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

**Sub: - Internal Audit of Office of Sarvodaya Vidyalay, Aliganj, Lodhi Colony, New Delhi for the period 2020-21 to 2022-23 from 24.07.2023 to 01.08.2023.**

**INTRODUCTION**

Test Audit on account of Sarvodaya Vidyalay, Aliganj, Lodhi Colony, New Delhi for the period 2020-21 to 2022-23 has been conducted by the Audit Party No.XIII comprising of Sh.J.S. Rawat, AO/IAO, and Sh. Rishabh, ASO during the period from 24.07.2023 to 01.08.2023.

**AIMS & OBJECTIVES**

The aim of School is to provide the best of education and develop an all-round personality of our students, inculcating values of honesty, integrity, leadership, self-confidence, tolerance and esprit-de-corps into the tender minds. The youth are encouraged to develop a bond of humanism with an inquisitive temperament. In order to achieve these values an effort is made to expose the pupils to a variety of scholastic and co-scholastic activities of the school. The school is from KG to XII.

**HOS/HOO/DDO's/CASHIERS: -**

**HOS**

S.No.	Name of Officer	Designation	Period
1	Ms. Neeru Sharma	Vice Principal	16.09.2019 to 26.10.2021
2	Ms. Pushpa Horo	Principal	27.10.2021 to Till Date

**DDO**

S.No.	Name of Officer	Designation	Period
1	Ms. Neeru Sharma	Vice Principal	16.09.2019 to 25.11.2020
2	Ms. Pushpa Horo	Principal	26.11.2020 to Till Date

**Cashier**

S.No.	Name of Officer	Designation	Period
1	No Cashier	-	-



**Budget Allocation & Expenditure from 2020-21 to 2022-23: -**

Year	Budget Allotted in Rupees	Expenditure in Rupees	Balance in Rupees
2020-21	40903501	40390033	513468
2021-22	45344404	44363514	980890
2022-23	51207413	50913309	294104

**Statutory Audit: -**

The Statutory audit of Sarvodaya Vidyalay, Aliganj, Lodhi Colony, New Delhi has been conducted by AGCR upto 2014-2015.

**Maintenance of Records: -**

The maintenance of records of Sarvodaya Vidyalay, Aliganj, Lodhi Colony, New Delhi for the period 2020-21 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit notes.

**Vacancy Statement: -**

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	02	01	01
2	Group B	44	33	11
3	Group C	08	03	05
	<b>TOTAL</b>	<b>54</b>	<b>37</b>	<b>17</b>

**Old Audit Report:-**

**(A)** There were Nil audit Paras with recovery of Rs. Nil/- outstanding in old audit report of Sarvodaya Vidyalay, Aliganj, Lodhi Colony, New Delhi. The details are as under:

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2015-2020	0	Nil	Nil	Nil

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**(B) Details of Old Recovery: Rs. NIL/-**

S. No	Period	Audit Para No.	Description	Recovery Amount	Settled on the spot	Remaining Recovery
1	2015-2020	Nil	Nil raised during the audit 2015-2020	0	0	0
	<b>Total</b>			<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

**Details of Current Recovery: Rs.103754/-**

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	11	Overpayment of Transport Allowance amounting 12636/-	12636/-	Nil	12636/-
2	12	Overpayment of salary on account of HRA amounting to Rs.91118/-	91118/-	Nil	91118/-
	<b>Total</b>		<b>103754/-</b>	<b>Nil</b>	<b>103754/-</b>

The internal audit report has been prepared on the basis of information furnished and made available by Sarvodaya Vidyalay, Aliganj, Lodhi Colony. ., New Delhi, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

  
**Sh. J.S.RAWAT**  
**A.O. / IAO**



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Education							
Sub department: Aliganj, New Delhi - Sarvodaya Vidyalaya (G.C.B.M.S.S.S.) (328/2)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2015	2020	f		Nil Raised during the Audit 2015-2020 (Audited upto 2015-2020)	O	0

\* NOTE:  
'O'- Outstanding Paras.  
'R' -Reply submitted by the Department/Units.  
'C'- Comment by the Directorate of Audit on reply submitted.

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**Sarvodaya Vidyalay, Aliganj, Lodhi Colony, New Delhi**  
**2020-2021 to 2022-2023**

**PART-I**

**Old Outstanding Para - NIL**



**Sh. J.S.RAWAT**  
**A.O. / IAO**

Para No. 01

**Sub: - Overpayment of Transport Allowances amounting to Rs.12636/- during the Leave for full calendar month.**

**(Reference audit No. 11 dated 26.07.2023)**

During the test check of the information provided and scrutiny of Pay Bill Registers for the period 2020-21 to 2022-23 of Govt. Sarvodaya Vidyalaya Aliganj, New Delhi, it has been found that the following staff was on Leave for full calendar month but Transport Allowance was paid to them during the period mentioned against their names, which was not admissible as per detail below:-

S. N o.	Name & Designation (Mr./Ms.)	Leave Period	Leave full calendar month	Transport Allowance paid in Rs.	Overpayment of Transport Allowances to be recovered in Rs.
1	Nalini Gureja (Librarian)	01.06.20 to 30.06.20	Summer Vacation June-20/covid period	June2020 =01Month @Rs.8424/- p.m =Rs.8424/-	8424/-
2	Vandana Nim (Assistant Teacher)	01.05.20 to 31.05.20	Summer Vacation May-20/Covid Period	May2020 =01 Month @Rs.4212 /- p.m =Rs.4212/-	4212/-

Necessary steps should be taken to recover the **Excess payment of Rs.12,636/- due to granting of Transport Allowance to above mentioned staff**, after due verification of fact & figures, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.



**CURRENT AUDIT REPORT**  
**(2020-2021 to 2022-2023)**

**Sarovodaya Vidyalay, Aliganj, Lodhi Colony, New Delhi**

Para No.02

**Sub: - Recovery of Rs.91118/- in r/o House Rent Allowance.**  
**(Reference audit No. 12 dated 27.07.2023)**

During the test check of spouse information and personal record of employee details maintained in MIS Module of Directorate of Education, it was found that Ms. Purna Singh, Drawing teacher, who joined the department on 16/12/2022 is residing in Govt. Accommodation i.e. Flat No. 131, Type-II, DTL Colony, Maharani Bagh, New delhi-110014.

As per HRA rules a Govt. servant shall not be entitled to HRA if he/she shares govt. accommodation allotted to another govt. servant.

Ms. Purna Singh, Drawing Teacher, has drawn House Rent Allowance as under:

S. No.	Name & Designation (Mr./Ms.)	Basic Pay 16.12.2022 onwards	Period of HRA Drawn	Amount Paid	Remarks
1	Purna Singh, Drawing Teacher	Rs. 44900	16.12.2022 to 31.12.2022 @Rs.12123 X 16/31	6257	--
			01.01.2023 to 31.07.2023 @Rs.12123 X 7= Rs.84861/-	84861	--
TOTAL				91118	--

Necessary steps should be taken to recover the **Excess payment of Rs.91,118/- due to granting of HRA** to above mentioned staff, after due verification of fact & figures, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

  
**Sh. J.S.RAWAT**  
**A.O. / IAO**

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**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> level, 'C' Wing, Delhi Secretariat,  
New Delhi**

Para No. 03

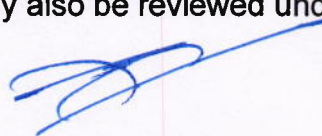
**Sub: - Discrepancies and short deduction of Income Tax-reg.**  
(Reference Audit No. 13 dated 27.07.2023)

During the test check of Pay Bill Register and other Income Tax records for the Financial Year 2022-2023, the following discrepancies have been noticed for allowing HRA rebate to the following officials.

S.No.	Name of The Employee	HRA Rebate Given Under Section 10(13A)	Remarks
1	Shri Naveen (PET)	Rs.152712/-	Paid Rs.20000/- Rent Per Month. No supporting documents such as, ownership of property, digital proof of rent paid.
2	Ms. Bhagwati (TGT)	Rs.165557/-	Paid Rs.22000/- Rent Per Month. No supporting documents such as, ownership of property, digital proof of rent paid.

The DDO has given rebate without getting supporting documents of rent paid such as **asking for Rent Agreement in the beginning** of the financial year 2022-23 (Rent Agreement given by the above officials in the last month of the financial year 2022-23 i.e. in February 2023). **The ownership of the property** was not taken from the official for confirming the actual owner of the rented house. **PAN Card copy of the House Owner** which is must to submit in which rent is paid above Rs. 100000/- in a financial year for exemption of HRA rebate was not taken from the officials which is highly irregular. The officials Shri Naveen (PET) paid Rs.240000/- rent and Ms. Bhagwati (TGT) paid Rs.264000/- rent in the financial year 2022-23. Rent receipts submitted by the both the above officials having no mention of mode of payment which is irregular because under income tax section 40(3) cash transactions more than Rs.10000/- is prohibited.

HOS/DDO may take the necessary action in above mentioned discrepancies. In case of failure of submission of desired requisition for allowing the HRA exemption by the officials, the income tax may be re-calculated and excess tax payable may be recovered from the concerned and deposited in Govt. account. Other similar type of cases for the previous years may also be reviewed under intimation to audit.



Tan No. 01

**Sub: Improper Maintenance of Cash Books/GAR-06.**  
(Reference Audit Memo No. 10 dated 25.07.2023)

As per rule 13 (ii) of Receipts & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of Office in token of check.

As per rule 13(iii) of Receipts & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totalling of the Cash Book or have this done by some responsible officers other than the writer of Cash Book and initial it as correct.

As per Rule 13(iv) – At the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect “Certified that Cash amounting to Rs. \_\_\_\_\_ (Rupees..... only) has been physically verified and found correct as per the balance recorded in the Cash Book”

During the test check, it was found that Cash book of the Government Sarvodaya Vidyalaya, Ali Ganj, Lodhi Colony, Delhi was not maintained since 06/11/2019 despite the fact that school has received amount in different heads on regular basis through GAR-06 (TR-05).

During the current Audit Period, 18 TR-05 receipt were issued from Sl.40 to Sl. No. 57, But no transactions were made in the cash book. Money was deposited straightaway in the bank through challans. Furthermore, for many number of transactions no TR-05 were issued for the amount received by the school, amount deposited straightaway in the bank by challans. Examples are:-

Sl. No.	Amount	Amount received from	Deposited through Challan No./date
1	15000/-	Ms. Nalini Gureja, Librarian	26 dt. 15.12.2020
2	480/-	Condemnation of articles	27 dt. 22.12.2020
3	12700/-	-do-	35 dt. 08.08.2022

The HOS/DDO should take necessary action on above kind of irregularities.



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**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> level, 'C' Wing, Delhi Secretariat,  
New Delhi**

Tan No. 02

**Sub: - Irregularities in utilization of VKS Funds-reg**  
(Reference Audit No. 14 dated 28.07.2023)

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 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.
2. Mandatory page counting certificate has not been counter signed by the HoS in the VKS works report register, stock register, SMC/VKS register the same should be duly signed at the time of opening the register.
3. 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.
4. Register of VKS/SMC Minutes of meeting has been maintained by the school casual manner, which is irregular, signature of the members of the VKS/SMC Committee were not taken in the register of SMC meetings.
5. Stock register were not maintained separately for consumable and non-consumable articles. All the entries were made in a single register, which is irregular. Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-



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**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> level, 'C' Wing, Delhi Secretariat,  
New Delhi**

Tan No. 03

**Sub: - Irregularities in utilization of VKS Funds-reg**  
(Reference Audit No. 14 dated 28.07.2023)

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 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.
2. Mandatory page counting certificate has not been counter signed by the HoS in the VKS works report register, stock register, SMC/VKS register the same should be duly signed at the time of opening the register.
3. 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.
4. Register of VKS/SMC Minutes of meeting has been maintained by the school casual manner, which is irregular, signature of the members of the VKS/SMC Committee were not taken in the register of SMC meetings.
5. Stock register were not maintained separately for consumable and non-consumable articles. All the entries were made in a single register, which is irregular. 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 [Sec Rule 211 (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 [Sec Rule 211 (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 HOS/DDO should take necessary action on above kind of irregularities. Other similar type of cases may also be reviewed by the School itself for similar action under intimation to audit. Further, HOS is advised that in future to follow the VKS/SMC guidelines issued by the department time to time.



**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> level, 'C' Wing, Delhi Secretariat,  
New Delhi**

Tan No. 03

**Sub: - Shortcomings in maintenance of Library records.**  
(Reference Audit Memo No. 15 dated 31.07.2023)

**RULE 215 GFR Stipulates** that "(i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

(ii) Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs.1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken."

On the scrutiny of the Library accession register and Issue Register for the audit period, the following irregularities have come to notice of undersigned: -

1. As per accession register of the school at page number 99 serial number 14362 were found blank without giving any reason, which is irregular.
2. As per accession register page no101 from serial number 14405 to 14415 , 11 books were entered , whereas books received from Premnath & Sons vide bill dated 01/03/2023 were 10 in actual, which is irregular.
3. Stock entries have not been verified physically after 03/09/2021 by the competent authority, which is irregular.

The HOS/Librarian should take necessary action on above kind of irregularities. Other similar type of cases may also be reviewed by the School itself for similar action under intimation to audit.

  
**Sh. J.S.RAWAT**  
A.O. / IAO