 12.4.92 to 15.10.94.
4. Shri C. Prashad Principal 15.10.84 to till date

Para 4 P.O. No-27 (Ref. P.O. No-4 of 1981-82)

PARA-II

Loss due to theft, fire, fraud, mis-appropriation etc.

The certificate regarding loss due to theft, fire, fraud, mis-appropriation embezzlement during the year 1981-82 was not given by the Head of school nor the file relation to loss due to theft was produced for verification. The Head of the school may kindly furnish the factual position in regard to the Directorate of audit.

P.O. No-28 (Ref. P.O. No-6 of 1981-82)

Para 6

Non production of comprehensive Insurance

Under rule 203 GFR, a Govt. servant who purchase a motor cycle/scooter with an advance obtained from Govt. shall, from the date of its purchase comprehensively insure, and so long as the advance and the interest on such advance is not fully repaid, keep so insured the motor cycle/scooter against loss or damage by fire, theft, accident, strike, riot and any disturbance of public peace in accordance with such instructions as may be issued by the Finance Ministry.

Always refer to AO (M-1) letter dt. 11/8/15

During the course of Audit it was found that the concerned officials were granted scooter/motor cycle

34. (32) 65

Para No. 34 (of Para 15 of 82-83) G.P.F. Class-IV
During the course of audit of G.P.F. account
of Group 'B' employees the following particulars/short-
comings revealed:-

(1) It was observed from the G.P.F. account ledger that
the contribution of one month during the year 1981-82
was not found taken in the following cases as indicated
against each.

Name & Desig.	For the month of	Amount of contribution
(a) Sh. Jag Ram, chowkidar	Feb paid in March	Rs. 15/-
(b) Sh. Abdul Latif, Waterman	-do-	Rs. 15/-
(c) Sh. Suman Sweeper	March paid in April	Rs. 40/-

Already
settled with
- Sr AO (Aided)
letter dt 11/8/82

The above amount may please be taken in the GPF
account of individuals. It was also pointed out by
the audit party during the year 1979-81. Please
calculate the interest and correction be made in the
ledger as well as in the pass book of the officials
accordingly, under advice to audit.

(ii) The broad-sheet of GPF class IV was not maintained
by this school. The same may be maintained now, under
intimation to audit.

Para No. 35 (R.G. Para No - 16 of 1981-82)

PARA-12

Contingency
On going through the folder of contingency for the
year 1981-82, following discrepancies were noticed:-

(1) The Principal/DDO is empowered to purchase the
stationery items amounting to Rs. 40/- on one occasion.
It was observed that the purchase was split up to

33. (63) (66) (31)

avoid the sanction of competent authority, which was regular in the following cases.

Bill No & date	Vr. No	Date of purchase	Name of item	Amount
CR-3/91-92 11-4-91	17	12-5-91	Stationery items	13-00
"	18	14-5-91	-do-	19-00
"	19	20.5.91	-do-	34.00
"	20	21.5.91	-do-	20.00
CR-4/91-92 5-10-91	23	13.8.81	-do-	13.00
"	24	11.8.91	-do-	30.50
"	25	14.9.81	-do-	36.00
"	26	14.9.81	-do-	38.00
"	27	17.3.81	-do-	36.00
"	29	19.9.81	-do-	39.00

The above amount/expenditure which was incurred from stationery items may please be not regularised from the competent authority, under advice to audit.

(11)

The conveyance allowance to prescribed limit only is paid on account of collecting and depositing the cash from the bank to those officials who have furnished the fidelity bond and security bond, but it was seen that the conveyance allowance was frequently paid to the following officials other than the cashier who do not furnish the fidelity bond & security bond, which was not in order.

32. CMC (67) 29

1371

In addition, it was noticed that the cash allowance was made to above officials other than cashier which was irregular. The same may please be recovered from them immediately and other cases of similar nature may also be reviewed, under advice to audit.

(iii) The conveyance charges for the month of Oct. 31 for Rs. 75/- were paid to Sh. R.K. Dhir, cashier vide No. 7 dt 14.11.31 which was irregular. As the conveyance allowance limit prior to 15 Oct. 31 was Rs. 50/- the payment must be Rs. 62.50 instead of Rs. 75/- according to prescribed limit. The overpayment of Rs. 12.50 was made to him. The same may please be recovered from him, under advice to audit.

(iv) The S.O./Principal is not empowered to engage the casual labourer on daily wages. It was observed that the Principal engaged the casual labour on daily wages during the year 1931-32 in the following cases, which was not in order.

Name of C. Labourer	@ of per day	for days	amt paid. Same Rs
Total Ram	Rs. 26.00	3	78.00 Repair of door & window
Balu Ram	-do-	"	79.00 -do-
Ram Faran	-do-	2	52.00 -do-
Total Ram	24	2	48.00 -do-
Mulla Khan	24	2	48.00 -do-
Ram Faran	22	2	44.00 -do-
Mulla Ram	22	2	44.00 -do-

31. 61/c (68) (28)

1231

The above expenditure which was incurred for repair of the window, door, furniture etc by employing casual labour on daily wages may please be regularised by obtaining the ex-post-facto sanction from the competent authority under a vice to audit. Other cases of similar nature may also be reviewed and action taken as suggested above.

(ii) The following articles were purchased for more than Rs. 250/- but the quotations for the same were not shown to the audit party. If the quotations were obtained the same may please be kept on record and shown to the next audit failing which the purchase may please be got regularised from the competent authority under advice to audit.

Sr. No.	Date	Name of article purchased	Amount/Qty. on purchase
10	9.1.32	Scientific Material	2199.92
15	11.2.32	Timber	430.14
		Biscuits	930.00

Details of biscuit purchased from Super Bazar Mid-day meal.

Date of purchase	Am. paid
13-1-32	35.00
1-1-32	125.00
27-1-32	250.00
	<u>320.00</u>
	<u>930.00</u>

30.6.10

(27)

The accounts of hire-chits in respect of mid-day-meal was not shown to the audit party.

The same may please be traced out and kept on record and shown to the next audit party.

Para No 26 (Ref. Para No 17 of 1981-82)

PARA-13

[Signature]

Library

(1)

The following Library books accn. No shown against were found outstanding for a long period against the undermentioned teachers. The books may please be taken back now or the cost of the books be recovered from them and all other cases of similar nature also be reviewed, under advice to audit.

Sh. G.C. Sharma

Date of Issue

Acc. No.

24.3.92

5976

"

3407

29.5.92

1367

B.D. Palwal

7.3.91

1621

10.5.92

935

"

6223

A.M. Sethi

4-9-91

6461

4.9.91

3342

H.M. Malhotra

14-6-91

4912

"

5931

22.10.91

3070

24.11.91

1392

(26) 29.

<u>F. R. Nardana</u>	
4.9.90	4542
"	6169
8.4.91	5553
31.7.91	4656
6.11.91	4737
23.1.90	3324
4.12.90	3099
5.1.91	9179
"	9130
"	9191
<u>S. B. Kausik</u>	
16.9.90	7919
10.2.92	7931
15.7.92	9442
<u>G. D. Arya</u>	
2.9.91	5177
30.10.91	4600
"	7949
<u>J. C. Aggarwal</u>	
13-2-91	9/95
"	1137
14-9-91	9359
<u>J. C. Virmani</u>	
10-1-91	934
"	3093
"	7445
1-7-81	4311

(25) (7)
58/c 28.

M. L. Ahuja

5-7-77	3763
"	6493
22. 7. 92	1790
"	4353
"	7756
"	7764
"	7779
"	47 71
"	460
"	6654
"	49 04

N. S. Dhiman

29-1-30	4934
20-11-30	9030
12. 9. 81	9310
"	8372
"	8377
"	8375
"	9391
9392 "	9332
"	9371
"	9176
"	9179
"	9179
"	9378
"	3373
"	9174
"	9170
"	8393

31C (72) u2
(24) 27.

Sh. Chhiddi Singh

11.2.30	1645
11.11.30	9072
"	8073
20.11.80	3079

Sh. G.R. Bajra

2.12.30	7035
34.12.91	9427

D.P.Sharma, Lab Asstt

10.9.30	9024
16.10.91	927
"	334
11.2.92	6930
"	1397
"	1594
"	5314
"	938

Sh. R.K. Dhir, Cashier

14-11-31	3451
"	7441
"	7579
"	4636
"	456

Sh. Lakhsat Singh

27.11.31	6466
"	4364
"	7404
"	4640
"	6346
14.11.83	7963

56/c (73) 41 26-

The income register in r/o of students for the year 1981-82 was not shown to the audit party. The same may pl. be reviewed whether the books were out standing against the students, or not, under advice to audit.

Page No. 37 (Ref. Para No. 19 of 1981-82)

Scholarships

During scrutiny of scholarship record for the year 1981-82 it was observed that the income declaration forms of parents/guardians on the basis of which backward scholarship, Prometric schedule cast scholarship, Prometric ~~scholarship~~ ~~scholarship~~ etc the amount was paid to the students, were not made available to the audit party. In the absence of income declaration forms the genuineness of the cases could not be verified. The same may please be traced out and shown to the next audit party.

Page No. 38 (Ref. Para No. 20 of 1981-82)

Always
Signed
with
Audit
date 11/8/15

98

Free supply of uniforms

During the course of audit of free supply of uniform record the following observations were made:-

- (i) The income declaration certificate of the parents/Guardians duly attested by their employer if they were in Govt./Pvt. service or in form M.P./Ex. councillor who were engaged other than service, were not obtained from the students during the year 1981-82 as stated by the concerned official on enquiry and without the uniform was supplied to the students. It was not clear as to how the uniform was supplied to the student

without obtaining the income certificate. This needs to be explained. The supply was irregular. The amount of Rs. 1496.25 may please be recovered from the distributing authority who did not follow the basic requirements, under advice to audit.

30/6 25
11

carried out satisfactory, was recorded on the concerned vouchers. It is suggested that in future such certificate should be recorded under the signature of the Principal or repair Incharge please.

5. General Financial Rules stipulate that all the paid vouchers and sub-vouchers should be stamped 'Paid and Cancelled' so that they cannot be used again but the vouchers during the period of audit had not been paid and cancelled. It is, therefore, suggested that the vouchers may be cancelled under intimation to audit.

6. In the following cases the bills had been split up to avoid the codal formalities. The purchases so made may be got regularised under the order of the competent authority:

i. <u>OB/249 dated 14.3.86 for Rs. 1138.89</u>			
Bill No. 621 dated 8.2.86	Rs. 476.10	Ultra Science House	
Bill No. 622 dated 8.2.86	Rs. 440.65	-do-	
	<u>Rs. 916.75</u>		
ii. <u>OB/248 dated 14.3.86 for Rs. 2699.40</u>			
B.No. 641 dt. 6.3.86 of	Ultra Science House	Rs. 396.65	
B.No. 642 dt. 6.3.86 of	-do-	Rs. 383.90	
B.No. 641 dt. 6.3.86 of	-do-	Rs. 86.30	
	Total	<u>Rs. 866.85</u>	
iii. <u>OB/262 dated 23.3.87</u>			
Rs. 114.44			
B.No. 7068 dt. 20.3.87 of	Scientific Trading	Rs. 127.32	
B.No. 7058 dt. 20.3.87 of	-do-	Rs. 282.00	
B.No. 7059 dt. 20.3.87 of	-do-	Rs. 114.44	
	Total	<u>Rs. 523.76</u>	
iv. <u>OB/174 dated 5.11.88 for Rs. 1740.60</u>			
B.No. 923 dt. 28.10.88	Rs. 745/-	M/s Peace Scientific India	
B.No. 924 dt. 28.10.88	Rs. 570/-	-do-	
B.No. 925 dt. -do-	Rs. 225/-	-do-	
	<u>Rs. 1543/-</u>		

PARA No. 49 (Ref. memo No. 3 dated 9.10.86)

Sub:- Library Books

PARA-14
During the course of audit for the period 1985-86 to 1989-90, it has been observed, that the issue register of Library had not been maintained properly. A number of books issued to the staff of school have not shown received back. A list of such books has been prepared reflecting their titles, Accession register number, cost, date of issue and name of the official to whom these were issued.

The Librarian may be asked to get these books received back or deposit the cost which comes to Rs. 1266.42 after due verification under intimation to audit. Other similar cases may be looked into.

Encl: As above (4)

contd.....

List of Books issued but not received back (76)

3710
24.
39

S.No.	Title of Books	Accession No.	Cost	Date of issue	To whom issued
1.	English Reader	521(B)	Rs. 2.35	13.3.86	En. G.S. Sharma
2.	English Reader II	1432(B)	Rs. 3.45	-to-	-to-
3.	संस्कृत विज्ञान	2984(B)	Rs. 4.45	10.2.87	-to-
4.	गणित भाग - II	3062(B)	Rs. 11.90	-to-	-to-
5.	उत्तरा हिन्दी व्याकरण	835	Rs. 2.87	10.5.87	En. G.S. Sharma
6.	हाम्रो जसो सुनो कर्मी	6223	Rs. 3.00	-to-	-to-
7.	राष्ट्र भारती भाग II	1495(B)	Rs. 2.90	22.11.87	En. G.S. Sharma
8.	संस्कृत भाषा	3081(B)	Rs. 4.50	-to-	-to-
9.	Fundamental Biology	923-	Rs. 110.00	25.10.91	-to-
10.	Departmental Enquiry	9434	Rs. 100.00	10.2.92	Shri. Dr. Singh, Principal
11.	CCS (CCCR) Rules	9435	Rs. 60.00	-to-	-to-
12.	Chemistry	8332	Rs. 7.35	16.12.83	En. G.S. Sharma
13.	-to-	8333	Rs. 8.65	-to-	-to-
14.	-to-	8335	Rs. 19.15	-to-	-to-
15.	प्रतिष्ठान	6460	Rs. 9.00	6.12.83	-to-
16.	संस्कृत विज्ञान	6486	Rs. 3.60	-to-	-to-
17.	-to-	6985	Rs. 9.60	4.12.83	-to-
18.	Chemistry	7054	Rs. 9.10	11.2.83	-to-
19.	Text Book of Chemistry	5241	Rs. 7.50	2.12.83	-to-
20.	संस्कृत विज्ञान	7761	Rs. 3.80	-to-	-to-
21.	Chemistry	7763	Rs. 2.85	-to-	-to-
22.	Fundamental Chemistry	7570	Rs. 7.00	-to-	-to-
23.	Experimental Chemistry	7575	Rs. 7.00	-to-	-to-
24.	Engineering Drawing	8083	Rs. 17.50	6.12.81	En. J.R. Baisla
25.	भारत का इतिहास	8087	Rs. 10.00	24.12.81	-to-
26.	Pick me up	8080	Rs. 10.00	10.5.82	-to-
				431.52	En. P. 2.

	R/F	421.52		
(1) Chemistry through problems	7197	Rs. 15.00	2-12-83	Dr. G.S. Nigam
(2) Numerical Examples in Physics	4303	Rs. 2.50	-do-	-do-
(3) Chemical calculations	493	Rs. 2.00	6-12-83	-do-
(4) प्रायोगिक रसायनशास्त्र	139	Rs. 2.50	-do-	-do-
(5) धुआँ, आर्सेनिक रसायन	1909	Rs. 2.00	-do-	-do-
(6) रसायन अणुवैज्ञानिक रसायन	490	Rs. 3.25	-do-	-do-
(7) Numerical Problems (Chem. Phys)	491	Rs. 2.50	-do-	-do-
(8) Eng. Chemistry	492	Rs. 5.50	-do-	-do-
(9) Elem. Chemistry	494	Rs. 6.00	-do-	-do-
(10) -do-	496	Rs. 5.00	-do-	-do-
(11) देशीय रसायन	1652	Rs. 2.25	-do-	-do-
(12) धुआँ राई	3256	Rs. 3.00	-do-	-do-
(13) अणुवैज्ञानिक रसायनशास्त्र	1347	Rs. 8.00	-do-	-do-
(14) Elements of Modern Chemistry	4264	Rs. 7.50	-do-	-do-
(15) रसायन की आधुनिक अवस्था	1670	Rs. 4.75	-do-	-do-
(16) Modern School of Chemistry	4297	Rs. 7.50	-do-	-do-
(17) अणुवैज्ञानिक रसायनशास्त्र	489	Rs. 9.00	-do-	-do-
(18) आधुनिक रसायनशास्त्र	485	Rs. 7.00	-do-	-do-
(19) धुआँ	3149	Rs. 2.50	-do-	-do-
(20) रसायन की आधुनिक अवस्था	4214	Rs. 6.00	-do-	-do-
(21) रसायन की आधुनिक अवस्था	5264	Rs. 4.25	-do-	-do-
(22) रसायन की आधुनिक अवस्था	2621	Rs. 6.00	-do-	-do-
(23) रसायन की आधुनिक अवस्था	5385	Rs. 6.00	-do-	-do-
(24) धुआँ रसायनशास्त्र	5169	Rs. 17.50	-do-	-do-
(25) धुआँ रसायनशास्त्र	5717	Rs. 4.00	-do-	-do-
(26) धुआँ रसायनशास्त्र	5713	Rs. 4.00	-do-	-do-
(27) धुआँ रसायनशास्त्र	6910	Rs. 5.00	-do-	-do-
(28) New Age Chemistry	7231 7231	Rs. 10.00	-do-	-do-
(29) Differential Calculus	7231 7231	Rs. 10.00	6-12-83	-do-
(30) Chemistry	3666(6)	Rs. 11.00	15-10-90	-do-
(31) Eng. Chemistry	1198(10)	Rs. 10.00	6-12-83	-do-
(32) प्रायोगिक रसायनशास्त्र	3521 (6)	Rs. 35.00	8-2-83	Dr. Swadesh K. Pat
(33) अणुवैज्ञानिक रसायनशास्त्र	3522(13)	Rs. 27.50	-do-	-do-
(34) अणुवैज्ञानिक रसायनशास्त्र	3523 (8)	Rs. 27.00	-do-	-do-
(35) अणुवैज्ञानिक रसायनशास्त्र	3078(5)	Rs. 4.50	2-5-88	Dr. C.A. Srivastava
(36) रसायन की आधुनिक अवस्था	3105(6)	Rs. 4.50	-do-	-do-
(37) रसायन की आधुनिक अवस्था	3092(4)	Rs. 4.00	-do-	-do-
		<u>72652</u>		Ch. P. 3

75

do

19

Eng. Recorder	3218(B)	Rs. 2.50	12.12.73	Dr. R. C. Verma
Supplementary	3747(G)	Rs. 3.50	-do-	-do-
5. Eng. Recorder	3696(B)	Rs. 3.75	-do-	-do-
6. Supp. Recorder	3079(B)	Rs. 3.25	-do-	-do-
7. Physics	3653(B)	Rs. 10.60	25.4.88	Dr. Bismil Devi, etc
8. Chemistry Pt. I	2350(B)	Rs. 7.60	28.7.88	-do-
9. Plane & Solid Geometry	8862	Rs. 18.00	8.8.88	-do-
10. Mathematics I	3650(B)	Rs. 13.15	3.5.90	-do-
11. -do- (P.I)	3651(B)	Rs. 18.50	-do-	-do-
12. Biology (P.I)	3652(B)	Rs. 20.00	-do-	-do-
13. -do- (P.I)	3653(B)	Rs. 25.10	-do-	-do-
14. Physics (P.I)	3654(B)	Rs. 8.05	-do-	-do-
15. Physics (P.I)	3655(B)	Rs. 17.00	-do-	-do-
16. Chemistry (P.I)	3656(B)	Rs. 14.75	-do-	-do-
17. -do- (P.I)	3657(B)	Rs. 11.00	-do-	-do-
18. Machine Drawing	8082	Rs. 12.50	29.7.84	-do-
19. भाषा की व्याकरण	2986	Rs. 2.00	9.3.83	Dr. B. L. Sumam
20. भाषा की व्याकरण के अर्थ	6442	Rs. 3.00	-do-	-do-
21. अर्थ शब्द	8425	Rs. 16.75	22.3.86	-do-
22. अर्थ शब्द	2607	Rs. 2.10	-do-	-do-
23. अर्थ शब्द	1619(B)	Rs. 1.00	6.9.73	Dr. B. L. Sumam
24. भाषा की व्याकरण	3283(B)	Rs. 10.00	-do-	-do-
25. -do-	3284(B)	Not known	-do-	-do-
26. भाषा की व्याकरण	2604(B)	Rs. 1.50	10.4.83	Dr. B. L. Sumam
27. Stories Retold	22(B)	Eng. Entry	-do-	-do-
28. भाषा की व्याकरण - 2	2138(B)	Rs. 3.40	-do-	-do-
29. भाषा की व्याकरण - 1	2432(B)	Rs. 3.60	-do-	-do-
30. भाषा की व्याकरण	3603(B)	Rs. 10.00	-do-	-do-
31. Eng. Recorder	51(B)	Eng. Entry	-do-	-do-
32. भाषा की व्याकरण	1615	Rs. 0.00	11.2.80	Dr. B. L. Sumam, etc
33. भाषा की व्याकरण	1017(B)	Rs. 11.00	5.7.80	-do-
34. भाषा की व्याकरण	8072	Rs. 3.10	11.11.80	-do-
35. भाषा की व्याकरण	8073	Rs. 3.45	-do-	-do-
36. भाषा की व्याकरण	8079	Retold given	-do-	-do-

999.87

Dr. P. L. -

(77)

क्र. सं.	विवरण	क्र. सं.	रकम	दिनांक	अर्थी
		₹ 999.87			
91.	देश भंडि उन्हे किरानी	3541(B)	₹. 9.00	21.4.93	Sh. J. R. Bhisla
92.	—	3542(B)	₹. 9.00	—	do
93.	आवृत्त संविधान संशोधन	3540(B)	₹. 22.25	—	do
94.	काला संवयम	3539(B)	₹. 3.45	—	do
95.	गदा संवयम	3538(B)	₹. 3.85	—	do
96.	राजसभा कायदा संशोधन	3537(B)	₹. 3.50	—	do
97.	—	3536(B)	₹. 3.50	—	do
98.	संविधान	3535(B)	₹. 2.50	—	do
99.	—	3534(B)	₹. 2.50	—	do
100.	पोषण विज्ञान डी. र. रू.	3533(B)	₹. 24.50	—	do
101.	मिन्गोश भास्वी	3532(B)	₹. 9.75	—	do
102.	—	3531(B)	₹. 9.75	—	do
103.	मिन्गोश भास्वी	3548(B)	₹. 30.00	27.9.93	Sh. K. R. Bhisla, TDA
104.	राजसभा कायदा संशोधन	3547(B)	₹. 35.00	—	do
105.	Accounting Principles	3783(B)	₹. 65.00	5.10.93	do
106.	गणित भाग 3 2002	3393(B)	₹. 10.00	1.12.93	do
107.	गणित भाग 2 2002	3392(B)	₹. 13.50	1.12.93	do
108.	Hi Sec. तथै तथै	5602	₹. 9.50	5.9.83	Sh. K. R. Bhisla

Total Rs. 12,66.42

Para No- 50

20. 33/c 35

Service Postage Stamp Accounts.

While scrutinizing the service postage stamps account the following irregularities were noticed:-

- 1. Statutory certificate regarding counting of post was not been signed by the S.O.C.
- 2. The balance of service stamps of the school at the end of each month was never physically verified by the DIO. Needless may please be assured in future.
- 3. The balance of service stamp account were not work out correct correctly as under:-

Date	Opening balance	Expr.	closing balance	Difference
1-9-89	Rs. 148.20	0.70	Rs. 147.70	.00
11.10.90	Rs. 95.20	1.00	Rs. 95.20	1.00

As per above statement the service stamp worth Rs. 1.20 were shown in excess. It may please be intimated to audit from where the excess stamps were meet out.

- 4. Service postage stamps account prior to 1988 was not made available to audit. The same may please be shown to next audit.

PARA No. 51

Fees and Misc.

During the course of audit for the period 1988 to 1990 it has been noticed that on two occasions amount was deposited less by Rs. 50/- and Rs. 212/-. No reason for the amount so less deposited had been recorded. It is therefore suggested that amount may be recovered from the concerned teacher after due verification under intimation to audit please.

Details of the amount received and deposited.

Date	Amount received	amt. deposited	amt. less deposited
22-7-88	Rs. 3277.35	Rs. 3187.50	Rs. 50-35
12-12-87	Rs. 3878.70	Rs. 3662.00	Rs. 211.70

PARA No 52

GPF Ledger in respect Group ' D ' Employees.

During the course of Audit of GPF A/c in respect of Group D employees following irregularities were noticed which may be get corrected under intimation to audit.

- 1. Sh. Dhim Singh, Peon - The GPF account of Sh. Dhim Singh has not found completed. The signature of writer, checker and examiner have not been debited in the ledger as well as Broad Sheet from 1982-83 and onward. The Dhim Singh was transferred to GBSB School Near Nagar Delhi but no indication in both the register whether his GPF account was transferred to GBSB School Near Nagar had been found. In order to ascertain the correctness of amount, his GPF A/c may please be get completed from RER and confirmed the transferred account/amount from the above school under intimation to audit.

Handwritten note: Already sent with Sr AO (Audit) bill dt 11/8/15

Handwritten signature: Anand Kumar
Ramesh Kumar
A. K. P.

Cont/---

19.30

Partially settled

PART-II CURRENT REPORT

PARA- 1 OVERPAYMENT OF TRASPOT ALLOWANCE AMOUNTING TO Rs. 93500/-

*Rs. 6200/- outstanding
in No B.B. Tyagi,
O.P. Sharma
Ajay Singh,
Ramesh chand
Verma,
Harpreet L
Shiv Narayan
Sant*

Reference- Memo No.9

PARA-15

During the course of test check and scrutiny of the pay bill registers it has been observed that an over payment of transport allowance amounting to Rs. 113900/- was made to the following employees for summer vacations (may-June) during the years 1998-1999 to 2006-2007 out of which an amount of Rs.20400/- has already been recovered in the month of June, 2002. Hence balance recovery of over payment of Rs.93500 from the concerned Employees may be made under intimation to the internal audit (H.Q.)

Designation	1998 1999	1999 2000	2000 2001	2001 2002	2002 2003	2003 2004	2004 2005	2005 2006	2006 2007	Total	Amount recovered in 6/2002	Balance to be recovered
Ch. No. 226 9110719 h. Chhidi Singh GT	800	800	800	-	-	-	-	-	-	2400	-	2400
B.No. 227 h. Phool Singh GT	800	800	800	800	400	-	-	400	-	4000	800	3200
(*) h. Ashok amar PGT	800	800	800	800	-	-	-	-	-	3200	-	3200
B.No. 231 640 h. Susheel amar PGT	800	800	800	800	400	-	-	-	-	3600	800	2800
227 h. O.P. Sharma GT	800	800	800	800	400	-	-	-	-	3600	800	2800
(*) h. Prem chand arma PGT	800	800	800	-	-	-	-	-	-	2400	-	2400
h. B.B. Tyagi GT	800	800	-	-	-	-	-	-	-	1600	-	1600
B.No. 227 h. Rajender asad PGT	800	800	800	800	400	-	-	-	-	3600	800	2800
MT. Kshma ngal TGT	800	800	800	800	400	-	-	400	4000	800	800	3200
B.No. 223 h. Manish audhary TGT	200	200	200	200	100	-	-	-	-	900	200	700
(*) h. Sukhvir ngh TGT	200	200	200	200	100	-	-	-	-	900	200	700
B.No. 227 h. Khyali Ram GT	200	200	200	200	100	-	-	100	1000	200	200	800
B.No. 223 h. P.N. Grover GT	-	800	800	800	400	-	-	-	-	2800	800	2000
(*) h. Shakeel	200	200	200	200	100	-	-	100	1000	200	200	800

(*) Already settled vide
Sr Mo (Mdel) letter No. 5852-53
dt 13/8/15

	med TGT												
	h.N.P.Singh ait teacher	800	800	800	800	400					3600	800	2800
227	h.Kishan Lal GT	200	200	200	200	100	-	-	-	100	1000	200	800
	mt.Amritanjali brarian	200	200	200	200	100	-	-	-	-	900	200	700
	h.O.P.Sharma ab.Asstt.	200	200	200	-	-	-	-	-	-	600	-	600
B.No 223	h.Pram Singh ab.Asstt.	200	200	200	200	100	-	200	-	-	1100	200	900
	h.Rajvir Singh ab.Asstt.	-	200	200	-	-	-	-	-	-	400	-	400
	h.Bihari Lal GT	800	800	800	800	400					3600	800	2800
	h.Jagdish hand PGT	800	800	800	800	400	-	-	-	-	3600	800	2800
B.No 227	h.Mani Ram harma PGT	800	800	800	800	400	-	-	-	-	3600	800	2800
Ch.No 2311	h.Anwer Beg GT	800	800	800	800	400				400	4000	800	3200
	h.Vijay Singh GT	800	800	800	800	400	-	-	-	-	3600	800	2800
	h.O.P.Mittal GT	800	800	800	800	400	-	-	-	-	3600	800	2800
B.No 227 dt 2/11/08	h.Amar Chand GT	200	200	200	200	100	-	-	-	-	900	200	700
	h.Jagvir Singh GT	200	200	200	200	100	-	-	-	-	900	200	700
	h.Bir Singh GT	800	800	800							2400	-	2400
B.No 223	h.Shiv Singh GT	200	200	200	200	100				100	1000	200	800
227	h.K.K.Ratti GT	200	200	200	200	400	-	-	-	400	1600	800	800
	h.Ramesh hand Varma GT	800	800	800	-	-	-	-	-	-	2400	-	2400
B.No 223	h.Rajender ngh TGT	200	200	200	200	100	-	-	-	100	1000	200	800
227	h.Bharat ngh TGT	200	200	200	200	100	-	-	-	-	900	200	700
B.No 223	h.Tara Chand GT	200	200	200	200	100	-	-	-	-	900	200	700
B.No 223	h.Sunil Kumar GT	200	200	200	200	100	-	-	-	400	1300	200	1100

b.Asstt.												
223 h.Satan Singh						200		200		400		400
b.Asstt.												
mt.Heera Devi						200		200	100	500		500
ater man												
227 K.B.P.Goyal								800		800		800
GT												
h.Dhanpal									100	100		100
GI												
Ch. No. h.Durga Dutt									100	100		100
GT												
223 h.V.K.Malik									100	100		100
GT												
h.Ramesh									400	400		400
hand TGT												
h.Rakesh									400	400		400
umar Bansal												
GT												
h.R.K.Sharma		800	800							1600		1600
ice Principal												
total	23400	26000	25200	21200	11000	600	200	1600	4700	113900	20400	93500

OVER PAYMENT OF TRANSPORT ALLOWANCE

Rupees Ninety Three Thousand Five Hundred only

Bill no. 223 - 8800/-
 Bill no. 226 - 2800/-
 Bill no. 227 - 20,000/-
 Bill no. 228 - 800/-
 Bill no. 231 - 6800/-
39,200/-

Total being 39,200/-
 Challen No. 19 dt 23/11/11 - 3200/-
 Challen No 21 dt 2/6/08 - 600/-
3800/-
 Remaining Challan 3200/-
 3200 + 600 = Rs. 43000/-

Rs. 6200/- outstanding in
 No S.No 7, 18, 20, 32, 42 and 47

Total being - 93500/-
 settled vide
 Audit Dept. letter - 35900/- +
 dt. 23/5/13 500/- Adj.
Balance being 56800/-
 Now received
 (A+B) 43000/-
Balance being 13800/-
 (A) Ch.No. 62A 2800
 Ch.No 86 700
Outstanding 10300/-
 Ch.No. 4100/-
 (2800+1600+100
 Challan, exp, Receipt
 & find discrepancy)
Balance Outstanding 6200

Ans

26/c 15. 90

PARA 2 OVER PAYMENT OF PAY AND ALLOWANCES AMOUNTING TO Rs.70446.00 TO SHRI VIJENDER SINGH, PHYSICAL EDUCATION TEACHER

Ref. Memo No.29

During the test check and scrutiny of the service records of Shri Vijender Singh PET it has been observed that his pay scale of Rs.2000-3500 was revised to scale of Rs.7500-250-1200 as per the recommendations of the 5th central pay commission as per the service book of Shri Vijender Singh PET and his pay was as under in the scale of Rs. 7500-250-1200

*Already settled
note no (main)
letter dt. 25/5/13*

AS ON	RUPEES
1/1/1996	9000
01/04/1996	9250
01/04/1997	9500
01/04/1998	9750
01/04/1999	10,000
01/04/2000	10,250

But in pursuance of Joint Director of Education (Admn.) order no DE 4(3)/4/EIV/90/4790-6090 dt. 08/06/2000 the pay of Shri Vijender Singh, PET was refixed and rerevised as under in the senior pay scale of Rs. 6500-200-10500 vide. Order no 150 dt 07/07/2000 of the Principal Govt. Boys Senior Secondary School no.1 Badarpur, New Delhi -110044

<u>w.e.f. 01/01/1996</u> <u>scale of pay of past</u>	<u>Fixed at Rs.</u>	<u>w.e.f.</u>
6500-200-10500 (Sr.Scale)	7700	01/01/1996
6500-200-10500 (Sr.Scale)	7900	01/04/1996
6500-200-10500 (Sr.Scale)	8100	01/04/1997
6500-200-10500 (Sr.Scale)	8300	01/04/1998
6500-200-10500 Sr.Scale)	8500	01/04/1999
6500-200-10500 (Sr.Scale)	8700	01/04/2000

25/c 14. 29

With next date of increment as 01/01/2001

During the scrutiny of the Pay Bill Register in respect of Shri Vijender Singh. PET it is confirmed that he has been over paid during the following periods with reference to refixation of his pay in terms of aforesaid order dt. 08/06/2000 of Jt. Director of Education and order no.150 dt. 07/07/2000 of the Principal, GBSSS No.1 Badarpur.

Period of over Payment	would have been paid at the rate of Rs.	Actually paid at the rate of Rs
01/1998 to 03/1998	8100	9500
04/1998 to 03/1999	8300	9750
04/1999 to 03/2000	8500	10,000
04/2000 to 06/2000	8700	10,250

The details of overpayment have been worked out as under.

OVER PAYMENT OF PAY AND ALLOWANCES

MONTH	DIFFERENCE OF BASIC PAY	D.A.	H.R.A.	TOTAL
01/1998	1400	224	420	2044
02/1998	1400	224	420	2044
03/1998	1400	224	420	2044
04/1998	1450	232	435	2117
05/1998	1450	232	435	2117
06/1998	1450	232	435	2117
07/1998	1450	319	435	2204
08/1998	1450	319	435	2204
09/1998	1450	319	435	2204
10/1998	1450	319	435	2204
11/1998	1450	319	435	2204
12/1998	1450	319	435	2204
01/1999	1450	464	435	2349
02/1999	1450	464	435	2349

03/1999	1450	464	435	2349
04/1999	1500	480	450	2430
05/1999	1500	480	450	2430
06/1999	1500	480	450	2430
07/1999	1500	555	450	2505
08/1999	1500	555	450	2505
09/1999	1500	555	450	2505
10/1999	1500	555	450	2505
11/1999	1500	555	450	2505
12/1999	1500	555	450	2505
01/2000	1500	570	450	2520
02/2000	1500	570	450	2520
03/2000	1500	570	450	2520
04/2000	1550	589	465	2604
05/2000	1550	589	465	2604
06/2000	1550	589	465	2604
TOTAL	44250	12921	13275	70446

An arrear of pay & allowances amounting to Rs. 19933 on account of fixation of pay as on 01/01/1996 as per the recommendations of the 5th central pay commission was also paid to him vide bill no.143 dt. 08/12/1997.

The overpayment on this account could not be ascertained in the absence of details as the office copy of the arrear bill No.143 dt. 08/12/1997 was not traceable which may also be worked out and recovered from him.

The overpayment on account of payment made in the pay scale of Rs. 2000-3500 instead of the pay scale of Rs. 1640-2900 prior to 01/01/1996 may also be worked out and recovered from him.

The element of CCA and Transferred Allowance has not been taken into account while calculating the amount of overpayment as these remains the same and have no effect.

The overpaid amount of Rs. 70,446, alongwith the overpaid amount (to be calculated regarding arrear of Rs. 19933/- paid to him) apart from the overpayment made prior to 01/01/1996 may be recovered from Shri Vijender Singh PET under intimation to internal audit (HQ)

12. 23/12 27

Rs. 11642/-
Date Secured
23/12

Para-3 Rs.18335 recoverable on account of Income Tax from the staff on account of excess exemption allowed on HRA drawn for the year 2005-06, 2006-07 & 2007-08

MEMO No. 23

As per Income Tax Rules, exemption on HRA for Income Tax is the least of (i) Actual HRA received, (ii) Rent paid in excess of 10 % of salary or (iii) 50 % of Salary. While checking the Income Tax calculation for the F.Y. 2005-06, 2006-07 & 2007-08 it has been seen that Excess exemption on HRA has been allowed on HRA resulting less deduction of Income Tax from the staff. The sum of Rs.18335/= recoverable from the staff has been worked out (as Rs.7369/= for the F.Y. 2005-06, Rs.3452/= for the F.Y. 2006-07 and Rs.7514/= for the F.Y. 2007-08) as per Annexure-I to III enclosed.

The amount of Rs. 18335/= may please be recovered from the concerned officials under intimation to Internal Audit (H.Qs)

All other such cases may be reviewed and action taken accordingly.

Annexure I
(para No. 3)

STATEMENT SHOWING EXCESS EXAMPTION ALLOWED ON HRA DRAWN DURING THE F.Y 2005-06

Name & Designation	Gross salary (BP+D P+DA)	HRA Drawn	Rent Paid	Rebate of HRA Admissible	Excess amount of HRA	Income tax	Educational allowance	Total tax recoverable	Remarks Rate of IT recoverable
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sh.J.R.Baisla (Drg. Teacher)	231210	57960	78000	54879	3081	308	6	314	10%
Sh Shakeel	178481	44741	61200	43352	1389	139	3	142	10%

Amno.
23/12

11. 22/10 26

	Ahmad TGT(Hindi)										
M.N. 223	Sh. Param Singh Lab. Asst.	129932	31320	38400	25906	5414	541	11	552	10%	
M.N. 223	Sh. Jagbir Singh TGT(.)	189482	47496	63600	44652	2844	285	6	291	10%	
M.N. 223	Sh. Shiv Singh	160257	40171	55200	39174	997	100	2	102	10%	
M.N. 224	Sh. Bharat Singh TGT(Eng.)	164790	41514	56400	39921	1593	159	3	162	10%	
	Sh. Ranbir Singh TGT(Sci)	164676	43093	57600	41132	1960	196	4	200	10%	
B.N. 227	Sh. C.R. Sharma PGT(Maths.)	216308	54226	72000	50369	3857	772	15	787	20%	
	Sh. R.N. Meena	166590	41760	57600	40941	819	82	2	84	10%	
M.N. 223	Sh. Suneel Kumar	166590	41760	54000	37341	4419	442	9	451	10%	
	Sh. H.R. Sharma	196746	49320	66000	46325	2995	300	6	306	10%	
	Sh. R.N. Bansal	166227	41670	48000	31377	10293	1029	21	1040	10%	
	Sh. S.C. Sharma TGT(S.St)	192438	48240	66000	46756	1484	148	3	151	10%	
B.N. 227	Sh. Vijender Singh	208593	52290	60000	39141	3976	0398			10%	
	Sh. O.P. Rajput TGT(Hindi)	192438	48240	66000	46756	9173	1835	45	2278	20%	
B.N. 227	Sh. D.P. Bhatta	173778	43560	57600	40222	1484	150	3	152	10%	
	TOTAL					7223	146	7	346	10%	
									7369		

B.N. 227

10. 25

Annexure II
(para No. 3)

STATEMENT SHOWING EXCESS EXAMPTION ALLOWED ON HRA DRAWN
DURING THE .F.Y 2006-07

Name & Designation	Gross salary (BP+DP+DA)	HRA Drawn	Rent Paid	Rebate of HRA Admissible	Excess amount of HRA	Income tax	Edu cation cess	Total tax recoverable	Remarks --Rate of IT recoverable
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sh.O.P.Sharma PGT(Geo)	218518	51480	62400	40548	10932	1093	22	1115	10%
Sh.Shakeel Ahmad TGT(Hindi)	193930	45689	60000	40607	5082	508	11	519	10%
Sh.Param Singh L.Astt.	135232	31860	44400	30877	983	98	2	100	10%
Sh.H.D.Meena PGT(Pol.Sc)	186043	43820	60000	41396	2424	242	5	247	10%
Sh.Surajpal Singh TGT	175252	43014	60000	42474	540	54	2	56	10%
Sh.C.R.Sharma PGT(Maths)	235900	55580	78000	54410	1170	117	3	120	10%
Sh.O.P.Rajput TGT(Hindi)	208750	49320	61000	40125	9195	919	18	937	10%
Sh.S.B.Mudgal PGT(Eng.)	187911	44730	60000	41209	3521* 2757	276	6	282	10%
Sh.Rajender Singh TGT(N.Sc.)	179921	42747	60000	42008	739	74	2	76	10%
Total						3381	71	3452	

*Rs.764/= is non taxable

Sl. No. 228
Sl. No. 229
Sl. No. 230
Sl. No. 231
Sl. No. 232

20/9

STATEMENT SHOWING EXCESS EXAMPTION ALLOWED ON HRA DRAWN DURING THE .F.Y 2007-08

Annexure III
(para No. 3)

Name & Designation	Gross salary (BP+DP +DA)	HRA Drawn	Rent Paid	Rebate of HRA Admissible	Excess amount of HRA	Income tax	Educational cess	Total tax recoverable	Remarks Rate of 11 recoverable
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
S/Shri C.R.Sharma (PGT.Maths)	263772	56926	78000	51622	5304	1060	32	1092	10%
D.P.Bhatt TGT(Sci.)	211866	45720	66000	44813	907	91	3	94	10%
O.P.Sharma PGT(Geog.)	242546	52560	72000	47645	4915	983	29	1012	10%
Shiv Charan Sharma TGT(S.St.)	232538	50400	72000	48746	1654	165	5	170	10%
Rajender Singh TGT.(Sci.)	186791	48830	48000	17508*	1401	1401	42	1443	10%
Surajpal Singh Bhatti TGT	207666	43941	60000	39233	4710	471	14	485	10%
Virender Kumar Malik ** TGT(S.St.)	218526	47160	66000	44147	3013	602	18	620	20%
V.S.Sharma TGT(Eng.)	218526	47160	66000	44147	3013	301	9	310	10%
Vijendra Singh(PET)	252303	54440	72000	46770	7670	1534	46	1580	10%
O.P.Rajput	233538	50400	66000	42646	7754	775	23	798	10%
Total						7293	221	7514	

B.No. 227

B.No. 227

B.No. 228

B.No. 228

B.No. 231

B.No. 231

B.No. 227

ote :- * Rs.3500 becomes nontaxable

** After adding arrear of pay on ACP received during the year

Para 4. Non effecting of recovery of interest amounting to Rs. 14688/- on Scooter Advances sanctioned to staff.

Ref:- Memo No. 22

Sethi
Sethi

(A) An advance of Rs 30000/- was sanctioned to **Sh Bharat Singh TGT(Eng)** vide sanction no. 9368 dt 10-02-1999 for the purchase of scooter and paid during the Month of March, 1999. which was recoverable in 50 installments of Rs.600.00 each month plus interest as accrued there on.

The recovery of Advance @ 600/- pm was started from the salary for the month of March, 99 and completed from the salary for the month of April, 2003.

As per rules, the recovery of the amount of interest shall commence from the month immediately following that in which the repayment of advance for the purchase of vehicle is completed. Accordingly the recovery of Interest should have been started from the salary for the month of May 2003 which has not been started. Only Rs.1000/- in two installment @ Rs. 500/- each were recovered form the salary for the month of Dec 2005 and January 2006 i.e. after the gap of more than 1½ years.

A sum of Rs. 7332/- was recoverable as interest, whereas only Rs 1000/- has been recovered thus a sum of Rs. 6332/- is still recoverable.

(B) An advance of Rs 30000/- was sanctioned to **Sh Sh. J.R.Baisla, TGT (Drawing Teacher)** vide sanction no.15922 dt 23.3.2001 for the purchase of scooter and paid during the Month of March, 2001 which was recoverable in 30 installments of Rs.1000.00 each month plus interest as accrued there on.

The recovery of Advance @ 1000/- pm was started from the salary for the month of May, 2001 and completed from the salary for the month of October, 2003.

As per rules, the recovery of the amount of interest shall commence from the month immediately following that in which the repayment of advance for the purchase of vehicle is completed. Accordingly the recovery of Interest should have been started from the salary for the month of November 2003 which has not been started. Only Rs.2500/- in 5 installment @ Rs. 500/- each were recovered form the salary for the month of September 2005 to January 2006.

A sum of Rs.6250/- was recoverable as interest, whereas only Rs 2500/- has been recovered thus a sum of Rs. 3750/- is still recoverable.

Amal
revised
21/11/08
22/11/08
23/11/08

Amal
revised
with file
No 22
dt. 26/11/08

18/c

22
7.

(C) An advance of Rs 30000/- was sanctioned to **Sh. Khyali Ram, TGT (Hindi)** vide sanction no. 11299 dt 9-11-2000 for the purchase of a motor and paid during the month of December, 2000, which was recoverable in 50 installments of Rs. 600.00 each month plus interest as accrued there on. The recovery of Advance @ 600/- pm was started from the salary for the month of January, 2001 and completed from the salary for the month of May, 2005.

Handwritten notes:
 A. K. Singh
 with
 M. I. A. A.
 22/11/08
 dt
 20/11/08

As per rules, the recovery of the amount of interest shall commence from the month immediately following that in which the repayment of advance for the purchase of vehicle is completed. Accordingly the recovery of Interest should have been started from the salary for the month of June 2005. Only Rs. 4000/- in four installment @ Rs. 1000/- each were recovered from the salary for the month of October 2005 to January 2006

A sum of Rs. 8606/- was recoverable as interest, whereas only Rs 4000/- has been recovered till date, thus a sum of Rs. 4606/- is still recoverable.

The recovery of interest amounting to **Rs. 14688/=** may be recovered from the concerned officials under intimation to Internal Audit (HQ)

Para 5 Non - Returning of library Books.

Ref:- Memo No.24

During the course of review of the records of library it has been noticed that the books issued to the various persons have not been returned by them .No action on this account appears to have been taken by the librarian also . Some of the books have been issued long back ie 5 to 8 year ago which is evident from the original records of the library

Sd/-
...

The librarian/ school has neither asked to return the books nor recovered the cost of the books from the concerned persons. In normal circumstances the book once issued may be returned with in a fortnight ie 15 days. After receipt the same may be reissued if required so.

The following persons to whom the books have been issued may be asked to return the books with out any farther delay failing which the costs of the books may be recovered from them under intimations to Internal Audit (HQ)

S.No.	Name of the teacher	Acc.No.	Book Name	Date of Issue	Price
1	Sh.Nisar Ahmad(TGT S.St)	9221	Cell Biology	19/07/1999	70
	--Do--	9055	Panchayali raj	27/07/1999	75
2	P.N.Grover (TGT Math)	10229	Accountancy XI	27/07/2006	125
3	Ashok kumar(PGT Geog.)	9870	Frams school Atlas	12/01/2001	64.90
	--Do--	9869	Oxford school Atlas	Do	75
4	Sh. Ravinder Kr.(TGT.N.Sc.)	9693	Vishv ke mahan vegynic		125
	--Do--	9150	Children's knowledge book		24
	--Do--	9739	Roag oar upchar		250
	--Do--	10218	J.B.D.Physics	10/07/2006	475
	--Do--	10219	J.B.D. Chamistrey	10/07/2006	466
	--Do--	10167	Dinesh subjective physics	10/07/2006	471

	--Do--	10361	Dinesh new mallenius physics	29/08/2007	576
5	Sh.Dharmender Kr.(TGT Eng.)	10102		02/11/2004	410
6	Sh.Param Singh	8873	Dictionary	25/07/2005	65
	--Do--	10356	R.D.Sharma(mathmatics)	29/08/2007	315
7	Sh.lalan Kr.chaubey	9999	Devdhash	18/02/2003	100
	--Do--	9996	Ghar aur bahar	18/02/2003	175
	--Do--	10016	Badi deede	18/02/2003	100
	--Do--	10023	Gonja ke kissea	18/02/2003	150
	--Do--	10170	Gunaon ke devta	20/02/2004	48
8	Sh. Paramvee Baisla(com. IT)	10075	Computer referanc jawa	02/04/2003	395
9	Sh. R.N.Meena (PGT.Pole.Sc.)	10267	Bhartiya swadinta aandolan	16/11/2005	200
	--Do--	10275	Adunik bharat avamsankalin vishva	16/11/2005	30
10	Sh. R.S.Chaudhary (TGT.Sc.)	10215	J B D Physics	02/08/2006	484

4. 19

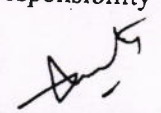
Part -II
Current Audit Report
(01/04/2008 to 31/03/2019)

During the course of current audit, 19 audit memo (including 04 record memo) highlighting various irregularities & recoveries to the tune of Rs. 7,50,825/- were issued. On the basis of compliance shown by the School, 12 audit memos with recovery of Rs. 7,50,825/- were fully settled on the spot and remaining 03 audit memo have been converted into 03 TANs in the current audit report.

Details of Current Recovery :

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
1.	1(a) +(b)/nil	Rs.1,11,675/-	Rs.1,11,675/-	NIL
2.	3/nil	Rs. 21,750/-	Rs. 21,750/-	NIL
3.	4/nil	Rs.8,200/-	Rs.8,200/-	NIL
4.	5/nil	Rs. 1,78,899/-	Rs. 1,78,899/-	NIL
5.	7/Nil	Rs.2,416/-	Rs. 2,416/-	NIL
6	8(a) +(b)/nil	Rs.32,514/-	Rs.32,514/-	NIL
7	9(a)+(b)/nil	Rs. 2,62,819/-	Rs. 2,62,819/-	NIL
8	10(a)+(b)/nil	Rs. 1,12,650/-	Rs. 1,12,650/-	NIL
9	14(a)+(b)/nil	Rs. 19,902/-	Rs. 19,902/-	NIL
Total Amount to be recovered		Rs. 7,50,825/-	Rs.7,50,825/-	NIL

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the GBSSS No. 1, Badarpur, Delhi (School ID - 1925015). The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(SUMAN LATA ARORA)
I. A.O. - XXXI

PART-II
CURRENT AUDIT REPORT
(01/04/ 2008 to 31/03/2019)

Test Audit Notes

TAN NO.01

Audit Memo. No. 6
Dated: 27/09/2019

Sub:-Non-Maintenance of LTC claims Register.

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

It is noticed that no such register was maintained in the department. In the absence of LTC advance register, audit is not able to establish as to whether claim was submitted by the employee within the stipulated time period this is a serious lapse on part of the HOS/DDO. The same may now be maintained in the following format.

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized the date of receipt.

LTC register may be maintained under intimation to audit.



TAN No.02

Audit Memo. No. 11
Dated: 04/10/2019

Sub: Discrepancies in Pupils' Welfare Fund Account

As per School Manual 'the maximum accumulation under PWF should not exceed Rs. 20,000/- or one year's collection, whichever is more. If unspent balance exceeds Rs. 20,000/- or one year's collection, whichever is more charging of further subscription should be discontinued & shall be restarted when the balance is below Rs. 5,000/-.

Scrutiny of Cash book as well as information provided by the school authorities revealed that the school authority continued to charge the subscription even the unspent balance exceed one year's collection, the unspent balance for the years mentioned below is as under:-

Sl.No.	Balance as on	Amount(in Rs.)
1.	31/03/2017	12,96,219/-
2.	31/03/2018	10,45,327/-
3.	31/03/2019	9,36,477/-

HOS is advised to stop the charging of the fund from the students forthwith & started only after the same is brought down at the minimum limit as prescribed in the Delhi School Education Act/Rules.

TAN No.03

Memo. No. 13
Dated 09/10/2019

Sub:- Shortcomings in Cash Book.

During the course of test audit of GBSSS No.1, Badarpur, New Delhi, on scrutiny of the cash book for the period 04/2008 to 03/2019, the following discrepancies have been observed:-

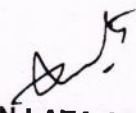
- A) Paging certificate has not been recorded on Ist page of the Cash Book
- B) As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by a person other than the writer of the cash book who initials it as correct. On perusal of the cash book of GBSSS No.1, Badarpur, New Delhi, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during the entire period of audit.
- C) As per Rule 13(iv) of CGA(R&P) Rule 1983 the DDO should physically check the monthly closing balance in hand & record a certificate to this effect in figure and words, the result of such verification under his seal and signatures of the DDO at close of each month. The certificate of physical verification of cash will normally be in the following form.

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"Certified that cash amounting to Rs____(Rupees_____only) has been physically verified and found correct as per the balances recorded in the cash book. "

D) Cutting /overwriting / fluid marking has been made frequently in cash book which is not signed by DDO e.g. page no. 83 and 124. As per Rule 13(vi) of Receipt & Payment Rules, cuttings/overwriting in the Cash Book is prohibited and cuttings should be attested by the DDO.

E) As per Receipt & Payment Rule-13 Govt. money should be received through TR-5, but during the scrutiny of records it has been observed that the school has not received govt. money through TR-5 and the money received deposited through challan into bank.

The rectification of the above irregularities may be made and shown to the audit and Head of Office may ensure that such types of lapses are not repeated in future


(SUMAN LATA ARORA)
I.A. O., AUDIT PARTY NO.XXXI

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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

Part -II
Current Audit Report
(2019-20 to 2021-22)

Para no.1

(Ref. Memo no.10, dated: 19.01.2023)

Sub: - Shortcoming in maintenance of library records.

Vide circular no.DE/101/11/Lib.Br/2017/37 dated 14.06.2018 the library branch of Dte. of Education, GNCT of Delhi have issued circulars & guidelines for HOS to ensure that the librarian of their school performs, interalia their tasks diligently. During the scrutiny of library records of **Government Boys Sr. Sec. School No.1, Badarpur, New Delhi** for the audit period 2019-2022 following shortcomings have been noticed:-

1. As per the circular proper instructions have been issued for stock verification and maintenance of register etc accordingly. But on scrutiny of the stock verification register it has been noticed that the register is not properly maintained. The physical verification certificate does not clarify whether there are loss of books/missing or condemned whereas the register shows books condemned/missing etc. It may be elucidated to audit i) whether physical verification of library books are being done as per the circular, ii) whether there are any loss of books during physical verification and if any then the list of the books not found may be provided to audit along with amount and iii) whether any condemnation of books done.
2. As per the circular mentioned above books are to be issued to students and teachers regularly & the periodicity for issue of general books may be weekly/fortnightly/monthly depending on the requirement of students and teachers. But as per the issue register it has been seen that books are being issued without taking into account the periodicity of issuance of books in r/o following teachers:-

S.No.	Name of the teacher	Accession number	Date of issue
1.	Mr. Mahesh Chand	11733 11845	16.10.2019 02.03.2022
2.	Mr. Mukesh Kumar	11686	05.04.2019
3.	Mr. Hakim Chand	10170	15.07.2019
4.	Mr. Satish Verma	11785	29.01.2020
5.	Mr. Omvir Singh	11661,11424,11643	19.02.2021
6.	Mr. Ravi Basist	11711	08.11.2021

During the scrutiny of the issue register it has been seen that books have been issued to regular/guest teachers/mentor but the same was not returned by the above mentioned teachers. It may be elucidated to audit, **whether these teachers are still working in this school or have got transferred from the school. The status of these teachers and books issued may be appraised to audit.**

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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

Para no.2

(Ref. Memo no21 dated: 24.01.2023)


Subject: Recovery of UTGEIS subscription amounting to Rs.630/- from Group 'C' erstwhile Group 'D'.

In pursuance of OM No.7(1)/EV/2008 dated 10.09.2010 issued by Ministry of Finance, Department of Expenditure, Govt. of India wherein the rate of monthly subscription and insurance cover under CGEGIS-1980/UTGEIS for erstwhile Group 'D' employees placed in PB-1, Grade Pay of Rs.1,800/- and classified as Group 'C'. Accordingly, the contribution towards UTGEIS of Group "C" employees was to be revised @ Rs.30/- p.m. w.e.f. 01.01.2011. However, it is observed the following employees subscribed @ Rs.15/- instead of Rs.30/-, rate applicable to Group "C" post. The details of short recoveries required to be made are as under:--

Sl. No	Employee name	Design.	Period	UTGEIS due	UTGEIS deducted	Diff.	To be Recovery (4 x 7)
1	2	3	4	5	6	7	8
1.	Ms. Kamla	Water-woman	42 months (from July 2019 to Dec.2022)	Rs.30/-	Rs.15/-	Rs.15/-	Rs.630/-

HOO/DDO may ensure that recovery of **Rs.630/-** pointed out above after due verification of facts and figures, under intimation to audit.

Similar other cases may also be examined by the HOO/DDO and arrear be recovered accordingly, if any.



G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

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Para no.3

(Ref. Memo no.1&2)

Subject: **Non-Production of Records**

1. Contingent Register.
2. TA/Medical/CEA Register.
3. List of unserviceable items.
4. MTNL Register.


27/01/2023

(Rajesh Kumar)
AO / IAO
Audit Party No. XXXI

G.B.S.S.S.NO.01, BADARPUR, NEW DELHI 12

(2019-20 TO 2021-22)

TEST AUDIT NOTES

TAN: - 01


Ref.memo No. 11 Dated: - 20.01.2023

Sub: - Improper maintenance of Pay Bill Register.

During the test check of the PBRs for the audit period 2019-2022 maintained by Government Boys Sr. Sec. School, Badarpur, New Delhi, the following shortcomings have been noticed:-

- (i) Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
- (ii) All mandatory information/details of employees along with details of i.e. Pay Matrix and level as per VII CPC, NPS account number of NPS employees, joining date, PAN No., Aadhar number etc. have not been filled in all the columns of PBR.
- (iii) The information of ex-employees who have been transferred /surpluses from other units into this unit (required to be entered from LPC) are also to be attached in PBR. This information is required for calculation of Income Tax. Also information about the employees who have been transferred to other unit is to be recorded in the PBR.
- (iv) Page counting certificate has not been mentioned at the first page of PBR. It should be mentioned and signed by DDO.
- (v) Totaling of columns of PBR should be done for the income tax purpose.
- (vi) All the pay entries are required to be signed by the HOS/DDO.

The PBR may be maintained as advised above & compliance of the same may be shown.



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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 02


Ref.memo No. 13 Dated: - 20.01.2023

Subject: - 18 Years' Service Verification.

As per rule 32(1) of CCS Pension Rules, the school is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that the following employee who has attained 18 years of qualifying services has not been verified from PAO concerned.

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Sh. Lakhan Singh, PGT	25/10/1963	09/08/2005	31/10/2023
2.	Sh. Vijay Kumar, TGT	01/03/1966	04/02/2003	28/02/2026
3.	Sh. Shiv Charan Meena, PGT	21/08/1964	20/01/2000	31/08/2024
4.	Sh. Mahesh Chand Jat, PGT	02/07/1968	29/10/2003	31/07/2028
5.	Sh. Bhan Prakash Pandey, TGT	30/12/1966	13/10/2003	31/12/2026
6.	Sh. Laxman Narayan Sharma, TGT	06/10/1963	01/11/2003	30/11/2023

The verification of qualifying services may be got done from PAO and compliance be shown to the audit. Other similar cases, if any may also be taken into account for similar action.



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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 03

Ref.memo No. 14 Dated: - 20.01.2023

Subject: - Shortcomings in service books.

During the test check of Service books maintained by the **Govt. Boys Sr. Sec. School No. 1, Badarpur, New Delhi**, the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation
1	Sh. Lakhan Singh, PGT
2	Sh. Vijay Kumar, TGT
3	Sh. Shiv Charan Meena, PGT
4	Sh. Mahesh Chand Jat, PGT
5	Sh. Bhan Prakash Pandey, TGT
6	Sh. Laxman Narayan Sharma, TGT
7	Ms. Kamlesh Kumari, TGT
8	Sh. Sunil Kr. Gopal, TGT
9	Sh Suresh Kr. Meena, TGT
10	Sh. Dharmendra Kumar, TGT

1. Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to above official once in a year as token of check.
2. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority, but the same has not been done in case of above official.
3. **Inspection of 10% of Service Book by the Head of Office-**
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.

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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI

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(2019-20 TO 2021-22)

4. Nomination for different purposes-

A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in case of above official.

5. Photo of the employee should be pasted and attested at first page after every 10 years, but the same have not done in case of above official.
6. Numerous cuttings & over-writings on service verification & Leave accounts entries were noticed in service book of above official, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible
7. Entry of AADHAAR No. has not been made in the Service Book of above officials, which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
8. The entries regarding service verification in r/o of above officials w.e.f.01/01/2022 to 31/12/2022 have not been made & attested by the competent authority. Further, service verification in r/o Sh. Suresh Kr. Meena, TGT for the period 01/11/2011 to 31/12/2011 has not been made & attested by the competent authority.
9. The entries regarding service verification in r/o Sh. Sunil Kr. Gopal, TGT w.e.f.01/01/2016 to 31/12/2016 & 01/01/2017 to 31/12/2017 have not been attested by the competent authority

Reasons for the above irregularities may please be elucidated to audit and necessary may be taken to rectify the same under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

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G.B.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 04

Ref.memo No. 15 Dated: - 23.01.2023

Sub. Improper maintenance of Bill Register

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

1. The Register has been prepared in a casual manner
2. During the audit period it has been seen that entries in the Bill Register have not been checked and initialed by the DDO every month for its correctness.
3. **Particulars/detail of bills as well as head of account not mentioned in the bill register. Further if payment is made from VKS in the bill register only 'VKS' is written, it is not known what kind of work done for which payment made and to whom. As the entries are not authenticated by the DDO/HOS possibility of change of amount and nomenclature of bill at any point of time is there which creates a doubt. The same is for salary, DA, contingencies etc bill.**
4. There are number of cuttings in the Bill Register which were not attested by the DDO.
5. The mandatory page counting certificate has not recorded in any of the bill registers
6. 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.

Reasons for improper maintenance of Bill Register may be elucidated to audit

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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 05

Ref.memo No. 17 Dated: - 23.01.2023

Sub: - Non-Maintenance of LTC claims Register: -

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remark's column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is must.

It is noticed LTC Claim register was not properly maintained in **Govt. Boys Sr. Sec. School No. 1, Badarpur, New Delhi** as per the following format: -

S l. N o	Bill No. date of advanc e/final bill	Name Design ation of Govt. servan t	Bl oc k ye ar	Pl ac e of vi sit	For wh o m clai med	Amt of adv anc e / fina l bill	Bill No. d ate of adjust ment	Da te of rec eip t of cla im	Gr os s a mt of bil l	N et A mt.	Rem arks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim: -

Since time limit of one month where advance has been drawn and three months in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized on the date of receipt.

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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 06

Ref.memo No. 18 Dated: - 23.01.2023


Sub: - Irregularities in Pupil Welfare Fund (PWF).

All the student's funds that were in operation in schools have been merged and named as Pupil Welfare Fund in the year 2004. Since no separate rules have been framed for Pupil Welfare Fund, the rules in force in respect of all the merged funds are applicable for Pupil Welfare Fund. As per the Rule, the Head of the school may incur expenditure out of the Pupil's Fund broadly in accordance with G.F.R. for the welfare of the students on activities like sports, co-curricular and cultural activities, physical health of students, examinations and stationery, hobbies, reading room, scouting, Junior Red Cross, etc.

During the scrutiny of PWF Cash Book for the audit period April 2019 onwards, it has been seen that the school is making payment to the other Miscellaneous work which is not related to welfare of the students on activities. The said payment details are as follows:-

Sr. No.	Details of purchases	Voucher No./Date	Amount (in Rs.)
1	Photo Copy	2485/06.07.2021	492
2	Copier paper	2484/13.07.2021	2352
3	Cartridge refilling	2488/23.07.2021	800
4	Biometric Machine	2583/25.08.2022	708
5	Lock and Key	2584/26.08.2022	1200
6	Cartridge refilling	2598/14.09.2022	1300
	TOTAL	TOTAL	6852/-

Also the school is having an amount more than Rs. 20,000/- lying in bank as PWF account as on 31.03.2022. As per the guidelines prevailing no collection is to be done on any account such as fees, fine etc. from the students whenever the balance of PWF account goes above Rs. 20000.00. **The reason for accumulation of such a big amount in PWF which is non-adherence of guidelines for PWF may also be apprised to the audit.**



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G.B.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 07

Ref.memo No. 19 Dated: - 23.01.2023

Sub:-Non Submission of fare comparison details for the purpose of the settlement of the LTC claims.

As per LTC rules:-

1. Those who are entitled for air travel and travel by air will travel by Air India.
2. Tickets should be purchased directly from Airlines booking counter or website or airlines or through authorized travel agents viz. M/s. Balmer&Lawrie and company, M/s. Ashoka Travels and Tours and IRCTC.
3. The dynamic fare component shall not be admissible in cases a where a non- entitled govt. servant travels by air and claim reimbursement for the entitled class of Rajdhani, Shatabadi and Duronto Train.
4. Catering charges shall be admissible if the Govt. Servant has to compulsorily avail the catering facility and the cost is included in the rail fare for Rajdhani/Shatabdi/Duronto train. Otherwise catering charge shall not be admissible.
5. **Government employees are to choose flight having the Best Available Fare on their entitled travel class which is the Cheapest Fare available, preferably for Non-stop flight in a given slot, mentioned below, at the time of booking. They are to retain the print-out of the concerned webpage of the ATAs having flight and fare details for the purpose of the settlement of the LTC claims.**
6. On the day of travel in the desired 3 hours' slot of following time band - 00:00 hours to 03:00 hours, 03:00 hours to 06:00 hours, 06:00 hours to 09:00 hours, 09:00 hours to 12:00 hours, 12:00 hours to 15:00 hours, 15:00 hours to 18:00 hours, 18:00 hours to 21:00 hours, 21:00 hours to 24:00 hours.

While test auditing of LTC records, it has been seen that Mr. Omvir Singh Chechi, PGT has availed LTC twice for her family members from Delhi to Port Blair and back by air for the block year 2018-21 (on Hometown converted LTC) vide bill no. LTC-238 dated 27.11.2019 & On All India LTC vide bill no. 171 dated 08.12.2021. Mr. Omvir Singh Chechi, PGT has not submitted the print-out of the concerned webpage of the ATAs having flight and fare comparison details for the purpose of the restriction/settlement of the LTC claim as a result of which claim could not be ascertained.

Reasons for the above irregularities may please be elucidated to audit and necessary may be taken to rectify the same under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 08

Ref.memo No. 20 Dated: - 24.01.2023

Sub: - Discrepancies in maintenance of Consumable and Non-Consumable Stock Registers.

During the course of Audit, it was observed that the **Government Boys Sr. Sec. School no.1, Badarpur, New Delhi**, has not maintained the consumable and non-consumable stock registers properly. The following shortfalls were noticed during audit:-

- a) Under Rule 211 (ii) (b) of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR-23. But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR – 23, in the absence of which actual opening and closing balances could not be worked out.
- b) Under Rule 213 of GFR, physical verification of all consumable and non-consumable items should be made at least once a year by an officer other than the custodian of the store and the outcome of the verification should be recorded in the corresponding register in the presence of the officer responsible for the custody of stores items. A certificate of verification alongwith the findings should be recorded on the stock register. But scrutiny of stock registers revealed that no physical verification has been carried out during the audit period 01/04/2019 to 31/03/2022 by the **Government Boys Sr. Sec. School No.1, Badarpur, New Delhi**.
- c) Under Rule 211 (ii) (a) of GFR, the department is required to be maintained a non-consumable register in the form GFR-22 comprising of Fixed Assets such as Plant, Machinery, Equipments, Furniture & Fixtures etc. But the department has not maintained any such register as a result of which total value of non-consumable items could not be ascertained.

Reasons for above mentioned lapses may be clarified to Audit.

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G.B.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 09

Ref.memo No. 22 Dated: - 25.01.2023

Subject: - Various shortcomings in Cash Book

On scrutiny and test check of the cash book of Govt. Boys Sr. Sec. School No. 1, Badarpur, New Delhi following irregularities have been detected: -

1. The mandatory page counting certificate has not recorded in first page of cash book.
2. 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 it as correct but no such verification of cash book for the period 01/04/2019 to 31.03.2022 has been done by the DDO for the audit period.
3. 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 it has been found that such a certificate has not been recorded and signed by the DDO after 01/04/2019 to 31.03.2022.

DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance intimated to audit.

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G.B.S.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 10

Ref.memo No. 23 Dated: - 25.01.2023

Sub: - Irregularities in deduction of Income Tax.

During test check of records of **Government Boys Sr. Sec. School No.1, Badarpur, New Delhi** i.e. PBR, Form-16 and income tax calculation sheets for the audit period 01/04/2019 to 31/03/2022, following irregularities has been observed:-

1. Rebate of HRA has been given to various employees on the basis of rent slips furnished by them. On scrutiny of the records it was found that the officials have not furnished a proper rent agreement, PAN Card and other supporting documents for seeking income tax rebate.
2. It has also been observed that some of the officials/officers are seeking HBA rebate but address on which they are claiming HBA are not properly updated in their service records. Further, if property are jointly purchased and spouse is working than an undertaking has to be obtained under which he are she is taking rebate of HBA or not but the same undertaking is not attached with Form-16.

The DDO is advised to give rebate on income tax after obtaining all the required certificate and other saving documents from the official concerned & if the same are not provided then income tax rebate may not be given to them..

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G.B.S.S.NO.01, BADARPUR, NEW DELHI
(2019-20 TO 2021-22)

TAN: - 11

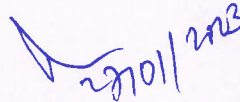
Ref.memo No. 24 Dated: - 25.01.2023

Subject: - Income Tax (Deduction of Income Tax on monthly average basis)

As per Para 3.1 contained in Chapter 3 of (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly instalments on the salaries disbursed by him/her and the final adjustment being made from the last salary payable before the end of the month of Feb. & March of that particular financial year.

It is observed from PBRs maintained by the Govt. Boys Sr. Sec. School No. 1, Badarpur, New Delhi that the major portion of the income tax of the employees was deducted in the last quarter/last month of the financial year.

The HOS may look into the above shortcomings and take necessary steps to remove the same under intimation to audit.


(Rajesh Kumar)
AO / IAO
Audit Party No. XXXI