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DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002

Internal Audit Report of

Govt. Boys Sr. Sec. School No.1, Samalka (School ID: 1821005), New Delhi-110097 DDO Code
032214/38, for the period 2018-2019 to 2021-22

INTRODUCTION

The internal audit on the accounts of **Govt. Boys Sr. Sec. School No.1, Samalka (School ID: 1821005), New Delhi-110097 DDO Code 032214/38**, for the period 2018-19 to 2021-22 was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO, Sh. Pawan Kumar, Sr. AO and Sh. Naveen Kashyap, Sr. Asstt. The audit was conducted during 07 working days w.e.f. 30.06.2022 to 08.07.2022. The AGCR Audit has been conducted so far.

AIMS AND OBJECTIVES

This School is running under Directorate of Education, GNCT of Delhi. Name of the school is **Govt. Boys Sr. Sec. School No.1, Samalka (School ID: 1821005), New Delhi-110097**. This school comes in District South West-B. Sh. Bhim Singh, Vice Principal is the HoS. There are 3500 students (approx.) in the school. The school is from class Nursery to XII having only three stream Arts, Science, Skills and Commerce at senior secondary level. There are 100 plus teachers in the school. The academic environment of the school is very healthy. All round development of the students is the main motive of the school.

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

HOS/DDO:

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	R.K. Dubey, Principal	01.04.2018 to 10.10.2019
2	Alois Dungdung, Principal	11.10.2019 to 31.07.2021
3	Bhim Singh, Vice Principal	01.08.2021 to till date

DDO:

S. No	Name & Designation (Mrs./Mr./Dr.)	Period
1	Bhim Singh, Vice Principal	01.04.2018 to 31.03.2021
2	Kirori Mal, Section Officer	01.04.2021 to till date

Cashier

S. No	Name & Designation (Mrs./Mr./Dr.)	Period
1	Meena Verma, Gr.IV(DASS)/LDC	01.04.2018 to till date

Meena Verma

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VACANCY POSITION

Govt. Boys Sr. Sec. School No.1, Samalka (School ID: 1821005), New Delhi-110097

<u>S.No</u>	<u>Group</u>	<u>Sanctioned</u>	<u>Filled</u>	<u>Vacant</u>
1	A	01	0	01
2	B	109	63	46
3	C	08	03	05
	Total	118	66	52

Budget Allocation and expenditure for the year 2017-18 to 2021-22


<u>YEAR</u>	<u>Budget</u>	<u>Expenditure</u>
2018-19	60445105	59927378
2019-20	67139607	66814800
2020-21	69788195	68925447
2021-22	84761872	84086923

STATUTORY AUDIT

Govt. Boys Sr. Sec. School No.1, Samalka (School ID: 1821005), New Delhi-110097

Maintenance of Records

The maintenance of records of Govt. Boys Sr. Sec. School No.1, Samalka (School ID: 1821005), New Delhi-110097, for the period 2017-18 to 2021-22, was found satisfactory, subject to observations made in current audit report.


(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

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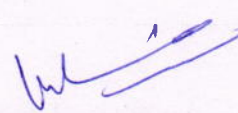
Old Audit Report Part – I

There was '10' outstanding objection on the accounts of O/o Govt. Boys Sr. Sec. School No.1, Samalka (School ID: 1821005), New Delhi-110097 DDO Code 032214/38), New Delhi-110097 for the period 1977-1979 to 2015-2018, there are 02 para settled. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1977-1979	01	0	0	09(1)
2.	1979-1980	03	00	00	10,11,14 (03)
3	1982-1990	02	00	00	25,26 (02)
4	1990-2003	01	0	0	01 (01)
5.	2012-2015	02	01	02(01)	05(01)
6	2015-2018	01	01	01,(01)	Nil
	Total	10	02	02	08

DETAILS OF OLD RECOVERY :

S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	2012-2015	3671	01	671	3000
2	2015-2018	17000	01	17000	Nil
	Total	20671		17671	3000


(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

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Part-1
Outstanding Para's
For the period (i) 1977-78 to 78-79
(ii) 1979-80 & (iii) 1980-81 to 81-82

Part-1 (-Reference Para 2 for the period 1977-78 to 78-79)

Purchases (Govt.)

As a result of test check of relevant records of purchases made out of Govt. fund (Contingency) for the years 1977-78 and 78-79 following defects/irregularities were noticed:-

1. Purchases worth Rs. 2278.43p. as detailed below were made without availing of benefit of competitive rates due to non inviting of quotations as required under GFR 102.

S.No.	C.B. NO.	Amount	Goods
1.	114 dt. 30-3-78	498.15	Works expenses
2.	124 dt. 30-3-78	479.90	-do-
3.	122 dt. 30-3-78	357.38	-do-
4.	174 dt. 23.3.79	943.00	-do-

Reasons of non-inviting of quotations may please be intimated. Steps may also be taken to get the purchase regularised from the competent authority.

2. Purchases worth Rs. 5776.15 as detailed below, were made on the basis of comparative Statement obtained from the Principal, Govt. Boys Sr. Sec. School, Palam No. I:-

S.No.	C.B.No.	Amount	Articles
1.	119 dt. 30-3-78	1895.00	Steel furniture
		326.15	Chemicals
2.	120 dt. 30-0-78	1065.00	Black Boards
3.	123 dt. 30-03-78	290.00	Furniture
		5776.15	

As the comparative statement was without date, it was not understood as on which date it was prepared and on which date quotations were invited by the Palam school

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...es, number of firms from whom quotations were invited was also not verified in order to ensure that the quotations were invited was also not verified in order to ensure that the quotations were invited atleast from 10 firms as required under rules on the subject.

3. Domestic science material worth Rs. 621.95 was purchased vide CB No. 106 dated 11-3-78 for which supporting vouchers were not made available for scrutiny in the absence of such vouchers, purchases could not be scrutinised in Audit.

4. An amount of Rs. 500/- was sanctioned for purchase of books under Book Bank Scheme vide letter No. DDEW/Acctts/Book Bank/1977-78/43-237 ~~Book~~ dated 6-1-78. As per condition laid down in the sanction letter at least 1/3 of the amount should have been spent on books of middle classes. During scrutiny of CB No. 108 dt- 11-3-78 through which books worth Rs. 499.95 were purchased, it was observed that an amount of Rs. 36.28 was spent on books of middle classes against the 1/3 amount of Rs. 500/- which worked out to Rs. 166 (approx) which resulted in violation of sanction. It needs elucidation and regularisation. Details of middle classes books purchased are given below:-

S.No.	Name of the Books	No. of Books	Amount
1.	Ganit II	1	3.25
2.	Gyan Rashmi	2	2.80
3.	Jeev Vigyan	1	2.50
4.	Aank Ganit Beej Ganit I	1	4.60
5.	Stories retold viii	2	3.59
6.	Ganit I	5	23.75
7.	Stories retold vii	5	0.80
			41.20
			less discount @ 20% 4.92
			36.28

Govt. publications (for Book Bank) worth Rs. 80.50 p. (printed price) were purchased vide CB No. 58 (VrNo. 26) dated 8-11-77. The amount of discount at prescribed rate of 15% worked out to Rs. 12.08 instead of Rs. 1.28 p. allowed and shown in the bill by the supplier. It resulted in an overpayment of Rs. 10-80p. It appeared that purchase bills were not checked before making payment to the suppliers. A amount of Rs. 10.80 may be recovered and deposited into the Govt. account

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under intimation to Audit.

6. Payees Stamped receipts of Rs. 100/- and more, which were required to be furnished to the pay and accounts Officer concerned were not furnished to the PAO for the years 1977-78 and 78-79.

7. Certificate to the effect that goods were received in good condition and according to specifications was not recorded on bills by the store incharge while receiving the goods purchased. It may be done in future.

8. Conveyance register, which was required to be maintained in order to exercise control over conveyance charges regarding calling was not being maintained. It may be started now.

Para-2 (Reference Para 5 for the period 77-78 to 78-79)

Para-5: ~~Books~~ Pupils fund cash Book & Vouchers.

On the scrutiny of pupils fund cash Book & vouchers following irregularities were noticed:-

(a) A sum of Rs. 50/- was charged under Vr. No. 87 dated 23-12-77 for transportation of steel Almirah purchased from M/s Royal Safe Co., Karol Bagh, N. Delhi. But according to the terms & conditions of the schedule to DGS & D rate contract No. MH-9565/SF/1977-79/Royal(8) PAOD dated 1-10-77. The delivery of the article will be free within Delhi/New Delhi, Municipal limits. Hence the payment of Rs. 50/- on transportation was irregular and may be recovered from the supplier under intimation to Audit.

(b) Steel Almirah costing Rs. 847.00 was purchased vide Vr. No- 86 dated 23-12-77 from Royal Safe Co., Karol Bagh on DGS & D rates but the guage of the sheet used in the Almirah was neither noted in the bill nor in the Stock Register (Page-57). It was not understood that how this costly item was purchased without full specifications. The circumstances under which the Almirah was purchased without mentioning the guage of the sheet, which the rates are based, may be elucidated taking step to ascertain the same now & recorded in the stock register.

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(c) Passed for payment orders under the dated signature of the DDO were never recorded by the DDO in 1977-78. This may please done now under compliance to Audit.

(d) Raddi (Old News Papers, Exam. Answer Books etc.) was sold sometimes for instance Rs. 36.80 and 10-02-79 & Rs. 32/- on 29-08-1977. In this connection following comments are offered:-

1. The raddi was sold without quotations, hence the benefits of competitive rates was not availed.
2. Segregation of items in the form News Paper, Magazine, Examination Answer Books was not made. The rate of different items vary according to their size. Hence correctness of the account of Raddi could not be checked.
3. On the transaction of 29-8-77 neither the weight nor the rate was recorded.

It is suggested that the account of the raddi may please be reviewed in the light of the above observations and results intimated to audit. This may also please be noted for future compliance.

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(e) Rule 14(4) of Delhi School Education Act provides that the amount of the pupils Fund shall be spent in the interest of the students for various curricular & physical activities, but it was seen from the bills paid that the amount of the fund was spent on office stationery etc. for instance Vr. No. 224 dated 2/2/79 Rs.65.00 and 228 dated 2/2/79 Rs. 3.90 wherein the amount was spent for school name letter-head and stamp pads. The expenditure on items which are not in the interest of students are in contravention of the above rule. All such cases may be reviewed and amount credited in the P.F. account under intimation to Audit.

(f) Daily totals were not checked by the person other than the Cash Book writer as required under rule 79(iii) of C.F.R. This may be done now for both years to ensure the correctness of the totals.

reference Para 7/1977-78

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Register of Advances.

On scrutiny of Register of Advances, following irregularities/omissions were noticed:-

(a) Sh. S.B.Thapa, Chowkidar was paid Rs.170/- on account of Cycle Advance in the school where he was working before transfer to this school. Recovery of balance amount Rs.50/- as per LPC was made from the pay of the official upto 7/78 but recovery of interest at the appropriate rate was not made. The recovery of interest after ascertaining the No. of instalments, amount of instalments in which the advance was recovered, at the appropriate rate prevailing in the year in which the advance was sanctioned and paid, may be effected under intimation to Audit.

(b) The amount of advances as per detailed below was not fully recovered but the recovery was discontinued without assigning any reason. The circumstances under which the recoveries were discontinued may be elucidated taking step to resume the recoveries if full amount had not been recovered under intimation to audit.

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Sl.No.	Name	Amount of Advance	Recovery made	Balance
1.	Sh. O.P. Sharma, Jr. Drawing Tr. GPF	1600.00	700.00	900.00
2.	Sh. Shish Ram, Chowkidar (Recovery in theft case)	1131.50	350.00	781.50
3.	Sh. O.P. Kalra Sh. O.P. Kalra GPF	1530.00	850.00	680.00
4.	Sh. Som Dutt Sharma Lang. Tr.	1500.00	500.00	1000.00
5.	Sh. Purn Lal, TGT GPF	600.00	240.00	360.00
6.	Sh. Jagat Singh, PET	1000.00	400.00	600.00
7.	Sh. Girdhari Lal, TGT	1120.00	160.00	960.00

(c) Sh. Virendra Kumar Verma, PGT was sanctioned on an advance of Rs.3000.00 on account of Scooter, out of which a recovery of Rs.350.00 was made as per the entries in the register of advances but in the copy of the LPC issued at the time of

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his transfer¹ from this school in the month Oct. 8, 1978, the recoveries have been shown as Rs. 400/- instead of 350/- was noted. The circumstances under which the balance to be recovered was noted short in the LPC may be elucidated. The amount of Rs. 50/- may be got recovered through revised LPC under intimation to Audit.

(d) The following officials were paid scooter advance as follows:-

1. Sh. V.K. Verma, PGT Rs. 3000/-
2. Sh. Rajendra Singh Rahi, UDC 3000/-

But the insurance of the vehicle against loss or damage by fire, theft, accident, strike or any disturbance of public peace as required under Rule 208 GFR was not done as the cash receipt of the insurance premium was not verified by the DDO. The circumstances under which compliance of the rule was not made may be elucidated taking step to get the same done now under intimation to Audit.

(e) Sh. Thakur Dass, TGT was paid an advance of Rs. 20,000/- on account of House Building but the cash receipt of the insurance premium paid, if any, by the official for the insurance of the building against damage by fire, flood, earth quake etc. was not seen & verified by the principal. The circumstances under which the same could not be done may be elucidated taking step to get the same done now.

Acted

Duty

Para 4 - (Reference Para-30 of 1977-79)

Para-8 Service Books

A test check of Service Books, Leave Account, Pay Fixation revealed the following defects:-

(1) Miss S. Bansal, Librarian.

Entries of change of Maiden name ~~xxxxxxxxxxxxxxxx~~ have not been made in the Service Books, after marriage of Miss Bansal. The needful may be done now under proper attestation.

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(2) Sh. Jot Ram, Drawing Teacher.

He was appointed drawing teacher in the scale of Rs. 80-220 w. e. f. 4-9-59. The scale was revised to Rs. 130-300 w. e. f. 1.7.59. But it is not clear as to how his pay was fixed in the scale of Rs. 150-300 w. e. f. 4-9-59 please elucidate.

He was also allowed annual increment, as under:-

1. On 5-9-60 raising his pay to Rs. 168/-
2. On 5-9-61 raising his pay to Rs. 176/-
3. On 5-9-62 raising his pay to Rs. 184/-

During 1963 he was brought on to correct revised scale of pay of Rs. 130-300 from 5/9/59. The overpayment made to him for 5/9/59 to 19/2/63 or the date upto which he was paid in the higher scale was not recovered from him so far.

The overpayment may be assessed and recovered under intimation to Audit.

As per entry on page 6 of the Service Book, he was allowed scale of Rs. 150-300 on having acquired or in possession of the qualification referred to the M/Edn. letter No. F.S-32/61-S E-2 dated 6/12/63 from 21/3/65. Vide OO No. 297 endorsed vide D/O.D. 11/3/Drg- Revision/ Grade/67 dated 8/11/67. A copy of all these communication may be posted in the Service Book to enable the audit to scrutinise the same. It was also be intimated whether he was allowed arrears of pay and allowance from 21/3/65 to 8/11/67 on his pay was to be noticeably increased and arrears to be allowed on or after 8/11/67.

Overpayment approximately Rs. 2500/-

Shri O.P. Kalra, TGT

Date of appointment 25/8/61.

He had a credit of only 60 days HPL on 24/8/64. But against this credit he was allowed HPL for 61 days as under:-

8-8-64 to 7-11-64- 61 days which is not in advance. His leave for 7-11-64 may be treated as MOL and overpayment recovered under intimation to audit.

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He was as EOL from 7-11-64 to 2-12-64. On private affair. Date of increment comes to 21-9-68. ~~XXXXXXXXXXXX~~ instead of 19-9-65 as under:-

	Y	M	D
Duty period 25-8-64 to 6-11-64	0	2	12
" " 3-12-64 to 20-9-65	0	9	18
	1	0	0

Date of increment 21-9-65.

The overpayment for 19-9-65 to 20-9-65 may also be recovered from him. His HPL account is also incorrect. HPL from 1-11-64 to 6-11-64 has not been taken in the leave account. Commuted leave from 6/2/67 to 10/2/67. Though taken in the leave accounts, but not recorded in Service Book. There should be a credit of only 64 days in his HPL account on 24/8/68 against a credit of 140 days. His leave account may be recast and result intimated to Audit.

Sh. Baljit Singh, Chowdhar.

He was a E. for 12 days 15-11-73 to 20-11-77 He was allowed to earn E. in this period which is not in order. His E. for 3/6/74 should be treated as EOL as there was no credit balance of E. at his credit on that date.

Sh. Shiv Narain, Peon

E. account from 1-1-76 has not been prepared as revised proforma. The needful may be done now.

Para 5. (Reference Para -90/1977-79)

Boys Fund Cash Book: Govt. Co. Middle School, Nanak Hari, New Delhi attached with Govt Co-Edn. Sec. School, Samalakhia.

A test check of the Boys Fund Cash Book of the Middle School under audit for the year 1977-78 and 78-79 revealed the under mentioned omissions/irregularities:-

- (1) The daily totals of the Cash Book were not done by other than the writer of the Cash Book and Certificate of the Physical

original file

at the end of the month

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of each month. Complete certificate may be recorded in future
For this an instance is quoted below which is illustrative:-

Cash Book Page No.	Month	Date
23	12/1977	10-12-77 & 31-12-77.
Para No. = 6 (Ref Para No. 10 of 1977-78)		
Para. 10 Fee and Fine Account.		

A scrutiny of fee and fine account for the year 1977-78 and 1978-79 revealed the under mentioned defects and omissions:-

(1) The details of Fee and Concession granted was not recorded and entry was not attested on the attendance Register.

For this an instance which is illustrative is given below:

Year	Class Attendance Register
1977-78	VII-A, IX-A and B
1978-79	VIII-C

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In view of the above the correctness of Fee Account could not be ascertained by audit.

The needful may be ensured for future compliance.
Para No. 7 (Ref Para No. 11 of 1977-78)
Para-11 Boys Fund Purchases: Govt. Co. Hb. Middle School, Nankh Heri.

A test of Boys Fund vouchers revealed the under mentioned irregularity and omission:-

(1) The certificates of goods purchased and received in good condition & according to the specifications were not recorded correctly. For this an instance is quoted as under:-

S.No.	Vr.No. and Date	Amount	P. articulars
	358 dated 1/5/78	81/70	4 ream paper and one Ink Weldon was purchased

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The certificate recorded on the voucher was as under:-
"Received and entered on stock Register on Page No. 1".

The correct certification was as under:-
The goods received in good condition and amounting to

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specification ordered for.

(ii) The stock entry certificate recorded on the vouchers were not counter-signed by the H.M. & DLO. For this an instance is quoted as V.R. No. 258 dated 1/5/1978 for Rs. 81/70.

The needful may be ensured for future and this requirement may now be noted for the same.

Para No 8 (Ref para 15 of 77-79)
Para-11(A) Loss of Govt. Property.

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As per certificate given by the Head master of Middle School, Nanak Hari under Audit for the year 1977-78 & 1978-79 & scrutiny of relevant file, it was observed that 16 Tin sheets were lost/damaged/washed away (not known exactly) during flood of Sept. 1978. The loss was reported to Police by lodging FIR by HM of the unit & necessary intimation was sent to Deptt. (DDE), West Distt. also vide letter No. Nil dated 4/12/78 but no final action has been taken either by the Police or by the Deptt. so in view of this either responsibility be fixed & loss may be written off under sanction from competent authority.

Para No 8 (Ref para 15 of 77-79)
Para-15

Following records were not produce/maintained.

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- (a) The following records were not maintained:-
 1. G.F Class IV Broad Sheet.
 2. P.B.R.
 3. Conveyance Register.
 4. Contingent charge Register.

The records may be maintained now and shown at the time of next audit.

Para No 9 (Ref para No 9 of 1977-79)
Para-16. Verification of Remittance.

Para No-1

The remittances as under may be got verified for the PAO concerned and original verification may be submitted to this ~~dire~~ Directorate-

Para I

<u>Date</u>	<u>Amount</u>	<u>Name of the Head</u>
1. 2. 79	48.80	077 Etn.
13. 2. 79	532.25	-do-
22. 2. 79	10.45	-do-

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Para No - 15 (Ref Para No - 8 of 1979-80)
Audit Report for the 1979-80.

Para No - 15 HRA.

(a) In the HRA spouse statement it was observed that the following persons were residing in own house in village area. It may be certified that house tax is payable in the concerned village or the payment of HRA stopped.

- (1) Mrs. S. M - Sh. Khazan Singh, T. G. T. Bigwasan.
- (2) Sh Sama Kaur Waterwoman Kangan Heri.
- (3) Sh Diwan Chand, Poon Rajokari
- (4) Smt Roshini Wewp Sweepre Nangal.
- (5) Sh Nathu Ram, Chowkidar Samalka.

(B) Mrs S. Mangla Librarian is drawing HRA and her Husband is working in I. D. P. L. (A Govt undertaking) drawing HRA Rs 270/- on basic salary of Rs 935/- It may be got certified from I. D. P. L. that HRA paid to her husband is on flat rate and payable at Rs 750/- of pay. In case he is drawing HRA on full rent receipt HRA of Mrs S. Mangla be stopped under intimation to audit.

Para No - 16 (Ref Para No - 6 of 1979-80)

Para No - 16 Deposition of fines etc by GHS Nanak Heri.

It was seen from the fund & fines collection register that fines for more than 4 months were deposited with Govt on 21.11.79 (as per cash book entry.) Reasons for not depositing fines etc in Govt account as and when there were received be elucidated.

Also the PAO XVIII has not verified the amount deposited. The same be got traced out from PAO XVIII previously PAC I, South Patel Nagar) and necessary verification sent to audit.

Para No - 17 (Ref Para No - 7 of 1979-80)
Para No - 17 Library

During the course of scrutiny of library record the following irregularities/omissions were noticed:-

- (1) A book accession No 1202 costing Rs 7.50 was issued to Sh Matu Ram, Assistant Teacher on 6.5.80 who was transferred from this school on 29.9.83 but the above book was not returned by the teacher.

Either the book or the cost of the book may please be recovered under intimation to audit.

(II) The Books pertaining to Book Bank Issued to the students by Govt VCo- Education Middle School Nanak Heri, New Delhi were not received back for reference.

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Para no. 15 (contd.)

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The following irregularities were noticed in Boys fund and Scouts fund.

a). Sh. J. S. Grewal and Smt. Indrawati were paid Rs. 120/ each vide Vrs. No. 45 and 46 on 25.2.82 out of Scouts Fund for participating in Scouts camps with Scouts. Rs. 48/- were paid to scouts Association as camp charges for 3 days, the receipt of which was on record and Rs. 112/- were paid for ~~for stay~~ diet charges of scouts, but neither details of expenditure nor receipts for Rs. 112/- were available. The details for expenditure and receipts should have been obtained and placed on record. In future the details and receipts may be obtained.

b). On scrutiny of Boys cash book and vouchers for the years 1980-81 and 1981-82, it is seen that expenditure on certain items which do not fall under any activities of Boys fund have been charged as per instances given below. Legitimately such expenditure pertain to activities of the school and should have been charged to contingency of the school and should have been charged to contingency of the school and proper sanction.

1. Three steel net pieces at a cost of Rs. 185/- were purchased for fixing in windows, from M/s A. Kumar on four occasions and paid vide vr. Nos. AV/299 dated 10/4/80, Vr. No 307 dated 9.5.80, Vr. No. Rc 308 dated 9.5.80 and Vr. No R/R 362 dated 30.8.80.

2. Sh. Ragber has been paid Rs. 50/- vide Vr No. RC/297 dated 10.4.80, Rs 15/- vide Vr. No. RC/40 dated 7.8.81 for repairing of a hand pump filled in the premises of the school.

3. Nine rubber stamps for office use were purchased vide Vr. No. Ex./405 dated 9.10.80.

4. Lantern/Torch for Rs. 29.50/- purchased vide Vr. No. Q/407 dated 9.10.80.

5. Smt. Ashani Devi, regular sweepers (sic) on Maternity leave for the period 1.11.81 to 29.1.82, Rs. 85 were paid to Smt. Pushpa vide Vr. No. RC/131 dated 10.12.81 Vr. No. RC/132 dated 10.12.81 and Rs. 25/- to Sh. Ved parkash vide Vr. No. RC/187 dated 10.2.82 for the above period for employment on part time basis on leave vacancy. The principal has authorised the payment out of the boys fund which is irregular. Employment of part time staff can be with the sanction of Head

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of the Department vide Delhi Admn. letter No. F. 18/3/67- Fin (E, II) dated 29.1.67 (Incorporated as item No. 20 on Guard file on Delegation of Financial powers) and should have been deposited to Govt. account.

The above expenditure may be regularised under the orders of competent authority and loss to Boys fund may be made good by desiring the expenditure to contingency fund.

Para: 4 Govt. Co. Edu. Middle School, Manak Hew

During scrutiny of the records of Govt. Co. Edu. Middle school, Manak Hew for the period 1979-82 the undermentioned irregularities were pointed out:-

(I). Govt. Cash Book

On scrutiny of cash book, it was noticed that a sum of Rs. 8.30 on account of fines etc. was less deposited into the Govt. head during the year 80-81. The same may please be deposited with the cashier of the school by the same day of the next working day of its collection. This is very serious lapse, such practice may please be stopped henceforth with and the requirement may please be noted for strict adherence in future.

II. Boys Fund

It was noticed that certain items were purchased out of Boys fund which were in no way legitimate charge to Boys fund. Such items should have been purchased out of contingency. All such type of cases may please be reviewed and irregularity regularised under orders of the C.F.A. Few instances are as under:-

V.No. 48 Dt. 7.2.81	One table glass 24/-
	Two flower pots 16/-
V.No. 54 Dt. 9.9.81	4 Teachers Diary 18.00/-
V.No. 638 Dt. 30.7.82	10 letter pads 65.00/-

III. Pay Bill Register.

It was noticed that P.B.R. was not maintained for the period under audit. This is a vital document. Reasons for non-maintaining the P.B.R. may please be explained to audit. This document may please be opened now and compliance shown to the next audit.

IV). Non recovery of Cycle Advance

Sh. Balpat Singh, Chowkidar, was paid Rs. 275/- on account of cycle advance vide 111 No. 31/80 dated 8.10.80 on 24.10.80 on scrutiny of record it was noticed that no recovery of this advance was reflected through pay bill till the date of audit. The same may please be recovered now including interest under int-

Information to the audit. Reasons for non-recovering the advance may please be explained to the audit.

Para 5: - (R-5) (128r-82) Records not maintained

Following records/documents of important nature were not being maintained by the school. These may be maintained now under intimation to audit.

1. Conveyance charge Register:- To keep a watch on the prescribed monthly limit of Rs. 75/- each official.
2. Electricity and water charges Register:- To ensure the correct payment of electricity and water consumed and to avoid penalties.
3. Broad sheet of G.P.F. Group 'D' employees:- To watch the correctness of the postings in the ledger and that of certificates of deductions attached to the pay bills and also advances made during the month. The totals of debits and credits as worked out in Broadsheet should be communicated to the Head of the Department vide para 8 of the G.P.F. Rules.
4. L.T.C. Advance/Adjustment Register:- To keep a watch on the adjustment of the advance given and correctness thereof.

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CURRENT AUDIT REPORT FOR THE PERIOD (1982-83 to 1989-90)
IN RESPECT OF G.B.S.S. SAMALKA & G. Co-ed. M.S. Nangal
Dawat for the period 1985 to 1990)

Para No. 16 (Ref. Para 1 of 1982-90)

Sub: SCOUT FUND VOUCHER - G.B.S.S. School, Samalka/Dawat

During the course of audit of scout fund vouchers for the years 1982-83 to 1989-90, it has been observed that the following purchases beyond Rs. 500/- have been made without call the quotation. As per rule such purchases be made after completed all codal formalities

S.N.	V. NO.	Dated	Items	amt.	Name of agency
1.	10	13-1-84	One metal shelving cabinet	1020.25	M/s Royal Life Company
2.	4	26-11-88	Some goods for Home Sc.	578.50	M/s Janata Prov. Store

*Settled
Dary*

Now the same may please be got regularised from the Competent Authority under intimation to audit.

Para No. 17 (Ref. Memo 7 for the period 82-90)

Sub: FREE SUPPLY OF BOOKS & STATIONARY - G.B.S.S. & Co-op, Samalka/Dawat

During the test check of Free Supply of books and Stationary the following irregularities have been noticed.

- It has been observed that the reimbursement of Rs. 120/- has been made to Rajesh s/o Sh. Puran Mal of VII 'B' Class under the scheme of above mentioned subject during the period of 1988-89. But the student had submitted SC certificate which was not issued by D.C. Delhi. Whereas the benefits is allowed only to the holder of SC Certificate issued from DC Delhi.

*R. 120/-
Challan No. 26
Dt. 4/9/88
Settled
Dary*

Hence an amount of Rs. 120/- (One hundred twenty) may please be recovered from the concerned student/teacher under intimation to audit.

The relevant records of above mentioned subject for the period of 1982-83 (6 yrs) have not been shown/produced to audit. The same may please be traced out and shown to next audit.

Dary

AUDIT PERIOD. 1982-83 to 1989-90

NATURE OF OBSERVATION.

SUB: - SCHOLARSHIPS :- A test check of various type of scholarships, the following Irregularities have been noticed.

(1) Pre-matric scholarship - 87-88

It has been observed that S/T Certificates are not found attached with the forms of pre-matric scholarship during the year 1987-88. Either the same may please be obtained otherwise paid amount be recovered from the concerned students / teacher under intimation to audit. A detail of the same is given below.

Name of Student	Father's Name	Class	Am Paid	Year
Ashtok Kr.	Sh. Manoj	VII A	90/-	87-88
Dharanvir.	Sh. Banwari Lal	VII B	90/-	do
Rameshwar	Gulab Singh	VII	90/-	do
Total			270	

1989-90

2. It has also been observed that Satish Kr. S/o Sh. Mange Ram the student of IX C Class who has obtained 55% marks in previous class and paid meritorious scholarship of Rs 90/- or pre-matric scholarship after this he was paid Rs 90/- of the pre-matric scholarship also in the same class by the institution which was inadmissible to him as per rule. The student was entitled for meritorious scholarship only not for pre-matric scholarship. Hence the amt of Rs 90/- may please be recovered from the concerned student/teacher under intimation to audit.

Settled

3. The records of pre-Matric scholarship for S/C and S/T students for the period of 1983-84 to 1986-87 (4 year) have not been produced shown to audit inspite of repeated request. Now the same may be traced out and shown to next audit.

2. Meritorious scholarship for Economically backward students. 89-90

It has been observed that the following students were paid the above mentioned scholarship by the institution without scrutiny of parental income. As per admission forms the parental income was more than the limit which was fixed by the Dte. of Edn. So these students were not entitled for this benefit.

Add No.	Name of Student	Father's Name	Class	Am paid	Income Shown in admission forms
1923	Pemod Kr.	Sh. Raghubir Dayal	IXA	400/-	Rs 960/-
1910	Subhesh Chan.	Sh. Purnam mal.	IX A	400/-	Rs. 1500/PM
Total				800	

Hence the recovery of Rs 800/- (Eight hundred) may be recovered from the concerned students and deposited under intimation to audit 1982-83

b) The records of meritorious scholarship for Economically backward students for the years of 1982-83 to 1988-89 (7 year) have not shown produced to audit. The same records may be traced out and shown at the time of next audit.

(3) Pre-matric Scholarship

(1) The records of Post matric Scholarship s/c and s/T for the year 1982-83 to 1986-87 and 1989-90 (6 years) have not been shown to audit. The same may please be traced out and shown at the time of next audit.

(4) Scholarship for Economically backward students.

It has been observed that the scholarship for Economically backward students has been paid to such students those were not entitled for this benefit since the parents of such students had a won house in the area/plot which was more than 75 sq. Yard during the year 1982-83 and 1983-84.

It is not understood why the concerned teacher/staff had not followed the instruction/condition, which was indicated/contained in the sanction during the year 1982-83 and 1983-84. A detail of the same is given below.

1982-83

S.No	Name of Student	Father's Name	Class	Ant Paid	Remarks
1.	Promila-Sh	Chandgi Ram	X-C	50/-	Parents paid a own house in the plot of 1200sqr.yard
2.	Ravinder.	Sh Dhak Lal	IX-A	50/	Had wonhouse in 200 sq yard plot.
3.	Rishi Kr	Sh. Budh Ram	Yadav. VIII-A	40/	-----do-----
4.	Narender Singh.	Sh Khagan Singh	-----do----	40/	100sqr yard plot Had won house in 120 sq.r yard plot
5.	Mahavir Singh	Sh Heeta Lal	-----do----	40/	Had won house in 150 yard plot
6.	Vijay pal.	Rohtesh Singh	-----do----	40/	-----do----
7.	Sarwal Ram	Sh Naval Ram	-----do----	40/	-----do----
8.	Laxman Kr.	Sh Hardwari Lal	-----do----	40/	-----do----
9.	Harion.	Sh. Sunder Lal	-----do----	40/	-----do----
10.	Rajvir	Sh Pyare Lal	VIII-B	40/	Had own house in a 100 Sqr. Yard area.
11.	Sube Singh	Sh Gopal Singh.	-----do----	40/	-----do----
12.	Daljit shama-	Pyare Lal	VII B	40/	-----do----

1983-84

Total Rs. 500/-

1.	Karan Singh	Singh Ram	IX	50/	Parents Had a own house in 190 sq yard
2.	Laxman Kr	Smt Shanti	IX	50/	His parents had own house in a 150 sqr yard plot
3.	Vihay pal	Sh Rohtas Singh	I X	50/	Parent had a own house in 140 Sqr yard plot.
4.	Chaman Parkash	Sh Jug Lal	I X	50/	Student and his parents were not residing in Delhi They are belong and residing in Haryana (Dunda Hera)
5.	Narender Singh	Smt Ramas	I X	50/	Had a won house in 80 sqr plot

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3 Rajvir Sh Pyare Lal IX 50/ Had a wohn house in 80 Sqr Yard plot-

Grand Total Rs 800.00 which is ~~shown~~ *recoverable*

1 The above payment have been made in contravention of rules/ condition by the institution. Now the same ant. of Rs 800/ please be recovered from the concerned students/teacher under intimation AO audit.

2 The records of above mentioned subgeet for the years 1985-86. 1986-87 and 1989-90 have not been shown/ /produced to audit. The same may please be traced out and shown at the time of next audit.

5 Meritorious scholarship for S/C & S/T Students.

The records of above mentioned subject for the year 1982-83 to 1988.89 have not been produced/Shown to audit. The same may please traced out and shown at the time of next audit

[Handwritten signature]

(Mandir Bhan)
[Signature]
Audit party No. 11

Par: Para 4 (Reference Memo of 82-90)

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Sub: Free Supply of uniform. - C.B. SSS Samalalpur 82-83-

A test check of above mentioned subject for the period of 1982-83, the following irregularities have been noticed.

As per instruction, condition of Dte of En. for free supply of schools uniform, the monthly income of the parents should be Rs. 500/- P.M. But in the following cases the income of the student's were found beyond Rs. 500/- & these students were not entitled for this benefit.

S.No.	Name of student	1983-84 -Father's Name	Class Cloth issued	Cost	Income shown in their forms
1.	Suresh Km.	Sh Kartar Singh	VIII-A	60.00/-	Rs/697.00 p.m
1.	Sher Singh.	Sukh Lal	VII-A	70.00/-	Rs/600.00 p.m
2.	Dara Singh.	Sh Chet Ram	-do-	70.00/-	Rs/628.00 pm
3.	Sarls.	Sh. Kartar Singh	VII-D	70.00/-	Rs/698.00 pm
4.	Kismati Devi	Sube Singh	VII-C	70.00/-	Rs/725.00 Pm
*1985-86					Rs. 340.00
1.	Rajender	Sh Ram Pd.	X-A	Rs/70.00	Rs/700.00pm.
2.	Sarla Devi	Sh Kartar Singh	VIII-D	Rs. 70.00	Rs 995.00 pm.
3.	Jalbir.	Sh Lala Ram	XI	Rs 70.00-	The Signature of the student or his parents to receive the cloth has not been obtained by the institution.
4.	Sher Singh	Sh Sukh Lal	VIII-A	Rs 70.00	do
5.	Dharmender	Sh. Sree Khant	do	Rs 70.00	do
1986-87.					
1.	Geeta Devi.	Sh Hari Ram	VII-A	Rs. 70.00	Rs. 850.00. Pm
2.	Kismati.	Sh Sube Singh	VIII-C	Rs. 70.00	Rs. 1173.00. "
3.	Basumati	Sh Ram Km.	VIII-B	Rs. 70.00	Rs. 1056.25. "
4.	Neena Km.	Sh Ziley Singh.	do	Rs. 70.00	Rs. 1050. "
5.	Raman Bagga	Sh H.P. Bagga.	VI	Rs. 70.00	Rs/700. pm
				Gtotal:-	Rs. 1040.00

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Hence the amt of Rs. 104/- (One thousand forty) may please be recovered either from the concerned students or teacher/officials concerned ~~under intimation to audit.~~

2. It has been observed that the cloth of uniform was purchased worth Rs. 201-25. from M/S Kunal Saree Emporium during the year 1982-83 without obtaining a non-availability certificate from NTC and non retention of code formatibles. vide cont. bill No C/146/82 dt. 3.3.82 and sub. Vr No. 48 and bill No. ^{of Company is 2036} dt 18.2.83 Reasons may please be elucidate to audit why ^{this purchase} was not made from N.C.T. ~~or be get~~ ~~com-act authority~~ ~~under intimation to audit~~ or be get regularised from

~~the competent authority~~ ~~under intimation~~ ~~to audit.~~

get regularised from
N.C.T.

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Para No 5 (Ref. No. 110 of 82-90)

Sub: - Pupil Fund's vouchers C.B.S.S. Samalakh 82-90

During the test check of boys fund's Vrs. for the year 1982-83 to 1989-90 the following irregularities/omissions have been noticed.

1. It has been observed that the following purchases were made beyond Rs 500/- ^{without} observing formalities like call of tender, quotations on comparative rates.

V.No.	Dated	Items	Amount	Name of Agency.
Ex/215	23.4.82	Exam-materials 986-50		M / Pawan Bhandar.
G/114	30.10.82	Games materials 987-90		M/S Shalimar Inter P
G/115	--do--	Matresses G ymnastic 770.00		----do---
G/152	8/1/83	25 Hockey Sticks 1000/-		-----do----
G/144	23/1/82	Sports material 684/-		-----do---
Ex/242	8/4/83	Exam-materials 1184/-		M/S Divya School Supplier.
G/99	11/4/88	Students I Cards 900/-		M/S San gan Stores.
Ex/8	14.5.83	Exam.materials 708-90		M/S Print. Co. Adv.

The above purchases are made irregular by the HOO (Head of Office) may please be regularised from the competent authority under intimation to audit and similar other cases may also be reviewed at your level.

2. The pupil fund expenditure to be done on the welfare activity of the students only. But it has incurred out of boys fund other than the welfare activity of the students. Few instances are quoted below.

V.No.	Dated	Items	Amount.
AV/8	14.5.82	3 Bulbs	21.00
A/18	19.7.82	20 boxes of Chalk	20.00
Ex/35	20.8.82	Lock repair of almirach & Key.	18.00
G/84	25.9.82	-----do-----	30.00
Ex/129	6.11.82	12 Locks	60.00
RC/231	10.3.83.	20 Boxes of Chalk	20.00
AV/98	10/11/83	Repair of almirach & Key	40.00
AV/294	11.10.84	One table Glass.	69.00
AV/224	26.3.87	11 Boxes of Chakes	20.00

11/1/88
11/1/88
11/1/88
11/1/88

11/1/88
26.3.87
21.3.88
5.12.88
--do--
S. B. D. (2000) SS
D.C. Books of...
Head of Locks
Chairman
Bitter two locks
Head of two chairs

50.00
70.00
50.00

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The above expenditure made irregularly from Boys fund please be got regularised from competent authority under intimation to audit.

(3) It has also been observed that the following number of library's books were got bound from M/S Chauhan Book Deptt. Worth Rs. 566.40 But a list of such books was not found attached with vouchers.

Vr.No	Dated	No of books for binding	Amount.
170	11.1.88	129	167.70/-
171	--do--	100	130.00/-
302	10.2.83	70	91.00/-
300	---do---	139	177.70/-
Total:-			566.40

Whether the lists of above said library books be obtained and attached with vouchers or be got regularised from the competent authority, failing with the same amt may be recovered from the defaulter under intimation to audit.

(4) It has also been observed that following purchases have been made on same date and dealer beyond Rs. 5000/- out of boys fund by head of office. The schools are not empowered to incur expenditure more than Rs. 5000/- at a time out of Boys fund without sanction of the competent authority. Now the same may please be got regularised from the competent authority under intimation to audit.

Vr.No	Dated	Items	amt	Name of Agency.
RR/75	16.12.89	2 Steel Admirals	3806.00	M/S D. C. S. Ltd.
Ex/76	---do---	sty-itars	1187.10	---do---
RV 77	---do---	2 Locks of Harrison	153.00	---do---
Total:-				5146.10

Para. 6 (Ref. Memo. 12-B of 82-90)

~~10000 12/00/12 12/3/90.~~

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Subject:- Verification of Service after 25 years Service or 5 years left before retirement.

(148)

Sub-rule (1) of Rule 32 of the CCS (Pension) Rule 1972, provides that on a Govt. Servant completing 25 years Service or being left 5 years before retirement which have ^{earlier} ~~earlier~~, the HOO in consultation with the Accounts Officer / PAO shall in accordance with the rules for the time being in force verify the service rendered by such a Govt. servant determine the qualifying Service and communicate to him on form 24, the period of qualifying Service and so determine.

HOO may send the following cases to the PAO for verification

Sl. No.	Name & Design.	D.O.B.	DOA
1.	Sh. Ram Dass Kingor PGT	5.12.41	19.10.63.
2.	Sh. M. C. Kaushik PGT.	8.10.38.	14.8.64.
3.	Sh. I. R. Bhasin V.P.I.	24.2.43.	9.8.67.
4.	Sh. Diwan Chand	27.7.44.	18.2.70.

The Compliance may be shown at the time of next audit.

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Para. 7 (Ref. Memo NO. 15 of 82-90)

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PBR in r/o GBSS School, Samalaka & GCo-Ed M. School, Nangal Devat.

During the course of test audit for the period 1982 to 1990 the discrepancies/irregularities pointed out are given as under:-

- (A) Various upper column viz, pay scale Rate of pay, Date of moment etc has not been filled in PBR all most all the cases during the period under audit.
- (B) Various advance column Viz GPF, HBA etc has not filled during the period under audit in all most all the cases. Sanction number, amount of sanctioned & Number of columns has also not filled. Some of the cases are given as under:-
 - (1) Sh. Ishwas singh has been granted Rs. 55000/- HBA during 1986-87 (P/11) but sanction letter Number, mode of payment & number of installment column not filled.
- (C) Abstract of pay Bill in GAR -18 has not been ~~maintained~~ ^{maintained} during the complete period of audit.
- (D) Chequer initial has not been done for all most all the cases during the period under audit.
- (E) The official transferred to other school, entry to this effect has not been attested by D.O.
- (F) PBR for the period 1983-84 in r/o GBSS School Samalaka not produced before audit.

Letter
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Keeping in view of the above HOO/D/O is requested to look into the matter and issue necessary direction in the matter and like wise cases may also be reviewed ^{reviewed} as where applicable under intimation to audit.

Para. 8 (Ref Memo No. 16 of 83-90)

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Sub:- Free Supply of books & sty. G. Co. Ed Middle School, Nangal Devat

85 to 90

During the test audit of free supply of books and sty. for the period of 1985-86 to 1989-90 on A/C Govt. Co-Ed Middle School Nangal Devat, N. D. 37 the following irregularities have been noticed.

(1) It has been observed that the re-impurment of schools bags and binding of books have been made to the following students which were not permissible under the scheme of above mentioned subject

1985-86		Father's Name	Class	Items	Amt
S.No.	Name of student				
(1)	Raj Bala	Sh. Pratap Singh	VIII A	Binding	13.50
(2)	Puran Mal	Sh. Siria	VIII B	--do--	13.00
(3)	Sri Bhagwan	Sh. Ram Kalu	VIII C	--do--	13.00
1986-87		Father's Name	Class	Items	Amt
S.No.	Name of student				
(1)	Surender	Sh. Narain Singh	VI B	1 Bag.	10.00
(2)	Bhoop Singh.	Smt. Prabhati.	--do--	1-Bag	10.00
1987-88		Father's Name	Class	Items	Amt
S.No.	Name of student				
1.	Pushpa	Sh. Jai Singh	VI B	1 Bag.	11.00
Total:					70.00

Either the same may please be got regularised from the competent authority or recovered from the concerned students teacher under intimation to audit.

2. It has also been observed that wrong payment re-impurment have been made of vouchers of free supply of books & sty to the following students due to various reasons as shown against each.

1985-86		Father's Name	Class	Amt Paid	Recovery able Amt	Reasons
S.No.	Name of student					
1.	Ashok Kr.	Sh. Hari Singh	VII C	119/	119/	Income of the parents was more than Rs. 78/Pm) 50/ (Shown
	Murari Kr.	Sh. Shyam Lal	VII C	120/	120/	Student had submitted S/C Certificate which was not issued by D. C. Delhi. It was issued from Meerut (U.P)

Rs. 394
Challan No. 27
dt. 4/11/88

Now the same amt. may please be recovered wither from the concerned either from the concerned students or teacher/defaultor under intimation to audit.

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 (37) (145) 285
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Para No. 9 (Ref Memo. No 17 of 82-90)

And by way
 Note to dt. 2.8.88

Sub: News Paper and Magazines Register - GBS School by Samalaka,
 Unit

Atest check of News Paper and magazine (Reading Room) register for the period of 1984-85 to 1989-90 the following irregularities have been noticed.

1. It has been observed that News Papers and Magazines have been purchased during summer vocation out of Boys fund, which is not permissible. Head of office is requested to regularise the expenditure which was incurred from Boys fund account in summer vocation from the competent authority failing which entire amt of Rs 1406/- may please be recovered from the concerned official & deposited into Boys fund account under intimation to audit. A detail of the same in given below.

1984-85		
Period of Summer Vocation	Ant	Total Ant
16.5.84 to 31.5.84	Rs/64.30	Rs 234.50
1.6.84 to 30.6.84	Rs. 105.20	
1.7.84 to 15.7.84	Rs 65.00	
1985-86		
Period of summer vocation	Ant	Total Ant
16.5.85 to 31.5.85	Rs/86.35	B. E 234
1.6.85 to 30.6.85	Rs/168.75	Rs/343.10
1.7.85 to 15.7.85	Rs/88.00	
1986-87		
16.5.86 to 31.5.86	Rs/90.35	Rs/317.25
1.6.86 to 30.6.86	Rs/140.40	
1.7.86 to 15.7.86	Rs/86.50	
1987-88		
16.5.87 to 31.5.87	Rs/109.10	Rs/354.30
1.6.87 to 30.6.87	Rs/154.20	
1.7.87 to 14.7.87	Rs. 91.00	
1989-90		
16.5.89 to 31.5.89	Rs/38.40	Rs/156.80
1.6.89 to 30.7.89	Rs/ 78.90	
1.7.89 to 15.7.89	Rs/ 40.00	
Grand Total:-		Rs/1406.95

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(2) The News Paper and magazine register for the period of 1982-83 and 1983-84 have not been produced to audit in spite of repeated request. Now the same may please be traced out and shown at the time of next audit.

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B-2

SUB: Contingent Vouchers:- CBSS, school Samalaka of GCo- EdM S. Nangal Dewat.

During the course of test audit for the period 1982 to 1990 it has been revealed that the under mentioned irregularities have been taken place:-

(A) Paid and Cancellation of Voucher:-

As per rule 59(2) & (3) of Receipt and payment rule 1983 all paid vouchers must be Stamp paid or So Canceled that they cannot be ~~used~~ used a second time. On scrutiny of Contingent Voucher, it has been revealed that the vouchers have not been marked paid and cancelled in all most all the cases for the period 3/85 & 3/87 3/88 3/90 in r/o CBSS, Samalaka & for the period 3/88 & 3/90 in r/o G Co-Ed M School, Nangal Dewat.

HOO/DDo is requested to look the matter and do the needful and like wise cases may also be reviewed at your level under intimation to audit.

(B) Sanction (General or Special):-

No authority may incur expenditure unless such expenditure has been sanctioned by general or special orders of Govt or by any authority to which power has been delegated in this behalf as per rule 6 of GPF 1963. On scrutiny of Contingent Vouchers it has been revealed that sanction as per detail given below not found attached with the Contingent Vouchers:-

(I) CBSS School, Samalaka. New Delhi:-

S.N.	Bill No. & Date	Amount	Description	Remarks
1.	255 12.3.87	2000	Library Books	Sanctioned not found
2.	281 29.3.87	205	Office Misc	----do----
3.	182 1.3.88	2500	Library Books	---do---
4.	163 20.3.89	468	----do----	---do---
5.	179 17.3.90	600	---do---	--do---
6.	180 --do--	1000	--do---	--do---
7.	181 --do--	2500	--do---	--do---

Keeping in view of the above, HOO/DLo is requested to look into the matter and suggested to trace out the sanction otherwise obtain ex-post facto sanction of competent authority under intimation to audit, in addition to the above like wise cases may also be reviewed at your level under intimation to audit.

(C) Tender/Quotation's :- Purchase of store shall be made as per instruction contained in the note below para 16 of annexure attached with Rule 102 (1) of GPF 1963, according to this rule purchase of articles or group of articles up to Rs 500/- on each occasion may be made without calling tender/quotation and beyond Rs 500/- tender/quotation ~~is~~

Page 2

During the course of the audit, the following items were noted:

Inventory of Books

The inventory of books was reviewed and the following items were noted as being missing or damaged:

It is recommended that the following items be replaced:

The following items were found to be missing or damaged:

Item	Quantity	Value
Library books	100	12.50
Reference books	50	25.00
Textbooks	200	1.00
Periodicals	100	10.00
Magazines	50	1.00
Newspapers	100	1.00
Audio tapes	50	1.00
Video tapes	50	1.00

It is recommended that the following items be replaced:

The following items were found to be missing or damaged:

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must be invited. During the course of audit the tender quotation file as per detail given has not been shown to audit:-

(1) GBSS School, Samalka, New Delhi.

S.No.	Bill No & Date	Amount of Bill	Description if any	R
1	195 12/3/85	699	work Experience	--do--
2	217 28/3/85	700	Repair Desk	--do--
3	223 29/3/85	697	out of Science	V.No 76 Rs 697
4	270 25/3/87	799.89	--do--	--do--
5	199 18/3/88	894	S.U.P.W	--do--
6	200 --do--	584	Drawing	--do--
7	221 30/3/88	693	Science	Out Rs 7426-
8	179 31/3/89	4885	For Purchase	
9	195 31/3/90	4480	Repair Building	

Keeping in view of the above HOO/DO is requested to look the matter and suggested to locate the tender/Quotation file if the same has been called for, other wise require the expenditure so incurred from the competent authority.

(D) Stock entry certificate etc:- It has also been revealed that stock entry certificate as per ^{GER} has not been recorded in r/o the bill's whose details shown against each:-

(1) GBSS School, Samalka New Delhi

S.No	Bill.No date	Amount	Remarks/Description
1.	121	13.1.83 Rs 7/-	Total Bill Rs 129.54 Stock/Verification not found
2.	122	13.1.83 Rs 24.25	(869-54) B.A. On the Bill & stock register --do--
3.	124	13.1.83 Rs. 45	(B. No 105-70) Piece of visit not shown.
4.	146	13.12.83 183 90	Some V. not found. verification not done
5.	213	18.3.85 479.90	(SUPW) No stock entry found in stock register
6.	241	12.3.85 V.N. 39 Rs 32.10	--do--
7.	242	--do-- V.N. 31. Rs 150	Not Varified for work done
8.	268	25.3.87 1537.90	certificate of verification not recorded as per para 6 (a) of DE letter No. 14(2) dt. 12.3.87
9.	269	--do-- 119 12.48	-----do----- as above
10.	281	29.3.87 205-	Verification for work done certificate not given.
11.	284	31.3.87 138.50	Item not found entered in stock Register.
		13.88 302	V No 135 36 & 37 for Rs 148.149 & 150

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(14)	183	5.3.88	75	Work not verified.
(15)	209	25.3.88	422	V.N. 51 for Rs 68/- not verified for work done.
(16)	212	28.3.88	44	Bill not verified for work done.
(17)	214	--do--	8966	Verification as per Para 6 (a to e) not recorded as per DE Letter 14.2 (Ins) Pur 6886-7329 dt 25.3.88
(18)	215	--do--	2098	-----do-----
(19)	216	--do--	1442	-----do-----
(20)	219	30.3.88	894	Item of supw not found entered stock Register.
(21)	220	30.3.88	999	Page number not recorded in the stock certificate and in the absence of the same the stock entry could not be verified in stock Register in WN67,68 & 69 for Rs. 250, 249 & 250.
(22)	170	20.3.89	2571	Verification certificate as required vide DE letter 14(2) Pur 3173-3331 dt 13.2.88 as per para 6 (9 to e) not found recorded.
(23)	181	31.3.89	1295	Stock Certificate not recorded and in the absence of the same stock entry from stock Register could not be verified.
(24)	173	17.3.90	103	-----do-----
(25)	174	--do--	750	-----do-----
(26)	176	17.3.90	295	Inspector Certificate which is required to be done as per DE letter D-1(21) Par/88-89/3213-334 dt 26.1.89 not found attached.
(27)	189	28.3.90	994	Item not verified in the stock Register.
(28)	190	28.3.90	1320	Certificate as required vide para 3&4 of DE Letter No 1-(2) Pur/3093-3190 dt 26.2.90 not found.
(29)	164	20.3.89	1948	In the absence of Bill, stock entry could not be verified from the stock Register.
	165	--do--	2000	
	174	30.3.89	35750	
	179	31-3-89	4885	
	176	30.3.89	999	
	178	31.3.89	800	

(II) In R/O GC-Com School Nangal Dewat

1.	76.	30.3.88	4347	Certificate as per DE letter 14 (2) (Ins) Pur/6886-7329 dt 25.3.88 as per para 6 (a to e) not found recorded on the bill.
2.	77	30.3.88	3671	
3.	78	30.3.88	10184	
4.	78	12.3.87	42.50	vw 17 Stock entry Certificate not recorded Rs 26.95/-
5.	89.	25.3.87	10937.64	Certificate as per DE letter DE 14-2 14-2 (Ins) 86-87/Pur/20008-20180 dt 96981-706 dt 18.3.87 & 12.3.87 respectively as per para 6 (a to e) not found recorded.
6.	90	25.3.87	3357.62 33587.62	
7.	62	20.3.89	5416-5500	Certificate as required vide DE 14.2 (Ins) 88-89 3702-3384 dt 20.12.88 as per Para 6 (9 to e).
8.	63	-----do--	4500	-----do-----

(141) 33 29 26/4

(140) 29/4 (32) 28

8869/Pur/8966 to 7133 to 25.3.89

not found.

10. 73 31.3.89 957

Stock entry Certificate not recorded and in the absence of the same stock entry from stock Register could not be verified.

11. 79 17.3.90 2959

Inspection Certificate as required vide Dⁿ 14.1(21) + Pur/88-89. 2627-2856 dt 14.9.89 Para 4.(9) not found recorded.

12. 80 17.3.90 1320

--do as above Dⁿ letter. No 14(1) 21 Pur/88/2394-2606 dt 14.9.89 not found recorded In addition, *checks* ~~clear~~ question has been attached with the stock register ~~giving~~ *giving* remarks that stock not ~~recorded~~ *checked*.

13. 88 28.3.90 130

Stock entry Certificate not recorded Hence stock entry with stock Register could not be verified.

Keeping in view of the above HOO/DDo is requested to look into the matter and like wise cases may also be ~~raised~~ *raised* at your ~~level~~ *level* under intimation to audit.

(17)

Para No - 6

Para 6

gule (31) 24

Date No - 2

(Ref. of memo No. 19 dt. 29.7.86)

Subject:- Income Tax calculation scrutiny thereof.

During the course of test audit of income Tax calculation audit of Statement for the Period under audit revealed that in the following cases income tax had been calculated by the DIO but no deduction entries have been ^{found} made in the PBR of the respective years. DIO may please look in the matter & elucidate the position to audit in case no deduction was made ^{from} the officials, the same may now be recovered from the following officials after due verification & compliance to this effect may be intimated & audit.

S.No	Name & Design.	Amount due to be recovered	Year to which
1.	Mrs. Usha Kiran, PGT	34.00	1982-83
2.	Sh. S. D. Sharma	543.00	"
3.	Sh. Jot Ram Drg. Tr.	104.00	"
4.	Sh. R. S. Yada. V TGT	8.00	1983-84
5.	Sh. O. P. Kalra TGT	24.00	"
6.	Sh. V. D. Bhardwaj. V. Principal	26.00	"
7.	Sh. Jot. Ram Drg. Tr.	189.00	"
8.	Sh. S. D. Sharma.	13.00	"
9.	Sh. V. D. Bhardwaj vice. Princi Pal	220.00	1987-88

Para No. (Ref. Audit Memo 21 for the year 1982-90)

Sub: NON PRODUCTION OF RECORD

1. The under mentioned records have not produced before audit for verifications
2. ^{Cheque} Pay Order for the period 1/83, 12/83, 3/85, 2/86, 3/87, 3/88, 3/89 & 3/90.
2. Salary vouchers for the period 1/83, 12/83, 3/85, 2/86, 3/87, 3/88, 3/89 and 3/90.
3. ~~LTC~~ of transferred employees for the period 1982-90
4. Sanctioned & posted strength of staff during period under audit statement thereof & Budget allotment & expenditure (Plan & Non Plan) 82-90
5. OTA sanction Bills, Register & relevant records.
6. LTC Bill & Advance Register.
7. Service Postage stamp Register.
8. Advance Register (Long & short term)
9. Electric & conveyance Register.
10. Income Declaration form 1982-1990.
11. Teachers Issue Register of Library Books.
12. stocks Consumable & Non Consumable i) Red Cross ii) Audio Visual.

H O O/ DDO is requested to look into the matter and suggested to locate the above said record and the same may please be shown to next audit.

(CHANDER BHAN)
I.A.O. Audit Party No. 2

Page 7
 22/c
 29
 25

Page No - 7

3671
 671
 3000
 98
 Partly
 set hd

Subject: Income Tax.

During the scrutiny of Income Tax assessment forms for the audit period, some discrepancies have been noticed which are stated against each case as per detail given below.

W
 (Receipt held)
 8/7/2022

1991-92.

1. Sh. Al. Harni, Principal

Gross Salary 81010
 12000
 69010
 M.S. (-) 10000
 H.F. (-) 10000
 49010

Tax 1600 -
 5703 - 7303

Salary & P.F. 18800
 CGO's 1440
 LIC 2887 -
 22627 -

(-) 4525
 Tax 2778
 Paid 2400
 Tax due 378

Tax short deducted during the year. The same may be recovered and deposited into Govt. A/c under intimation to audit.

Cont. to next page

for the year -

8. S. Bykham Singh
 G.S. 71900
 S.D. 12000
59900
 Tax 2140
2970 7370
 Salary 35886 7137
 Taxable 237

TA 1200/2 not included in the Gross Salary.

1994-95

1. Ju Lal Singh, B.S.
 G.S. 58506
 S.D. 15000
43506
 Tax 1702
 Salary 6360 1272
 Tax 430
 Provident 98
 Taxable 132

Tax has deducted from the withdrawal during the year or entry made in the P.B.A.

1997-98

1. Ju Charan Dew
 G.S. 129700 - Rs. 3000
 S.D. 20000
109700
 Tax 2000
9840 11940
 Salary 93790 6670
 Tax 1262
 Provident 262
 Taxable 3000

qs

Proof of NIOSC with R. 11000/- not attached with the tax form. Contd/6

L. S. vijay set fee

Est. 157600 -
20000 -
137600 -

20/C (27)
30

Total 1000
15520 17520

May 49071 \rightarrow 9814
Total 7706
Paid 3625
Taxable 4081

Prny of dsc 11000/2 + Bond full 1000/2 not attached
with the assessment form - Hence rebate is not admissible

3. Dr. ALKA J.S.

Est. 2022
5200 2022
6022

*Amnt. deposited
in Court of Conf
Hence set off
w/c 12
8/7/2022*

Total 2022
416 - 2046 -
 \rightarrow 1324 -
Total 720
Paid 51
Taxable 671

*Set off
P 157/C*

P. 64701 - Show less in the gross salary. Gross
Salary as per Phil. 2022/2. Tax Arises from show
from salary 74250/2. Hence Tax has been Revised

The Tax has been revised in each case above.
The same may be reversed and deposited into Est. A/c
under intimation to audit.

(29)

19/11/2018
26

Govt. free supply of uniform

- During the last checking of free supply of uniform records for the audit period following irregularities were noticed.

(1) In the following cases the free supply of uniform was furnished to those students whose parents names were mentioned in the application and not affected by competent authority viz MLA, MLC. As such the uniform distribution is not in order according to scheme certificate attached. The amount shown against each may be regularized from competent authority or receive from concerned teacher who at fault under instructions to Audit.

90-91	Name of student	Class	Amount
1	Sitender Kumar	VII C	Rs 70/-
2	Makish Kumar	VIII B	Rs 70/-
<u>92-93</u>			
1	Vijay Kumar	VII A	70/-
2	Dharmesh	VII C	70/-
3	Om Prakash	VII B	70/-
4	Ramesh Chandra	VII A	70/-
<u>93-94</u>			
1	Sudhir Mishra	VII	70/-
<u>96-97</u>			
1	Ramesh Kumar	VII C	70/-
2	Suresh Kumar	VIII A	70/-
3	Sudesh Chandra	VII B	70/-
4	Makish Kumar	VII B	70/-
5	Rakesh Kumar Mishra	VII B	70/-
<u>97-98</u>			
1	Ram Niwas	VII A	70/-

Rs 810/-
Recovered
Challan No. 38
Dt. 4/9/18

Application not signed by Parents and Students

Rs 810/-

Principal/DDO
G 8885 Samalaka.

18/C

(25)

29

(30)

MEMO

During the first class of Bays Budget
 during the Audit period 1990-91 to 2002-2003
 the following irregularities have been noticed.

It has been observed that the following
 purchases were made beyond prescribed
 limit with out observing Code of procedure
 (i.e. call of Tender / quotations or Competitive
 Bids).

Sl. No.	Supp. date	Voucher no. & date	Items	Amount	Name of dealer
1	2	3	4	5	
1	66783 27/3/91	G-81 4.4.91	Sports Items	7325-50	Super Bays
2	946 13/1/95	AV-93 12-1-95	music items	1010-00	Asian musical
3	13182 7/11/95	G-76 7.10.95	Sports Items	3755-00	Super Bays
4	13121 7/11/95	G-39 13/11/95	Sports Items	1074-00	do
5	26803 8/11/97	G-80 13-3-97	do	2242-00	do
6	273463 3/11/97	G-82 13-5-97	Video Brg or Small	953-25	do
7	262036 2/11/97	G-84 17.3.97	do	2998-20	do
8	7780 19/9/2000	46/212/Gama 19.9.2000	Sports Items	979-00	M/S Gama Sports Leni
9	9779 17.9.2000	45/212/Gama	do	913-00	do

171C (24) 20

Sl. No.	Date	Amount	Description	Account
11	01/11/03	2311/03	Books Dept	Books Dept
		7724	Books Dept	Books Dept
	25/9/2006	76	Books Dept	Books Dept
13	21/8/99	44/99/Genes	R.T. Dorem	Books Dept

9

The following items were purchased from Bays
 The same should be purchased from office expenses

Set

Sl. No.	Date	Amount	Description	Account
	2/9/01	826	Purchase of glass	180/-
	16/02			171/- m/s Subj to Home
3.	12/11/02	549	Purchase of Books	360/- m/s Achi Subj to
4.	12/11/02	476	Purchase of Books	190/-

13

The Books were purchased from Bays Rural an
 amounting Rs 1470/- vide BSNM 1125 dt 5/9/95
 (Voucher no 22/17 dt 5/9/95 from Progressive
 Literature Agency. No Certificate regarding
 entry of the Books in stock register
 was not given on the check of the
 which is irregular.

22/-

4 4

The Bus was hired for taxi and payment was made Rs 550/- from Bays Fund to m/s Shreehari Tourist from G.B.S.S, Samalpur. The date of taxi is not mentioned on the receipt of payment & balance payment Bill/Booking

5

The following items were purchased from Bays Fund whose details as under the entry to this effect were not made in the Stores register :-

SNo	Bill No	date	Items	Amount
1.	826	dt 27/9/01	Purchase of Glass	Rs 180/-
2.	Voucher no 52	dt 24/10/03	L. Books L. Box	Rs 400/-
	Voucher no 49	dt 20/10/97	Books	Rs 60/-

Settled
Dy 3

6.

An amounting Rs 4000/- were given from Bays Fund to Sh R.L. Grewar, Incharge P.T.A. Trade. Voucher no 50/mse dt 10/11/97 and Rs 500/- was also given to Sh Grewar, Under Principle on 26/3/98 vide Voucher no 6770 99 dt 26/3 as loan which are irregular.

7

An amounting Rs 500/- was paid to Head chief on 5/11/94 from Bays Fund for purchase of stationery and Rs 450/- paid to e.B.S. on 4/12/91 from Bays Fund not accounted so far.

Contd P - 4/-

151 (99) 78

8

Fee collected by the Centre as Boys Fund Rs 66/-
on 2/10/96 and not found entered in Cash Book
Rs 111/- as fee collected as Boys Fund on 30/9/93
and not found entered in Cash Book of
Boys Fund. necessary entries be made by recasting
the cash book.

The above purchases are made irregular
by the H.O. officer may please be regularised
from the Competent Authority under intimation
to Audit and similar other cases may
also be reviewed at your level.

~~Settled
pay~~

31

Form - 5 (Cancelled) (City Municipal Corporation)

59

27

21
17
1410

Subject: Bill Register

During the scrutiny of Bill register for the audit period 1990-2003, following discrepancies have been noticed. The same may be corrected under intimation to audit.

1. Following bills have been recorded against any no. reason has been recorded against any cancelled Bill No. marked "Cancelled" but

Bill No.	Date	Amount	Stationary
			Bill
87	2/9/92	23733-	Arvan
107	16/9/93	28221-	P.B.
188	16/9/93	1617-	P.B.
48	16/9/94	Not mentioned	M.B.
148	20/9/94	10500-	G.P.F.
148	6/9/95	8032-	P.B.
148	6/9/95	11227-	"
148	6/9/95	7775-	"
150	6/9/95	4042-	"
151	6/9/95	3893-	"
152	6/9/95	Not mentioned	"
153	6/9/95	91021-	"
154	4/9/95	2476.	Arvan
109	1/11/2000	3672	O.B.
93/11	1/10/01	899	O.B.
1509	15/3/02		Contd/2

add

Def

(50)

(20)

16
13/c

Cont. previous page:-

2. Paying Certs were not recorded at the start of Bill Register.
3. Summary has not been prepared at the close of every month which is required as per Receipt & Payment rules.

Necessary corrections be made under intimation to audit.

[Signature]
[Signature]

16

203 - - Verification of Remittances

Page No - 8

15 (19)

140

Page 8

The undersigned has undertaken the Audit of the School Govt Boys in the school, Somnath, Gujarat. The remittances remitted by the said school may kindly be returned to undersigned duly certified.

Sr. No	Date	Amount	Sr. No	Date	Amount
1	11.4.90	212904-	17	22.5.92	6179-
2	23.4.90	1262-	18	3.8.92	1387-
3	27.7.90	9197-	19	12.10.92	4152-
4	23.8.90	1387-	20	21.10.92	1702-
5	12.10.90	5359-	21	12.1.93	4654-
6	25.10.90	3598-	22	21.1.93	990-
7	19.11.90	2229-	23	12.4.93	3446-
8	2.1.91	192-	24	22.4.93	799-
9	16.1.91	6595-	25	19.5.93	554-
10	15.4.91	4813-	26	11.6.93	2170-
11	4.7.91	2009-	27	23.7.93	4670-
12	1.8.91	3302-	28	3.8.93	1910-
12	9.10.91	4950-	29	20.9.93	10700-
14	4.11.91	1117-	30	27.8.93	65-4
15	13.1.92	6065-	31	27.8.93	547-4
16	20.4.92	3892-	32	12.10.93	4563-
			33	11.8.94	4585-
			34	4.3.94	179-
			35	29.4.94	1590-

18



14 (18) 111C

		1117-
		3327-
	30-1-95	2858-
41	13-1-95	5831-
42	6-2-95	52-
43	15-4-95	2714-
44	4-7-95	1560-
45	16-10-95	132-
46	1-3-96	51-
47	17-7-96	3600-
48	23-7-96	5085-
49	9-10-96	103-
50	22-3-97	444-
51	23-7-97	54-
52	28-10-97	265-
53	13-1-98	198-
54	6-3-98	5700-
55	31-7-98	133-
56	20-1-99	187-
57	31-7-99	1047-
58	16-7-99	247-
59	25-10-99	194-
60	4-11-99	555-
61	13-1-2000	168-
62	21-7-2000	203
63	13-7-2000	156-
64	11-9-2000	2330-
65	12-10-2000	209-
66	16-2-2001	2778-

67	20-5-01	25000-
68	20-7-01	224-
69	27-10-01	191-
70	16-1-02	260-
71	25-1-02	2137-
72	3-3-02	3002-
73	1-5-02	2400-
74	25-10-02	307-
75	20-1-03	480-
76	18-2-03	200-

V. H. Singh

(Mam Mohan Singh)
AAO
Post No 3

200 ~~13~~
10/C

PART - 1B
2012 - 2014

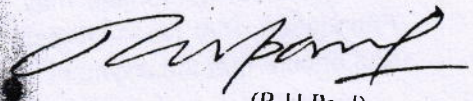
Current Audit Report

During the course of current audit, 16 audit memos (including ~~two~~ record memo) highlighting various irregularities & recoveries to the tune of Rs. 2,15,518/- were issued. On the basis of compliance shown by the School, 02 memos were settled on the spot and Rs.1,875/- were recovered, out of remaining 12 memos, 07 have been converted into Paras and 05 have converted into TAN in the current audit report.

Details of Current Recovery (Audit period 2012-13 to 2014-15)

Memo No./Para No	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
04/01	12,601/-	Nil	12601/-
06	1,875/-	1,875/-	Nil
11/02	1,19,000/-	Nil	1,19,000/-
12/03	38,092/-	Nil	
16/04	43,950/-	Nil	38092 43,950/-
Total	2,15,518/-	1,875/-	2,13,643/-

The internal audit report has been prepared on the basis of information furnished and made available by the Govt. Boys Sr. Sec School No. 1, Samalkha, New Delhi-110037. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of audit.


(R.H. Paul)
INTERNAL AUDIT OFFICER - XVII

12
9/c (18)

PART - II
(Current Audit Report)

2012-13 to 2014-15

PARA-1


Ref. Audit Memo No. 04
Dated: 04/12/2015

Sub:- Recovery of Rs. 12,601/- due to excess payment of Mid Day Meal from M/s Ekta Shakti Foundation, Plot No. 1, Khasra No. 81/2, Village Matiyala, Uttam Nagar, New Delhi-110059

On scrutiny of the bills and other related records, it has been found that during the month of April 2012 & May 2012, the payment has been made as per revised rate and excess payment amounting to Rs. 12,601/- has been made to M/s Ekta Shakti Foundation, Plot No. 1, Khasra No. 81/2, Village Matiyala, Uttam Nagar, New Delhi-110059 while no recovery/adjustment have been made as per details:-

Month	Quantity supplied (Nos.)	Amount Paid @ Rs. 4.65 (rounded) (amount in Rs.)	Amount payable @ Rs. 4.33(rounded) (amount in Rs.)	Excess amount required to be recovered due to non-adjustment (amount in Rs.)
April 2012	28650	1,33,223/-	1,24,055/-	9,168/-
May 2012	10729	49,890/-	46457/-	3,433/-
Total				12,601/-

School authorities may recover Rs. 12,601/- form the supplier i.e. M/s Ekta Shakti Foundation, Plot No. 1, Khasra No. 81/2, Village Matiyala, Uttam Nagar, New Delhi-110059 and ensure that the payment should be made as per terms and conditions.



SLC # (15)
22

~~Para No - 9~~
Para No - 9

Para No. 2

Audit Memo. No.11

Date: 26/11/2015

Sub:- Recovery of LTC Claims of Rs. ~~1,19,000/-~~ Rs. 34,000/-

On scrutiny of LTC claims of officials of this school, the following short coming/discrepancy have been noticed which are given are as under:-

The following officials/officer have availed LTC for the block year 2010-13 from Delhi to Yangthang and claimed the taxi charges from Bagdogra to Yangthang & Back. As per LTC Rules 1988, Journeys on LTC by taxi, autorickshaw etc. are permissible only between places which are not connected by rail. A certificate from the concerned state be obtained regarding not playing state Transport buses. This is further subject to the condition that these modes of transports operate on a regular basis from point to point which the specific approval of the state Government/Transport Authorities concerned and are authorized to ply as public carriers.

Hence Taxi charges claimed by the officials may be recovered. Name of officials are as under:-

Sr. No.	Name of official & Designation	Amount Claimed	Amount Admissible	Amount Recovered
1.	S/Sh. Jai Kishan Sharma, TGT	61512/-	44512	17,000/-
2.	Rajender Singh Yadav, TGT	106024/-	89,024/-	17,000/-
3.	Jagminder, PET	85,674/-	68,674/-	17,000/-
4.	Surinder Kumar, TGT	106024/-	89,024/-	17,000/-
5.	Surender Raghav, TGT	83,768/-	66,768/-	17,000/-
6.	Ghanshyam, UDC	77,738/-	60,738/-	17,000/-
7.	Smt Indira, Peon	57,492/-	40,492/-	17,000/-
	Total			1,19,000/-

Received
Rs. 17000
vide challan
No. 41 dt. 21/11/15

To be recovered
Jany

to be recovered
Jany

A sum of Rs. 1,19,000/- may be recovered from the above officials and deposited in Govt. Accounts and compliance shown to next Audit.

Para No. 3

Ref. Audit Memo. No.12

Dated: 08/12/2015

Sub: Non-deduction of Tax at Source amounting to Rs. 38,092/- from payments made to contractors/sub-contractors under Section 194-C of Income Tax Act, 1961.

As per Section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

During scrutiny of records of the school for the below mentioned period it has been noticed that TDS amounting to Rs. 38,092/- has not been deducted from the payments made to following Contractor/Firms:

S. No.	Name of Firm/ Contractor	Name of Service provided	Period	Amount of Bill (Rs.)	TDS Due @ 2% + 3%(Cess) (Rs.)
1.	M/s Ekta Shakti Foundation	Mid Day Meal	2012-13	11,29,733/-	23,273/-
2.	M/s Sri Shakti Sarvodaya Kitchen	Mid Day Meal	2013-14	7,19,374/-	14819/-
	Total				38,092/-

Amount of Rs.38,092/- be recovered from the above firms and deposited into Govt. account after due verification.

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Para No. 4

Ref. Audit Memo No.16
Dated:- 09/12/2015

Subject: Recovery of Family Planning Allowance amounting to Rs. 43,950/-

As per Govt. of India , Ministry of Finance OM no. F.7(20)/2008-E.III(A) dated 24th September 2008, rates of Family Planning Allowance were revised at double the existing amount of the family planning allowance subject to a minimum of Rs. 210/- per month, but on scrutiny of the records of Govt. Boys Sr. Sec. School No.1, Samalkha, New Delhi-110037 , It has been noticed that the following officials are drawing the family planning allowance in excess of the prescribed limits:

Sl.	Name & Designation	Pre revised rates	Amount Due	Amount Drawn	Difference	Period	Amount to be recovered
1.	Sh. Manoj Kumar Yadav, TGT	125	250	400	150	01/09/2008 To 01/06/2010	150X22=3,300/-
			250	450	200	01/07/2010 to 31/12/2015	200X66=13,200/- 16,500/-
2.	Sh. Rajender Singh Yadav, TGT	125	250	400	150	01/09/2008 To 01/06/2010	150X22=3,300/-
			250	450	200	01/07/2010 to 31/12/2015	200X66=13,200/- 16,500/-
3.	Sh. R.D. Yadav PGT	175	400	500	100	01/10/2008 to 31/01/2012	100X39=3,900/-
			400	550	150	01/02/2012 to 31/12/2015	150X47=7,050/- 10,950/-
Total							43,950/-

The amount calculated above may be recovered from the officials concerned after due verification of records and deposited into govt. account.

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Para No. 5

Ref Audit Memo No. 2

Date: 03/12/2015

Sub: Verification of remittance in respect of Govt. Boyss Sr. Sec School No. 1, Samalkha, New Delhi-110037

Pay & Accounts Office-01 was requested to verify remittance vide memo. No. 2 dated 03/12/2015 Till date verification of remittance from PAO-01 has not been verified. Details of which are given as under:-

Challan No.	Date	Amount (in Rs.)
03	24/05/2012	388/-
04	30/07/2012	1073/-
05	30/07/2012	13,800/-
09	10/10/2012	39000/-
10	10/10/2012	39000/-
12	13/10/2012	11,129/-
19	15/01/2013	290/-
24	04/03/2013	2070/-
35	16/05/2013	350
36	16/05/2013	172/-
45	26/09/2013	2040/-
86	17/12/2014	25800/-

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This may please be got verified from the PAO-01 and shown to next audit

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Para No. 6

Ref Audit Memo No.15
Dated:- 09/12/2015

Subject:- Non Production of Records.

The following records were not made available to audit for scrutiny. You are requested to provide the same immediately.

1. LTC Register.
2. Contingency Advance Register
3. Condemnation file
4. AMC of Computers/Printers/Photostat Machine
5. GAR-06 Stock Register
6. Imprest Register(Permanent/temporary)
7. Monthly reconciliation Statement
8. Bank reconciliation statement
9. Postage Stamps Register
10. TA/CEA Register
11. All Purchase files and their records.
12. Reply of 33 Nos. of Old outstanding paras along with recovery of Rs. 9,333/-
13. Local Tour/ Outstation tour records.
14. Records relating to Free Supply of Text Books:
15. Records relating to Scholarship of Meritorious Students.
16. Fidelity & Surety Bond of Cashier.

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PART - II
CURRENT AUDIT REPORT
(2015-16 TO 2017-18)

Para No. 01

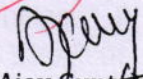
(Ref to Record memo dated 24.8.18)

Sub. Non Production of Record.

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

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

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CB-vijaya kul


(Ajay Gupta)
AO/IAO
Party No. 10

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(Part-II)
Current Audit Report
(2018-19 to 2021-22)

Current Audit Report:

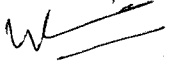
During the course of current audit, 24 audit (excluding records memos) memos highlighting various irregularities & recoveries to the tune of Rs. 28209/- were issued. On the basis of compliance shown by the Department, 11 memos were settled on the spot with recovery of Rs. 24100/- Remaining 14 audit memos have been converted into 06 Para and 08 TAN(s) with outstanding amounting to Rs. 4109/- in the current audit report.

Details of current recovery (2018-19 to 2021-22)

Para No./Tan No./Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
06	4960	4960	Nil
07	19140	19140	Nil
22	4109	Nil	4109 ✓
Total	28209	24100	4109

Handwritten notes in the table:
- Next to 4960: *asc-22*
- Next to 19140: *memo 22*
- Next to Nil: *memo 25*

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte.of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

CURRENT AUDIT REPORT
PART-II
(2018-19 to 2021-22)

16

PARA 01: Artistic/Painting & repairing work carried out under VKS-reg.
(Ref. Audit Memo No. 15 dated 07.07.2022)

During the test check supplier's/Contractor's bills pertaining to VKS Fund, it has been observed HoS, Govt. Boys Sr. Sec. School No.1, Samalkha (School ID: 1821005), New Delhi-110097 has carried out construction/artistic/painting related work by splitting the work and the payment has been made vide different bills.

It is observed that split of works has been carried out in order to avoid the approval of higher authorities, as the HOS has the financial power upto Rs. 50000/- on each occasion under VKS.

S.No.	Bill/Voucher No. & Date	Works	Supplier Name	Amount (in Rs.)
1	CB-266/28.02.2019	Stationery Items under VKS	M/s Shakti Enterprises	45169
2	CB-267/28.02.2019	Examination Reforms periodic test under VKS	M/s Shakti Enterprises	50056
			Total	95225
3	CB—290/20.03.2019	Purchase of Exam Material under VKS	M/s Shakti Enterprises	41780
4.	CB-293/20.03.2019	Purchase of Book shelf	M/s Sai Ram Enterprises	27700
			Total	69480
5.	CB-143/19.11.2020	Painting of iron door, Repair of desk etc under VKS	M/s Komal Enterprises	43432
6.	CB-142/19.11.2020	Fabrication of Iron New door etc under VKS	M/s Komal Enterprises	49043
			Total	92475
7	CB-268/23.01.2020	Mike Ahuja, Speaker with etc under VKS	M/s Upadhyay Enterprises	35951
8	CB-267/23.01.2020	Thinner, Almirah repairing etc under VKS	M/s Upadhyay Enterprises	25211
9	CB-266/23.01.2020	Tube light, Flood light etc under VKS work	M/s Venerable Enterprises	47676
10	CB-265/23.01.2020	Standing Bulletin Board under VKS	M/s Vidya Sales Corp.	19000
11	CB-264/23.01.2020	Bulletin Board, Diya, Welcome Board etc under VKS	M/s Natraj Enterprises	49550
			Total	177388
14.	CB-241/08.02.2022	Purchase of Cement Bag 50 KG etc under VKS	M/s Komal Enterprises	15799
15.	CB-240/08.02.2022	Fabrication of new iron	M/s Janvi Traders	45229

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		Board, Repairing of toilet etc under VKS		
16.	CB-239/08.02.2022	Acrylic Board, Numbering of School building etc under VKS	M/s Janvi Traders	48993
			Total	110021

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As per Rule 137 of GFR, a group of works which forms one project shall be considered as one work and should not be divided into piecemeal to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total work.

Above mentioned expenditure should be got regularized by obtaining ex-post facto approval from the competent authority/DDE and shown to audit.

Other similar cases may also be reviewed and action taken accordingly.

PARA 02: Purchase of different type of goods/work from the single vendor-reg.
(Ref. Audit Memo No. 16 dated 07.07.2022)

According to GFR Rule 137 every authority delegated with Financial powers of processing goods in public interest shall have the responsibility & accountability to bring efficiency, economy, transparency & for fair & equitable treatment of suppliers & promotion of competition in public procurement.

On test check of vouchers for the audit period, it has been noticed that the school has purchased a number of different types/nature of goods/services from a single vendor but no tender file/quotation inviting file has been provided to audit which implies that the school has given preferential treatment to a particular supplier as it is not expected of a single vendor to provide items of different types at a reasonable and economical rates without going through the process of tender. Further, the bills issued by the same supplier not in continue series of bill number in a financial year.

The examples of some purchases/bills according to vouchers provided to audit are as under:-

S.No.	Bill No. & date of supplier	Name of the supplier	Amount of Bill (in Rs.)	Name of Item
1	660/16.02.2019	M/s Sai Ram Enterprises	5900	Electrical Work
2	661/16.02.2019	M/s Sai Ram Enterprises	34456	Fabrication of Iron Jaal
3	CB-291/23.03.2019	M/s Sai Ram Enterprises	44880	Purchase of Exam Material and Steel Jack
4	CB-252/21.02.2019	M/s Sai Ram Enterprises	41216	Iron Door, Rewinding of Fan
5	CB-253/21.02.2019	M/s Sai Ram Enterprises	51920	Construction of Iron Jaal
6	CB-268/28.02.2019	M/s Sai Ram Enterprises	10938	Refilling of Fire Cylinder
7	CB-86/11.07.2018	M/s Sai Ram Enterprises	12343	Purchase of Curtains for Office

Furthermore, the Principal/HoS may take necessary steps to rectify the irregularities and get it regularized from competent authority after due verification of facts and figure given above. Other similar type of cases may also be reviewed and necessary action be taken under intimation to audit.

PARA 03: Non-Payment of Bonus to outsourced employee-reg.
(Ref. Audit Memo No. 21 dated 07.07.2022)

As per the Payment of Bonus (Amendment) Act, 2016 (No. 06 of 2016) published in the Gazetted of India (Extraordinary) issued by the Ministry of Law and Justice (Legislative Department),

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Govt. of India dated 01.01.2016, point No.3(i) In section 12 of the principal Act-“for the words “three thousand and five hundred rupees” at both the places where they occur, the words “seven thousand rupees the minimum wages for the scheduled employment, as fixed by the appropriate Government, whoever is higher” shall respectively be substituted: (10)

The Payment of Bonus Act 1965 is a Central Act and is applicable on all Private establishments and also establishment set up by State Govt. like M/s ICSIL who employ 20 or more workers on any day during the accounting year. Section 10 of the Act provides for a minimum payment bonus of 8.33% of the basic and dearness allowance to the employee/workers, which comes out to be roughly one month salary of an employee/worker. As per section 19 of the Act, the bonus is payable within 8 months of the close of accounting year, however it is customary to pay bonus before Deepawali.

Also, advisory issued by the O/o Secretary-cum-Labour Commissioner, Govt. of NCT of Delhi on dated 18.10.2018 regarding issue was raised in a meeting convened by Hon'ble Minister of Labour on 16.10.2018 in respect of minimum wages issue of outsourced workers/employees working in Education Department, GNCTD which was attended by workers also. It is a statutory responsibility of the Contractor to pay bonus to its employees since respective contractors are their employers. In case of default, the establishment/contractor are liable for prosecution for non-payment of bonus under section 28 of the Act and in addition to prosecution, the due amount of bonus is recoverable u/s 33(C)(1) of Industrial Disputes Act, 1947 and the same amount if not paid, is recovered as arrears of land revenue.

During the scrutiny of the payment records of contract employees are engaged through M/s ICSIL has been working w.e.f. November, 2011 in O/o HoS, Govt. Boys Sr. Sec. School No.1, Samalkha (School ID: 1821005), New Delhi-110097. The following detail is given below:

S.No.	Name of Contractual Employee (Mr./Mrs.)	Designation	Working since
1.	Meena Kumari	IT Assistant	29.06.2018
2.	Geeta Singh Yadav	IT Assistant	03.11.2011

They are not getting bonus by the department since 2011 onwards, which is clear cut violation of Payment of Bonus (Amendment) Act, 2016 and also above cited advisory. As per the provisions of the Contract Labour (Regulation & Abolition) Act, 1970, responsibility has been cast upon the Principal Employer to ensure compliance of various labour laws by their respective contractors. Non-Payment of bonus is a serious issue.

The department is hereby directed to get administrative approval from the competent authority and they may be paid bonus arrear from the eligible period, under intimation to audit.

PARA 04: Non deduction of TDS amounting to Rs. 4109/- and non deduction of TDS under GST on payment to Vendors is equal to or more than Rs.250000/-per annum- reg.
(Ref. Audit Memo No. 22 dated 07.07.2022)

As per section 194 C of Income Tax Act payment credit or paid, Statutory Corporation, Company, Co-op Society, Housing and Town development authority, Register Society trust, University or firm exceeding Rs. 30000 for carrying out any work (or when aggregate of such payment in financial year exceeding Rs. 100000/- TDS @ 2% on account of Income tax was to be deducted by the employer/paying authority.

During the course of audit of paid vouchers, it was observed that the school authorities awarded the contract to supply, printing and installation of the items in the school. The following payments are made to the following firms during the audit period without deducting the TDS as detailed below.

S.No.	Name of the firm (M/s)	CB-Bill No. & date	Amount of the bill	TDS @ 2% to be recovered
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1.	M/s Shakti Enterprises	243/08.01.2020	149280	2986
2.	M/s Gaurav Enterprises	223/21.12.2019	32214	1123
		228/27.12.2019	23954	
		Total	205448	4109

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The school authority may recover the above said amount of Rs. 4109/- and deposit in govt. account after due verification of records. Similar other cases may also be reviewed and recovery if any may be made under intimation to audit

(2) Non deduction of TDS under G.S.T. on payment to vendors is equal to or more than Rs.2,50,000/-

As per notification No.33/2017/Central Tax dated 15/09/2017 under section 51 G.S.T. Act was issued by the CBIC to enable registration of tax deductors. However, Government suspended the applicability of TDS till 30.09.2018. Later it was decided that the TDS would be made operational w.e.f. 01.10.2018@2% is to be deducted from the payments made to the firms if the gross amount to be paid to the vendors is equal to or more than Rs.2,50,000 vide Notification No.50/2018-Central Tax dated 13.09.2018 by CBIC. Similar notifications have been issued by respective State Government.

During the scrutiny of contingent vouchers for the period 2018-2019 to 2021-2022 it has been noticed that few selected dealers are doing different type of work under several schemes i.e. VKS/ECO /Yuva/Mission Buniyad etc in the school. Hence the amount of work of these dealers may be exceeding the ceiling limit of Rs.2.5 lacs per annual. But no TDS (GST) @ 2% under section 51 G.S.T. ACT was deducting from these dealers, which is highly objectionable. School authorities are directed to get GST NO registered on priority basis and the GST may be deducted from the vendors who exceeded the limit of Rs.2,50,000/- of work done (purchase + service) in a financial year.

PARA 05: Discrepancies in work of Yuva Supplies & materials-reg.

(Ref. Audit Memo No. 24 dated 08.07.2022)

During the Scrutiny of Bills/vouchers provided by the school of Yuva Supplies & Materials it has been observed that school got registered with GeM but still the School continued to make purchases from the local dealers in total violation of Govt. guidelines and without procuring a non-availability certificate from GeM and justification available in records. Some examples are as under:

S.No.	Bill No. & Date of supplier	Name of the supplier	Amount of Bill (in Rs.)	Name of item	Remarks (if any)
1.	CB-319/06.03.2020	M/s Komal Enterprises	24986	Purchases Banners, Colours, Fevicol, Cello Tap etc.	The school authority has attached a certificate as per GFR-154 has not been marked with respect to which voucher it is being issued.
2	CB-243/08.01.2020	M/s Shakti Enterprises	149280	Magazines Printing	
3	CB-229/27.12.2019	M/s K. C. Momentos & Trophy	39515	Purchases of Trophy	The same item has been purchased within one week from different dealers, which is seem to be this work has been spilled to avoid necessary approval from the competent
4	CB-225/22.12.2019	M/s Award Wala	32686	Purchases of Trophy	

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					authority. (2)
5	CB- 228/27.12.2019	M/s Gaurav Enterprises	23954	Hire of Tent	The same item has been purchased within one week from different dealers, which is seem to be this work has been spilled to avoid necessary approval from the competent authority.
6	CB- 223/21.12.2019	M/s Gaurav Enterprises	32214	Hire of Tent	


The Principal/HoS may take necessary steps to rectify the irregularities and get it regularized from competent authority after due verification of facts and figure given above. Other similar type of cases may also be reviewed and necessary action be taken under intimation to audit.

**PARA 06: Non-Production of Records-reg.
(Ref. Audit Memo dated 01.07.2022)**

The following records are not produced before audit.

1. Expenditure control Register (2015-16 to 2017-18)
2. Water/electricity/telephone bill register (2015-16 to 2017-18)
3. TR-5 (GAR-VI) register (2015-16 to 2017-18)
4. Postage Stamp A/c (2015-16 to 2017-18)
5. Property Register
6. Stock Registers of Laboratories

The above cited records/information may be provided to next audit.


(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. 4

PART-III
TEST AUDIT NOTES
(2018-19 to 2021-22)

11

TAN: 01 Discrepancies in Service Books-reg.
(Ref. Audit Memo No. 08 dated 04.07.2022)

During the test check of Service books, maintained by the O/o HoS, Govt. Boys Sr. Sec. School No.1, Samalkha (School ID: 1821005), New Delhi-110097, for the audit period 2017-18 to 2021-22, following short comings have been noticed:-

1. The Colour Photograph was either not pasted or nor attested on the 1st page of the service book, in respect of the following officials:-

S.No.	Name (Dr./Ms/Mrs/Mr)	Designation
1	Meena Verma*	Gr.IV(DASS)/Jr. Asstt.

***Character and antecedent verification from the Police authority has not been found in her service book, the same should be done from the concerned agency and entry recorded same in her service book.**

2. **As per Rule- 288 of GFR:-** Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2017 (Rule-288) or not, is to be intimated to audit. .

3. **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 the official concerned once in a year as token of check.

4. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1.	Raghuvir Singh	TGT
2.	Ashok Kumar Yadav	TGT
3.	Vir Singh	TGT
4.	Naveen Kumar	TGT
5.	Harish Pal	PGT
6.	Naveen Kumar	Lab. Asst.
7.	Suresh Kumar Kumawat	TGT
8.	Meena Verma	Gr.IV(DASS)/Jr. Asst.
9.	Rattan Singh Yadav	Vice Principal
10.	Akhilesh Kr. Jha	TGT
11.	Rajinder	PGT
12.	Navneet Aggarwal	TGT

5. **As per rule 32 of CCS (pension) Rules,** Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO".



Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:

10

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	Raghuvir Singh	TGT	22.02.2000
2.	Ashok Kumar Yadav	TGT	25.02.1988
3.	Harish Pal	PGT	02.11.2001
4.	Naveen Kumar	Lab. Asst.	16.02.2004
5.	Rattan Singh Yadav	V. Principal	10.09.1991
6.	Akhilesh Kr. Jha	TGT	16.03.1994
7.	Rajinder	PGT	28.02.1994

6. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases. Few instances are:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Harish Pal	PGT
2	Naveen Kumar	Lab. Asst.
3	Rattan Singh Yadav	V. Principal
4	Akhilesh Kr. Jha	TGT
5	Rajinder	PGT
6	Navneet Aggarwal	TGT

7. Few the service books have been found torn and dilapidated condition, needs to be re-bound as the papers are loosely assembled (For example: Sh. Rattan Singh, Yadav, Vice Principal. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level.

8. Several officials pertain to Schedule Caste/OBC/STs, but caste certificates have not been found in their service books.

9. Irrelevant papers also found/attached in service books, all these types of papers shall be kept in concerned personal file of the officials.

10. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

11. Most of the services entries in the service book recorded with black ink instead of blue ink. General entries should be recorded with blue ink and adverse or Spl. entries should be recorded with red ink.

12. Leave account has not been updated in most of the service book, the same should be attested/counter signed by the competent authority.

13. Several cuttings/overwriting/white fluid are found in most of the service book while maintaining leave account, the same should be rectified with remarks of cutting attested.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO



TAN: 02 Irregularities expenditure from Pupil's Welfare Fund (PWF)-reg.
(Ref. Audit Memo No. 12 dated 04.07.2022)

9

On scrutiny of paid vouchers of Pupil Welfare Fund (PWF), it has been noticed that following expenditure has been incurred, which is irregular:-

S.No.	Name of the Agency	Bill No. & Dated	Paid on account of	Amount paid (in Rs.)	Remarks (if any)
1.	M/s Janvi Traders	015/17.03.2022	Weswox Travelling Microscope	10450	-
2.	M/s Easy Tech Solution	1251/07.04.2022	Refilling HP 88A	1062	-
3.	M/s Upadhyay Enterprises	819/17.08.2021	Admission form/option form photocopy	1732	Photocopy charge Rs.3/- per copy which is very higher rate as per open market.
4.	M/s K-Tec Computer	1936/20.01.2020	Printer Cartridge	350	-
5.	M/s Bhardwaj Printers	521/06.06.2018	Admission form/option form	1800	-
6.	M/s Bhardwaj Printers	224/06.04.2018	Mid-Day Meal Register purchase	1750	-
7.	M/s Shakti Enterprises	1445/07.09.2019	Constitution copy purchases	19200	Excess purchases as per enrolled students, which is violation of GFR 144.
8.	M/s Shakti Enterprises	1446/31.10.2019	Constitution copy purchases	19200	
9.	M/s Shakti Enterprises	1447/13.11.2019	Constitution copy purchases	19200	
10	M/s Sonu Arts*	1178/20.12.2017	Flex Banner	2018	This dealer registered in out of Delhi.
		1176/23.01.2018		504	
		1177/16.12.2017			

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*As per circular No. /F.3(11)/Fin.(Rev.)/2012-13/dsVI/57-62 dated 17.01.2013 regarding purchase to be made by Government bodies from the dealers registered in Delhi. The circular was reiterated vide Finance Department's letter No. F.3(11)/Fin.(Rev.I)/2012-13/dsVI/483 dated 01.07.2013 whereby all the government bodies under the Government of NCT of Delhi were directed to ensure that all purchases made by them for their offices or other uses would be made from registered dealers from Delhi itself. However, it has been brought to the notice that in some bills, the purchases are being made either from unregistered dealers or from the dealers outside Delhi without taking any prior approval from Finance Department in this regard, which is total violation of the aforesaid directives issued by Government of NCT of Delhi.

As per Delhi School Education Act and Rules, 1973, the Head of the School may incur expenditure out of the Pupil's funds broadly in accordance with GFR for the welfare of the students on activities likes sports, co-curricular and cultural activities, physical health of students, examination and stationery, hobbies, reading rook, scouting, junior Red Cross etc.

As per rule, the Head of School (HOS) has been vested with powers of utilization of Pupil's Welfare Fund, it is his duty to ensure that all the expenditure are made out of this fund as per rule provisions/guidelines issued from time to time.

In terms of rule 144 of General Financial Rules, 2017 purchase required to be made in the most economical manner in accordance with the definite requirements of the public service and that care should be taken not to purchase stores much in advance of actual requirement. During the text check of vouchers of PWF, it has been found the school authority has purchased copies of Indian constitution for distribution among the students, which resulted, is loss of govt. revenue. Which is highly objectionable as per GFR.

During the text check of PWF Account, it has been observed that the school has incurred an expenditure on office stationery, huge expenditure on conveyance, photocopies etc from PWF. Expenditure of conveyance of official work has been paid from the fund of PWF which is irregular. Further, the conveyance paid monthly for official work is more than Rs. 500/- under the competency of HoS. The above expenditure should have been incurred from the budget allotted under Office Expenses (OE) and VKS/Exam. Reasons for the same maybe elucidated to audit.

TAN: 03 Irregularity in Housekeeping/Sanitation Services-reg.
(Ref. Audit Memo No. 13 dated 04.07.2022)

During the scrutiny of records of Housekeeping/Sanitation and Security Services, it is seen that contract is awarded to M/s Orion Security solution Pvt. Ltd. This organization has provided man power for sanitation/security services to School/Institute. At present there are 09 (Nineth) contractual employees working in the school. All engaged contractual official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Laxmi	Sanitation	M/s Orien Security Solution Pvt. Ltd.
2.	Shakunthla		
3.	Rajiv		
4.	Nibhai		
5.	Rinku		
6.	Sachin	Security Guard	
7.	Manoj Rawat		
8.	Vijay Kumar Sharma		
9.	Anoop Singh		

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that “sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities. The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer’s establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

As per letter No. F.1(395)/CTB/2015-16/985 dated 30.07.2015 issued by Directorate of Education (Care Taking Branch) regarding issuing of ESI Smart Card/Dispensary Card to the Security Guard deployed in field offices of Dte. Of Education. The school authorities may confirm that ESI Smart Card has been issued to concerned security guards or not. If not, the concerned agency may be directed in writing to get the ESI Smart Card/Dispensary Card issued.

May also be provide details of ESI/EPF contribution of the above cited employees. Compliance may be furnished to audit immediately.

TAN 04: Irregularities in computation of Income Tax - reg.
(Ref. Audit Memo No. 14 dated 05.07.2022)

According to the Income Tax Act the owner can claim deduction of minimum, Rs. 150000/- towards repayment of Principal under section 80C and Rs. 200000/- towards payment of interest under Section 24 but the tax benefit under these section for repayment of Principal part of the home loan/interest are allowed after the construction in completed and possession has been handed over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During the test check of income tax calculation sheets for the year 2018-19 to 2021-22, it has been found that the rebate under section 24 and under section 80C on account of payment of principal and interest thereon has been allowed to the following employees on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to cross check the correctness of actual rebate allowed. Further, in some cases no proof or record of ownership has been attached either by the employee or a certificate from their spouse furnished in case of property ownership/home loan is in joint name to claim the rebate on home loan. In addition no possession letter/completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under section 24 and under section 80C.

Further the following employees have availed 100% rebate on interest of house building advance whereas, the loan was sanctioned along with their spouses. DDO has given full rebate without obtaining the above said documents and also without getting any certificate from their spouse. The details are as follow.

S.No.	Name & Designation (Dr./Sh./Smt.)	2021-22 (Amount claimed in Rs.)
1.	Surender Singh Mann, PGT	176400

2.	Bhim Singh, Vice Principal	200000
3.	Raghubir Singh, PGT	64619
4.	Vir Singh, TGT	167505
5.	Ratan Singh Yadav, Vice Principal	181235
6.	Jashwant Singh, TGT	196936
7.	Satyapal Singh	145748
8.	Manoj Kumar, TGT	79030
9.	Raj Kumar Yadav, TGT	90000
10.	Yatender Yadav, TGT	200000
11.	Ram Naresh, TGT	42540
12.	Yogesh Kumar, Librarian	200000
13.	Navneet Agarwal, PGT	142478
14.	Vijay Pal Gahlot, PGT	172358

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The following documents in respect of the officials mentioned above, were requisitioned by the Audit for further scrutiny:-

1. Bank Statement showing EMI bifurcation.
2. Letter of possession in respect of residential property for which Housing Loan taken and rebate under Section 80EE of Income Tax Act has been allowed.
3. Any other relevant document.
4. Certificate from the office of spouse was not available in the case of loan sanctioned jointly. Even though rebate of 100% given to the employees on their own certificate, which is wrong.

House Building advance amount claimed/availed for Financial Year 2018-19 to 2020-21 by the concerned officials may also be provided along with requisite documents for further scrutiny of income tax.

In the absence of these documents, the Audit is not in a position of ascertain as to whether conditions laid down under Section 23 & 24 of Income Tax Act, 1961 were fulfilled. Audit may show the requisite documents or tax may be recalculated and recovery of the same may be deducted under intimation to audit.

TAN 05: Irregularities in utilization of VKS Funds-reg.
(Ref. Audit Memo No. 17 dated 07.07.2022)

The school has not provided the purchase/execution of work files related to demand, estimated cost, completion of codal formalities, issue of work order and payments made after supply and approval of competent authority while according to the budget utilization statement/voucher files, a substantial amount has been incurred on purchases of goods/hiring of services under VKS.

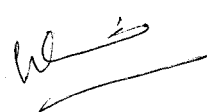
On scrutiny/test check of records of VKS provided to audit, the following irregularities have been noticed:-

1. As per CG "a copy of the minutes will be submitted on line alongwith a hard copy to District office and VKS Cell, Dte. Of Education. In contravention to the above guidelines the convener has not submitted the copy of the minutes to the District office as well as to the VKS Cell, Dte. Of Education, which is irregular.
2. As per financial guidelines of VKS No. F.31/61/DE/VKA/PS/DE/VKS/2007/7068-83 dated 23.10.2007 – The convener will certify on the bill that VKS has accorded administrative approval & after completion of work, VKS as inspected the work done by HoS& Certified it to be satisfactory". But no such certificate has been found recorded on any of the bills or during the audit scrutiny.
3. As per CG 5(x) "The VKS must will satisfy itself that all works have been carried as per need/work order and that the quantity and quality is as per the work order. The VKS will certify that the same in writing and this certificate will form part of the records of VKS and will be open for inspection. But, it has been observed that this guideline has not been



complied with. The VKS did not certify that all works have been carried as per need/work order. (5)

4. As per Financial Guidelines (FG) 6(C)(1)(i)- "The Convener will certify on the bill that VKS has accorded administrative approval and after completion of work, VKS has inspected the work and found it satisfactory. "But no such certificate was found recorded on any bill during audit scrutiny.
5. As per Financial Guidelines (FG) 6(C)(1)(ii)- for purchase made out of VKS funds, the convener will certify on the bills that VKS has accorded administrative approval and after completion of work, VKS has inspected the work by HOS and found it satisfactory. But no such certificate was found recorded on any bill during audit scrutiny.
6. As per Spl. DE (VKS) Circular No. 21/de/vks/37/06/1042-1692 and F.DE/31/VKS/37/2012/868 dated 03.03.2006 and 03.08.2012 respectively photographs would be mandatory for the works carried out of VKS funds costing Rs. 5000/- and above in the schools. The photographs would have to be snapped before the beginning of works and also after completion of the works. These photographs will be kept with Bill/Vouchers. But on scrutiny of the Bills/vouchers of VKS no such photographs are found attached with the bills.
7. HoSs of the double shifted schools must ensure that no duplication occurs in incurring expenditure under minor repair and maintenance head by establishing proper coordination as they occupy the same building and share most of the facilities in common with the exception of only a few rooms/labs and area. Every item of expenditure of either school on minor repairs and maintenance will be done with a non-duplication certificate to be signed by both HoSs functioning in the building. However, no such certificate found in the records.
8. The VKS expenditure should not exceed Rs. 100000/= @125000/- in every quarter out of the total amount of Rs. 400000/500000 but the school has not maintained the work register for works executed from VKS funds. Hence, the utilization according to guidelines cannot be checked.
9. It is further observed that no demand/requisition for the items/works/services to be procured, along with its technical specifications and estimated cost and quantity with proper justification has been obtained from the concerned In- Charge/Estate manager before making purchases and approval from VKS of goods/services which is against the fundamental principal of public buying and guidelines issued by the Directorate of Education, GNCTD.
10. Mandatory page counting certificate has not been counter signed by the HoS in the VKS works report register, the same should be duly signed at the time of opening the register.
11. Non availability certificate from GeM portal are not being attached with the voucher/made available to audit before executing the work from the vendor other than GeM.
12. As per Rule 145 of GFR, 2005 and Rule 154 of GFR, 2017 "Purchase of goods upto the value of Rs. 15000/- and 25,000/- respectively only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format". Iam personally satisfied that these goods purchased done are of requisite quality and specification and have been purchased from reliable supplier at a reasonable price.
13. As per rules, the Head of Schools (HoS) have been vested with powers of utilization of VKS fund. It is Duty of HOS to ensure that all the expenditures are made out of this fund as per rule provision/guidelines issued from time to time. The Head of the school may incur expenditure out of the VKS broadly in accordance with the instructions of Department, for the welfare of the school on maintenance like repair of toilets, rooms, furniture etc.
14. According to financial guidelines, referred above, wherever cleaning, sanitation, etc. have been outsourced, no expenditure shall be made with VKS Funds for the cleaning of school



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building/school campus and sanitation. During the scrutiny of bills it has been observed that payments were made by the school authorities towards purchase of sanitary items. It is pertinent to mention here that sanitation work has already been outsourced and payments were made to the outsourcing agency during the same period.

15. VKS guidelines stipulates that an expenditure in excess of Rs. 50000/- for items at a time would be incurred only after observing codal formalities as per provisions of GFR and individual sanction issued by the convener with the approval of the VKS will not exceed Rs. 50000/- as well as sanctioned for more than Rs. 50000/- will be issued with the certificate on bill that the approval of District DDE has been obtained for the work. The school authorities have split of the bills and the lay limit of the bill under Rs. 50000/- to avoid the codal formalities.
16. It has been observed that SMC meetings are not being conducted as per the issued circular of Directorate of Education (Twice in a month), but the same has not organized during the audit period, which is highly objectionable,
17. Register of VKS Minutes of meeting has been maintained by the school casual manner, which is irregular, name of the school, financial year etc also has not been recorded at the front of register

Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

1. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit. The HoS may ensure the compliance of GFR Rules and instructions/guidelines issued by the Directorate of Education, GNCT of Delhi regarding VKS.

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TAN 06: Non-Maintenance of Separate PBR in r/o Officials joining on or after 01.01.2004 (Under New Pension Scheme)-reg.

(Ref. Audit Memo No. 19 dated 07.07.2022)

In terms of Para 10(m) of the Government of India, Ministry of Finance O.M. No. F. No. 1(7)(2)/2003/ta/67-74 dated 04.02.2004 of New Pension Scheme, the DDOs will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01.01.2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in Annexure-V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the Pay Bill Register it has been noticed that following officials have joined service on or after 01.01.2004 and their pay is being drawn in the General P.B.R. Some of the cases are as under:-

SI. No.	Name (Mr./Mrs/Dr./Sh./Smt.)	Designation
1.	Manoj Kumar	TGT
2.	Mahesh Kr. Yadav	TGT
3.	Mahesh Kumar	TGT
4.	Kawaljeet Singh	TGT
5.	Babu Lal Yadav	TGT
6.	Chandra Sekhar	TGT
7.	Inderpal Yadav	TGT
8.	Jaswant Singh	TGT
9.	Jitender	TGT
10.	Naveen Kumar	TGT

It is therefore, suggested that separate Pay Bill Register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01.01.2004.

TAN 07: Purchases made outside GeM-reg.

(Ref. Audit Memo No. 20 dated 07.07.2022)

As per the direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. f.20/08/2017/866-873 dated 24.06.2017 read with OM Dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or Services which are available on GeM.

On Scrutiny of Bills/vouchers provided by the school it has been observed that school got registered with GeM but still the School continued to make purchases from the local dealers in total violation of Govt. guidelines and without procuring a non-availability certificate from GeM and justification available in records. Some examples are as under:

S.No.	Bill No. & Date of supplier	Name of the supplier	Amount of Bill (in Rs.)	Name of item
1.	CB-86/11.07.2018	M/s Sai Ram Enterprises	12343	Purchase of Curtains for office

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2.	CB- 304/27.03.2019	M/s Shubham Enterprises	747	Purchase of Office Towel (2)
3.	CB- 266/28.02.2019	M/s Shakti Enterprises	45169	Stationary Items
4.	CB- 267/28.02.2019	M/s Shakti Enterprises	50056	Examination Reforms periodic Test IX to X

The Principal/HoS may take necessary steps to rectify the irregularities and get it regularized from competent authority after due verification of facts and figure given above. Other similar type of cases may also be reviewed and necessary action be taken under intimation to audit.

TAN 08: Irregularities in implementation of Mid-Day Meal Scheme (MDM)-reg.
(Ref. Audit Memo No. 23 dated 07.07.2022)

Mid-Day Meal Scheme in Delhi Government was introduced initially in Primary Classes and thereafter in Upper Primary Classes. Test check of the record relating to the Mid-Day Meal revealed the following irregularities:-

1. Details of students opted for MDM not available:-

As per circular No. DE/23/MDM/Ind/2010-2011/295-303 dated 05.07.2010 issued from Directorate of Education, an option form was to be filled up by the parents of all the existing and newly admitted students of Upper Primary Classes of all Govt. Schools for availing the facility of Mid-Day Meal for their wards. No child was to be compelled to eat MDM if he/she is not interested. The schools were instructed to receive number of meals as per the number of children who opt for MDM and are present on that day in the school. Complied information in the regards was to be submitted to Zones by HOS in the month July.

Test Check of the records submitted by school authorities revealed that the complied statement of option of student for MDM is not available on record and meals are being received as per the total number of students present on that day in the Primary & Upper Primary Classes irrespective of the status of opted for MDM by the students. In the absence of option forms of MDM of students, extra quantity of MDM received by the school against the number of students not opted for MDM could not be ascertained in audit.

Further, in order to maintain quality control, the Directorate of Education has vide Circular dated 21.06.2016 has deputed M/s FICCI Research and Analysis Centre to lift the sample in sterilized container. However, as per the records made available to the audit, it is found that the aforesaid Agency has not lifted any sample till date to analyze the quality of meal being served in the school.

School Mid-Day Meal Committee will be fully responsible for monitoring the distribution of Mid-Day Meal on daily basis. Besides, it's most important functions would be as follows:-

- The above mentioned committee will ensure compliance of all the general instructions
- This Committee will de-seal the containers in its presence in which the service provider has transported Mid-Day Meal for the school children. The Committee must ensure that only fresh, clean, hygienic and ready to eat food is served to the children.
- The Committee must taste and ensure that the food in all containers is fit for human consumption as per the standards laid in the MOU. At least, two members of the committee will taste the food of all containers before it is distributed among the children for consumption.
- The Committee will also check that the service provider does not supply any item other than those mentioned above (in general condition No.3) and no food item will be repeated in a week's time.

e) In case, the food is found to be stale/defective, it shall not be distributed but returned to the Service Provider. Written memo shall be issued to the Service Provider by the HOS with copies EO, DDE and Mid-Day Meal Branch at HQ, on the spot.

f) The Principal of the school will have the right to take action as per agreement under intimation to Zonal EO/DDE & shall be held responsible for doing so when the need arises. A copy of the agreement indicating the terms and conditions are available at the Department's website.

2. All HOSs/Principals of Govt./Govt. Aided schools are here by directed to ensure that School Level Mid-Day Meal Committee must taste/Check the Mid-Day Meal two or three times from all the containers received after mixing the whole food in the containers by Karachi (big spoon) during opening of containers before distribution to the children and a certificate to this effects should be kept in record of the school daily by HOS certifying that:-

"It is certified that School Level Mid-Day Meal Committee members tasted that food from each container supplied under Meal in the School by (Name of the NGO.....on dated.....in all containers and found fit for human consumption and was distributed to the students in the school".

(Signature of each member with name and designation)

3. All HOSs/Principals of Govt./Govt. Aided schools are hereby directed to ensure that ll the entries of MIS Module regarding Mid-Day Meal shall be filled up on daily basis. At the end of month, all HOSs/Principals of Govt./Govt. Aided schools are required to submit hard copy of the computerized report of the month (after signing), to Mid-Day Meal branch with the following certificate.

"Certified that the cooked meal received on the days mentioned in the meal card was fit for human consumption and tasted by the members of MDM committee at school level before distribution to the school students".

1. In the register, it does not reflect the quantity of meal received as no weight measurement details of meal received were available in the register. Hence, it is evident that the payment of the Mid-Day Meal is being made not based on requisite quantity prescribed by the government but merely on the basis of number of students to whom mid-day meal has been served. There is no transparent mechanism to ascertain whether the meal is being supplied in adequate quantity in accordance with circular dated 23.01.12 issued by the Directorate of Education, GNCTD.

The HoS may take necessary action to rectify the aforesaid discrepancies after due verification of facts and figures, and shown the compliance to the audit.



(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV