

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - GOVT GIRLS SENIOR SECONDARY SCHOOL NO.-2, KIDWAI NAGAR NEW DELHI. (ID 1924030) FOR THE PERIOD 2002-2017.

INTRODUCTION:-

The I.A.R. on the accounts of Govt Girls Senior Secondary School No.-2, Kidwai Nagar New Delhi. (SID 1924030) for the period 2002-2017 was conducted by field audit party no. V comprising of Shri Sanjay Kumar Bhargava, AO/IAO, Sireesh Kusum, AAO and Sh. Shailesh Kumar Gupta, UDC (22.06.17 to 27.06.17). The audit was conducted w.e.f. 06.06.2017 to 27.06.2017 (15 working days).

AIMS AND OBJECTIVES

To provide an environment which is conducive to the overall development of the children

- i) Where emphasis is not on academics only
- ii) Children are encouraged to participate in co-curricular activities which brings out their latent talent.
- iii) Proper infrastructure is provided so that the children can learn better and become better and responsible citizens of the country.

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

The following officials have served as HOO/DDO/Cashier during 2002-03 to 2016-17.

S.N o.	POST	Name of the officer	Designation	Period	
				From	To
1.	HOO	Smt. Swarn Kanta	Vice Principal	01.04.2002	31.08.2002
		Smt. Sushila Kaul	Principal	01.09.2002	02.08.2003
		Dr. S. Vashisht	Principal	02.08.2003	31.08.2005
		Ms. G.V. Murmu	Vice Principal	01.09.2005	30.09.2015
		Ms. Saroj Aggarwal	Vice Principal	01.10.2015	28.10.2015
		Ms. G.V. Murmu	Principal	28.10.2015	27.10.2016
		Ms. K.R. Meera	Vice Principal	28.10.2016	31.03.2017
2	DDO	Mr. R. Harit	Superintendent	01.04.2002	30.09.2004
		Mr Rajesh	Superintendent	01.10.2004	31.05.2005
		Ms. G.V. Murmu	Vice Principal	01.06.2005	30.09.2015
		Ms. Saroj Aggarwal	Vice Principal	01.10.2015	31.05.2016
		Ms. K.R. Meera	Vice Principal	24.09.2016	31.03.2017
3	Cashier	Mr A.K. Ghosh	UDC	01.04.2002	30.09.2002
		Mr. Satbeer Singh	UDC	01.10.2002	14.10.2009

Ren.

	Mr Anil	UDC	14.10.2009	31.08.2011
	Mrs. G.V. Murmu	Principal	01.09.2011	30.10.2011
	Ms. Prashna	UDC	01.11.2011	01.06.2016
	Mr Ram Kumar Sawamt	Head Clerk	01.06.2016	31.03.2017

Budget Allocation and Expenditure for the year 2010-2017

(Amount in Rs.)

Year	PLAN		NON-PLAN	
	Budget	Expenditure	Budget	Expenditure
2008-09	7752982	7745272	1105137	1038635
2011-12	1971363	1855561	27580739	27536849
2012-13	2350839	2049160	18933876	18002992
2013-14	3019051	2506499	19407859	19164490
2014-15	2217146	2128014	18059716	17730604
2015-16	2299059	2229715	16486029	15551524
2016-17	2600690	2461155	19745477	16215502

Note- Budget of expenditure details for the years 2002-03 to 2007-08 and 2009-10, 2010-11 have not been provided by the school.

Statutory Audit:-

Statutory audit of Govt Girls Senior Secondary School No.-2, Kidwai Nagar New Delhi. (SID 1924030) has been conducted by AG (Audit) Delhi for the period up to 1993-2003..

Vacancy Statement No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1.	Vice Principal	01	01	00
2.	PGT (Lecturer)	10	05*	05
3.	TGT	06	06*	00
4.	Yoga Teacher	01	00	01
5.	Drawing Teacher	01	01	00
6.	Domestic Science	01	00	01
7.	Librarian	01	01	00
8.	PET	01	01	00
9.	Special Education Teacher	01	00	01
10.	Superintendent	01	00	01
11.	Head Clerk	01	01	00
12.	UDC	01	00	01
13.	Lab. Asstt.	02	01	01
14.	Water woman	01	01	00
15.	Peon	01	01	00
16.	Mali	01	00	01
	TOTAL	31	19	12

*including Guest/Contract teacher

Arora

Maintenance of Records:-

The maintenance of records of Govt. Girls Sr. Sec. School No. 2, Kidwai Nagar, New Delhi for the period 2002-2017 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 15 audit para's involving recoveries of Rs.1340299/- outstanding. No para has been settled. Hence, all the 15 paras have been incorporated in the current audit report.

(A)

S.No	Year	Total Para's + TAN	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
2.	1982-2002	15	00	00	15
	Total	15	00	00	15

(B) **Details of Old Recovery-17200/-**

S. No.	Year	Total old Recovery	Amount Recovered			Balance Recovery against Paras (in Rs.)	
			Para No.	Amount	As per reply	Para no.	Amount
1.	1989-2002-	88827	01	17200	Recovery made and deposited	01	71627
Total		88827		17200			71627

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36/C

Current Audit Report (2002 - 2017)

During the course of current audit, 16 audit memo's highlighting various irregularities/short recovery to the tune of Rs.106154/- were issued. After consideration of the replies submitted by the School authorities, two memos (Memo No.7 & 8) have been settled with the recovery of Rs. 12372/- on the spot and Rs. 93782/- is still recoverable. 10 Memos & letter of verification of remittance have been converted to 06 Paras & 04 Memos have been converted into 04 TAN which are incorporated in current audit.

Details of Current Recovery (Audit Period 2002-17)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
4	1300	1000	300	3 (b)
6	2340	--	2340	3 (c)
7	2160	2160	0	Settled
8	8924	8924	0	Settled
9	5150	--	5150	2 (a)
10	4341	--	4341	4
11	2350	--	2350	3 (a)
12	11514	288	11226	2 (c)
13	8925	--	8935	2 (b)
16	59140	---	59140	2 (d)
Total	106154/-	12372/-	93782/-	

The internal audit report has been prepared on the basis of information furnished and made available by Govt Girls Senior Secondary School No. 2, Kidwai Nagar, New Delhi. (ID 1924030). The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


 (IAO Party -V)

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Inspection Report on the accounts of 11
Govt. Girls Senior Secondary School No. 2, ③
Kudina Nagar, New Delhi (including one 85
Govt. Girls Middle School, Seva Nagar
(North) for the years 1982-1984

SECTION - I

(A) Outstanding Paras of the Previous
Inspection Reports

1976-77
Para. 16
Dropped
ROB. 141/C.

Irregular payment from the
Pupil Fund, Middle School
(Seva Nagar (West))

(B) The present position of the accounts
Satisfactory subject to the remarks
in the report.

SECTION - II

(A) Serious Financial Irregularities

NIL

(B) Current Report

(Follows)

OLD PARAS - PART - I

Para 1. Irregular Payment of H.R.A

During the course of audit, it
was noticed that the instructions
contained in Govt. Mem. of Fin. No. 200
F2 (37) G-II (B) / 64 dated 27-11-65 as amended
from time to time, were not followed.

Para - I

1982-84

allowing HRA to the employees working in this school. All the cases may please be examined in the light of observation given in the following sub paras and amount of Rs 3412-60 P irregularly paid may please be recovered after verification under intimation to Audit as per details given below:-

- (1) Mrs P.L. Shawan, PGT Rs 2725-10 P
 - (2) Mrs Urnil Bhabha, PGT Rs 645-20 P
- Rs 3420-30 P

(A) Case of Mrs P.L. Shawan, PGT.

(a) From the scrutiny of documents regarding payment of HRA, it was noticed that her husband Sh. Y.P. Shawan working as lecturer in Jesh Bandhan College and whose basic pay was Rs 1280 + 370 was shown as having drawing HRA @ Rs 265/- PM as of 1-11-83 on production of rent receipt @ Rs 265/- PM procured from his father Shri. K.L. Shawan. From the present sparse information it was noticed that her spouse is drawing HRA @ Rs 380/- PM on a basic pay of Rs 1240 + 6370

Under the provisions of instructions contained in Para 7 (a) (5) of the order F2 (37) C-11 (5) / 64 dated the 27th Nov 1965 as amended from time to time including the modification dated 17th March 1979 it was clearly laid down that a Government servant residing in a house owned by him, his wife, children, father or mother shall be eligible for house rent allowance under these orders in such cases, the gross rental value of the house or if he is not in occupation of the entire house, of the portion of the house actually occupied

by him (as ascertained from its assessed value for municipal purposes or otherwise), without deduction of rebate of 10% on account of repairs and including municipal and other taxes that are legally payable by the owner other than "Service Taxes" levied separately and described as such, shall be taken as the rent paid by him for private accommodation for the purpose of these orders.

Further, the H2A is to be calculated in 60:40 ratio as both the employees are in service and drawing basic pay exceeding Rs 750/- PM.

Under the provisions of instruction contained in Para 5(ii) sub 2, it was laid down that the Govt servant may be allowed the option to draw H2A with a reduction of 40% from the rent actually paid by him/her or assessment of own house subject to the condition that the other spouse/parent/son/daughter does not draw any house rent allowance. In view of the above, H2A may please be calculated in the light of audit observations referred to above.

As her spouse had utilised the rateable value exceeding 60% for the self occupied portion, as such the PL Shavanti was not entitled to draw any H2A. In that event the H2A already paid to her wife 1-12-83 to 30-4-85, would be irregular and need to be recovered after due verification.

(1) From 1-12-83 to 30-11-84	1. 0 775-10 <u>329-40</u>	160-30x12 = 1920-
2. From 1-12-84 to 30-4-85	820-10 <u>340-10</u>	160-30x5 = 800-
		2725-

As the HRA prior to 1-12-83 may also please be reviewed in the light of audit observation referred to above and amount over paid, if any, be recovered under intimation to audit.

(2) Case of Mrs. Mural Bhatta, PGT.

She was residing in a house owned by her husband, the rateable value for the said house without deduction of 10% on account of repair charges comes to Rs 600/- P.A. The general tax and Education Cess comes to Rs 650 + 54 = Rs 704 except Services Tax Rs 81/- on amount of Fire and Scavenging (Rs 27 + 54). The annual rateable value for the said house comes to Rs 6704/-. The monthly rateable value for this purpose comes to Rs 559. She had drawn HRA on percentage basis during 4/81 to 8/84.

Ref: 163/C

559
60%
335/40
129 70
207.70

Further it was noticed that her husband, serving under the Times of India, was paid HRA w.e.f. 1-6-82 at flat rate as such Mrs Bhatta was not entitled to draw HRA on percentage basis as her case does not cover up in 60:40 ratio under the provisions of rule. Both the officials can draw HRA at flat rate i.e. @ Rs 1600-30% without production of rent receipt or Assessment value of self occupied portion of own house, which was admissible on a basic pay of Rs 750 + 319 = Rs 1069. It was noticed further that Mrs Mural Bhatta PGT was irregularly paid HRA on percentage basis w.e.f. 1-6-82 to 3-8-84. The HRA irregularly paid may please be recovered as per details given below after due verification.

as under :-

Period	Basic Pay + DP	HRA drawn	HRA due	HRA irregularly Paid
1-6-82 to 30-9-82	Rs 840 + 352	Rs 178	160-30 = 17.70 x 4 = 70-80	
1-10-82 to 30-9-83	Rs 870 + 361	Rs 184-65	160-30 = 24-35 x 12 = 292-20	
1-10-83 to 31-8-84	Rs 900 + 370	Rs 190-50	160-30 = 30-20 x 12 = 332-20	
				Rs 695-20

(3) Case of Mrs Sheel Goad, PGT.

Scrutiny of office record and particulars regarding HRA revealed that her spouse Shri K.K. Goad, Asstt. Director of Inspection, Income Tax Deptt. was drawing HRA on percentage basis @ Rs 216-50 on a basic pay of Rs 1740 + Rs 370. Mrs Sheel Goad, PGT was drawing HRA @ Rs 160-30 on a basic pay Rs 990 + Rs 370 without production of any rent receipt / Assessment Certificate for self-occupied portion of own house. Mrs Goad had not disclosed in the spouse information whether the house belonged to her mother-in-law or her husband. It was also not clear from the office record whether her husband was drawing HRA on the basis of rateable value for self-occupied portion of own house or rent receipt.

As these officers are drawing pay exceed Rs 750 p.m., the HRA should have been calculated in 60:40 ratio. Under the provisions of instructions contained in Para 7(1)(c), M.F. 111 No. F2(37) C-11(B)/64 dated 27-11-65 as amended from time to time, a grant servant living in a house owned by her mother/father/wife/children shall be eligible to draw HRA on the basis of rateable value for self-occupied portion in the

maner described in Para 7(h) referred to above. Under the provisions of instructions contained in Para 5(ii) note, it is laid down that the Govt servant may be allowed the option to draw HDA, without a reduction of 40% from the rent actually paid/assessment of self occupied portion of own house subject to the condition that the other spouse/parent/son/daughter does not draw any HDA.

The admissibility of HDA to Mrs. Sheel Bora may please be worked out in the light of audit observations referred to above. In case her spouse had incurred more than 60% payable value for self occupied portion then the Board is not entitled to draw the maximum of Rs 60-30 which was admissible without production of any rent receipt etc. The certificate from the Municipal authorities for the self occupied portion and certificate from her husband's employer regarding latrine and percentage on the basis of which the HDA was calculated and paid to her husband may please be obtained and forwarded to Directorate of Audit to assess the admissibility of HDA to Mrs. Bora.

The HDA ^{incurred} paid, if any, may please be worked out in the light of the observations referred to above and recovered under intimation to audit.

Subj: Non production of Comprehensive Insurance
Insurance

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79/1

1122-2

Under Rule 208 G.F.R, a Govt Servant who purchases a Motor Car/Scooter with an advance obtained from Govt. shall from the date of its purchase, comprehensively insure the vehicle so long as the advance and the interest on such advance is not fully repaid, against loss or damage by fire, theft, accident, strike, riot and any disturbance of public place in accordance with such instructions as may be issued by the Finance Ministry.

During the course of audit it was found that the under mentioned officials were granted scooter advance but the comprehensive insurance policies were not produced to audit. These may now be obtained, failing which the outstanding amount along with interest may be recovered under intimation to audit. —

PARA-NO. 3

Memo No. 7

78/✓

1989-2002

Dated: 31-03-0

OVER PAYMENT OF TRANSPORT ALLOWANCE

As per Govt. of India, Min. of Finance, Deptt. of Expenditure OM No.21(1)/97-E.II(B) dated 22.2.02 which is endorsed by Govt. of Delhi vide Finance (Budget) Deptt's letter No.F.14(1)/2002-Fin.(B) dated 11-4-2002, the vacation staff working in schools are not entitled for payment of Transport Allowance during the vacations exceeding 30 days upto 21.2.2002 and thereafter for the period of vacations that envelops the entire calender Months.

According to the above order and its annexures, the Transport Allowance paid during the Vacation exceeding 30 days upto 21.2.02 is to be recovered hence forth. But on going through the Pay Bill Registers of the schools it has been observed that no such recovery was effected so far.

Hence, it is suggested that the entire amount of Transport Allowance paid during the vacations from 1998 to 2002 amounting to Rs. 89,227/- detailed in Annexure to this memo may be recovered after due verification and under intimation to Audit.

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OVERPAYMENT & TRANSPORT ALLOWANCE

S.No.	Name & Designation	1998		1999		2000		2001		2002		Total
		May	June	May	June	May	June	May	June	May	June	
1.	Smt. Prem Mehta, PP	1600		1600				Retired-1.10-2001				3200
2.	Kanta Joshi, P.G.T.	800		800		800		800		400		3600
3.	Sarla Pethokar, P.G.T.	1600	Retired									1600
4.	S.S.Punia, T.G.T.	200		200		200		200				800
5.	Ranjana Kohli, T.G.T.	800		800		800		800				3200
6.	S.D. Gera, T.G.T.	800		800		800		800	Transferred to Varun Marg.			2400
7.	Umlesh Sharma, T.G.T.	200		200		200		200				800
8.	R.R. Pandey, Music Tr.	800		800	Retd. 31.3.99							800
9.	Saroj Diwan, P.G.T.	800		800		800		800				3200
10.	Uma Singh, Librarian	800		800		800	Retd. 31.10.99					1600
11.	S. Nainwal, P.G.T.	800		800		800		800				3200
12.	Gurdeep Kaur, P.G.T.	800		800	Transferred							800
13.	Swaran Chauhan, P.G.T.	200		200		200		200				1400
14.	Raj Sahdev, do	800		800		800		800	Retired			2400
15.	Lajja Kumari, do	200		200		200		200				800
16.	Kuldeep Saluja, B.A. Sc. Tr.	800		800		800		800				3200
17.	K.K. Talwar, P.G.T.	800		800		800		800				3200
18.	Sita Devi, PGT	800		800		800	Transferred					1600
19.	Sh. Kirat Singh, Lab Asstt.	200		200		200		200				800
20.	Smt. Savitri Devi, Lab Asstt.	200		200		200		200				800
21.	Asha Kaila, P.G.T.	800		800		800		800	Redt. on 31.8.01			3200
22.	Shanti Hemrajani, V. Principal	800		800	Transferred							800
23.	Ms. Saroj Chhabra, P.G.T.	800		800		800	Transferred					1600
24.	Smt. Kusum Bansal, P.G.T.	800		800		800		800				3200

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26.	Smt. Varuna Koehhar, T.G.T.	200	200	200	200	800 -
27.	,, Kaushlya Devi, Drg.Tr.	800	800	800	800	(3100) 400
28.	,, Kalawati Yadav, P.G.T.	800	800	800	800	(3200) 400
29.	,, Pratibha Sharma, P.G.T.	800	Transferred	—	—	800 - 800
30.	,, Anita Bhandari, T.G.T.	200	200	200	200	800
31.	,, Nita Sikri, T.G.T.	200	Transferred	—	—	200
32.	,, Nirmal Saxena, T.G.T.	800	800	800	800	2400
33.	,, Manju D. Sushil, T.G.T.	200	200	200	200	800
34.	,, Roopa, T.G.T.	200	200	200	200	800
35.	,, Geeta S.Prrakash, T.G.T.	200	200	200	200	800
36.	Ms. Neelima Sharma, Yoga Tr.	800	800	800	800	3200
37.	Smt. Adarsh, Dom.Sc.Tr.	800	800	800	800	3200
38.	,, Dalip Kalra, E.V.G.C.	800	800	800	800	3200
39.	,, Usha Sabharwal, N.F.C.	800	800	800	800	(3200) 400
40.	,, Kirti Devi, W/W	—	—	—	—	3227
41.	,, Meenakshi Sharma, P.G.T.	427	800	800	800	690
42.	,, Anita Rai, T.3.T.	200	200	200	200	800
43.	,, Kamlesh Sharma, T.G.T.	200	200	200	200	800
44.	,, Rachna Bhatia, Lab Asstt.	200	200	200	200	600
45.	,, Beena Gupta, T.G.T.	200	200	200	200	800
46.	,, Swarn Kanta, V. Principal	—	800	800	800	2800
47.	,, Shashi Bala, Music tr.	—	—	—	—	(400) 200
48.	,, Neena Shindhy, P.G.T.	—	—	—	—	200
49.	,, Gayatri Devi, P.G.T.	—	—	—	—	1600
50.	,, Anju Kathuria, Librarian	—	—	—	—	400 - 1500
51.	,, Kulwant Kaur, T.G.T.	—	—	—	—	400 - 1500
52.	,, Seema Aggarwal, P.G.T.	—	—	—	—	1600
53.	,, Vanita Kashyap, P.G.T.	—	—	—	—	800
54.	,, Rita Aggarwal, Drg. Tr.	—	—	—	—	200

TOTAL

Rs. 89,227
 84,827
 17,200
 Balance. 71,627

C.D. may be obtained from M.C.D. after...

PARA No. 4

Memo No. 18, dated: 28-4-03

(13)

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SUBJECT: INCOME TAX

On going through the income tax calculation sheets for the years 1989-90 to 2001-02 with reference to relevant PBRs, the following discrepancies have been noticed:

I. Income tax calculation sheets for the years 1989-90 and 92-93 are not provided to the Audit for verification.

II. 1990-91

The following officials have invested the amount mentioned against each and has availed 100% rebate in income tax: -

- | | | |
|------------------------------|-----|-----------|
| (i) Mrs. Santosh Puri, L.T.O | NSS | Rs. 21000 |
| (ii) Mrs. Arha Kaila, PET | NSS | Rs. 5,500 |
| (iii) Mrs. B.K. Suri, L.T.O. | NSS | Rs. 5,000 |
| (iv) Mrs. Sadhna Bawal, PUT | NSS | Rs. 6,300 |

Though ~~there~~ 100% tax exemption is allowed on these savings, the same is taxable on maturity. But on ~~the~~ scrutiny of record it is observed that the ~~the~~ amount on maturity has not been taken into account while computing income tax in that year.

III 1991-92

1. The following officials have invested ~~some~~ the amount mentioned against each in NSS/MEP and has availed 100% rebate in income tax for this year.

(i)	Mrs. Santosh Tuteja, PGT	Rs. 20000
(ii)	Mrs. Sridra Sharma, PGT	Rs. 12000
(iii)	G. Mahajan	Rs. 11,000
(iv)	S. Chohan TGT	Rs. 14000.
(v)	R R Pandey Music TR	Rs. 10000
(vi)	Kisan Saluja, PGT	Rs. 10000.
(vii)	Usha Sabhaswal, PGT	Rs. 8000
(viii)	S. Kalra, DST	Rs. 6000
(ix)	Meera Razdan, TGT	Rs. 10000.
(x)	V K Gupta, Dsg TR	Rs. 10000
(xi)	Usha Babi, PGT	Rs. 10000
(xii)	Om Prabha, PGT	Rs. 6000
(xiii)	Santosh Puri, LT	Rs. 12,000 9,500
(xiv)	B.K. Suri, LT	Rs. 12,000
(xv)	Brij Suri,	Rs. 10,000.
(xvi)	Asha Kaila, PET	Rs. 4,000
(xvii)	Bimla Dayal, V. pl	Rs. 6000
(xviii)	Uma Singh, Lib	Rs. 4,000

These investments on maturity is taxable. But, the scrutiny & record shows that this amount has not been taken into account while computing income tax in the relevant year.

IV 1993-94

(i) MRS. ARUNA KAILA, PET

Gross Income Rs. 84140
 (-) SD 12000
69140

Gross Tax.

upto 20000 Nil.
 20001 to 50000 20% 4000
 50001 to 69140 30% 5742
9742

Gross tax
 incorrectly
 calculated as
 Rs. 7828.

GPF - 24000
 CIS - 360
 ULIP - 4000
 ANTS - 1038

29398 → Rebate 5880

Net tax due Rs. 3862

(-) deducted Rs. 1950

Tax now recoverable Rs. 1912

(ii) MRS GURDEEP KAUR

G.I. — 51688
 (-) SD — 17229
34459

Gross Tax = 20% 4460 = 892

GPF - 3600

CIS - 360

3960 → Rebate = 792

Tax now recoverable Rs 100

Note: Standard deduction incorrectly
 allowed as Rs. 18000/-

VI

1995-96

(i) Mrs. S. Hemrajani, Vpl.

Gross Income	Rs. 117530
(-) SD	15000
	102530

Gross Tax	upto 40000 Nil
	40001 to 60000 20% 4000
	60001 to 102530 30% 12759
	16759

Gift on NSC
incorrectly taken
as Rs. 5006/-

GPF - 36024

GIS - 720

NSC - 10,000

Gift on NSC - 4346

51090	→ Rebate: 10218
-------	-----------------

Net tax due Rs. 6541

(+) deducted Rs. 6409

Tax now recoverable Rs. 132

(ii) Mrs. Vionla Singhal

GI - 100474

(-) SD - 15000

85474

Gross Tax = 6000 + 7641 = Rs. 11641

GIS - 60

GPF - 30012

OLIP - 10000

NSC - 15000

55012	→ Rebate = Rs. 11014
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Tax due & now recoverable Rs. 627

Remarks

Gross income incorrectly taken as Rs. 97183/-

VII

1996-97

(i) Mrs. Anita Bhandari, TAT

Gross Income = 61672

(-) Std. deduction = 18000

Net taxable income Rs. 43672.

Gr. Tax = 15% of 3670 = Rs. 551

GPF - 1800

GIS 360
2160 → Rebate Rs. 432

Tax due & recoverable Rs. 119

Settled
PF-100 Verified
Rs. 99/- Recovered.
vide challan dt 01-05-03
Short Recy. IAO

(ii) Mrs. Nilmal Saxena, TAT

Gr. Income = 104443.

(-) SD 15000

89443

Gr. Tax = 3000 + 8832 = 11832

GIS - 360

GPF - 12000

NSC - 20000

ULIP - 6000

Sumo NSC - 4946

43306 → Rebate = 8661

Net tax due - 3171

(-) Tax deducted Rs. 3050

Tax now recoverable Rs. 121

G.I. is incorrectly
taken as Rs. 104025

(iii) Mrs. K.K. Talwar, P.T.

G.I. - 117886

(-) SD - 15000

112886

Gr. Tax = 3000 + 12867 = 15867

GPF - 36000

GIS - 360

HIC - 7035

43395 → Rebate = 8679

Tax due Rs. 7188

(-) deducted Rs. 6450

Tax now recoverable Rs. 738

G.I. is incorrect
by taken as
Rs. 115440

VIII. 1997-98

74

(i) Mrs Umlesh Sharma, THT

GI - 97717
 (-) SD - 20000
77717

Gross Income
 incorrectly taken
 as Rs. 80197

Gross Tax @ upto 40000 Nil
 40001 to 60000 10% Rs. 2000
 60001 to 77720 20% Rs. 3544
5544

EIS - 360
 GPF - 5900
 PLI - 8220
 LIC - 2163
16283

Rebate = 3257

Tax now recoverable = Rs. 2287 - 2287

(ii) Mrs. Rachna Bhatia, Lab asst.

GI - 76507
 (-) SD - 20000
56507

(i) AS per PBR
 (ii) calculation
 sheet left
 incomplete.

Gross Tax - 10% of 816510 = Rs. 1651

EIS - 360
 GPF - 2800
3160 Rebate Rs. 632
 tax due & recoverable = Rs. 1019.

(iii) Mrs. Roopa

GI - 90449
 (-) SD - 20000
70449

Gross Tax = 2000 + 2090 = 4090.

EIS - 360
 GPF - 2400
 LIC - 3667
6427 Rebate = 1285
 Net tax due = 2809

Less Rebate u/s 89(i) = Rs. 1718

Tax due & now recoverable Rs. 1087

Remarks (a) Approval of HOD for disbursement of 12 years
 not available (b) Calculation of Relief incorrect
 (c) Relief was allowed on statement of the official,
 no check was effected by the DDO.

XI

1998-99.

(i) Mrs Kaushalya Devi, Dsg TR.

Gross Income	Rs. 177059
(-) TR. A	1200
(-) Std. Ded	20000
	<u>1,55,859.</u>

Gross Tax: upto 50000 Nil
 50001 to 60000 10% 1000
 60001 to 150000 20% 18000
 150001 to 155860 30% 1759
 20758

As per B
 Rs. 40420/-
 not included
 in ~~Gross Income~~

GIS-360
 GPF-13324
 NSC-42000
 LIC-3288

58872 → Rebat = 11774.

Net tax due Rs. 8984.

(-) deducted Rs. 6000

Tax now recoverable Rs. 2984

(ii) Mrs Lajja Kumari, LT

G.I.	133397
(-) TR.A	1200
(-) SD	20000
	<u>112197</u>

Gross Tax = 1000 + 10440 = 11440.

GIS-360
 GPF-18000
 NSC-30000
 DLIP-7500
55860

→ Rebat = 11172
 Tax due & now recoverable | Rs. 268

As per the calculation sheet tax due but not deducted.

(iii) MR. A. Ghosh, UDC.

GI - 92108
(-) TRA 1200
(-) SD 20000
70908

Gross Tax = upto 5000 Nil
50001 to 60000 10% 1000
60001 to 70910 20% 2182
3182

GIS - 360

LIC - 731

GPF - 3600

4691 → Rebate: 938

Tax due: 2244

(-) deducted Rs: 1270

Tax now recoverable Rs. 974

(1) GI is incorrectly taken as 90308
(2) Short Recovery

(iv) MRS. Suresha Naipual, PGT

GI - 164192

(-) TRA 4800

(-) SD 20000

139392

Gross Tax = 1000 + 15878 = 16878

GIS - 360

ULIP - 6000

GPF - 30612

36972 → Rebate = 7394

Net tax due - 9484

(-) deducted Rs. 9386

Tax now recoverable Rs. 98 ✓

Gross Income is incorrectly taken as Rs. 163704

(V) MRS. Swarnan Chohan

G1	—	117432
(-) TDA		1200
(-) SD		20000
		<u>96,232</u>

Gross Tax: upto 50000 Nil
 50001 to 60000 10% 1000
 60001 to 96230 20% 7246
8246.

Short Recy.

GPF	-	12024
CIS		<u>360</u>
		12384

→ Rebate: 2476

Net tax due Rs. 5770
 (-) deducted Rs. 5670
Tax now recoverable Rs. 100

Settled

(VI) MRS. Gurddeep Kaur, PGT

G1	—	160149
(-) TDA		4800
(-) SD		20000
		<u>135349</u>

Gross Tax = 1000 + 15070 = 16070

Short Recovery.

CIS	-	360
GPF	-	6000
LIC	-	5000
PPF	-	<u>15000</u>

26360 → Rebate = 5272
net tax due Rs. 10798

(-) deducted Rs. 4070
Tax now recoverable Rs. 6728

IX Mrs. Kusum Bangal, PWT

G.I	—	139,213.
(-) T.D.A	—	4800
(-) S.D	—	20000
		<u>1,14,413</u>

(1) As per PBR

(2) ~~Calculation~~ Calculation

Sheet not available.

Verified & settled

Shree
1/11

Gst Tax upto 50000 Nil
 50001 to 60000 10% Rs. 1000
 60001 to ~~114413~~ ¹¹⁴⁴¹⁰ 20% Rs. 10882
11882

G.I.S — 360
G.P.F — 29412

29772 → Rebate = Rs. 5954

Tax due & recoverable Rs. 5928

(X) Mrs. Anita Rai, TAT

G.I	—	131082
(-) T.D.A	—	4800
(-) S.D	—	20,000
		<u>1,09,882</u>

(1) As per PBR

(2) Calculation Sheet is not available.

Gst Tax: 1000 + 9976 = 10976.

G.I.S — 360
G.P.F — 12060

12420 → Rebate = 2484

Tax due & recoverable Rs. 8492

(ii) MS. Rupa

68/ ✓

G1 -	121774
(-) TBA	1200
(-) SD	20000
(-) 80A	518
	<u>1,00,056</u>

Gst Tax: upto 50000 Nil

50001 to 60000 10% Rs. 1000

60001 to 100060 20% Rs. 8012

9012

GIS - 360

GPF - 9900

LIC - 13363

Entom NSC - 1240

Dt. Bonds 14000

38863 → Rebate = 7713

Net tax = Rs. 1239

+ Surcharge 124

Tax due & recoverable Rs. 1363

(iii) Mrs. ~~Savitri~~ Deewan, PGT

G1 -	175023
(-) TBA	4800
(-) SD	20000
(-) 80A	808
	<u>149415</u>

Gst Tax = 1000 + 17884 = 18884

GIS - 360

GPF - 7200

NSC ~~10000~~ 20000

ULIP - 6000

PPF - 30000

ICICI - 10000

63560

Rebate = 12712

6171

+ SC 617

Net tax due: 6788

(-) deducted: 5371

Tax now recoverable Rs. 1417

CeI incorrectly
taken as Rs. 111498

Total Savings
incorrectly shown
as Rs. 73560

Verified &
settled

IAO

(iv) Mrs Kanta Joshi, PGT

G.I -	2,12,333
(-) T&A	4,800
(-) SD	20,000
(-) 80G	907
	<u>1,86,626</u>

G.S. TAX: upto 50000 Nil
 50001 to 60000 10% Rs. 1000
 60001 to 152000 20% Rs. 18000
 152001 to 186630 30% Rs. 10989
29989

G.I incorrectly taken as Rs. 212166

G.I.S -	360
G.P.F -	12000
L.I.C -	289
P.P.F -	45200
U.P.P -	2600
I.C.I.C.I -	10000
	<u>70249</u>

Rebate	<u>14000</u>
Tax due -	15989
+ S.C	1599
Net tax =	<u>17588</u>
(-) deducted =	17532

Tax now recoverable Rs. 56

(v) Mrs. S.S. Puria, TGT

G.I -	2,10,118
(-) T&A	1,200
(-) SD	20,000
(-) 80G	621
	<u>1,88,297</u>

G.S. TAX = 1000 + 18000 + 11490 = 30490.

G.I.S -	360
G.P.F -	30000
P.P.F -	30000
I.D.B.I -	10000
	<u>70360</u>

Rebate =	<u>14000</u>
Net tax =	16490
+ S.C	1649
Tax due	<u>18139</u>
(-) deducted	<u>10112</u>

Tax now recoverable Rs. 8027

Rebate on house rent admissible only when the rent is paid from the taxable income of the official. Since rent receipts are in the name of the official, no rebate is admissible.

(viii) Mrs. Greta S. Prakash, TAT

65/

G.I.	117783
(-) PDA	1200
(-) SD	20000
(-) 804	517
	<u>96066</u>

Gross Tax = upto Rs 50000 Nil
 50001 to 60000 10% Rs. 1000
 60001 to 96070 20% Rs. 7214

- (1) GI incorrectly shown as Rs. 112,008.
- (2) LIC - 5000 no supporting documents
- (3) Rebate incorrectly allowed as 6972.

GIS	- 360
GPF	- 24000
	<u>24360</u>
	→ Rebate = 4872
Tax due	3342
+ SC	334
Tax recoverable	Rs. 3676
(-) deducted	Rs. 1305
Tax now recoverable	<u>Rs. 2371</u>

(ix) Mrs. A. Ghosh, UDC

G.I.	98261
(-) PDA	1200
(-) SD	25000
(-) 804	420
	<u>71641</u>

- (1) GI incorrectly taken as Rs. 97361
- (ii) Rebate not admissible on NSC-10000 which is in the name of spouse.

Gross Tax = 1000 + 2328 = 3328

GIS	- 360
GPF	- 3600
	<u>3960</u>
	→ Rebate = 792
Tax due	Rs. 2536
+ SC	254
Net tax deductible	Rs. 2790
(-) deducted	Rs. 392
Tax now recoverable	<u>Rs. 2398</u>

(x) Mrs. Suman sarda GRSAT

G1	1	69075
(-) TSA		4800
(-) SD		20000
(-) Reb 4/5804		- 719
		<u>1,43,556</u>

Gst Tax = 1000 + 16712 = 17712

GIS-360
GPF-6024
ULIP-2600
NSC - 15000
<u>23984</u>

→ Rebate = 9797

Tax due Rs.	12915
+ SC	<u>1292</u>

Tax recoverable: 14207

(-) deducted Rs. 12409

Tax now recoverable Rs. 1798

Remarks: (1) G1 incorrectly taken as Rs. 1,67,936

(2) LIC-7746 is the name of family members. Certificate from the employer or the spouse, to the effect that he has not been allowed rebate on the said premium policy, need to be submitted for claiming rebate.

XI - 2000-01

(i) Mr. S.S. Punia, TGT

G.I.	-	150025
		1200
(→) TA		20000
(→) SD		449
(→) Reb u/s 80A		
		<u>128376</u>

Tax = 1000 + 128376 = 129376

GIS	-	360
GPF	-	36000
		<u>36360</u>

→ Rebate = 7272

Tax due Rs. 7404

Rebate u/s 80C (-) 5000

Tax = 2404

+ S.C. 288

Tax Recoverable = 2692

(-) deducted -

Tax now recoverable = 2692

Remarks - Rent receipt in the name of spouse Mr. J.S. Punia, hence rent rebate is not allowed.

(ii) Mr. Kulddeep Saluja

G.I.	=	204852
TA (-)	=	4800
SD (-)	=	20000
(→) Rebate 80A	=	607
		<u>179445</u>

Tax = 1000 + 18000 + 8835 = 27835

Rebate (-) 16000

Rebate 80C (-) 11835

+ S.C. 5000

Tax due = 6835

(-) deducted 1162

Tax now recoverable of 5027

<u>Savings</u>	
G.P.F.	= 24024
G.I.S.	= 360
P.P.F.	= 36000
ICICI	= 20000
	<u>80384</u>

Remarks: Short recovery as per form 16 = 7995 and PBR = 7495

64c

-P/21-

(iii)

Mrs. Asha Kalia, PET

G.I.	=	261915
TAF	=	4800
SDT	=	20000
Rebali U/S 80C	=	776
		<u>236339</u>

Savings

GPF	=	48024
GIS	=	360
PPF	=	15000
		<u>63384</u>

Tax = 1000 + 18000 + 25902 = 44902

Rebali (-)		12000
		<u>32902</u>
Rebali U/S 88C	=	5000
+ S.C.	=	27902
		<u>4743</u>

Tax due = 32645
 (-) deducted = 31445

Tax now recoverable Rs. 1200/-

Remarks: deduction as per Form 16 is 32645 and as per PDR = 31445

(iv)

Mrs. Kalawati Yadav, PGT

G.I.	=	221189
TAF	=	4800
SDT	=	20000
Rebali U/S 80C	=	654
		<u>195722</u>

Savings

GPF	=	54612
GIS	=	360
		<u>54972</u>

Tax = 1000 + 18000 + 13722 = 32722

Rebali (-)		10994
		<u>5000</u>
Rebali U/S 88C	=	16728
Tax	=	2844
+ S.C.	=	19572
		<u>19444</u>

Tax due = 19444
 (-) deducted =

Tax now recoverable Rs. 128/-

Remarks = Calculation of income tax due incorrectly done as Rs. 32613/-

(iii) Mr. Menalish Shah, PGT.
 P-24/-
 G.I. = 137236
 TAFI = 4800
 SDFI = 30000
102436

Savings
 G.P.F. = 12000
 G.I.S. = 360
12360

Tax = 1000 + 8488 = 9488
 Rebate (-) = 2472
 Rebate u/s 88C (-) = 5000
Tax = 2016
 + S.C. = 40
Tax due = 2056
 (-) deducted = -
Tax now recoverable = Rs. 2056/-

Remarks = L.I.C. = 11501
 = H.S.C. = 10000

Documents not produced.

Verified & settled

Sharma
1/10

(iv) Mr. S.S. Puri, T.G.T.

G.I. = 160108
 TAFI = 1200
 SDFI = 25000
133908

Savings
 G.P.F. = 36000
 G.I.S. = 360
36360

Tax = 1000 + 14782 = 15782
 Rebate (-) = 7272
 Rebate u/s 88C (-) = 5000
Tax = 3510
 + S.C. = 70
Tax due = 3580
 (-) deducted = -
Tax now recoverable = Rs. 3580/-

Remarks: Rent Receipt in the name of spouse R/R. for h. 25580 not allowed. M.A. deducted from the Income tax.

(v) Mr. S.R. Harit, Supdt.

G.I. = 155824
 TAFI = 4800
 SDFI = 25000
126024

Savings
 G.P.F. = 36000
 G.I.S. = 360
36360

Tax = 1000 + 13204 = 14204
 Rebate (-) = 7272
Tax = 6932
 + S.C. = 139
Tax due = 7071
 (-) deducted = -
Tax now recoverable = Rs. 7071/-

Remarks = No Calculation sheet.

(vi) Mrs. Asha Kalia, PBT (Retd.)

Salary 3/01/18 to 8/01	=	134765
Pension 9/01/18 to 2/02	=	38588
		<hr/>
		173351
		2400
TAFI		25000
SDI		<hr/>
		145951

6125
 (-) 2450

 3675

3675 x 6 = 22050
 DA 27876 = 16536

 38586

Tax = 1000 + 17190 = 18190
 Rebate (-) = 3238
 Rebate U/s 88C(-) = 5000
 Tax = 9952
 + S.C. = 199
 Tax due = 10151
 (-) deducted =
 Tax now recoverable Rs. = 10151

Savings
 G.P.F. 16008
 G.I.S. 180

 16188

Remarks = Pension not included w. G.I.

(vii) Mrs. Kaem Mehta

Pay upto 10/11	=	201417
Pension 11/01 to 2/02	=	28712
		<hr/>
		230129
		6400
TAFI		25000
SDI		<hr/>
		198729

Savings
 G.P.F. 40000
 G.I.S. 960

 40960

Tax = 1000 + 18000 + 14819 = 33619
 Rebate (-) = 8192
 U/s 88C(-) = 5000
 Tax = 20427
 + S.C. = 409
 Tax due = 20836
 (-) deducted = 12049
 Tax now recoverable = Rs. 8787/-

Remarks = Pension 11/01 to 02/02 not taken into account.

(viii) Mrs. Ranjana Ichli, TGT

G.I.	=	182723
TAFI	=	4800
SDI	=	25000
		<hr/>
		152923

Savings
 G.P.F. 12000
 G.I.S. 360

 12360

Tax = 1000 + 18000 + 876 = 19876
 Rebate (-) = 2472
 U/s 88C(-) = 5000
 Tax = 12404
 + S.C. = 248
 Tax due = 12652
 (-) deducted =
 Tax now recoverable = Rs. 12652/-

Remarks = I.C.I.C.I Bonds for Rs. 70,000/- no supporting documents produced.

work paid & settled
 Shree
 PAO

1/27

(39)

58/

Further, it is observed that the rebate on house rent has been allowed to some teachers even the rent receipts are not in their names. AS per 10(13A) of Income Tax Act, proper verification is to be done by the DDO in regard to genuineness of the receipts submitted, whether rent was paid from the taxable income of the official etc. This procedure may invariably be followed in future before allowing any rebate on rent receipts.

Necessary compliance may be made in respect of the points raised and be intimated to Audit.

PARA - NO. 5Date:- 28-03-03

Subject:- Pro-rate pensionary contribution of teachers who joined Delhi Govt. from Municipal Corporation of Delhi.

M.C.D. teachers who joined Govt. of N.C.T. of Delhi on promotion/transfer, their cases are required to be processed and finalised in terms of provision contained in Govt. of India, OM dated 29.8.84 & 7.2.86 incorporated in Appendix-12 of C.E.S. (Pension) Rules, 1972. Pensionary liabilities of such MCD teachers are to be borne and discharged by M.C.D. upto the period they remained in MCD before joining Govt. of N.C.T. of Delhi. Pro-rate pensionary contribution are to be paid by M.C.D. to Govt. of N.C.T. of Delhi for the period teacher concerned remained in M.C.D.

But going through records/S.Books of the following teachers who joined Govt. of N.C.T. of Delhi from M.C.D. on promotion/transfer, their Pro-rate pensionary contribution amounting to Rs. 9,86,588 (As per encloser) has not been received in Govt. of N.C.T. of Delhi from M.C.D. :-

S.No.	Name of the teachers	Pensionary Liabilities of M.C.D. in Rs.
1.	Smt. Kulwant Kaur, TGT	3,19,167
2.	Smt. Umlesh Sharma, TGT	3,08,172
3.	Smt. Beena Gupta, TGT	71,910
4.	Smt. Gayatri Devi, PGT	89,881
5.	Smt. Kamlesh Sharma, TGT	1,04,390
6.	Smt. Swarn Chauhan, TGT	93,068
		9,86,588

Hence, it is suggested that the cases of the above teachers may be taken up with Accounts Officer, Grant-in-Aid, Directorate of Education, Delhi through DDE (^{-Concerned} ~~West-B~~) of Education Deptt. and entire amount of pro-rate pensionary contribution which are to be borne by M.C.D. may be obtained from M.C.D. after due varification and under intimation to Audit.

- i) Date of Appointment in MCD - 23-3-82
- ii) Date of Birth - 18-4-1960
- iii) Date of Appointment in Medkhi - 1-8-96
- iv) Served in MCD - 23-3-82 To 31-7-96
- v) Total Service in MCD - 14 yrs 4 months 9 days
 say 14 1/2 yrs.
- vi) Pay on Oct, 95 to Dec, 95 1650/-
 " do - 1-1-96 5300 Revised (5000-150-8000)
 1-3-96 5450

vii) Emolument

Oct, 95 to Dec, 95	(1650 + 2442 + 100 + 265 + 660)	for 3m	5117 x 3 = 15351
1-1-96 to 28-2-96	2m	5300 x 2 = 10600	
3-3-96 to 7-7-96	5m	5450 x 5 = 27250	
			53201

AE = $\frac{53201}{10} = 5320.10$

(A) Pension

Pension for 33 yrs of service = $\frac{5320.10}{2} = 2660.05$

Pension for 14 1/2 yrs of service = $\frac{2660.05}{33} \times 14.5 = 1168.80$

Raised to minimum 1275/-

Full Commutation of 1275 ~~x 12~~

a) Age on next Birthday = 37 yrs

b) Value of Commutation factor = 16.52

c) Commutation Value = $1275 \times 12 \times 16.52 = 252756/-$ (A)

(B) DCRG :- $\frac{5668 \times 14.5}{2} = 41093/-$ (B)

Pay = 5450
DA = 218
w/l = 5668

(C) Earned Leave Encashment

E/Leave at credit = 134 days

E/Leave Encashment = $\frac{5668 \times 134}{30} = 25317.06$
 say 25318/- (C)

Pensionary liabilities of MCD = (252756 + 41093 + 25318)
 (A+B+C) = 3,19,167/-

SK

(2) Smt Umlesh Sharma, 147

(42)

- i) Date of Appointment in MCD — 1-8-1980
 ii) Date of Birth — 10-2-1951
 iii) Date of Appointment in Delhi Govt — 2-4-1997
 iv) Served in MCD — 1-8-1980 to 1-4-1997
 v) Total Service in MCD — 16 yrs 8 Months 1 Day
 vi) Pay on $\left\{ \begin{array}{l} 1-1-96 \quad 5450 \\ 1-8-96 \quad 5600 \end{array} \right.$ say $16\frac{1}{2}$ yrs

Emoluments :-

2-6-96 to 2-6-96 @ 29 days @ 5450	=	5268-33
7/96 @ 5450 x 1m	=	5450-00
8/96 to 3/97 @ 5600 x 8m	=	44800-00
1-4-97 @ 5600 1 day	=	186-66
A.E. = $\frac{55704.99}{10}$	=	5570.49
		<u>55704.99</u>

(A) Pension

Pension for 33 yrs of Service = $\frac{5570.49}{2} = 2785.24$
 - ch — $16\frac{1}{2}$ yrs of Service = $\frac{2785.24 \times 16.5}{33} = 1392.62$
 say 1393/-

Full Commutation of Pension

- a) Age on next Birthday = 47 yrs
 b) Value of Commutation factor = 14.10
 c) Commutation value = $1393 \times 12 \times 14.10 = 235695.60$
 say 235696/- (A)

(B) DCRG

A.E. = Pay = 5600
 DA = $\frac{448}{6048}$
 DCRG = $\frac{6048 \times 16.5}{2} = 49896/-$ (B)

(C) Earned Leave Encashment

E/Leave at credit = 112 days
 E/Leave encashment Amt = $\frac{6048 \times 112}{30} = 22579.20$
 say 22580/- (C)

Sum Pensionary liabilities of MCD = $235696 + 49896 + 22580$
 (A+B+C) = 3,08,172/-

- i) Date of Appointment in MCD - 18-7-1988
- ii) Date of Birth - 10-3-1963
- iii) Date of Appl. in Delligant - 1-11-1996 (AN)
- iv) Served MCD :- 18-7-1988 to 1-11-1996
- v) Total Service in MCD = 7 yrs 7 months 24 days
- vi) Pay Rs 4875/ w.e.f 1-7-96

Pension not admissible as service less 1292 10425 of service

(A) Service gratuity:
 emolument = $\frac{4875 \times 61}{195} = 1525$
 $\frac{5070}{-}$

S. gratuity = $5070 \times 7.5 = 38025/-$ (A)

(B) DCRG $\frac{5070 \times 7.5}{2} = 19012.50$
 say Rs 19013/- (B)

(C) Earned Leave Encashment
 E/d leave not credit = 88 days
 E/d encashment Amt = $\frac{5070 \times 88}{30} = 14872/-$ (C)

Pensionary liabilities of MCD = $38025 + 19013 + 14872 = 71910/-$
 (A+B+C)

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- i) Date of Appointment in MCD = 24-9-1973 (44)
- ii) Date of Birth = 21-3-1955 (53)
- iii) Date of AppH in Delhi Govt = 1-5-1986
- iv) Served MCD = 24-9-73 To 30-4-1986
- v) Total Service in MCD = 12 yrs 7 months 7 days
= 12 1/2 yrs
- vi) Pay as on 1-9-84 550
1-9-85 515/-
~~488~~ Revised pay scale opted w.e.f 1-5-86

(A) Pension :- Minimum Pension of 12 1/2 yrs service
i.e. Rs. 375/-

Full Commutation of Pension

- a) Age on next Birthday = 32 yrs
- b) Value of commutation factor = 17.46
- c) Commutation Value = $375 \times 12 \times 17.46$
= 78,570/- (A)

(B) DERL

Pay	515
DA, ADA	794-90
GR II	112-00
20% of Pay	103-00
	<hr/>
	1524.90

DERL = $\frac{1524.90 \times 12.5}{2} = 9530.62$
= 9531/- (B)

(C) Earned Leave Encashment for 35 days @ 1/2

= $\frac{1524.90 \times 35}{30} = 1779.05$
= 1780/- (C)

Pension liabilities of MCD = 78570 + 9531 + 1780
(A+B+C)
= 89,881/-

Start

- i) Date of Appointment in M.C.D - 19-9-1972
- ii) Date of Birth - 3-1-1952
- iii) Date of Appnt in Delhi Govt - 27-7-1988
- iv) Served in M.C.D - 19-9-1972 to 26-7-1988
- v) Total Service in M.C.D - 15yrs 10 Mths 8 days
say 16yrs.
- vi) Pay on 1-4-87 1750
1-4-88 1800

Emolument

27-9-87 to 26-7-88 @ 1750 for 4yrs	= 233.33
10/87 to 3/88 @ 1750 x 6m	= 10500.00
4/88 to 6/88 @ 1800 x 3m	= 5400.00
1-7-88 to 26-7-88 @ 1800 for 26 days	= 1560.00
	<u>17693.33</u>

AE = $\frac{17693.33}{10} = 1769.33$

(A) Pension for 16 yrs of service = $\frac{1769.33}{2} = 884.66$
 = $\frac{884.66 \times 16}{33} = 428.92$
 say 429/-

Commutation of full Pension

- a) Age on next Birthday = 37yrs
- b) Value of commutation factor = 16.52
- c) Commutation value = $429 \times 12 \times 16.52 = 85044.96$
say 85045/-

(B) DCRG = $\frac{1800 \times 16}{2} = 14400/-$ (B)

(C) Earned Leave Encashment
 E. Leave at credit: 67 days

Emolument = 1800 say
 414 DA 22%
 T.L. 2214

E/Leave Encashment Amt. = $\frac{2214 \times 67}{30} = 4944.60$
 say 4945/-

Pensionary Liabilities of M.C.D = 85045 + 14400 + 4945 (C)
 = 1,04,390/-

say

(6) Smt Swarn Chauhan, TGT

12 (46) 54

- i) Date of Appointment in MCD - 15-11-77
- ii) Date of Birth - 15-12-45
- iii) Date of Appth. in Delhi Govt - 21-4-1993
- iv) Served in MCD - 15-11-77 to 20-4-93
- v) Total Service in MCD - 15 yrs 5 Months 6 days
15½ yrs
- vi) Pay as on 1-11-91 1650
1-11-92 1700

$$\begin{aligned}
 21-4-92 \text{ to } 20-4-91 & \text{ @ } 1650 \text{ for } 1 \text{ day} = 550.00 \\
 7/92 \text{ to } 30/92 & \text{ @ } 1650 \times 24 \text{ m} = 6600.00 \\
 11/92 \text{ to } 3/93 & \text{ @ } 1700 \times 5 \text{ m} = 8500.00 \\
 1-4-93 \text{ to } 20-4-93 & \text{ @ } 1700 \text{ for } 20 \text{ days} = 1133.33 \\
 \hline
 & 16783.33
 \end{aligned}$$

$$A = \frac{16783.33}{10} = 1678.33$$

(A) Pension for 33 yrs of service = $\frac{1678.33}{2} = 839.16$

= ch - 15½ yrs " = $\frac{839.16 \times 15.5}{33} = 394.15$
 $\frac{839.16 \times 15.5}{33} = 394.15$

Commutation of Full Pension

a) Age on next Birth day = 48 yrs

b) Value of commutation factor = 13.82

c) Commutation Value Amt = $395 \times 12 \times 13.82$

= 65506.80

$\frac{65506.80}{100} = 655.07$

(A) =

(B) DCRG

A = 1700 Pay
340 DA 20%
2040

DCRG = $\frac{2040 \times 15.5}{2} = 15810$ (B)

(C) Earned Leave Encashment for 108 day E.L. amt

Pay 1700
92/DA 1564
3264

E/Leave Encashment Amt = 3264×108

= 11751/ (C)

Total Pensionary liabilities of MCD = $655.07 + 15810 + 11751$
 = 93068/ =

PARA No. - 6

Subj: Pay fixation & Pay & Allowances

Memorandum No. 9

Dated 3.3.2003

(50)
50/2

To Smt. Swarn Chauhan, TGT: She was drawing B. pay of Rs. 1950/- in the pay scale of 1400-2600 w.e.f. 1.11.95. Her pay in Revised scale of 5500-9000 should have been fixed at Rs. 6200 w.e.f. 1.1.96 with date of next increment on 1-11-96. Her pay should have been regulated as under:-

1-11-95	1950 (1400-2600)
1-1-96	6200 (5500-175-9000)
1-11-96	6375
1-11-97	6550
1-11-98	6725
1-11-99	6900
1-11-2000	7075
1-11-2001	7250
1-11-2002	7425

But going through the record her pay has been incorrectly regulated as under:

	<u>As per S. Book</u>	<u>Paid through PBR</u>
1.1.96	6025	6025
1.11.96	6200	6200
1.11.97	6375	6375 upto 1/98
1.11.98	6550	6550 w.e.f. 2/98
1.11.99	6725	6550 upto 7/2000
1.11.00	6900	6725 8/2000 to 10/2000
1.11.01	7075	6900 1.11.2000
1.11.02	7250	7075 1.11.2001
		7250 1.11.2002

Her pay may be re-fixed correctly and arrears may be paid after due verification and under intimation to audit. See last page also.

D. Smt. Arita Bhandari, TGT: She was drawing B. Pay of Rs. 6200/- in the pay scale of Rs. 5500-9000 w.e.f. 1.7.97. Her next annual increment was on 1.7.98. She remained 112 days extra ordinary Leave on Pvt. affairs w.e.f. 11.8.97 to 30.11.97 and 3 days EOL on private affairs w.e.f. 17.2.98 to 19.2.98. Her annual increment should be deferred by 115 days from 1.7.98 to 23.10.98 and annual increment should have been allowed w.e.f. 1.10.98. But going through the records it was found that she was ^{allowed} annual increment as usual on 1.7.98. Her pay should be regulated as under:-

1.7.97	6200 (5500-9000)
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(5)

Recovery Revise scale 2
dated 01-05-03 effected vide challan

Remained on 115 days EOL on Pvt. Officers.

1.10.98	6375
1.10.99	6550
1.10.00	6725
1.10.2001	6900
14.12.2001	6900
1.10.2002	7100

(Scale 6500- 10500)

An over payment of Rs. 6945/- was made to her as per detailed as under:

Period	Due	Drawn	Over payment	(DA)
7/98 to 9/98	6200	6375	175x3	525
7/99 to 9/99	6375	6550	175x3	525
7/00 to 9/00	6550	6725	175x3	525
7/01 to 9/01	6725	6900	175x3	525
14-12-01 to 9/02	5900	7100	200x9	1916
1.12.02 to 3-03	7100	7300	200x4	800
				4816
				2129

Rs.6945/- may be recovered after due verification and under intimation to audit.

E. Smt. Varun Kochhar, PGI: She was on 47 days mty. leave wef 5-1-02 to 18-02-02 but full tranfer allowance was paid to her for above period. An over payment of Rs. 152/- may be recovered after due verification and under intimation to audit.

F. Smt. Minikshi Sharma, PGI: She remained 38 days EOL during 97-98 and 39 days EOL during 98-99 but full bonus has been paid to her for the year 97-98 and 1998-99. An overpayment of Rs. 605/- may be recovered after due verification and under intimation to audit.

G. Smt. Lajja Kumari, TGT. : She remained on 23 days EOL during 95-96 but full bonus has been paid to her for the year 95-96. An over payment of Rs.202/- may be recovered after due verification and under intimation to audit.

H. Smt. Anita Bhandari, TGT: She remained on 33 days EOL during 1996-97 and 124 days EOL during 97-98 but full bonus has been paid to her for 1996-97 & 1997-98. An overpayment of Rs.1008/- may be recovered after due verification and under intimation to audit.

Rs.152/-
Rs.605/-
and
Rs.202/-
recovered
and deposited
vide challan
no. 2 dt 28-4-2003
in name
of
E.P. & G.
Sharma

Rs. 1008/- recovered
vide challan dt 01-05-03
502 Rs. 3859
Sharma
IAO

(I) Smt. Kalawati Yadav PGT :-

She was drawing Pay of Rs.2900 plus two increment of Rs.75/- each on 1.3.95. Her pay should have been regulated under 5th C.P.C. in revised pay scale w.e.f. 1.1.96 as under:

Pay as on	1.3.95	2900+75+75	-	3050	3050
pay as on	1.1.96	9500	(6500-10500)		
	1.1.97	9700			
	1.1.98	9900			
	1.1.99	10100			
	1.1.2000	10300			
	1.1.2001	10500			
Sr. Scale	3.3.2001	10500	(7500-12500)		
	1.1.2002	10750			
	1.1.2003	11000/-			

But going through the record her pay has been fixed incorrectly as under:-

1.1.96	9300
1.3.96	9500
1.3.97	9700
1.3.98	9900
1.3.00	10100
1.3.01	10300
3.3.01	10500
1.3.02	10750
1.3.03	11000

Her pay may be re-fixed correctly and arrears due may be paid to her after due verification and under intimation to audit.

Pay fixation corrected and arrears seen. Hence dropped

Shri

S. J. A.

Rs 3900
and Rs 600
recovered and
deposited vide
Challan no 2
dated 28-4-2003
Hence J & K (K)
Shant
Sr 1A

(J) Smt. Swaran Chauhan, :- She was drawing pay in the pay scale of Rs. 5500-9000 but she was paid Transport Allowance of Rs. 400/-p.m. u.e.f. 11/98 to 1/2000 instead of Rs.100/-p.m. An over payment of Rs.3900/-(excluding Rs.600/- for May & June '99) may be recovered after due verification and under intimation to audit.

Smt. S.Punia, T.G.T. :- She was drawing pay in the pay scale of Rs. 5500-9000 but she was paid Transport Allowance of Rs.400/-p.m. u.e.f. 2/2000 to 3/2000 instead of Rs. 100p.m. An over payment of Rs. 600/- may be recovered after due verification and under intimation to audit.

(L) Smt. Usha Sabharwal, P.E.T. (Retired on 31.7.2001):- Her pay has been fixed correctly after approval of Director of Education Delhi in revised pay scale of Rs. 6500-10500 u.e.f. 1.1.96 as under:-

1.1.96	7900	(6500-10500)
1.11.96	8100	
1.11.97	8300	
1.11.98	8500	
1.11.99	8700	
1.11.2000	8900	upto 31.7.2001

She retired from Service on Supernuation on 31.7.2001 Pay & Accounts Officer No. 1 R.K.Puram vide letter No. PAO -I(2559)/DCRG/RKP/US/280, dated 8.2.2002 authorised D.C.R.G. payment ad under :-

DCRG Admissible	Rs. 12,933/-
Deduct DCRG withheld for want of overpayment of Pay & Allowances	18,660/-
Net DCRG Payable	1,94,273/-

But on going through the Pay Bill Register of School she has been given pay as under:-

4/98 to 12/98	9500
1/99 to 10/99	9700
11/99 to 10/00	9900
11/00 to 7/01	10100

An over payment of Rs. 78,244/- has been made to her as per detail given below:-

Period	Due	Drawn	over payment	Pay.
4/98 to 10/98	8300	9500	1200X7	8400
11/98 to 12/98	8500	9500	1000X2	2000
1/99 to 10/99	8500	9700	1200X10	12000
11/99 to 10/2000	8700	9900	1200X12	14400
11/00 to 7/2001	8900	10100	1200X9	10800

TOTAL:- 47,600/-

a) Over payment of Pay	47,600
b) Over payment of DA on excess pay at the rate applicable from time to time	16,364
c) H.R.A.	14,280

Total Payment	78,244/-
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(54)
48/c

Her pension case was finalised on B.Pay 8900/- correctly but Rs. 18,660/- only withheld for want of over payment of pay & Allowances. Now in compliance of the orders of the Hon'ble High Court wherein it has been held that the Physical Education Teachers (PETs) are not entitled to the pay scales claimed by them, the pay scale of PETs are to be fixed in the correspondence pay scales of Rs. 1400-2600 u.e.f. 1.1.86 and in the pay scales of Rs. 5500-9000 e.e.f. 1.1.96 as per the recommendation of the IVth and Vth Pay Commission respectively. Further, if any over payment has been made to any of the PETs, the same may be recovered. (except for those 17 persons who were party to O.A. No. 1526/90 and C.W.P. a/o 5714/99) and the same has been forwarded by Director of Education vide letter No. DE/E IV/Court case/2002-03/13444-74 dated 17-2-2003 to all Regional Director/Dy. Director of Education for necessary action and compliance.

Out of over payment of Rs. 78,244/- Rs. 18,660/- may be recovered from D.C.R.G. and necessary action may be taken to recover Rs. 59,584/- after due verification and under intimation to audit.

(M) Smt. Asha Kaila, PET (Retired on 31.8.01.)

SS
47/c

Her pay has been fixed in the revised pay scale of 6500-10500 w.e.f. 1.1.96 after the approval of Directorate of Education as under:-

1.1.96	9900	(6500-10500)
1.1.97	10100	
1.1.98	10300	
1.1.99	10500	
1.1.2000	10500	
1.1.2001	10700	

She retired from service on superannuation on 31.8.2001.

Her pension case was finalized on the pay Rs.10700/- correctly. Pay & Account Officer No. I has authorised DCRG Vide letter No. PAO I (2548)/DCRG/R.K.P./A.K/113 dated 17.1.2002 as under:-

DCRG admissible	2,55,998/-
Deduct DCRG with held for want of an A/c of over payment of pay refixation.	10,9,614/-
Net DCRG payable	<u>1,46,384/-</u>

As per records an overpayment of Rs. 10,9,614/- is to be recovered from her in compliance of Director of Education Delhi letter No. DE/E.IV/ Court Case/2002, 13,444-74 dated 17.2.2003 which is lying withheld in DCRG,

Rs. 1,09,614/- may be recovered after due verification and under intimation to audit.

(56)

(A) Smt. Swarn Chauhan:- Smt. Swarn Chauhan has joined Delhi Govt. on 21.4.93 on promotion to the post of T.G.T. in the pay scale of Rs. 1400-2600 from M.C.D. She opted to fix her pay from her next date of increment i.e. wef 1.11.93. She was drawing B.pay of Rs.1700/- wef 1.11.92. Her pay was fixed at 1700/- (same stage) in the pay scale of Rs. 1400-2600// wef 21-4-93 and after annual increment on 1.11.93 ^{re-fixation 19.50/- wef 1-93} Rs.1900 wef 1.11.94 and Rs.1950 wef. 1.11.95. But going through the records & P.B.R. it was found that she has been paid B.Pay 1680/-p.m. wef 21.4.93 to 31.12.95. Arrear due in pre revised pay wef 21-4-93 to 31-12-95 may be paid to her after due verification and under intimation to audit.

(C) In some of the cases, it has been noticed that the pay as mentioned in the service books differs with the pay drawn as per P.B.Rs.

- Ex: (1) Mr. Anil Bhandari, TGT
- (2) Mr. Swarn Chauhan, TGT

This discrepancy needs due elucidation. Further H.O. is advised to personally verify all such cases in order to avoid the same in future.

o —————>

Sub; Irregular drawal of medical Allowance.

According to section 4 of the Medical Attendance Rules, a joint declaration as to who will prefer the medical claim/ allowance for themselves and their children, is required to be furnished by a Govt. servant if both husband and wife are in Govt. service or if one of them is employed in any of the following organisations:- (a) Central Govt. (b) State Govt. (c) Defence/Railway (d) Corporation/body or private organisation.

Scrutiny of the spouse informations revealed that the following officials were allowed to draw Medical allowance @ 15/-p.m. W.e.f. 1-9-83 to 31-3-97 and @ 75/-p.m. w.e.f. 1-4-97 inspite of the fact that their spouses are availing Medical facilities provided by the employer. Thus the payment of Medical allowances to the following officials are irregular and needs to be recovered after due verification ^{and further} payment of the same be stopped under intimation to audit:-

reported Joint Declaration
rule ch. no. 3 dt. 30/11/83
Joint declaration w.e.f. 5/9/83
been and para deleted
dt. Shantil

1. Smt. Lajja Kaur, T.G.T.:- The official's husband is working in Bank of India and availing Medical facilities provided by the bank as such the teacher was not entitled for Medical Allowance. The excess payment for the period from 11/1985 to 4/2003 amounting to Rs-7530/- may be recovered and further payment stopped.

2. Smt. Gayatri Gupta, P.G.T.- The official's husband is working in Shri L.B. Shastri Rashtriya skt. Vidyapeeth, New Delhi and is availing Medical facilities. So the teacher was not entitled for Med. Allowance and the excess payment for the period from 9/83 to 4/2003 amounting to Rs. 7920/- may be recovered from the official and further payment stopped.

Clarifications for the irregular payment of Medical allowance may be elucidated and action taken may also be intimated to audit at the earliest possible.

45/C
②

PARA No. 8

Sub: Qualifying Service

Under Rule 12(1) of the C.G.S. Pension Rules, the Head of office in consultation with FAS has to verify the qualifying service of those officials who have completed 25 years of service or who are less with less than 5 years of service and to intimate the same to them in the prescribed format.

In the following cases the same has not been done. Accordingly the FAS is taking up the matter with F.A.O. respectively in order to get their service verified at the earliest:-

<u>S.No.</u>	<u>Name & Designation</u>	<u>D.O.B.</u>	<u>D.O.A.</u>	<u>D.O.R.</u>
1.	Mrs. [Name]	[Date]	5.11.69	31.1.2004
2.	Mrs. [Name]	[Date]	24.9.71	34.3.2015
3.	Mrs. [Name]	[Date]	4.11.72	30.4.2011

Other such cases may be reviewed at your level.

PARA - NO. 9

Memo. No. 10
Date 07-04-03

(54)
19/1

G.P.F. Account of Class IV Employees.

On the scrutiny of G.P.F. accounts of Class-IV Employees of G.G.S.S.No.2, Kidwai Nagar, New Delhi for the Audit Period August 89 to March,2002 the following discrepancies have been observed:

1. Brpad Sheet in Form C.A.M.48 has not been maintained.
2. No paging certificates on the first page of the Ledger and also the ledger is maintained in a very bad condition with loose and poor quality sheets.
3. Ledger has not been signed by the D.D.O. w.e.f. 2000-01. Interest calculations and closing balances were not checked or verified by the D.D.O. since 2000-2001.
4. Interest calculations were not made according to Rule 11(2) of G.P.F. (c.s) Rules 1960. The following mistakes have been noticed in the calculation of interest:
 - a) Interest for the year 2000-2001 in r/o Sh. Subhash Chander has been calculated by adding the contribution of 6/2000 in the month of 8/2000 by giving less interest to the official.
 - b) Excess interest has been given to Sh. Shiv kumar for the year 2000-2001 as the total of monthly balance written in the Ledger is wrong.
 - c) As per rule deduction of advances should be done immediately after the cheque released by the P.A.O. But in the cases mentioned below deductions have been made in the following months by giving excess interest to the officials:-
 - i) G.P.F. advance paid to Sh. Joginder Singh in the Month of Aug.98 deducted in Sept.98.
 - ii) G.P.F. advance paid to Smt. Kirti Devi in the month of Nov.95 (Rs.2700/-) deducted in Dec.95 and Rs.2800/- paid in Oct.97 deducted in Nov.97.
 - d) Interest calculated @ 12% in the year 2000-2001 instead of 11% in r/o. Sh. Joginder Singh.
 - e) During the year 1997-98 excess interest of Rs.723/- has been given to Sh. Sri Ram singh by mistake.

Interest calculations of the above officials may be revised by considering the points noted and closing balance may also be recalculated accordingly and intimated to Audit.

5. G.P.F. pass book of Sh. Joginder Singh upto March 90 not produced for verifications.

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6. Entries for the months of 2/94 and 3/94 were not made in the pass book of Smt. Kirti Devi.
7. No transfer advices were received or issued in r/o. transfer cases.
8. G.P.F. amount Rs.16954/- received from DSMDC in r/o Sh. Gopi chand during the year 1997-98 added in his account in Nov.97 and written in the Ledger as deposited in S.B.I. through Challan. But neither the copy of the challan available in the record nor there is any entry in the cash book. Clarifications for the same may be given to Audit.

The discrepancies observed and indicated above needs proper attention and action taken in this regard may be intimated to Audit at the earliest possible.

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PARA - No. 10

Sub:- Maintenance of Boys Fund, Girl Guide Fund Cash book and Expenditure there, from:-

During the test check of Boys fund, Girl Guide Fund cash book and expenditure, for the audit period, the following discrepancies were noticed which may be rectified and compliance shown to audit:-

A. Boys fund cash book:

The following entries of fees instalments were made in the Cash book, but could not be verified from fees & fine registers

S.No.	Date	Fees instalments	Amount
1.	20.7.95	IInd	1306/-
2.	15.4.98	Ist	4450/-
3.	20.4.98	IInd	557/-
4.	10.10.2001	Ist	11904/-

Hence, the entry of fees instalment be made in the fees & fine register and got verified from audit.

B. Expenditure:

1. No Pupils fund advisory committee has ever been formed to regulate the expenditure under the fund as per Rule 171 of Delhi School Education Act.

2. The expenditure from fund can be incurred in accordance with G.F.R. for the welfare of the students on activities like sports, Co-curricular and cultural activities, physical health of students, Examination and stationery, Reading Room, Red Cross etc.

Expenditure on washing of curtain, sofa cover, table cloths and repairing etc. which being contingency expenditure the same may be got regularised from the competent authority and recouped to pupil fund. A list of irregularities noticed towards unauthorised expenditure on the following points, annexured. (ANNEXURE - I)

3. The maximum accumulation in pupil fund should not exceed one year's collection or Rs. twenty thousand whichever is more. If it exceeds from above limit further subscription should be discontinued and shall be restarted when balance is below five thousand (149|4||9|). Present closing balance of account as per pass book on 28.2.03 is Rs. 65938.61/-.

4. No loan of any type may be advanced for any purpose out of the Boys fund except that the Head of Institution will have authority to transfer 25% amount from one of the Boys fund to the other within the same school as a stopgap arrangements with the prior approval of the Director of Education. For example

- a) Loan towards contingency on 25.7.96 for Rs. 600 vide Vr. No. 332 and repaid on 4.4.97,
- b) Loan for office expenditure on 29.4.97, 13.8.97 & 1.9.97 for Rs. 250/-, 200/- & 100/- vide Vr. No. 484, 539 & 561 and loan received back on 30.4.98,
- c) Loan of office for Bank Charges on 25.10.97 for Rs. 1000/- vide Vr. No. 602 and loan received back on 31.1.98,
- d) Loan to office for affiliation fee on 30.3.98 for Rs. 2250/- & 500 vide vr. No. 660 & 661 and loan received back on 30.4.98.
- e) Loan for bank charges on 30.4.98 for Rs. 1000/- vide Vr. No. 680 and loan received back on 4.8.98. // Other such cases may be reviewed & returned at your level.
- c) Girl Guide Fund

There is a balance of Rs. 67760.92/- in post office A/C. No. 5246433 and still collection of the same is continued inspite of facts that no activity is being carried out. Efforts to either activate the activity in the right earnest be taken or the collection of the fund be discontinued after obtaining the approval of the competent Authority.

ANNEXURE - I

A list of the Irregular and unauthorised Expenditure from the Boys fund.

S.No.	Vr.No./Date	Items	Dealer Name	Amount
1.	284/30.9.90	Washing of Bed Cover	Vipin	20.00
2.	185/30.3.90	Repair of lock	Imrat Singh	25.00
3.	190/16.4.90	-do-	Karambir Singh	20.00
4.	191/16.4.90	-do-	-do-	20.00
5.	196/18.4.90	-do-	-do-	10.00
6.	197/18.4.90	Washing of Bed Cover/Chaddars etc.	Sonia	19.00
7.	244/8.11.90	Repair of lock	Vinod Kr. Sharma	40.00
8.	284/19.11.90	Washing of bed Cover/Curtain etc.	Gurvinder Kaur	35.00
9.	253/14.9.92	Repair of locks	Mangal Pandey	12.00
10.	154/10.1.95	Washing of bed Cover/Toile. cloth etc.	Mangat Ram	60.00
11.	666/15.4.98	Repair of locks	Roop Singh	260.00
12.	667/15.4.98	-do-	Umedh	90.00
13.	668/15.4.98	Repair & prepared of Locks keys	Roop Singh	20.00
14.	669/15.4.98	Repair of Almirah handle, lock & keys	Roop Singh	280.00
15.	692/30.7.98	Repair of locks	Ranbir Singh	60.00
16.	696/4.8.98	-do-	Vilayti Ram	60.00
			Total	Rs. 1031.00

CONTINGENCY BILLS

On test check of contingency bills for the Audit Period Aug.09 to March 2002 the following discrepancies have been noticed:

1. Register of contingent charges not maintained as per Receipt & payments Rules 110.
2. Stamped receipts were not attached with some contingency bills as required under R&P Rule 37. Some of the cases noticed are given below:-
 - a) B.No. 245, 31-3-02 for Rs. 2447/- paid to M/s.Raj PustakBhandar.
 - b) " 244, 31-03-02 for Rs. 1503/- paid to -do-
 - c) " 222, 15-03-02 for Rs. 4997/- paid to Arya Book Depot and Manasayam
 - d) " 212, 5-02-01 for Rs.2999/- paid to Arya Book Depot
 - e) " 281, 30-03-99 for Rs. 3893/- paid to Kendriya Bhandar & Manveer Husain Furniture House
 - f) " 254, 8-03-99 for Rs.4975/- paid to Bahai Das
 - g) " 278,29-03-99 No voucher for the purchase of furniture from Manaveer Hussain and also no receipt for payments made Rs-2520/-
 - h) " 286,24-03-2000 for Rs.7147/- paid to M/s Crown steel Fabricator.
 - i) " 255,15-02-2000 for Rs.4500/- paid to M/s.Ashish Traders
 - j) " 307,30-3-96 for Rs.4804/- paid to M/s. Sun Bean Traders
 - k) " 244,28-3-97 for Rs.2278/-paid to Beauty strokes
 - l) 243,28-3-97 for Rs.1691/-paid to Lovely General store

In the case of bill numbers 292,30-3-90, 282,27-3-90 and 298,31-3-90 receipts were given without affixing revenue stamps. Authenticity of the above payments can not be verified. Classification for making payments without proper receipts may be given to audit.

3. As per Receipts and Payments Rule 59(2) all paid vouchers must be stamped 'paid' or ~~so~~ cancelled^{so} that they can not be utilised further. Entry of paid & cancelled were not found in the vouchers attached with most of the bills: For eg:-

B.Nos 313, 31-3-2000; 312,31-3-2000; 308,30-3-2000,255, 15-2-2000, 294, 27-3-96; 300,30-3-96; 308,30-3-96; 307, 30-3-96; 187, 28-10-96; 273, 27-3-95; 223, 28-3-98; 214, 23-3-98; 212, 23-3-98; 216, 27-3-98; 281, 2-2-94; 273, 19-1-94; 245, 28-3-97; 244, 28-3-97; 257, 17-3-2000 and all the bills of 2001-02.

4. It is not clear whether codal formalities as per GFR 128 were followed in purchases made by the school as quotations received

and comparative statements prepared in the following purchases were not produced for verification. 39/c

- a) B.No. 257, dt. 31.3.02-purchase of Emergency Light from M/s. Aar Kay Industries for Rs. 4816/-.
- b) B.No.225, 15-3-02- repair of furniture by Fair Deal Enterprises for Rs.2470/-
- c) B.No.246, 30-3-01-Purchase of furniture from crown Steel Fabrications for Rs.4031/-.
- d) B.No.247,30-3-01 - do - for Rs.4984/-
- e) B.No.281,30.3.99- Purchase of furniture from Kendriya Bhandar for Rs.3893/-
- f) B.No.254,8-3-97 - Repair of furniture by Balani Das for Rs.4975/-
- g) B.No.229,1-1-2000-Purchase of furniture from M/s.Crown Steel Fabrication for Rs.4854/-
- h) B.No.284,24-3-2000- Repair of furniture by M/s.Kamal for Rs.2495/-
- i) B.No. 280,24-3-2000-Purchase of water cooler and water purifier from M/s.Aqua pure India Pvt.Ltd.and Blue Star Ltd. for Rs.39419/-
- j) B.No.286,24-3-2000-Purchase of air cooler from M/s.Crown Steel Fabricator for Rs.7147/-
- k) B.No.210; 23-3-98-Purchase of furniture from M/s.Munaveer Hussain Furniture House for Rs.2700/-.
- l) " 271,29-3-99+Purchase of articles for H-C-&B-C. (Vocational) from Beauty strokes for Rs.8300/- and Aar vee Enterprises for Rs.1693/-
- m) " 256,16-3-92-Purchase of Philips two-in-one from Beena Electronics for Rs.2960/-
- n) " 252, 16-3-92-purchase of music instruments for Rs.2900/- from M/s. Sheela Music
- o) " 261, 18-1-93-Purchase of physical balance for H.C.B.C.(Voc.) from M/s.J.K.Scientific industries for Rs.1390/-
- p) " 238, 26-3-97-Purchase of furniture from M/s.Mohd.Umer Furniture House for Rs.3000/-
- q) " 233, 26-3-97-Purchase of window panes from Hari Om Sharma for Rs.3988/-.
- r) " 178,13-12-97-Purchase of furniture from Super Bazar for Rs.29998/-
- s) " 294,30-3-90-Purchase of Almirah from Kendriya Bhandar and Super Bazar for Rs.3190/-.
- t) " 297,3-3-90-Purchase of water cooler from Shriram Refrigeration industries Ltd. for Rs.20147/-
- u) " 293,30-3-90-Purchase of almirahs from kendriya Bhandar for Rs.5676/-

v) H.No.287, 30-3-90- Purchase of furniture from Super Bazar and Kendriya Bhandar for Rs.14397/-.

If codal formalities were not followed for the above purchases the same may be got regularised from the competent authority and intimated to audit accordingly. Reasons for violation of rules may also be elucidated.

The discrepancies observed and mentioned above needs proper attention and action taken in this regard be intimated to audit at the earliest possible. Similar other cases may also be reviewed at your level.

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PARA No. - 12

Memo No. 14

(71)

Dated- 24-04-03

38/4

Sub:- ~~Improper~~ ^{Improper} maintenance of records of liveries.

During the test check of liveries registers it has been observed that:-

1) The same has not been prepared on prescribed register ~~in~~ ^{entitled} indicating date of previous issue, Date of due and items ~~entitled~~ for.

2) Separate register in respect of stock received and issues made has not been maintained. Instead all entries are made in a single register.

In the absence of the above, the issued, entitlement and purchases made during the audit period cannot be verified.

PARA No. 13

Memo No 15

Dated: 25-04-03.

(72)

36/L

Sub:- Non Execution of Indemnity Bond.

On scrutiny of records it has been observed that Sh. Satya veer singh, UDC has been working as cashier in this unit since Oct. 2000, It has been seen that no Indemnity Bond as security in G.F.R. 31 has been executed by the official.

Reason for not executing the indemnity Bond be elucidated to audit and it may also be clarified as to how the official has been allowed to handle the cash without security.

PARA - NO. 14

Memo No. 16

Dated: 28-04-03

73

35/c

Sub: Library Stock Register

During the test check of Library stock register, it has been observed that:-

1. Megzine & Newspaper Register not produced to audit of the period 1.8.89 to 31.7.91.
2. Annual physical verification:- Rule 116 of G.F.R. provides that physical verification of stock should be done annually and Rule 117 of G. F. R. provides that certificate of verification of Stock with its result should be recorded in the register. The same has not been done in the following register.
 - a) Accession Register: For the period 2000-2001 to 2001-2002
 - b) Book Bank Register: Physical verification not found recorded for the Audit Period.
3. Books entered in the Book Bank register not signed by competent authority.e.g. page no. 7,18 to 24, 26 to 31, 60 to 73.
4. A large number of 343 Library books were found missing during the year Aug.89 to March 2002. The list of missing books as provided by the school (Annexure A) is enclosed. Early step may kindly be taken to trace the books & recover from the person concerned under intimation to audit.
5. As per rules all the teachers who have been issued books of various subject or otherwise are required to return them on the closure of the session. This has not been done and it has been seen that the teacher who have either been transfer or retired still have out standing books on their name. This is irregular.

A list of such staff members alongwith the books against their names have been prepared and the total cost of the books so arrived is Rs. 9532.25 at Annexure 'B'. *which does not included the cost of books where no cost of books mentioned in the list.*

The books so due may either be got back from the teacher concerned or failing which the cost of the books be recovered.

Action taken in this regard be intimated to audit.
6. The School has been receiving Book Bank Books since long but once they are issued are not being taken back from the student, to whom they have been issued.

As per rule every set of books issued to the student is required to be taken back on the closure of the session as that set is for three years. In case the student fails to return the books the cost

.....2.....

of books is required to be recovered from him/her. After the completion of three years of statutory period the books can be condemned after proper procedure as per G.F.R. Some of the books which may have become out dated or irrelevant with the present syllabus or lying in the Library may be condemned. The cost of the books which has not been received from the student since long be calculated and be got written off from the competent authority under intimation to audit.

LIST OF MISCELLANEOUS
HEALTH CARE & BEAUTY CULTURE ANNEXURE 'A'

RE-18

33

S.No	Acc.no.	Title of the book	Price
1.	B_49	अभ्युत्थन मेरी	12.00
2.	54	The big beauty book	195.30
3.	119	अभ्युत्थन	96.00
4.	126	इलाहाबाद मेरी	8.00
5.	147	Emergency care	30.00
6.	174	अभ्युत्थन मेरी 15-11-12	23.00
7.	175	स्त्रीय मेरी शूजिंग	30.00
8.	196	स्त्रीय मेरी शूजिंग	48.00
9.	204	Slimming your hips & thighs	62.80
10.	235	अ-द-द A unique book on hairstyles	50.00
11.	251	Low calories healthy cooking	240.00
12.	258	Quick & easy vegetarian cookery	190.00
OFFICE MANAGEMENT			
13.	OM_5	अभ्युत्थन अक्षर यंत्र	25.00
14.	9	English Grammar & composition	12.00
15.	11	Rapidex self letter drafting course	28.00
16.	39	अभ्युत्थन यंत्र	14.50
17.	49	अभ्युत्थन यंत्र & अक्षर यंत्र (अक्षर-11) XII	10.55
18.	63	fitman commercial typewriting	36.00
19.	72	Typing theory & practice	11.25
20.	131	Brown's shortcut is shorthand	10.00
21.	132	- do -	10.00
22.	159	700 common words dictation Exercise	20.00
23.	234	Scholar's oxford encyclopaedic dictionary	19.50
			1181.90

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GGSS No. 2
Kidwai Nagar
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24	OM 309	मिथिलीय प्रश्न	14.50
25	414	- do -	35.00
26	423	Office Management	34.80
27	443	चरालियेय अलेखन १ अरु - XI	31.00
28	452	Business studies - XI	33.00
29	465	Bhargava's Concise Dictionary	24.00
30	474	Simple shorthand	32.00
31	475	Simple speed guide	10.00
32	477	Shorthand Quiz	25.00
33	486	Effective interviewing	18.00
34	489	Medicine	18.00
35	490	Beautician	18.00
36	491	The civil services	22.00
37	500	Advanced practical typing	22.00
38	501	- do -	15.00
39	502	Typing speed & accuracy part - 1	10.00
40	505	Shorthand reading & dictation exercise	10.00
41	506	- do -	14.50
42	533	मिथिलीय प्रश्न - XII	47.50
43	579	Shorthand & office Management theory & Practice	20.00
44	589	English shorthand Quiz	20.00
45	614	Typing test guide	20.00
46	620	English typing Quiz	20.00
47	621	do	1723.70

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Principal
 GGS No. 2
 Kidwai Nagar
 New Delhi

STENOGRAPHY

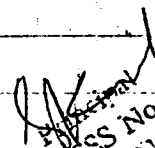
(3)

FRE-1

BF-1723.70

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48	S-4	सफिदीय पहाते	17.00
49	5	Secretarial practice made simple	38.85
50	7	High speed building exercises in typing	10.00
51	15	- do -	8.00
52	17	Golden essays & letters	16.00
53	50	विशेष आशुलिपि	4.00
54	74	Secretarial practice office management	30.00
55	93	सफिदीय पहाते	17.00
56	112	आधुनिक टाइप लिपि	12.50
57	114	- do -	12.50
58	120	Recurrent Essays	30.00
59	149	Dictionary of Quotations	20.00
60	211	अमृत प्रीतम - चुनी हुयी कविताएं	50.00
61	212	अहर्दी - प्रतिभाय कविताएं	85.00
62	230	नवीन आशुलिपि शीतवर्षक अन्तर्गत	20.00
63	269	व्यवसायिक अर्थशास्त्र - व्यापारिक प्रबंध	14.50
64	383	शिल्पकाम चित्र	16.00
65	384	आशुलिपि प्रज्ञातरि	10.00
66	388	भारतीय अर्थव्यवस्था का विकास	35.00
67	483	मानक आशुलिपि निर्देशिका	20.00
68	487	- do -	20.00
69	488	- do -	20.00
BOOK BANK BOOKS			
70	T-121	गृह विज्ञान - 3	7.00
71	311	अर्थकालीन अर्थ	14.00
72	443	देश और अपने निवासी	13.00
			224.05


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 New Delhi




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FUNDS BOOKS

4

B.F. 24/11/90

73	F-2	A source book of science projects	5.00
74	39	श्री राम कृष्ण परमहंस	0.50
75	40	जाति संस्कृति और समाजवाद	1.80
76	41	विदेका नंद की कथा	0.80
77	43	वर्तमान भारत	0.50
78	171	हिंदी बाल्य की रचना	9.50
79	172	- do -	9.50
80	175	शारीरिक शिक्षा तथा खेल कूद	7.50
81	175A	Electronics	6.50
82	175B	- do -	6.50
83	178	प्रारंभिक स्टाइल शिक्षा	8.00
84	193	संस्कृत गीत शिल्प	4.00
85	195	अनुवाद - यंत्रिका	5.00
86	196	संस्कृत निबंध माला	4.00
87	197	रचना-जुवाड़ कौमुदी	5.00
88	212	Embroidery for fun	32.95
89	215	Health	5.00
90	217	Nati	20.00
91	290	Normal	21.50
92	310	Merchandise law	12.00
93	370	Jamini Ray	4.00
94	373	Kshindranath Majumdar	4.00
95	505	शिल्प गीत	3.50
96	528	Modern chemistry - ix	7.00
97	533	Paper flowers	34.00
98	534	Stuffed toys	31.00
99	544	Managerial Economics	17.50
			2509.90

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Kiran

Principal
JSSS No. 2
Dwarka, New Delhi

100	E 551	भारतीय	35.00
101	673	आधुनिक उद्योग-सांख्यिक विज्ञान - इंग्लिश	3.25
102	674	- do -	8.50
103	675	- do -	4.00
104	681	Physics Part - I IX	6.10
105	683	Chemistry "	6.20
106	694	संस्कृत सांख्यिक विज्ञान	5.00
107	700	आधारभूत जीव विज्ञान - भाग-1 खण्ड-1	6.80
108	711	Basic Biology - Part - I vol. 1	7.05
109	715	जीव संज्ञान भाग-1	3.30
110	725	Basic Secondary School Chemistry	9.80
111	729	Basic biology X Part II	8.05
112	730	- do -	8.05
113	733	Physics Part II X	7.80
114	734	do	7.80
115	737	The web of our life - XII (Core)	4.00
116	782	निम्न	8.00
117	824	General foundation course - XII	49.95
118	827	Principle & Practice of Rural	42.00
119	836	Principle & Practice of Insurance	28.00
120	845	Low calories healthy cooking	100.00
121	848	संसाधन विज्ञान	5.70
122	852	शुद्ध खाद्य एवं स्थलान	9.40
123	856	English work book IX	3.00
124	862	पुस्तक - भाग - II	5.50
125	870	सांख्यिक आधुनिक जीव विज्ञान	10.00
126	875	National Income account - XII	6.00

SK

Principal
GGSS No. 2
KIDWALI S.P.
29.08.15

127	F-883	Quiz time	24.00
128	887	Wonders of science	20.00
129	938	ਯਾਦਗਾਰ ਭਾਗ-1	843
130	1000	Modern type. Tech. XI	22.00
131	1001	-do-	22.00
132	1004	ਅਧਿਆਪਕ ਕੋਲੈਕਸ਼ਨ	21.00
133	1006	Sample Question Papers in Mathematics XII	25.00
134	1008	Syllabus for class X & XII - Part - 2 1991	6.00
135	1012	English Reader book I	19.00
136	1013	ਐਂਗਲਿਸ਼ ਡੀਜ਼ੀਮ ਭਾਗ-2	7.00
137	1060	ਅੰਗਰੇਜ਼ੀ ਦੇ ਨਵੇਂ ਪਾਠ ਪੁਸਤਕ - X 1999	25.00
138	1061	-do- XII	55.00
139	1068	sample Question Paper set, Middle, sr. sec.	60.00
140	1096	ਦੋਹਰੇ ਅਤੇ ਤਿਹਰੇ ਸ਼ਬਦਾਂ ਭਾਗ-3 VIII	17.00
141	1109	ਸ਼ਿਕਸ਼ਕ ਸੰਪਰਕ - ਭਾਗ-1 - X	-
142	1114	ਸ਼ਿਕਸ਼ਕ ਸੰਪਰਕ - ਭਾਗ-2 - X	-
143	Fd. 43	ਮਾਧਿਮਿਕ ਪੁਸਤਕ	-
144	45	370 ਸੰਖਿਆ ਪੁਸਤਕ	-
145	46	ਗੀਤਕ ਸੁਭ	-
146	47	ਤਿਹਰੇ ਸ਼ਬਦਾਂ	-
147	63	story time volume - 1	-
148	68	-do-	-
149	70	New health & life	-
150	97	100 professions & jobs	-
151	104	Our northern boarders	-
152	2649	ਸਾਹਿਤ ਵਿਦਵਾਨਾਂ	-

ਛਪਾਇਆ

ਖਰੀਦੋ

GGSSS No.2
Kidwai Nagar
New Delhi

81

7

82- 3232-58

152	3303	History of India 1857-1916	-	-
154	3316	The Pocket oxford dictionary	-	-
155	4897	पुस्तकालय	-	-
<u>LIBRARY ACCESSION REGISTERS I, II, III</u>				
156	955	Pride & Prejudice	8.50	5
157	1054	Better citizenship	1.30	0
158	1116	The emerging world	65.00	0
159	1117	Hans Andersen's fairy tales	3.90	0
160	1140	The Discovery of India	7.00	0
161	1644	North of Nowhere	23.40	0
162	1839	Indian fairy tales	1.00	0
163	1875	सामान्य शिक्षण विद्यालय	15.60	5
164	1638	Black house	11.70	0
165	1904	लोकमान्य विद्यालय	10.00	0
166	1988	Dictionary practice	2.60	5
167	2030	पुस्तकालय	8.00	5
168	2064	लोकमान्य विद्यालय	2.00	0
169	2147	सामान्य शिक्षण विद्यालय	0.75	0
170	2294	सामान्य शिक्षण विद्यालय	1.50	0
171	2338	सामान्य शिक्षण विद्यालय	1.00	0
172	2345	Trees	3.70	00
173	2391	सामान्य शिक्षण विद्यालय	2.50	00
174	2452	The Jacaranda	3.68	00
175	2459	The use of tense in English	9.45	00
176	2689	Improve your athletic	6.00	26
SK K SK			3421.16	

Principal
 GGS No 2
 Kidwai Nagar
 2nd Floor

177	2920	शुद्ध गीतिका सिद्ध	2.00
178	2983	संस्कृत की प्रथम बाल व्याकरण	3.25
179	3004	हमारे संस्कृत पुस्तक	3.00
180	3039	what kity did meet	5.00
181	3187	Tom Sawyer Adventures	3.15
182	3273	Public speaking	3.15
183	3279	The Progress of Julius	4.50
184	3281	Keep the Aspidistras flying	4.05
185	3299	The eye of imperial Ramiy	35.00
186	3399	देश विदेश के अर्थ व व्यापार	3.00
187	3404	20 वीं शताब्दी के अर्थव्यवस्था	6.00
188	3444	गोली साहित्य की भाषा	5.00
189	3477	स्वतंत्रता की शक्ति	4.50
190	3488	गोली जी का जीवन ममान	1.00
191	3613	Fairy tales of Island	6.75
192	3859	Grandfather's Private zoo	5.00
193	3866	एक व्याकरण	4.50
194	3965	Zoology	18.00
195	4149	मानव शरीर शिष्टाचार	2.25
196	4185	Air	5.40
197	4198	Cobler's Dream	7.20
198	4206	Forces	4.50
199	4219	Doctor in the house	7.00
200	4222	Pleasant Nature	3.10
201	4279	महान अर्थ Part - I	0.60
202	4280	Part - II	0.60
203	4290	भारतीय राजशाही	3.50

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 Vidyalaya No. 2
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3572

204	4305	कृष्ण दीपिका	10.00
205	4311	चंगी वर सुधादि	3.00
206	4321	कवीर गंधावली	10.00
207	4391	त्रेप और ऊर्जा	2.50
208	4440	संभ्रम सुन्द	1.25
209	4507	Ben Hur	5.40
210	4508	Kipps	5.40
211	4590	Painting for pleasure	7.65
212	4676	संस्कृत	7.00
213	4719	संस्कृत व्याकरण रचना तथा निबंध	10.00
214	4769	हजारों परिचित पक्षी	9.00
215	5225	Functional mammalian anatomy	15.00
216	5315	प्राणी विज्ञान दीपिका	6.00
217	5325	अपराधिता	5.00
218	5399	फूलों का प्रजनन	0.75
219	5822	Remard the fox cub	2.00
220	5823	Seven sea birds	2.00
221	5833	संस्कृत निबंध का संग्रह	1.65
222	5906	Composition	4.25
223	5940	लाला लखपत राय	5.00
224	5946	Invention that change the world - 7	1.50
225	5977	Gandhi (A pictorial biography)	16.00
226	5981	संस्कृत निबंध का संग्रह	3.00
227	6003	कुलसीदास	2.00
228	6005	कवीर	2.00
229	6064	संस्कृत	1.50
230	7284	परिचय निम्नलिखित की प्रकाशना	5.00
			3716.26

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New Delhi

				5.00
17	231	7337	314 का अर्थ	4.00
18	232	7351	The apple cart	16.00
18	233	7360	Selected poems	5.00
18	234	7450	Word Quiz book	7.00
18	235	7453	Model letters	5.50
184	236	7461	Some India cricketers	10.50
185	237	7462	Freedom struggle	10.95
186	238	7634	Chemicals & formulas	15.00
187	239	7717	सिफ़ाई & मसिदा	5.00
188	240	8033	Indian Pickles & chutneys	18.00
189	241	8054	विज्ञान	6.00
190	242	8197	School practical Physics	15.00
191	243	8205	Principals & practice of Comm. Part-1	1.50
192	244	8216	Premchand	20.00
193	245	8227	Bharthya Parva Aur Tyagar	8.00
194	246	8266	Better swimming	7.00
195	247	8358	The spirit of Religion	6.00
196	248	8359	The person Path	15.00
197	249	8409	A textbook of mathematics	7.50
198	250	8412	सिफ़ाई का अर्थ	6.00
199	251	8423	Basic: Principal of meal planning	18.00
200	252	8427	Principals & pro. adv. accounts	3.00
201	253	8448	Read well of reminder	9.00
202	254	8451	Teaching of structural	3.00
203	255	8483	100 days in Antarctica	15.00
	256	8489	Folk tales of Turkey	7.00
	257	8566	सिफ़ाई	3.00

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BF = 3967.18

258	8577	ਪ੍ਰਾਕਿਰਮਿਕ ਭੂਗੋਲ	10.00
259	8616	Physical geography of India	16.50
260	8796	You & the Computer	4.50
261	8803	ਅੰਮ੍ਰਿਤਸਰ ਸ਼ਿਕਸ਼ਕ ਸੰਗ੍ਰਹ - 29 ਖੰਡਾਂ ਵਿੱਚ	20.00
262	8818	Glimses of Librarianship	35.00
263	8819	School library management	20.00
264	8820	Contemporary approach to school library	30.00
265	8828	How things function - Part - I	15.00
266	8829	- do - Part - II	15.00
267	8831	The wonderful world of books	2.50
268	8832	Mahabharata	12.00
269	8838	The wise and the wily	2.50
270	8952	Principal of civics & Indian Admn.	12.00
271	8955	My truth - Indira Gandhi	35.00
272	8957	Man of destiny - Nehru	6.50
273	8959	Treasury of courage, confidence	18.00
274	8960	Orient bank of quotations	12.00
275	8987	ਸ਼ਿਕਸ਼ਕ ਦੀ ਸ਼ਿਕਸ਼ਾ	18.00
276	8990	ਸ਼ਿਕਸ਼ਕ	30.00
277	9044	ਪੜ੍ਹਾਈ ਦੀ ਸ਼ਿਕਸ਼ਕੀਆਤਮਕ ਸ਼ਿਕਸ਼ਾ	120.00
278	9051	children's knowledge bank vol. 3	20.00
279	9053	- do - vol. 5	20.00
280	9056	- do -	20.00
281	9057	- do -	20.00
282	9063	Indian religions	130.00
283	9065	Yogic cure for common Diseases	50.00
284	9081	ਭਗਵਾਨ ਗੁਰੂ	25.00
<p>ਸਕੂਲ ਲਿਬਰੇਰੀਆਂ ਵਿੱਚ</p>			4466.68

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Sl. No.	Code	Description	Rate	Quantity	Total
285	9323	Indian painting			
286	9386	अरल अलमखद			
287	9410	Joke for all occasions	30.00		30.00
288	9435	नया संदेश	12.00		12.00
289	9434	लाला हरदयाल	5.00		5.00
290	9445	प्रेम जीवन कहानियाँ	12.00		12.00
291	9512	संतों की दाणी	5.00		5.00
292	9513	सबसे अच्छे संदेश	8.00		8.00
293	9517	अलमखद	6.00		6.00
294	9538	अलमखद	25.00		25.00
295	9538	बालिक कला	15.00		15.00
295	9546	Acupuncture cure for common diseases			
296	9589	रंग विज्ञान पक्ष	25.00		25.00
297	9606	शुद्ध का शुद्ध	15.00		15.00
297	9608	Children's lib. of knowledge - I	12.00		12.00
299	9609	do. I	36.00		36.00
300	9617	स्वर्ण संदेश - ज्ञान का आधार	36.00		36.00
301	9618	रवी-प्रभात - अंग्रेजी की बाल कहानियाँ	9.00		9.00
302	9625	हमारा देश	11.50		11.50
303	9640	समग्र सड़माव की कहानी	25.00		25.00
304	10,035	कलकत्ता	60.00		60.00
305	10,101	अमर कथाएँ	25.00		25.00
306	10,105	दोहा मास	30.00		30.00
307	10,106	- do -	8.00		8.00
308	10,119	नए रवट बालक	8.00		8.00
309	10,151	चिरंजीव अर्थात् अक्षय अक्षय	10.00		10.00
310	10,268	बाल ज्ञान सनसारकलीपीडिया पक्षी जगत	30.00		30.00
311	10,272	Physics Quiz book	75.00		75.00
			24.00		24.00
Total			5024.30		5024.30

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New Delhi

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312	10,299	अतिरिक्त से आने वाली	118.00
313	10,387	The white (Poem)	45.00
314	10,388	Aspects of development process	100.00
315	10,389	+2 elements of casting	115.00
316	10,394	More stories from the Arabian Night	132.00
317	10,444	सौतेली बहन	60.00
318	10,476	बिना चोरों का पैर	35.00
319	10,477	बर्फ की बौरव से	75.00
320	10,484	पत्र भंग	10.00
321	10,486	अमर सिंहे शरीर	60.00
322	10,508	पीडित	50.00
323	10,536	अचार, सुरब और कनकेश्वरी	21.00
324	10,561	व्यवसाय अध्ययन	44.50
325	10,577	व्यापार प्रणाली के मूल तत्त्व भाग-1	40.00
326	10,791	कौतुली	25.00
327	10,825	संसार के कुछ आश्चर्य	47.00
328	10,861	आशापूर्णा देवी की कुछ कहानियाँ	24.00
329	10,875	बचपन की आवाज और अस्मिता	20.00
330	10,876	अजीबों की कहानियाँ	95.00
331	10,879	पंचतंत्र की कहानियाँ	60.00
332	10,990	बिल्ली के गले में चूल्हा	100.00
333	10,994	जिंदगी का न आश्चर्य	100.00
334	10,977	चरित्र कहानियाँ	85.00
335	10,993	Attending Job interviews	10.00
336	11,004	भारत की प्राचीनकारी महिलाएँ	280.00
337	11,005	शुद्ध हिंदी शब्दकोश	380.00
338	11,006	Oxford advanced dictionary	6855.88

Shri Kir

Shri Kir
GROSS
Kidwai Nagar
Delhi

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LIST OF BOOKS ISSUED TO TEACHERS

Working in this School

(1) (57)
ANNEXURE - 'B'
25

Acc. No.	Title of Book	Date of issue	Name of the Teacher
1	F-1088 Mathematics Textbook for class XII (Part B+C)	19.11.01	Mrs. S. Desai
2	F-1086 Supplement to Mathematics Textbook (XII)	50.10.01	
3	T-498 याद - 2 XII	28.2.96	-
4	T-504 सुंदर परिचय		
5	T-494 याद - 1 XII		Mrs. K. Yadav
6	T-488 अ-शक्ति की शक्ति - 1		
7	F-379 हिंदी व्याकरण और रचना	3.4.2000	-
8	17 copies of Model Q. Paper & Q. Bank (XII) (Commerce stream)	12.11.01	Mrs. K. Bansal
9	F-484 संस्कृत साहित्य भा. शिल्प	1.8.97	-
10	7589 भाषा - शक्ति की शक्ति शिल्प	6.7.2000	24.00
11	4135 The animal world encyclopaedia	1.17.3.2001	50.00
12	573-T संस्कृत साहित्य परिचय	19.3.01	-
13	56-T संस्कृत भाषा - 2 (VII)	24.3.01	Mrs. Meenakshi
14	4136 The world of plants	7.7.01	Sharma 50.00
15	1147-T भाषा (भाषा-1) B. CBSE	24.7.01	28.00
16	F-1097 " (भाषा-2) B	1.8.01	30.00
17	8790 संस्कृत व्याकरण (शक्ति)	17.1.02	10.50
18	F-932 भा. शिल्प (XII)	18.4.99	-
19	F-789 National Income Accounting	"	-
20	5577 भा. शिल्प (भाषा) XII	10.9.99	-
21	11116 आर्य समाज	25.2.2000	Mrs. K. Jishi 30.00
22	B-352 Light on Yoga B.K.S. Iyengar	12.9.2000	295.00
23	F-1084 राष्ट्रीय आय (भाषा) (XII) (NCERT) Eco.	20.12.2000	29.00
24	F-1085 National Income Accounting XII	"	29.00
25	F-1090 अर्थशास्त्र पाठ्य पुस्तक की व्याख्या (भाषा) (6.8.01)		15.00
26	11196 चतुर्वर्ण्य - आर्य समाज	11.12.2000	225.00
27	11199 गुरु - "	9.11.01	Mrs. K.K. Talwar 70.00
28	11139 मुनि शक्ति की शक्ति की शक्ति	"	46.00

K. K.

Principal
11/11/02
New Delhi

1004.50

29	10,380 Mahabharata	25.11.900	25
30	8488 Folk tales of Pakistan	8.3.01	15
31	11,095 Eng. Grammar & comp.	31.7.01	Mrs. Anita
32	12 copies of Model O.P. & Q.B. (K)		Bhandari
33	11,111 प्रीति वृद्धल चक्रवर्त और पिय - प्रथम खंड	19.8.900	25-00
34	B-9 नारी जीवन, व्यायाम और शौच	10.8.01	Mrs. Rupa
35	B-19 एकेल आधुनिक कला	"	19.00
36	0-488 Journalism	1.2.900	18.00
37	0-487 After 10+2 what?	"	100.00
38	0-492 Fashion Designing	"	18.00
39	5969 Facts about India	"	Mrs. D. Kalra
40	8036 आधुनिक पद्य का कवि शिखा - शिखा	25.8.900	4.50
41	8480 Bakery & Confectionary	23.10.01	18.00
42	25 copies of Model O.P. & Q.B. XII Art.		6.50
43	10,629 Business studies	26.4.99	30.00
44	F-917 Mathematics textbook for X	20.11.01	Mrs. Manju
45	F-1108 Teacher's Manual Eng. (8)	29.1.02	- I - Sushil
46	34 copies of Model O.P. & Q.B. (8)		
47	11,115 प्रथम युक्ति कविता	28.4.900	Mrs. Gayatri
48	962 The Concise Oxford dictionary of current Eng.	8.11.01	Gupta
49	11,007 रत्न गीत		30.00
50	11,204 संज्ञा शिखा पराशरी - 2	28.2.900	44.80
51	11,205 " - 1	3.4.01	100.00
52	11,017 शरवती सिद्ध शिखा काव्य	"	50.00
53	F-896 सीमा संज्ञा शिखा	11.4.01	Mrs. Shashi Bala
54	11,134 गीत रत्न - श्री. शिखा	18.7.01	25.00
55	B-141 The splendour of Indian Dance	"	30.00
56	B-113 Bright's dictionary of synonyms & Antonyms	26.7.01	22.5.00
57			16.00
			2190.30

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331-T शब्दादी की कक्षा - 2

58	F-1111	श्री एन संश्लेषिका - सामाजिक विज्ञान (प्रतिपाद)	15.11.90	3.1.02	Mrs. Umlesh
59	F-1112	" " - शृंगार	"	"	- Sharang
60	F-1113	" " - नागरीय शिल्प	"	"	- 2
61	146-T	आधुनिक भाषा-1 (IX)	3.8.01	28.00	Mrs. Santhi Devi
62	F-1105	प्रश्नोत्तर विज्ञान (IX)	22.1.02	} Mrs. Beena Gupta	
63	F-1106	Question Bank in science (IX)	"		
64	F-1110	श्री एन संश्लेषिका - X (Science)	22.1.02	} Mrs. S. Puri	
65		34 copies of Model Q.P. Q.B (X)			
66	F-1005	एकसय अक्षर - XI (NCERT)	11.10.90	21.00	
67	10,571	Accountancy - XI	28.3.01	59.80	
68	10,579	एकसय अक्षर - अक्षर	"	57.50	
69	O-353	द्विअक्षर अक्षर प्रणाली - XI	30.3.01	49.00	Mrs. Vineta
70	OM 632	एकसय अक्षर - व्याकरण प्रश्न	4.4.01	40.00	Rashmi
71	OM 637	प्रश्न के सिद्ध - XII	"	42.80	
72	S-266	एकसय अक्षर	7.7.01	25.00	
73	S-385	एकसय प्रणाली के अक्षर	21.8.01	33.50	
74		1 Model Q.P. Q.B - XI (Commerce)	22.11.01		
75	8907	ONDORI cross stitch	24.8.01	37.50	Mrs. Seema Aggarwal
76	8755	Rapidex Home Tailoring course	17.11.01	28.00	} Mrs. Madhu Suni
77	10950	Abhinav Fashion Designing	"	250.00	
					2862.40

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Vocational Staff

BF 2862

78	B-206	Health, beauty Therapist.	3.2.200	551.7
79	B-264	The complete illustrated Guide to yoga.	26.4.01	1009.00
80	B-262	Ageless body Timeless mind.	4.8.01	Mrs. Gupta Tiwari 195.00
81	B-166	Encyclopaedia of Cosmetic Industry	22.8.200	100.00
82	B-20	Cosmetic Industry	17.1.01	45.00
83	B-148	विद्युत शक्ति का उपयोग	26.7.01	Mrs. Ahja Bajpai
84	B-192	शक्ति का उपयोग	23.11.01	50.00 35.00
85	OM-595	Model speed dictation & reading transcrip.	3.2.200	40.00
86	OM-594	"	"	40.00
87	OM-596	"	"	40.00
88	OM-625	"	"	40.00
89	OM-626	"	"	40.00
90	OM-591	Speedography (How to use & transcrip.	"	30.00
91	OM-592	"	"	Mrs. Nidhi 30.00
92	OM-623	"	"	30.00
93	OM-624	"	"	30.00
94	OM-586	Practical workbook of shorthand dict. & correct	"	30.00
95	OM-609	Typography	19.8.200	—
96	OM-658	Shorthand Dictionary	26.9.2000	40.00
97	11,178	शुद्ध व सही लिखाई	13.12.2000	40.00
98	S-348	मानव आशुतरी	10.3.2000	25.00 Mr. Dinesh
99	O-534	आशुतरी यंत्र		35.00
100	S-511	आशुतरी यंत्र का		—
101	OM-641	Essentials of Business Communications	29.4.2000	110.00
102	OM-643	Drafting & office procedure	"	40.00
103	OM-644	Let's learn Computer	"	27.80
104	OM-645	Office management	"	29.00
105	OM-653	office management & comm. corresp.	"	Mrs. Nidhi 80.00
106	OM-669	Tourism & travel management	"	60.00
107	OM-670	Winning Telephone Tips	"	30.00
108	OM-672	101 ways to improve communication skills.	"	30.00

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New Delhi

	S-5 Secretarial practice made simple	25.9.200	38.85
110	ST-532 Managing meetings	12.4.2001	175.00
111	ST-540 How to Delegate	"	175.00
112	ST-537 Tourism management & Marketing	"	150.00
113	OM-682 30 Minutes to write sales letters.	"	45.00
114	OM-683 30 Minutes to succeed in Business writing	"	45.00 Mrs. Mimi
115	OM-674 Developing Communication skills	"	110.00
116	OM-675 Secretarial Jobs for 12 & Graduates	"	50.00
117	OM-676 E-mail	"	175.00
118	OM-678 A guide to business correspondence & comm. skills	"	90.00
119	OM-679 Commercial correspondence & office manage	"	105.00
120	OM-680 Simple ways to become a prof. secret.	"	116.00
121	O 425 रिफ़रेंस बुक	29.10.01	80.00
122	OM-660 Longman New Pocket Eng. Dictionary	28.4.200	50.00
123	OM-636 Pitman Shorthand Instructor & Key	"	35.00
124	OM-659 Pitmanic system - Shorthand Dictionary	"	40.00
125	OM-649 The sterling book of word power	"	60.00
126	OM-648 Common Errors in English.	"	70.00
127	OM-650 Typewriting Theory & Practice - Bhatia	"	80.00
128	OM-651 Shorthand made easy	"	40.00 Mrs. Jagwanthi
129	OM-654 An advanced course in Pract. Type.	"	70.00
130	11094 A Comprehensive Book of Eng. Grammar & comp.	4.8.200	32.00
131	OM-622 Typing Quiz	"	20.00
132	OM-588 English shorthand Quiz - G.D. Bist	"	20.00
133	OM-590 " " " "	"	20.00
134	OM-655 An advanced course in Pract. Typewriting	"	70.00
135	11096 English Grammar & Composition.	"	22.00
136	O-478 shorthand Quiz	3.2.200	10.00
137	ST-533 developing communication skills	"	110.00
138	ST-534 Jobs for 12 & Graduates	"	50.00 Mrs. Babits
139	ST-536 Business correspondence & comm. skills	"	110.00

शुक्र की शक्ति
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 New Delhi

8019/75

LIST OF BOOKS ISSUED TO PERSONS WHO HAVE LEFT THE SCHOOL

B² 8991.25

22/4

Acc. no.	Name of the Book	Date of Issue	Name of the Person
151	O-465 Bhargava's Concise Eng. Dictionary (Anglo-Hindi)	20.4.2007	Mrs. Krishna
152	O-11 Repidex - self letter writing course	"	UDC
			28.00
153	F-1035 Swamy's Handbook 1997	7.4.97	90.00
154	F-1036 swamy's complete manual on Establishment & Admn.	"	375.00
			Mr. Ghosh
			UDC
155	O-502 Typewriting speed & accuracy II	"	15.00
			<u>Total = 9532.25</u>

Sunil Kumar
Principal
GGSSS No. 2
Kidwai Nagar
New Delhi

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Kiror
(Librarian)

LIST OF BOOKS ISSUED TO STUDENTS

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S. No	Acc. no	Title of the Book	Name & class of student	Date of Issue	Cost
1	O-79	Typewriting theory & practice	Jasbir X-	9.8.99	11.25
2	8913	आयुष्य का विकास के युग का - युग के विचार	Rekha XII	7.4.2000	15.00
3	OM 290	विद्यार्थन वहीरानी युवाली	Rajni XI-A	3.7.2000	35.00
4	S-539	दीर्घ गति एवं कला शिक्षण	Rajni XII-D	6.7.2000	40.00
5	O-352	विद्यार्थन वहीरानी युवाली	Rekha XI-A	"	49.00
6	S-355	इंग्लिश शिक्षण प्रणाली	Pooja XI-D	7.7.2000	12.00
7	O-350	प्रारम्भिक शिक्षण	Prabha XI-A	"	22.00
8	F-807	परिभाषा भाग-1	Asha IX-B	10.7.2000	6.25
9	F-833	पर्यावरण विज्ञान	"	"	8.65
10	F-860	English Reader course-B	"	"	3.75
11	8917	आयुष्य का विकास के युग का - युग के विचार	Rajni IX-C	25.7.2000	6.00
12	O-336	Business Studies	Manju XI-C	27.7.2000	31.00
13	O-313	Office management	Savita XI-C	"	27.50
14	O-451	"	Mukta XI-C	"	31.00
					298.40

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15	0-314	Office management	Savita XI-C	27.7.2000	27.00
16	0-40	"	Mukta XI-C	"	25.00
17	S-83	कार्यालय प्रबंध	Neelam XI-C	"	25.00
18	0-484	Typing Quiz	"	"	7.00
19	0-528	कार्यालय प्रबंध	Kavita XI-C	"	24.00
20	0-483	Typing Quiz	"	"	7.00
21	0-47	Shorthand Quiz	"	"	25.00
22	0-47	"	"	"	25.00
23	0M-89	कार्यालय प्रबंध	Seema XI-C	"	
24	S-84	"	"	"	25.00
25	9926	प्रतिभा साप्ताहिक प्रश्न	Ritu XI-B	28.7.2000	60.00
26	S-363	देवनागरी लिप्यंतरण प्रश्न	Amanjeet XI-D	3.8.2000	12.00
27	S-356	"	Geeta XI-D	"	12.00
28	S-362	"	Namya	4.8.2000	12.00
29	0-418	Office org. & management	Harshita Gupta XI-C	9.8.2000	95.00
30	F-474	व्यापार प्रणाली के प्रश्न	Neelam XI-C	"	15.00
31	S-896	मिना साप्ताहिक	Manju XI-D	16.8.2000	40.00

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32	S-497	मानक आञ्जलिय निदेशिका	Manju XI-D	16.8.90	20.00
33	S-496	"	Keema XI-D	"	20.00
34	O-449	व्यावसायिक लेखन का विषय प्रवेश	Bhawna XI-A	22.8.90	39.50
35	O-450	व्यावसायिक "	Prabha Negi XI-A	"	39.50
36	S-338	राजनीति विज्ञान सिद्धांत एवं व्याख्यान	Lovely Dixit XI-B	"	150.00
37	S-393	पारिवर्तन सारसंघ	"	"	25.00
38	S-361	वैवाहिकी टाइपराइटर प्रशिक्षण	Preeti XI-D	26.8.90	12.00
39	S-357	"	Lata XI-D	20.9.90	12.00
40	S-354	मानक आञ्जलिय	"	"	25.00
41	S-365	" निदेशिका	"	"	20.00
42	O-424	Company secretarial practice	Manju XI-C	22.9.90	40.00
43	O-310	कार्यालय प्रबंध	Alka XII-C	"	27.50
44	O-380	A complete book of Business letters	Harshita Gupta XI-C	25.9.90	18.00
45	O-444	व्यावसायिक लेखन	Priyanka XI-C	26.9.90	34.80
46	O-218	Pitman shorthand instructor & key	Aarvi	17.10.90	12.00

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47	O-657	wheelar	Asha XI-E	21.10.2000	35.00
48	S-358	देवनागरी लिप्यंतरण प्रशिक्षण	Lata XI-D	24.10.2000	19.00
49	O-457	संक्षिप्त पद्य का काल्पनिक पद्य	Seema Rane XII-C	3.11.2000	36.00
50	O-428	काल्पनिक पद्य	Priyanka	3.11.2000	35.00
51	O-539	संक्षिप्त कथा का काल्पनिक पद्य	Suman XII-A	7.11.2000	20.00
52	O-481	Typing test guide	Aaravi XI-C	"	16.00
53	O-471	"	Kavita XI-C	24.11.2000	16.00
54	11,008	बाल साहित्य	Amreen IX-B	22.1.01	7.00
55	O-498	Typewriting speed & accuracy	Harshita XI-C	23.1.01	22.00
56	O-499	"	Neelam XI-C	"	22.00
57	O-324	Typewriting manuscript tabulation & accuracy test book - B	Aaravi XI-C	22.2.01	18.00
58	O-325	"	Neema XI-C	"	18.00
59	S-435	विशेष साहित्य प्रशिक्षण	Manju XI-D	27.2.01	15.00
60	S-436	"	XI-D	"	15.00

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61.	S 457	दंडु प्रश्नोत्तरी	Pooja XI-D	3.3.01	15.00
62.	S-39	द्विअंकन वहीरवादी प्रणाली	Himani XII-A	4.4.01	27.50
63.	OM 524	कार्यालय प्रबंध	"	"	20.00
64.	O 430	"	Kajni Sharma XII-A	"	20.00
65.	O-633	द्वयसाय अध्ययन द्विअंकन प्रबंध	Prabha Negi XII-A	"	40.00
66.	O-543	द्विअंकन वहीरवादी प्रणाली	"	"	41.00
67.	O-542	"	Kavita XII-A	"	41.00
68.	O-525	कार्यालय प्रबंध	"	"	20.00
69.	F-781	निर्मल			8.00
70.	O-361	Double entry book keeping	Rekha XII-A	"	35.00
71.	O-360	"	"	"	35.00
72.	O 638	कार्यालय प्रबंध	B. Kumari XII-A	"	37.80
73.	S 527	तीस गति दंडु कली अध्ययन	Pooja & Narmy XII-D	9.4.01	40.00
74.	S 528	"			40.00
75.	S 530	"			40.00
76.	S 531	"			40.00
77.	S 191	"			15.00
78.	S 192	"			15.00
79.	S 190	"			15.00
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1	80	S-193	दीर्घ गीत एवं अन्य शिल्पिका					
4	81	S-194	"	Pooja & Nancy XII-D	9.4.01	15.00		
	82	F-857	English Reader IX					15.00
	83	F-860	"	Asha X-B	11.4.01	3.00		
	84	F-807	परम भाग - I (IX)	"	"	3.75		
51	85	F-833	परम भाग द्वितीय (IX)	"	"	6.25		
				"	"	8.65		
51	86	O-684	An advanced course in Pract. Type.	Harshita XII-C	12.4.01	70.00		
52	87	O-685	"	Savita XII-C	"	70.00		
53	88	O-686	"	Manju XII-C	"	70.00		
54	89	O-687	"	Namita XII-C	"	70.00		
55	90	O-688	"	Amita XII-C	"	70.00		
56	91	O-689	"	Sarita XII-C	"	70.00		
57	92	O-690	"	Seema XII-C	"	70.00		
58	93	O-691	"	Aarshi XII-C	"	70.00		
59	94	O-692	"	Neelam XII-C	"	70.00		
60	95	O-459	रिबिन्दा रिबिन्दा रिबिन्दा रिबिन्दा	Asha XII-E	18.4.01	33.50		

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96	O-693	An advanced course in Pract. Type.	Priyanka XII-C	19.4.01	70.00
97	O-694	"	Kavita XII-C	"	70.00
98	O-499	सुवर्ण अर्थशास्त्र प्रश्नोत्तर	Savita XII-C	"	35.00
99	O-395	Business Studies	Savita XII-C	"	33.40
100	O-396	"	Manju XII-C	"	30.00
101	O-628	"	Seema XII-C	"	39.00
102	O-652	Office management & commercial correspondence	Harshita Gupta XII-C	21.4.01	80.00
103	O-427	अर्थशास्त्र प्रश्नोत्तर	Anita XII-C	23.4.01	35.00
104	O-89	"	Nancy XII-D	27.4.01	14.50
105	O-91	"	Amarjeet kaur XII-D	"	14.50
106	O-38	"	Geeta XII-D	"	14.50
107	O-310	"	Amarjeet kaur XII-D	"	50.00
108	O-268	"	Pooja XII-D	"	45.00
109	O-415	"	Preethi XII-D	"	14.50
110	O-43	Fundamentals of office mgmt.	Seema XII-C	6.7.01	27.00
111	O-640	Modern office management	"	"	65.00
112	11,037	अर्थशास्त्र (XII)	Ashu XII-E	5.7.01	9.00 1.50
113	F-997	अर्थशास्त्र प्रश्नोत्तर	"	"	5.50 06.40
114	F-861	प्रश्नोत्तर अर्थशास्त्र	"	"	8.45

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133	10,580	सिवा सी प्रोब प्रोब	Anuratha XI-A	9.8.01	150.00
134	F-693	विस. अमी	Barkha XII-E	10.8.01	5.00
135	O-400	कान्धीय प्रबन्ध	Namita XII-C	"	30.00
136	S-453	दल प्रशासनी	Lata XI-D	"	15.00
137	S-456	"	"	"	15.00
138	S-491	आचार्य आशुतोष त्रिपाठी	"	"	20.00
139	S-492	"	"	"	20.00
140	S-493	"	"	"	20.00
141	S-494	"	"	"	20.00
142	S-495	"	"	"	20.00
143	10835	Science for sci. schools IX	Shikha IX-A	16.8.01	39.80
144	S-487	आचार्य आशुतोष त्रिपाठी	Lata XI-D	21.8.01	20.00
145	S-488	"	"	"	20.00
146	S-490	"	"	"	20.00
147	S-518	परिचय दल अल	"	"	15.00
148	S-519	"	"	"	15.00
149	13-385	कान्धीय युवाजी के अल अल	Prabha XII-A	25.8.01	33.50
150	11,580	अल व रिचार्ज का अल अल	Yogita IX-C	29.10.01	150.00
151	10,581	अल अल अल	Kizan XI-A	30.8.01	27.50

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116	B-152	B-176	भजान मेरी जिजीव	Kavita XI-E	5.11.01	11.00
117	153	B-74	आलोक मेरी जिजीव	Saroj XI-E	"	2.50
118						
118	154	B-40	योग शिक्षा	Asha XII-E	7.11.01	36.00
120	155	B-42	सुगम योग शिक्षा	"	"	15.00
121	S					
122	156	O-426	सांस्कृतिक पद्धति	Nancy XII-D	8.11.01	30.00
123	S					
124	157	O-618	Typewriting test guide	Kavita XI-C	"	20.00
124	158	O-619	"	Anjali XI-C	"	20.00
125	109	159	O-349	भारतीय अर्थ-परिचय का विचार	Ashu Rawal XI-A	27.00
126	B-2	160	O-483	Eng. Typing Quiz	Neelam XII-C	19.11.01 7.00
127	0-51	161	O-588	Eng. shorthand Quiz	"	30.00
128	10	162	O-612	Typing test guide	Pooja XI-C	22.11.01 20.00
128	10	163	O-610	"	Geeta XI-C	19.12.01 20.00
129	B-234	164	O-611	"	Suchita XI-C	" 20.00
129	B-234	165	O-616	"	Rekha XI-C	" 20.00
130	B-124	166	S-341	विश्वीय संघीय गणित अभ्यास	Meena XI-D	4.1.02 15.00
S-512		167	O-244	विश्वीय वित्त (10th year) - XI	Kirti XI-A	" 25.00
S-521		168	O-469	Principals & practice of account.	"	" 49.00

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169	O-245	विज्ञान और रासायनिक योजन	Vaishya XI-A	4.1.02	25.00
170	O-248	Double entry book keeping	Aju Rawat XI-A	"	26.00
171	O-253	Principle & Practice of accountancy	"	"	25.00
172	O-298	"	"	"	35.00
173	10,893	आओ प्रेमो करे	Manju IX-C	9.1.02	125.00
174	10,890	सकल काल विज्ञान शिक्षण	Pinky IX-C	"	100.00
175	10,909	रसायन विज्ञान और रासायनिक	"	"	50.00
176	O-657	Pitman shorthand instruction key	Harshita IX-C	"	35.00
177	O-459	रासायनिक विज्ञान - सिद्धांत और प्रयोग	Barkha XII-E	10.1.02	49.80
178	O-613	Typing test guide	Pooja XI-C	16.1.02	20.00
179	O-615	"	Alpna XI-C	"	20.00
180	O-471	"	Rakha Bish XI-C	"	16.00
181	S-403	रासायनिक विज्ञान के लिए	Aju Rawat XI-A	24.1.02	42.80
182	S-455	रसायन प्रयोग	Sunita XI-D	5.2.02	15.00
183	S-344	विशेष रसायन प्रयोग	Namta XI-D	"	8.00

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184	10,947	टाइपिंग बुक 11125	Reema XI-B	6.2.02	25.00
185	10,546	संक्षिप्त जीव विज्ञान विश्वकोष	Madhu IX-C	13.2.02	90.00
186	11,177	श्रेष्ठ सामीप्य निबंध	Poojaks XI-D	16.2.02	350.00
187	0-617	Typing Test guide	Lalita XI-C	18.2.02	20.00
188	F-1103	Sample Q. Paper in commerce based course vol-2 (Stenography)	Nancy XII-D	19.2.02	40.00
189	0-497	Typewriting Manuscripts Tabulation & accuracy Test	Surita XI-A	22.2.02	22.00
190	0-695	An advanced approach in Pract. Type	Neha XI-C	25.2.02	70.00
191	0-696	"	Sumits XI-C	"	70.00
192	0-697	"	Geets XI-C	"	70.00
193	0-698	"	Poojams XI-C	"	70.00
194	0-699	"	Rekhs XI-C	"	70.00
195	0-700	"	Sudhs XI-C	"	70.00
196	11,014	श्रेष्ठ तदीय निबंध	Kavita XI-A	"	30.00
197	8382	आदर्श निबंध	"	"	20.00
					Total: 6574.30

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PARA No. 15

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Non Production of Records

The following records were not produced for verification:-

1. G.P.F. Index Register of Class IV Employees.
2. Service Postage stamps Account
3. O.T.A. Register
4. L.T.C. Register
5. Tution fee reimbursement Register
6. Electricity, water and Telephone Charges Register
7. Long Term Advances Register
8. Register of undisbursed pay and allowances
9. Typewriter Register
10. Photo copier Register
11. Bank Reconciliation Statements

The above registers may be traced out and shown to next Audit.

Sharma
1/5/03

S. C. SHARMA
Audit Officer
Directorate of Audit
Govt. of NCT Delhi

PART - II

**CURRENT AUDIT REPORT
(2002-2017)**

PARA No. 1- Deficiencies in maintenance of Cash Book

(Ref. Audit Memo No. 15 dated 23.06.2017)

On scrutiny of cash book for the year 2002-2017, following shortcomings have been observed:

- Whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. It has been observed that though cash has been deposited into the accredited bank, through challan as per details given below but no TR-V has been issued to the payer. No entry of TR-V and challans found recorded in the cash book. In the absence of non issuance of TR-V and their entry along with challan the actual amount received could not be verified.

S.no	Challan No	Date	Amount	Particular
1	07	11/02/2016	1800	Undisbursed amount of school uniform to student
2	06	27/05/2016	200	Condemnation of library books
3	05	29/09/2015	500	Condemnation of science article
4	04	14/09/2015	10	RTI fee
5	03	14/09/2015	250	Condemnation of library books
6	02	27/04/2015	800	Unutilized amount of free supply of text books
7	01	27/04/2015	5200	Unutilized amount of free supply of text books
8	19	03/03/2015	38000	Unutilized amount of free supply of text books
9	18	03/03/2015	500	Condemnation of science article
10	17	17/12/2014	9020	Condemnation of school property
11	16	10/11/2014	60	Condemnation of English stock
12	15	10/11/2014	500	Condemnation of Hindi stock
13	14	05/11/2014	200	Condemnation of library books
14	13	30/10/2014	500	Condemnation of science lab stock
15	12	18/10/2014	2090	Condemnation of property stock
16	11	18/10/2014	2080	Condemnation of Beauty culture
17	10	26/08/2014	30	Absentee fine
18	9	26/08/2014	3054	Condemnation of School property
19	8	01/08/2014	2000	Condemnation of Vocational articles
20	7	21/07/2014	500	Condemnation of property
21	06	09/07/2014	200	Condemnation of books
22	05	13/05/2014	500	Condemnation of property

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23	04	20/04/2014	500	Condemnation of Vocational stock
24	02	28/04/2014	120	Condemnation of Science Stock
25	01	24/04/2014	500	Condemnation of Sports stock
26	32	31/03/2014	500	Condemnation of Science stock
27	03	28/04/2014	500	Condemnation of Science stock
28	30	31/03/2014	100	Condemnation of Music stock
29	29	24/03/2014	500	Condemnation of school property
30	26	18/11/2013	500	Condemnation of Vocational
31	25	07/10/2013	3400	Undisbursed amount of school uniform to student
32	24	07/10/2013	33000	Dghs Medical card deposit
33	23	03/10/2013	27780	Unutilized amount of free supply of text books
34	22	16/09/2013	490	Yoga & G. guide stock
35	21	16/09/2013	500	Condemnation of Science stock
36	20	08/08/2013	500	Condemnation of school property
37	19	08/08/2013	250	Condemnation of science lab stock
38	18	08/08/2013	250	Condemnation of books
39	17	29/07/2013	120	Unutilized amount to head merit SC/ST/OBC
40	16	29/07/2013	15	Govt. Money
41	15	09/07/2013	27000	DGHS Medical card deposit
42	14	22/03/2013	500	Condemnation of library books
43	21	07/05/2012	200	Unutilized amount of free supply of text books

2. All the TR-V should be signed by the D.D.O. but the following TR-V has not been signed by D. D. O. concerned.

S. No.	TR-5 No	Date	Amount
1	851	04/09/2015	10
2	852	11/04/2016	500
3	853	07/05/2016	60000
4	854	13/05/2016	4750

3. The page counting certificate which is mandatory has not been recorded on the first page of the cash book.
4. As per Exception (a) below Rule 13 (ii) of Receipt & Payment Rules, 1983 - "An 'Account Payee' crossed cheque drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque-drawing DDO) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its Cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate 'crossed cheques and bank drafts transit register'. However, on scrutiny it has been observed that account payee

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crossed cheques have also been entered in the Cash book for example, cheques issued by PAO in f/o BSES, NDMC, MTNL etc. were also entered in the Cash book, which is contrary to the rule stated above.

The above irregularities may be rectified and shown to next audit.

PARA No-02 Recovery of personal claims amounting to Rs. 84451/-

(A) Over payment of Family Planning Allowance amounting to Rs. 5150/- to Smt K.R. Meera, Vice Principal. (Ref. Audit Memo No. 09&09(A) dated 22.06.2017)

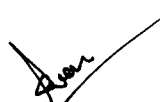
Vide GOI decision (12) below FR 27 stipulates, "Family Planning Allowance will be related the Grade Pay corresponding to the post against which the employee concerned will earn Family Planning Allowance. The employee is entitled to the allowance at the rate admissible to the post held at the time of sterilization. This allowance will remain fixed in the entire service. The rate of FPA was revised vide Min. of Finance Deptt. of Expenditure OM dated 24th Sept.2008, at double the existing amount subject to a minimum of Rs. 210/- p. m. w.e.f 01.09.2008. Further, during the test check of PBR & LPC of Smt. K.R. Meera, Vice Principal, it has been observed that she is drawing the amount of Family Planning Allowance @ Rs. 550/-Per Month is irregular. Smt. K.R. Meera was sanctioned family planning allowance w.e.f. 1.1.95 @ Rs. 60/- P.M. in the pay scale of Rs. 1640-60-2900 vide order no. RKPG/S-V/95/386-387 dated 10.01.1995. The same was revised to Rs. 200/- as per Vth Pay Commission. The Details of overpayment of the allowance is as under.

S. No.	Name & Designation of the officer/official	Period		FPA as per entitlement	FPA as per PBR (Rs.)	Excess amount paid per month (Rs.)	Total Months	Total Amount (Rs.)
		From	To					
1.	Smt K.R. Meera Vice, Principal	01.09.08	31.03.17	500	550	50	103	5150
Total								5150/-

Hence, there is an overpayment of FPA amounting Rs. 5150/-, accordingly an amount of Rs. 5150/- may be recovered from Smt. K.R. Meera, Vice Principal and shown to next audit.

(B) Excess payment on account of NFSG Arrear amounting to Rs. 8935/-
(Ref. Audit Memo No. 13 dated 23.06.2017)

On scrutiny of bills it has been noticed that an amount of Rs. 205993/- has been paid to Sh. Ram Kumar, Grade - II DASS vide bill no. 156 dated 31.10.2015 on account of fixation of his pay for granting grade pay of Rs. 4200/- under NFSG to Gr. III DASS/UDC vide order no. F. DE. 1 (3) (99)/E. 1/2015/6623-33 dated 07/09/2015 issued by Directorate of Education, GNCT of Delhi. The due -drawn statement attached with the bill has shown some mistakes which have been again calculated by audit (attached as ANNEX. I) and found that the actual arrear amount comes to Rs 197058/- an excess amount of Rs. 8935/- (Rs. 205993-197058) has been paid to Sh. Ram Kumar, Grade II (DASS). The amount of Rs. 8935/- may be recovered from Sh. Ram Kumar, Grade - II (DASS) and shown to next audit.



(c) Overpayment of AD-hoc Bonus amounting to Rs. 11226/-

(Ref. Audit Memo No. 12 dated 23.06.2017)

Ad-hoc Bonus is admissible to employees who have been in service on the last day of the relevant financial year i.e. 31st March and should have rendered at least six months of continuous service during the relevant financial year. Pro-rata payment is admissible for period of continuous service ranging from six months to a full year, the eligibility period being reckoned in terms of nearest number of months of service,

On test check of PBR for the years 2009-10 to 2013-14, it has been observed that ad-hoc bonus has been paid in excess to some employees, Details of such cases are given as under:-

S. No	Name & Designation	Date of Retirement /Joining /EOL	Relevant financial year	Amount of bonus paid	Admissible amount of bonus	Excess payment	Remarks
1.	Smt. Sushma Sharma Head Clerk	31.12.2010	2010-11 2011-12	3454 3454	2590 (for 9 months)	864 3454	She has retired on 31.12.10
2.	Sh. Anil kumar UDC	31.08.2011	2011-12	3454	--	3454	He has retired on 31.08.11 and not completed 6 months of service.
3	Smt. Savitri Devi Lab Assistant	01.11.2012	2012-13	3454	2015 (for 7 months)	1439	She has taken YRS w.e.f 01.11.12
4.	Smt. Umlesh Sharma TGT	09.02.2013	2013-14	3454	2878 (for 10 months)	576	She has retired after re-employment w.e.f 09.02.13
5	Sh. shyam Charan (water man)	26.08.2009	2009-10	3454	2015 (for 7 months)	1439	He has joined the service on 26.08.09
Total						11226	

Recovery of overpayment of ad-hoc bonus amounting to Rs. 11226/- be made from the concerned employees and shown to next audit.

(D) Overpayment during HPL in r/o Smt. Kailash Dabas, PGT amounting to

Rs. 59140/-.

(Ref. Audit Memo No. 16 dated 27.06.2017)

As per information provided by the HOS and after verification of attendance register it has been noticed that Smt. Kailash Dabas, PGT (Economics) was on H.P.L w.e.f. 01.07.2014 to 28.08.2014. From the PBR of the year 2014-15 it has also been noticed that full salary has been released to the official for the period for 01.07.2014 to 28.08.2014. Due to this an excess amount of Rs 59140/- has paid to Smt. Kailash Dabas as per details given below:-

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Period		Amount Due				Amount Drawn				difference			
From	To	Basic +GP	D.A.	TA	TOTAL	Basic +GP	D.A.	TA	TOTAL	Basic +GP	D.A.	TA	TOTAL
1-Jul-14	31-Jul-14	13330	14263	0	27593	26660	28526	6624	61810	-13330	-14263	-6624	-34217
1-Aug-14	28-Aug-14	14620	15643	6624	36887	26660	28526	6624	61810	-12040	-12883	0	-24923
Total		27950	29906	6624	64480	53320	57052	13248	123620	-25370	-27146	-6624	-59140

Hence, there is an overpayment during the H.P.L amounting to Rs. 59140/-, accordingly an amount of Rs. 59140/- may be recovered from Smt. Kailash Dabas, PGT (Eco.), after due verification and shown to next audit.

PARA No.-03 Short deductions amounting to Rs. 4990/-:-

(A) License fee amounting to Rs. 2350/-

(Ref. Audit Memo No. 11 dated 23.06.2017)

As per Public Works Department & Housing, Allotment Branch, GNCTD Order no. F.4 (1)/Misc/PWD/Allot/2004/3496-3500 dated 27.07.2012, the flat rates of license fee and water charges for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01.07.2012 and the rates of license fee have further been revised w.e.f. 01.07.2013 vide Order No. F.4(1)/Misc/PWD &H/ A-II/2004/2749-2765 dated 10.03.2014.

On scrutiny of Pay Bill Registers as well relevant recovery schedule of Licence fee, it revealed that short recovery of license fee and water charges has been made in respect of following employees as detailed below:

Sr. No.	Name of the Employee	Address	Period	License fee/Water Charges to be recovered	Amount recovered	Amount of short recovery
1.	Sh. Subhash Chand, Peon	290, Type I, Gulabi Bagh	From 01.07.12 to 30.04.13	115+157=272	80+9=89	183*10=1830
			From 01.07.13 to 31.08.15	135+157=292	115+157=272	20*26=520
Total						2350

Recovery of License fee amounting to Rs. 2350/- in r/o above mentioned official may be made and shown to next audit.

(B) DGEHS amounting to Rs. 300/-

(Ref. Audit Memo No. 04 dated 15.06.2017)

The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. Of Health Services OM No. F.25. (III) DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:-

Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400, and 2800	Rs. 125

Jan.

Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400, and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

On scrutiny of Pay Bill Registers, it revealed, that short recovery of subscription of DGEHS has been made in respect of following employees as detailed below:

S.no	Name of official & post	Grade Pay	Period	Actual rate of subscription	Amount deducted	Amount of Recovery
1	Sh. Prmod Shrivastava (O.S).	4600	Oct 11 Nov 11 Dec 11	325 325 325	225 225 225	100x3=300/-
Total:						Rs. 300/-

The amount of Rs.300/- may be recovered from the concerned official and shown to next audit.

(c) UTGEIS amounting to Rs. 2340/- from Group 'D' employees.

(Ref. Audit Memo No. 06 dated 19.06.2017)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-I with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30/- per month w.e.f January, 2011 onwards vide GOI, Ministry of Finance, Deptt. Of Expenditure OM No. 7(1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 not deducted at the enhanced rate of Rs. 30/- from the month of Jan. 2011 as per details given below:

S.no	Name & Designation	Grade Pay	Amount recovered	Amount to be recovered	Amount Short recovered W.e.f. 2011	Total amount of recovery upto 30/6/2017
1	Sh. Subhash Chander (Peon)	1900	15/-	30/-	78 months x15/-	Rs. 1170/-
2.	Sh. Shyam Charan (Water man)	1800	15/-	30/-	78 months x15/-	Rs. 1170/-
TOTAL:						Rs. 2340/-

Elucidate reasons for the aforesaid irregularities on the subject. Further, recovery of short deduction of Rs. 2340/- towards UTGEIS in r/o above employees be made and shown to next Audit.

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6/c

PARA No-04 Recovery of Income Tax amounting to Rs.4341/

(Ref. Audit Memo No. 10 dated 22.06.2017)

As per income tax Act Rebate under section 80C is allowed only for tuition fee but the department has allowed full amount of fee paid by Smt. Neena Kaur, PGT. During the financial year 2011-12 (A.Y. 2012-13). The revised calculation of income for in r/o Smt. Neena Kaur, PGT is as under.

Calculation by the Department(School)		Calculation as Per Audit	
Gross Salary	602978		602978
Less TPT	9600		9600
Deduction under 80C			
GPF	30000		30000
PPF	20000		20000
CGEIS	360		360
Tuition fee	60295		25260
Total Income	493380		517758
Tax on total income	30338		34552
Education cess	910		1037
Total tax payable	31248		35589
Tax deducted at source	31248		31248
Tax pay	Nil		4341

Reasons for wrong calculation of income and irregular rebate in Income Tax may be elucidated to audit resulting short recovery of income tax calculated as per details above mentioned may be recovered from Smt. Neena Kaur, PGT and shown to next Audit.

PARA NO. - 05 Non-Production of Records

(Ref. Audit Memo No. 01 dated 06.06.2017)

The following records are either not maintained in the office for the period 2002- 2017 or not produced to the audit:

1. Electricity/water/telephone bills Register
2. Children Education allowance register
3. Medical reimbursement bill register
4. LTC bill register/TA bill register
5. Long term/Short term advances Register

The same may be produced to the next audit.


IAO/Party No.V

5/2

**PART III
TEST AUDIT NOTE**

TAN No.-01 Shortcomings in Pay Bill Register.

(Ref. Audit Memo No. 02 dated 12.06.2017)

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

- 1 During audit period entries in the PBR have not been checked and initialed by the competent authority/DDO every month for its correctness
- 2 All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, GPF number etc. have not been filled up.
- 3 The mandatory page counting certificate has not recorded in the PBRs.
- 4 Total of all the columns are not made in the PBR for the income tax calculation purpose.
- 5 G AR-18 has not been prepared in the PBR.
- 6 Entries recorded by pencil in the PBR at page 43 & 44 for the year 2011-12.
- 7 White fluid has been used in PBR at page 07, 14, 16, 22, 26 to the year 2010-11 which is not allowed.

HOS may please explain the reasons for the aforesaid irregularities/non-compliance of the rules. Further, rectifications of the above irregularities may be made and shown to audit.

The above irregularities may be rectified and shown to next audit.

TAN No-02 Deficiencies in record of Vidyalaya Kalyan Samaiti.

(Ref. Audit Memo No. 05 dated 16.06.2017)

During test check of VKS records the following deficiencies has been noticed:-

i) Directorate of Education vide circular no F.31/61/DE/VKA/PS/DE/VKS/2007/7068-83 dated 23/10/2007 has issued guidelines governing the Vidyalaya Kalyan Samiti (VKS). As per constitutional guidelines (i) VKS shall meet regularly at least once a month. It has been observed that the VKS has not met on. April 14, Nov 14, Feb15, April 15, July 15 and April 16, July 16 and Sep 16.

ii) As per constitutional guidelines (2) a copy of minutes has to be submitted along with a hard copy to District office and VKS cell. The convener has not submitted the copies of minutes to the District office and VKS cell.

The above irregularities may be rectified and shown to next audit.

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TAN No -03 Service Book

(Ref. Audit Memo No. 03 dated 14.06.2017)

During the audit following short comings have been noticed in the service book:-

- (1) As per SR 202 the service book is required to be shown to the official every year but service book has not been shown to the official concerned once in a year as token of check.
- (2) Entries recorded on the first page of service book have not been re attested after completion of every five year of service.
- (3) As per GOI decision (1) being SR-199- the head of office is required to scrutinize at least 10 percent of the service book maintained in an office by the authorized subordinates office every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions. The said rule is not followed by the school authorities.
- (4) As per rule 32. Of ccs (pension) rules on completion of 25 years or 5 years before the date of retirement whichever is earlier verification of service of the govt. servant concerned should be completed and a certificate of verification issued to him in the prescribed form (form-24). The certificate will contain the period of qualifying service. The same rule has not followed in the following cases:
(1) Smt. K.R. meera, V.P. (2) Smt. Kiran-Librarian (3) Smt. Kulwant kaur, TGT
- (5) Entry reg. verification of service w.e.f 1.4.2013 to 31.7.2014 has not attested by the D.D.O of previous school.

Needful may be done and. compliance will be shown to audit

TAN No-04 Discrepancies in maintenance of Pupil's Welfare Fund (PWF).

(Ref. Audit Memo No. 14 dated 23.06.2017)

During the scrutiny of the record pertaining to Pupil Welfare Fund the following has been noticed:

- a) The maximum accumulation in the pupil's fund shall not exceed Rs. 20,000/- or one year's collection, whichever is more. If unspent balance exceeds Rs. 20,000/- or one year collection, whichever is more, charging of further subscription should be discontinued and shall be restarted when the balance is below Rs. 5000/-. While scrutiny of the cash book of PWF, of GGSS No -2, Kidwai Nagar, New Delhi, it has been found that an there is a balance of Rs.38145.92 /- (as on 31.05.2017) is lying in the bank,.
- b) It is stated that the amount standing to the credit of the pupil's fund shall be spent in the interest of the students however it has been noticed that payment for the purchase of following items has been made out of PWF which is irregular
 - (i) Office forms
 - (ii) Newspaper bills
 - (iii) Expenses on petrol etc

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(iv) Expenditure on photocopies

- c) The school has purchase some items from pupil welfare fund but no stock entry has been found recorded on the vouchers/bills. In the absence of proper stock entry on the bills, there entries in the stock register could not be verified. A few example are given below:

Sl No	Cash Memo/Bill No.	Date	Amount (In Rs.)	Items
1	163, M/s K.B computer	30.04.16	3371	Stationary items
2	147, M/s Arun Ent.	--	236	Award list pad
3	22213, M/s Saini Pustak Bhandar	11.05.16	168	Register, pasting file
4	1569, M/s Chander Prakash	30.04.13	1972	Electric items.
5	4157, M/s Garvit Ent.	06.12.13	2900	Lunch box, geometry box
6	66, M/s ZNN services	10.02.14	1625	Non dust chalk
7	76, M/s ZNN services	25.02.14	6159	Student attendance register etc.
8	76, M/s ZNN services	25.03.14	5501	Monitor dairy etc
9	34 M/s Raj Traders	29.001.15	2100	Tiffin box etc
10	19898 M/s New Janta Book Depot	05.12.15	525	Stationary items

Needful may be done and. compliance will be shown to audit


IAO/Party No.V

Due & Drawn Statement

Period		Amount Due					Amount Drawn					Difference				
From	To	Basic Pay	G. PAY	D.A.	TA	TOTAL	Basic Pay	G. PAY	D.A.	TA	TOTAL	Basic Pay	G. PAY	D.A.	TA	TOTAL
22-Jun-11	30-Jun-11	3036	1260	2191	816	7303	3036	720	1916	816	6488	0	540	275	0	815
1-Jul-11	31-Jul-11	10890	4200	8752	2528	26370	10500	2400	7482	2528	22910	390	1800	1270	0	3460
1-Aug-11	31-Aug-11	10890	4200	8752	2528	26370	10500	2400	7482	2528	22910	390	1800	1270	0	3460
1-Sep-11	30-Sep-11	10890	4200	8752	2528	26370	10500	2400	7482	2528	22910	390	1800	1270	0	3460
1-Oct-11	31-Oct-11	10890	4200	8752	2528	26370	10500	2400	7482	2528	22910	390	1800	1270	0	3460
1-Nov-11	30-Nov-11	10890	4200	8752	2528	26370	10500	2400	7482	2528	22910	390	1800	1270	0	3460
1-Dec-11	31-Dec-11	10890	4200	8752	2528	26370	10500	2400	7482	2528	22910	390	1800	1270	0	3460
1-Jan-12	31-Jan-12	10890	4200	9809	2640	27539	10500	2400	8385	2640	23925	390	1800	1424	0	3614
1-Feb-12	29-Feb-12	10890	4200	9809	2640	27539	10500	2400	8385	2640	23925	390	1800	1424	0	3614
1-Mar-12	31-Mar-12	10890	4200	9809	2640	27539	10500	2400	8385	2640	23925	390	1800	1424	0	3614
1-Apr-12	30-Apr-12	10890	4200	9809	2640	27539	10500	2400	8385	2640	23925	390	1800	1424	0	3614
1-May-12	31-May-12	10890	4200	9809	2640	27539	10500	2400	8385	2640	23925	390	1800	1424	0	3614
1-Jun-12	30-Jun-12	10890	4200	9809	2640	27539	10500	2400	8385	2640	23925	390	1800	1424	0	3614
1-Jul-12	31-Jul-12	11350	4200	11196	2752	29498	10890	2400	9569	2752	25611	460	1800	1627	0	3887
1-Aug-12	31-Aug-12	11350	4200	11196	2752	29498	10890	2400	9569	2752	25611	460	1800	1627	0	3887
1-Sep-12	30-Sep-12	11350	4200	11196	2752	29498	10890	2400	9569	2752	25611	460	1800	1627	0	3887
1-Oct-12	31-Oct-12	11350	4200	11196	2752	29498	10890	2400	9569	2752	25611	460	1800	1627	0	3887
1-Nov-12	30-Nov-12	11350	4200	11196	2752	29498	10890	2400	9569	2752	25611	460	1800	1627	0	3887
1-Dec-12	31-Dec-12	11350	4200	11196	2752	29498	10890	2400	9569	2752	25611	460	1800	1627	0	3887
1-Jan-13	31-Jan-13	11350	4200	12440	2880	30870	10890	2400	10632	2880	26802	460	1800	1808	0	4068
1-Feb-13	28-Feb-13	11350	4200	12440	2880	30870	10890	2400	10632	2880	26802	460	1800	1808	0	4068
1-Mar-13	31-Mar-13	11350	4200	12440	2880	30870	10890	2400	10632	2880	26802	460	1800	1808	0	4068
1-Apr-13	30-Apr-13	11350	4200	12440	2880	30870	10890	2400	10632	2880	26802	460	1800	1808	0	4068
1-May-13	31-May-13	11350	4200	12440	2880	30870	10890	2400	10632	2880	26802	460	1800	1808	0	4068
1-Jun-13	30-Jun-13	11350	4200	12440	2880	30870	10890	2400	10632	2880	26802	460	1800	1808	0	4068
1-Jul-13	31-Jul-13	11820	4200	14418	3040	33478	11290	2400	12321	3040	29051	530	1800	2097	0	4427
1-Aug-13	31-Aug-13	11820	4200	14418	3040	33478	11290	2400	12321	3040	29051	530	1800	2097	0	4427
1-Sep-13	30-Sep-13	11820	4200	14418	3040	33478	11290	2400	12321	3040	29051	530	1800	2097	0	4427
1-Oct-13	31-Oct-13	11820	4200	14418	3040	33478	11290	2400	12321	3040	29051	530	1800	2097	0	4427
1-Nov-13	30-Nov-13	11820	4200	14418	3040	33478	11290	2400	12321	3040	29051	530	1800	2097	0	4427
1-Dec-13	31-Dec-13	11820	4200	14418	3040	33478	11290	2400	12321	3040	29051	530	1800	2097	0	4427
1-Jan-14	31-Jan-14	11820	4200	16020	3200	35240	11290	2400	13690	3200	30580	530	1800	2330	0	4660
1-Feb-14	28-Feb-14	11820	4200	16020	3200	35240	11290	2400	13690	3200	30580	530	1800	2330	0	4660
1-Mar-14	31-Mar-14	11820	4200	16020	3200	35240	11290	2400	13690	3200	30580	530	1800	2330	0	4660
1-Apr-14	30-Apr-14	11820	4200	16020	3200	35240	11290	2400	13690	3200	30580	530	1800	2330	0	4660

Arjun

From	To	Basic Pay	G. PAY	D.A.	TA	TOTAL	Basic Pay	G. Pay	D.A.	TA	TOTAL	Basic Pay	G. PAY	D.A.	TA	TOTAL
1-May-14	31-May-14	11820	4200	16020	3200	35240	11290	2400	13690	3200	30580	530	1800	2330	0	4660
1-Jun-14	30-Jun-14	11820	4200	16020	3200	35240	11290	2400	13690	3200	30580	530	1800	2330	0	4660
1-Jul-14	31-Jul-14	12300	4200	17655	3312	37467	11700	2400	15087	3312	32499	600	1800	2568	0	4968
1-Aug-14	31-Aug-14	12300	4200	17655	3312	37467	11700	2400	15087	3312	32499	600	1800	2568	0	4968
1-Sep-14	30-Sep-14	12300	4200	17655	3312	37467	11700	2400	15087	3312	32499	600	1800	2568	0	4968
1-Oct-14	31-Oct-14	12300	4200	17655	3312	37467	11700	2400	15087	3312	32499	600	1800	2568	0	4968
1-Nov-14	30-Nov-14	12300	4200	17655	3312	37467	11700	2400	15087	3312	32499	600	1800	2568	0	4968
1-Dec-14	31-Dec-14	12300	4200	17655	3312	37467	11700	2400	15087	3312	32499	600	1800	2568	0	4968
1-Jan-15	31-Jan-15	12300	4200	18645	3408	38553	11700	2400	15933	3408	33441	600	1800	2712	0	5112
1-Feb-15	28-Feb-15	12300	4200	18645	3408	38553	11700	2400	15933	3408	33441	600	1800	2712	0	5112
1-Mar-15	31-Mar-15	12300	4200	18645	3408	38553	11700	2400	15933	3408	33441	600	1800	2712	0	5112
1-Apr-15	8-Apr-15	3280	1120	4972	909	10281	3120	640	4249	909	8918	160	480	723	0	1363
9-Apr-15	30-Apr-15	9020	3373	14004	2499	28896	9218	3373	14228	2499	29318	-198	0	-224	0	-422
1-May-15	31-May-15	12300	4600	19097	3408	39405	12540	4600	19368	3408	39916	-240	0	-271	0	-511
1-Jun-15	30-Jun-15	12300	4600	19097	3408	39405	12540	4600	19368	3408	39916	-240	0	-271	0	-511
1-Jul-15	31-Jul-15	13310	4600	21313	3408	42631	12570	4600	20432	3408	41010	740	0	881	0	1621
1-Aug-15	31-Aug-15	13310	4600	21313	3408	42631	12570	4600	20432	3408	41010	740	0	881	0	1621
1-Sep-15	30-Sep-15	13310	4600	21313	3408	42631	12570	4600	20432	3408	41010	740	0	881	0	1621
1-Oct-15	31-Oct-15	13310	4600	21313	3408	42631	12570	4600	20432	3408	41010	740	0	881	0	1621
Total		612596	222353	742288	157008	1734245	588194	140333	651652	157008	1537187	24402	82020	90636	0	197058

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 2 2905993
 19 29058
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