GOVT. OF NCT OF DELHI, DIRECTORATEOFAUDIT

4th LEVEL, 'C'WING,DELHISECRETARIAT, I.P.ESTATE,NEWDELHI-02

PARTY NO.33

Sub:-Audit report of Sarvodaya Vidyalaya- Daulatpur New Delhi 110043 (ID- 1822006) for the audit period 2008-09 to 2020-21

INTRODUCTION

The I.A.R. on the account **Sarvodaya Vidyalaya- Daulatpur New Delhi 110043 (ID- 1822006)** for the audit period **2008-09 to 2020-21** was conducted by field Audit Party No. 33 comprising of Sh. Rakesh Kohli, I.A.O. and Sh. Deepak Kumar, AAO. The audit was conducted during 07 working days w.e.f. 28.12.2021 to 01.02.2022.

Aims and objectives:-

Our school Audit of the Accounts of Sarvodaya Vidyalaya- Daulatpur New Delhi 110043 works under Directorate of Education, GNCT for class KG to XII.

The School aims to help children acquire and inculcate knowledge with optimum utilization of their inherent potential and skills. The focus is on inclusive education and overall development of students. Basic needs like drinking water, electricity, proper seating arrangement, clean toilets are well looked after so that effective teaching learning process can take place.

Students with different backgrounds are like flowers in the garden of the school, where efficient teachers nurture them with utmost care so that their personalities bloom with confidence and they can

HOD/HOO/DDO/CASHIER

S.NO.	NAME OF OFFICER	DESIGNATION	PERIOD	
1.	MOHAN LAL MEENA	VICE PRINCIPAL	01/08/2009	20/02/2011
2	A.K.SHARMA	VICE PRINCIPAL	21/02/2011	01/02/2012
3	RAM DAS	PRINCIPAL	02/02/2012	31/12/2014
4	HARI SINGH	VICE PRINCIPAL	01/01/2013	13/06/2016
5	R.N.CHAUHAN	VICE PRINCIPAL	13/06/2016	26/08/2017
6	RAM CHANRA SINGH	VICE PRINCIPAL	26/08/2017	31/07/2018
7	BABU LAL MEENA(Link officer)	VICE PRINCIPAL	01.08.2018	31.08.2018
8	RAJIV KUMAR	VICE PRINCIPAL	01/09/2018	TILL DATE

Drawing and Disbursing Officer

S.NO.	NAME OF OFFICER	DESIGNATION	PERIOD	
1	MOHAN LAL MEENA	VICE PRINCIPAL	01/08/2009	20/02/2011
2	A.K.SHARMA	VICE PRINCIPAL	21/02/2011	01/02/2012
3	RAM DAS	PRINCIPAL	02/02/2012	31/12/2013
4	HARI SINGH	VICE PRINCIPAL	01/01/2013	13/06/2016
5	R.N.CHAUHAN	VICE PRINCIPAL	13/06/2016	26/08/2017
6	RAM CHANRA SINGH	VICE PRINCIPAL	26/08/2017	31/07/2018
7	BABU LAL MEENA(Link officer)	VICE PRINCIPAL	01.08.2018	31.08.2018
8	RAJIV KUMAR	VICE PRINCIPAL	01/09/2018	TILL DATE

Cashier

S.NO.	NAME OF OFFICER	DESIGNATION	PERIOD	
1	DHRUV DEV GHABRU	HEAD CLERK	2008-09	2018-2019
2	MANISH KUMAR	SENIOR ASSISTANT	2019-20	TILL DATE

Budget and Expenditure (2018-19 to 2020-21)

(Plan) (in Rs.)

S. No.	Financial Year	Budget Allocated	Expenditure	Saving/Excess
1	2013-14	2178070	1994502	183568
2	2014-15	1793388	1738067	55321
3	2015-16	1789748	1770398	19350
4	2016-17	2149755	2119813	29942
5	2017-18	598220	552060	46160
6	2018-19	894225	884589	9636
7	2019-20	779865	634873	144992
8	2020-21	312375	121631	190744

Non Plan (in Rs.)

S. No.	Financial Year	Budget Allocated	Expenditure	Saving/Excess
1	2013-14	17830704	17815431	15273
2	2014-15	19481041	19295086	185955
3	2015-16	20673021	20656941	16080
4	2016-17	24542056	24244731	297325
5	2017-18	27532874	27317763	215111
6	2018-19	29074381	28782246	292135
7	2019-20	34563764	33877536	686228
8	2020-21	36679661	35641081	1038580

STATUTORY AUDIT

Statutory audit of **Sarvodaya Vidyalaya- Daulatpur New Delhi 110043 (ID- 1822006)** for the audit period **2008-09 to 2020-21** has not been conducted by the office of A. G. (Audit) so far

Vacancy Statement as on 31/03/2021.

S. No	Group	Total Post Sanctioned	Filled Post			Vacant
			Regular	Guest	Total	
1	A	1	1	0	1	0
2	B	27	26	1	27	0
3	C	10	5	2	7	3
	Total	38	32	3	35	3

Maintenance of record:-

The Maintenance of records of office of **Sarvodaya Vidyalaya- Daulatpur New Delhi 110043 (ID- 1822006)** for the audit period **2008-09 to 2020-21** is found satisfactory subject to observation made in current audit report and in test audit notes.

Old Audit Reports & Recoveries

There were 115 audit paras outstanding from the previous report involving recovery of Rs. 1,11,150/-. On the basis of reply submitted and compliance shown by the School, 27 old para have been settle fully with the recovery of Rs. Nil/- in the current audit Report in Part-1. Details are given below:-

(A) DETAILS OF OLD PARAS

S.N.	Period	Total no. of Outstanding paras	Total no. of Paras settled	Para settled no.	No. of Outstanding para
1	1976-77	10	00	0	10
2	1977-1979	14	04	13,18,20,24	10
3	1979-81	13	01	27	12
4	1981-1983	07	03	38,41,43	04
5	1983-1986	10	01	46	09
6	1986-1998	43	14	70,71,72,73, 74,75,77,84, 85,86,87,93, 94,95	29
7	1998-2002	12	04	103,104,105, 106	08
8	2002-2008	06	00	0	06
TOTAL		115	27	0	88

(B) DETAILS OF OLD RECOVERY

S. No.	Year	PARA NO.	Recovery Amt.	Amt. Recovered	Balance Recovery
1	1998-2002		42055	0	42055
	2002-2008		69095	0	69095
Total			111150		111150

Current Audit Report

During the course of current audit 08 audit memos (excluding 14 record memos) were issued highlighting various irregularities involving an amount of Rs.68070/- as recovery. In compliance of Audit Memos, the department has submitted replies of audit memos which were examined and after careful examination, 04 audit memos were settled fully with the recovery of an amount of Rs.64705 /- **(Rs.4440 were settled on documents basis and Rs.60265/- recovered on the spot)**. The remaining 04 audit memos have been incorporated as 02 Audit **Para with** an amount of Rs. 3365/- in the current audit report Part –II and 02 TAN in the current audit report Part-III

Details of Current Recovery (Audit Period 2008-09 to 2020-21)

Memo No.	Total Recovery in Rs.	Amount Recovered in		Balance in Rs.	Para No.
		on the basis of document	Amount recovered on the spot		
01	32075	0	32075 P-80	0	settled
02	27510	4440 (3900+540) P-84 P-83	25950 P-85	0	settled
03	2880				
04	2240	0	2240 P-88	0	settled
06	2260	0	0	2260	Para -01
07	1105	0	0	1105	Para -02
Total	**68070**	**4440**	**60265**	**3365**	

The internal audit report has been prepared on the basis of the information / records furnished and made available by **Sarvodaya Vidyalaya- Daulatpur New Delhi 110043 (ID- 1822006)** for the audit period **2008-09 to 2020-21**. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.

RKohli

(RAKESH KOHLI)
I.A.O/ Sr.A.O, Audit Party No.33

OLD : PARAS

198

35

Inspection Report on the accounts of Govt. Co-Educational Higher Secondary, School, DaultRur, Delhi for the year 1976-77.

Para-01

Para-I Short Recovery of Income Tax/Surcharge Rs. 67/-

During the course of checking of income tax/surcharge calculations for the year 1976-77 it was noticed, that an amount of Rs. 450/-20 towards payment of Ist instalment of C.D.S. made to Shri M.L. Makar was not included in his taxable income as a result of which there was a short recovery of income tax/surcharge to the tune of Rs. 67/- as per details given below:-

Net taxable income including Ist instalment of C.D.S.	Income Tax Due.	Income Tax recovered.	Short Recovery.
10220-00	366-00	299-00	67-00

The recovery of Rs. 67/- may be made from Sh. M.L. Makkar under intimation to Audit.

Para-02

2. Excess payment of H.R.A.

Shri Piaray Lal Chowkidar was in receipt of pay of Rs. 220/- P.M. and H.R.A. admissible to him worked out Rs. 33-00 P.M. but he was paid H.R.A. @ Rs. 33-30 P.M. for The period from 1.12.74 to 30.9.78. This resulted in excess payment of Rs. 13-80 which may be recovered from the official and H.R.A. paid at the correct rate i.e. Rs. 33-00 P.M. from 1.10.78 onwards under intimation to Audit.

Para-03

Para-3 Cash Book.

(1) While reviewing the cash book it was observed that details of undisbursed amount were not being worked out at the close of each month as a result of which it could not be ascertained whether all amount remaining undisbursed for more than three months of their receipt were refunded to the Treasury/Bank as prescribed under Rules 283 of C.T.R. Vol.I.

Circumstances under which provisions of the said rule were not followed scrupulously may be intimated and needful done in future.

(2) Totals of the cash book are required to be checked by an official other than the writer of the cash book but needful was not done inspite of the fact that the omissions was pointed out in the previous audit report. Necessary instructions in this regard should invariably be followed in future.

Para-04

Para-4 Non Execution of Security Bond.

Under the provisions of Rule 270 of D.F.R. every

12-12

Govt. Servant who is entrusted with the custody of cash or stores is required to furnish security and to execute a security bond setting forth the conditions under which Govt. will hedl security and may ultimately refund or appropriate it. It was however observed that although the requisite security through fidelity bond had been furnished by the cashier yet the security bond in form GFR 31 had not been executed so far. In the absence of the said bond which is a legal document the security furnished by the cashier has little value. It is therefore stressed that the requisite security bond may be executed by the cashier immediately and kept in the custody of the Principal of the school under intimation to Audit.

Para-5 Irregular drawal of increment.

On going through Service Book of Sh. Suraj Waterman, it was observed that the pay of the official who was drawing Rs. 81/- on 31.12.72, was fixed at Rs. 202/- w.e.f. 1.1.73 vide note 3 below Rule 7(1) of Central Civil Services revised pay rules 1973 had been allowed next increment raising his pay to Rs. 205/- w.e.f. 18.7.73 which was wrong. His correct date of next increment was 1.1.74 i.e. after the completion of one year vide proviso to rule 8 ibid. The date of his next increment may be corrected in the S. Book and overpayment amounting to Rs. 100-20 P. plus allowances as admissible thereon may be recovered from him under intimation to Audit.

Similarly in the case of Sh. Om Parkash Peon it was found that the pay of the official was fixed at Rs. ~~109~~ 197/- w.e.f. 1.1.73 with date of next increment raising his pay to Rs. 202/- on 20.9.73 which was wrong. Under the rules the next increment was admissible after the completion of one year from 1.1.73 i.e. 1.1.74 His date of next increment may also be corrected and overpayment amounting to Rs. 64-10 plus allowances admissible thereon recovered from him under intimation to Audit.

Para-6 Boys Fund.

(a) On going through voucher No. 8 dated 24.7.76 it was noticed that Rs. 285/- were spent for the purchase of following sports material.

9 Hockey Sticks (Full) Size @ Rs. 26/- per stick.	234-00
12 Bladars Lacelers @ Rs. 54/- per dozen.	54-00
	288-00

In this connection the following observations are made

(a) As per quotations received from dealers it was found that lowest tender for hockey stick (full size) was from Bajaj & Co. and Ideal Sports which were at the rate of 18/- each but hockey sticks at the rate of 26/- each were purchased from Ashok Enterprises on the plea that quality of lowest tenders were not good hence the purchases of hockey stick @ Rs. 26/- were made from Asheka enterprises. But on going through voucher No. 49 dated 11.10.76 it was found that 12 hockey sticks (Full size) at the rate of Rs. 24/- were also purchased from Janta Sports. It, therefore, could not be ascertained as to how purchases of 12 hockey sticks at the rate of Rs. 24/- from Janta Sports were made when the rates of hockey sticks @ Rs. 26/- each from Asheka Enterprises were approved. The reasons for variations in this respect may be intimated to Audit.

(2) The quotations for Bladders lacelers were not at all obtained from the dealers. The circumstances under which the rules could not be followed strictly in this respect may be intimated to Audit.

(b) During the course of Audit it was noticed that the following articles had not been accounted for in the relavant stock registers.

Sr.No.	Vr. No. & Date	Amount	Details.
1.	119 Dt. 1.3.77.	13-90	News paper & Magzines.
2.	120 Dt. 1.3.77.	13-70	-do-
3.	121 1.3.77	20-55	-do-
4.	100 10.12.76.	38-00	-do-
5.	78 18.11.76	16.05	-do-

The reasons for the nonaccounted of the above items in the stock register may be intimated to audit and the above items may now be accounted for and compliance shown at the time of next audit.

(c) An amount of Rs. 27-30 was spent vide Vr. No. 82 dated 10.11.76 for the purchase of Medical Attendance Rules and Treasury Rules. The expenditure was met from Boys Fund . This was irregular. The expenditure should have been debited to contingencies. The circumstances under which the expenditure was met from Boys Fund may be explained and the expenditure may be got regularised by the competent

Para-07 : - 4 : -

authority under intimation to Audit.

Para-7 Irregular payment of Contingence Expenditure.

(a)(1) On going through contingent bill No. 52 dt. 18.10.76 it was found that Rs. 1982-67 were spent on the materials and labour as follows:-

Cement	Rs.390-07
Marble.	85-60
Sand Bags.	80-00
Stone Sib	608-00
Labour	819-00
Total Rs.	1982-67

In this connection following observations are made.:-

Rs. 2000/- were sanctioned for the purchase of ~~Services~~ Science furniture, fixtures and fittings vide Directorate of Education letter No. F8/13-A/76-Pdg/ 5937 dated 10.8.76. The furniture fixtures included working fixtures for following - demonstration, students practicals, storage and display cup boards for ~~service~~ Science and Science based equipments and apparatus water gas and other fittings and/ or repair of old fittings and working tables vide director of Education letter No. F.28(B)/57/76-SC/ dt. 12.8.76 read with letter No. F28(75-3/76-77-SC dated 9.8.76, Cements slabs were made in the Science Laboratories from the materials and labour mentioned above. As cements slabs do not come under the definition of fitting and working fixtures, it was irregular to incur expenditure on the construction of slabs, Further no file papers were shown to audit from which it could be ascertained that cement slabs were actually constructed. There was no certificate of any responsible official on the vouchers/file that the work had been done according to specification. The position in this regard, needs elucidation. Sanction for regularising the above expenditure may also be obtained from the competent authority under intimation to Audit.

(ii) Quotations were not obtained either for the purchase of cement, stores and other material or for any labour from different dealers and contractors respectively. The circumstances under which the

rules could not be followed strictly may be intimated to Audit.

(b) On going through contingent bill No. 52 dated 18.10.76 it was found that Rs. 2995-70 were spent for purchase of Science Material and equipment as per details given below:-

Science Equipment.	2606-75
Science Material.	388.65
	2995-40

In this connection it is mentioned that Rs. 300/- ~~3000/-~~ were sanctioned exclusively for the purchase of Science Equipment vide Directorate of Education letter No. F.8/13-A/76-PLG/5937 dated 10.8.76. It may not be out of place to mentioned here that separate sanction of Rs. 400/- for the purchase of science material was issued vide letter No. F.8-12(13-B)/76-PLG-5903 dated 10-8-76 and the material worth Rs. 399-45 was duly purchased vide contingent bill No. 89 dated 15.2.77. As such an amount of Rs.388-65 spen on the purchase of Science Material out of Rs.3000 sanctioned for the purchase of Science Equipments was irregular. Necessary sanction for regularising the above expenditure may be obtained from the competent authority under intimation to Audit.

(C) In the following cases the expenditure had been ~~incurred~~ incurred without obaining quotations from different dealers as prescribed under rules:-

S.No.	Contingent bill No. & Date.	Amount.	Details of material/ equipment purchased.
1.	100 Dt. 8.3.77.	385	Stolls etc.
2.	101 Dt. 8.3.77.	673-673	Cement Pots marble Pots carpet etc.
3.	92 Dt. 15.2.77.	989-85	Cloth.

The circumstances under which the rules could not be followed strictly for the above purchases may be intimated to Audit.

(D) Books purchased worth Rs. 450/- vide contingent bill No. 90 dated 15.2.77 were not accounted for in the Library stock register. The reasons for non-accountal of the said books may be intimated and needful done re-

2a 8 Condemnation of articles.

Para-08 : - 6 : -

Para-8 Condemnation of articles.

(a) Articles (Games) worth Rs. 4986-76 and (agriculture) worth Rs. 620-52 werelying unserviceable for a Long time. The reasons for not getting them condemned and disposed of so far may be intimated and needful done under intimation to Audit.

Para-9

Para-9 Stock Register.

(a) On going through Physics Chemistry and Library Stock register, it was found that consumable as well as non consumable articles had been entered in one register. Separate registers for consumable and non consumable articles may be maintained now and compliance intimated to Audit.

(b) Items which were broken had been reduced from the balances in the Science Stock Register which is irregular. The sanction from the competent authority to write off the above items should have been obtained and then the items should have been reduced from the balances of the stock register. The needful may be done now under intimation to Audit.

(c) Physical verification of stock register (Examinatio: (Non consumable) had not been conducted after 24.5.75. Physical verification may be done now and compliance reported to Audit.

Para-10

Para-10 Record not maintained/produced to Audit.

The following records were not maintained/produced to Audit:-

1.	Library Record.	Not produced.
2.	Pay Bill Register.	Not maintained.
3.	Service Postage Stamp Register.	Not produced.

The above record may be maintained/produced at the time of next audit.

Para-11 PART - II

(Peasant Audit)

192 351

Para-11

PARA - I

Cash Book

The following omissions / irregularities found during the checking of Cash Book.

(I) Daily totals of the Cash Bill were not got checked by an official other than the writer of the Cash Book. The same may got done now & certifi[illegible] that under compliance to audit. Needful may be ensued in future.

(II) Bill wise detailed sumary of undisbursed amount at the end of each month w as not prepared during the year 1977-78 & 78-79. It was not clear how in the absence there of it was ensured that the Cash balance as per cash Bill actually agreed with that of the total of outstanding bil. and that no amount was retained

191

after 3 months. Needful may please be ensured at th e end of each month in future.

(III) There were a number of over writings and unattested entries in Cash Book e.g. 1.4.77, 19.5.77, 4.8.77, 29.10.77, 26.3.78, 25.4.78, 12.5.78, 10.11.78, and 31.5.79. ~~XXXX~~ This may please be avoided by scoring out uncorrect entry and inserting correct entiries. Under ~~intimation to audit~~ attestation from D.D.O.

(IV) Certificate of physical verification of Cash balance was not given by the D.D.O. hieself. In future it should be given in his own writing by D.D.O. Surprise check of Cash balance should also be conducted at random and result noted in Cash Book.

Para=12 Para-12

PARA - II

ACQUITTANCE ROLL.

A review of the Acquinttance Roll Register was made and the following omissions were found.

(1) Total amount of the bill was not given neither on the top not at the bottom of the entry of each bill It was not clear how the correctness of the total amount of the bill could be ascertained under the circumstances e.g. Bill No. 87 dt. 23.1.78 Bill No. 86 dt. 2.1.78.

In future amount of the bill may be given both on the top and at the end of each bill. Needful may be ensured in future.

(2) It was not certified by the D.D.O. that the amount was disbursed in his presence. It should be given in future against each bill entered in Acquittance Roll and compliance reported to Audit.

para-13 - 3 -

PARA - III

BILL REGISTER.

On the checking of Bill Register the following omissions were seen.

(1) Certificate regarding counting of pages was not enclosed on the first page of the Bill Register. Needful may please be done now. Page counting if not done may be done now.

(2) Bill Register was torn out and also was not stitched / bounded properly. It may please be got bound now.

(3) Some important columns were not filled in e.g. 8 to 15. This may please be kept updated in future.

para-14 Para-13

PARA - IV

SERVICE POSTAGE STAMP REGISTER.

The following omissions/ short workings were seen during the checking of Service postage stamp Register.

(1) Physical verification of the balance of postage stamps at the end of each month was notgiven during the year 1977-78 and 1978-79. Needful may be done now and reported to audit.

para-15 Para-14

PARA - V

CONTINGENT REGISTER / PURCHASES.

(A) CONTINGENT REGISTER.

The following omissions/ Short comings were seen during the checking of contingent Register.

(1) Head wise allotment of sanctionwas not shown in respective columns.

(2) Progressive totals of sanction were not cast.

(3) Entires made in the contingent Register were not

189/348

attested by the D.D.O. during the year 1977-78 & 78-79.

(4) Certificate regarding counting of pages was not recorded on the first page of the Register.

(5) Contingent Register was torn out and the pages were not stitched properly.

The Register may be got properly bound and kept complete in all respects and compliance reported to audit.

(8) PURCHASES.

Purchases of uniform cloth (Bill No. 115 dt. 30.3.78 for Rs. 1798.70 P)

Uniform cloth was purchased from D.C.M. Retail Store, Motinagar for Rs. 1798-70P without inviting quotations. This irregular. The expenditure may be got regularised from the competent authority. compliance reported to audit.

Dropped Para=16

PARA - VI

RECOVERY OF INCOME TAX.

On reviewing of In come Tax for theyear 1977-78 and 78-79 it was noticed that a short recovery of Rs. 173/- was made from Shri Hari Prakash PGT for the year 1977-78. Income Tax calculated is given below:-

SH. HARI PRAKASH P.G.T. 77-78.

Dropped

Total Income during 1977-78		14702-80
Less C.C.S.		(-) 166-00
		14536-80
Standard Deduction		(-) 2453-68
		12083-12
G.P.F. 600.00		
L.I.C. 380.00		
Inst. 45.00		
1025.00		
		1025-00
		11058-12

188

		11050-12
Less	(-)	8000-00
Taxable Income		3050-12
Or say		3060-00
Tax 15% on Rs. 3060-00		459-00
Surcharge 15%		68-85
		527-85
Or say		528-00

Dropped

Income Tax already recovered.	Income Tax to be recovered.	Balance to be recovered.
Rs. 355-00	Rs. 528-00	Rs. 173-00

A recovery of Rs. 173.00 may be from Shri Hari Prakash PGT and after verification compliance may be intimated to audit.

Para-15

PARA - VII

G. P. F. CLASS IV

G.P.F. account of class IV Govt. servants was seen and it was noticed that G.P.F. class IV account of Sh. Ram Kumar, Chowkidar for the year 1978-79. was not maintained. It was stated that Sh. Ram Kumar was transferred to this school from Govt. Boys Hr. Sec. School Rani Zhansi Road, N. Delhi and his account had not yet been received from that school.

Early steps be taken to get his accounts from his previous school and to bring it upto date. under intimation to audit.

Para-16

PARA - VIII.

C. D. S.

The amount of new C.D.S. was lying as it was under the orders this amount was to be transfreed in instalments to the respective G.P.F. accounts of the

187 346

employees unless timely options were obtained in way case to retain the amount in the E.C.D.S. No such option were shown to audit and in case these were actually not received, action may be taken as per orders on the point to transfer the amount to G.P.F. Accounts of the employees and compliance reported to the audit.

para-18

PARA - 9

BOYS FUND

(A) CASH BOOK

On the checking of the Boys fund Cash Book the following omissions/ errorswere seen.

(1) Daily totals of the cash book were not got checked by an official other than the writer of the cash Book. Needful may please be ensured in future.

(2) There wer a number of over writings and unattested entries in Cash Book e.g. Page 16,25,34,36, 43 & 45. This should be avoided in futureby ~~striking~~ striking out an incurrect entry and making fresh an correct entry under proper attestation.

(3) A certificate to the effect that the cash was physically checked and found correct was not given properly at the end of the month. Cash balance and balance was shown in figures only. In future the certific te may be recorded by the Principal himself mentioning the amount in bothe words and figure as regards bank balance that the balance as per cash book agrees with that of Pass Book may also be endorsed by t e Principal himself mentioning the balance both in words and figures.

186/345

(B) BOYS FUND SALE VOUCHERS.

On the checking of boys fund sale vouchers it was noticed that the orders passed for payment for Rs. was not endorsed in both in the words and figure in a large number of cases i.e.Vr. Nos. 215,216,214 209 from 328 to 342. This may please be insured in futuse.

Para-19 PARA - 10 Para-17

INFRUCTUOUS EXPENDITURE ON THE CONSTRUCTION OF STAFF QUARTERS.

It was noticed that two class IV staff quarters were confturcted By the department, but these quarters ver never allotted to any Govt. Servant. Hence this resulted into a loss of revenue amounting to Rs. 2160/- in the years 1977-78 and 1978-79. at the minimum of the scales of two class IV Govt. servants as her details given below:-

Minimum basic pay of Grade 'D' Govt. servant.		Rs. 196.00
C.C.A, at @ 6%		11.76
	i.e.	11.80
	Total:-	207.80

(1) Minimum licence fee to be recovered per month @ 7-1/2 % of Rs. 207.80 = Rs. 15.60P

(2) Monthly house rent that should have been paid at the allotment of Govt. accomodation 15% of the basic pay i.e. Rs. 196.00

= 29.40

Total monthly loss of revenue which was to be recovered by way of HRA & licence fee total of Col. (1) and (2) above. Rs. 45.00

Total yearly loss for one quarter = 45X12= 540/-

Loss from two quarters for two years i.e. for the year 1977-78 and 1978-79 Rs. 540 x 2 x 2

= Rs.2160.00

185 344

Due to ~~the~~ new utilization of this accommodation were was technically a loss of Rs. 2160.00 during 77-78 and 78-79. The date of collection of the quarters could not be ~~collected~~ paid. The quarter therefore brough ~~t~~ to notice of directorate of Education for taking such action as may be deemed fit for proper/of new quarters.

Para-20
PARA - 11

STOCK REGISTERS.

Following omissions/ irregularities were noticed

(1) Irregular reduction of non-consumable articles.

Following articles of non- consumable nature were found entred in the stock registers of consumable articles and were reduced irregularly by showing them issued to broken.

S.N.	Name of the stock Register (consumable)	Page No.	Name & number of article reduced.
1.	Scounting	2	2 Buckets.
2.	Science	101	1 Bucket.
		74	33 Magnets.
3.		21	6 Flasks.
3.	Examination	10	10 Locks.
		11	1 almirah
		7	1 Lamp
		6	1 Scissors
		4	3 Stappling M/c
		3	2 Knives.
4.	Agriculture	37	1 Dori
		24	1 Pump set with electic motor and accessori.
5.	Red Cross	19	12 Insect boxes
		41	1 Bucket.
		8 el	Not given.

(2) Non- verification of stock.

Following stocks were not physically verified from the dates mentioned against each.

184 343

S.No.	Name of the stocks	Date from which verification not done.
1.	Agriculture (Non consumable)	June 1968.
2.	Red cross stock	1978.
3.	Science stock	1978.

Physical verification of the above stocks may now be conducted and results intimated to audit. In future stocks may be please be got verified physically at least once in a year and results noted in the body of the stock register.

(3) It was also noticed that consumable and non-consumable articles were being entired in one register only in r/o of following stocks.

(a) Science

(b) Games

(c) Red Cross

(4) Consumable and Non-consumable articles in r/o physics, Chemistry and biology were being maintained in one register only.

In the connection of sub para (III) and (IV) it is suggested that separate registers may please be maintained for each subject and articles of consumable and non-consumable nature may please be entered in separate registers and compliance shown at the time of next audit.

(5) NON UTILIZATION OF CONSUMABLE SCIENCE MATERIAL.

Following chemicals were in the stock for the last 5 or 6 years and were not utilized. Purchase of articles not required may please be avoided. Few examples are given below.

183 342

Name of the stock.	Page No.	Name & quantity of article.	Date of purchase or since when not utilized.
Science	103	Nickel & Sulphate 500 gm.	26.3.76
	100	Mercuri Oxide 100 gram.	24.3.75
		Pot-sium iodide 500 gram	24.3.75
	99	2 litre Chlorofors	- do -

These above mentioned and similar other articles may either be utilized or transferred to some other institution where these are required. Compliance of the same may also be reported to Audit.

Para-28 Para-18

PARA # 12

LIBRARY.

(I) ACCESSION REGISTER.

No physical verification was even conducted. as per accession register. This may please be done now and intimated to audit.

(II) No sale account of news papers & magazine daddi was maintained and it could not be ascertained taken the ru di wise last disposed off. The same may now be disposed off to avoid wastage and pilfrage. In future the same may please be disposed off at regular interval of six months or a year regularly. The magazine and News paper register after October 77 was not shown. The same may please be shown to nextaudit partly.

(III) (a) As per lists attached with accession register it was seen that the following books were found unservicable totally destroyed by white ants.

(a)	List dt. 27.10.76	2035
(b)	List dt. 14.5.77	324
(c)	List dt. 2.11.77	63
	Total No. of books	2422

182 344

The book value of the above was not available. The book value of the above books may be worked out and the books got written off under the orders of the competent authority.

III(b) Further in addition to above there were 525 books worth Rs. 1209.16 are lying unserviceable for condemnation. Action to get them condemned may be taken as per order on the subject under the order of the competent authority and sale proceeds may be credited under respective heads of account.

III (c) Four books are pending against Shri J.C.Gaur Principal and two books are pending against Shri S. K. Soni Drg. Teacher. The total cost of Rs. 61 and Rs. 19 respectively. Either the books or the cost of books may be recovered from the officials and sialil action may be taken from other defaulters if any.

Sh. J.C.Gaur(Principal)		Sh. S.K. Soni Drg. Tr.	
Acc No.	Price.	Acc. No.	Price.
4864	5.00	2961	15.00
4861	16.00	4448	4.00
4862	20.00	Total:-	19.00 ✓
5160	20.00		
Total:-	61.00 ✓		

(IV) ISSUE REGISTER.

Issue register for students are not shown for the year 1977-78 (from November 77 onwards) and 1978-79. The same may please be shown to the next audit party.

Para-22 para-19 - 12 -

1 81 340

PARA - 13

SCOOTER ADVANCE

The following two employees were granted scooter advance

1. Sh. Bhag ~~XXXX~~ Singh TGT Bill No. 116 dt. 17-2-79 for Rs. 3500/-

2. Dal chand, ~~XXXX~~ Teacher Bill No. 80 dt. 27.10.80 for Rs. 3500/-

Records / documents were notshown to the audit In the absence of the records it could not be got verified whether all the formalities had been ~~XXXXX~~ completed or not and vehicles were insured or not. Action may now be taken per para 8 of Sanction letter and intimated to the audit.

Para-24 para-20

PARA - 14

NON MAINTENANCE OF IMPORTANT RECORDS.

following records of important nature were not being maintained in the institution.

(1) PBR TR 22 A & B

This is a very essential document to keep up to date record of pay & other allowances paid to employee in one year and also to keep a watch on deductions of advances, or subscriptions of GPF Insurance etc.

(2) Conveyance charge register to keep a watch on the maximum monthly limit of conveyance allowance and to avoid double payment for the same journing.

Therefore these document may be started forth with under intimation to audit.

180 - 33

Form-25 - 13 -

PARA - 15.

SERVICE BOOKS.

Nomination of D.C.R.G. , C.G.E.I.S. etc. and detail of family, Home declaration etc. were not found pasted in any of the service books.

Needful may please be got done now in all the service Books and compliance reported to audit.

Para-21

Part – II

Section B – overpayments etc

Para-2E

Part – I

Conveyance Allowance –
Overpayment of Rs. 1200/--

It was noticed that Sh. Bhan Mohan Singh, U.D.C performing the duties as Cashier claimed Conveyance allowance in addition to T.A claims during 1979-81. The Conveyance allowance is admissible for the journeys with in the radious of 2 K.M which he claimed and received the Conveyance allowance for journey performed 3 K.M which was irregular as he was entitled for TA/DA as admissible only. The following overpayments may be verified & recovered under intimation to audit along with

178

review of all other Rect. claims under receipt circuit 4/79 to 3/81 @ Rs 50/- P.M = Rs. 1200/=

1979-80

S. V. No.	1 to 3 for 4/79 to 6/79	C Bill No 34/1979-80
	5 & 8 for 7/79 to x/79	" " 66
	13 to 15 for 11/79 to 1/80	" " 115
	19 & 20 for 2/80 & 3/80	" " 126

1980-81

S. V. No.	1 to 5 for 4/80 to 8/80	" " 57/80-81
	6, 13 & 14 for 9/80, x/80 & 11/80	" " 95
	18 for 12/80	" " 100
	19 for 1/81	" " 117
	20 for 2/81	" " 139
	21 for 3/81	" " 149

Para-22

~~Para-26~~

Para-2

Short recovery of I/Tax Rs. 83/-

The scrutiny of Income tax calculation statements for 1979-81 revealed the following short recovery of I/Tax at source:—

1980-81

Shri Nawal Singh, P.E.T

~~Gross~~	20326
S. deductions	3039
	17347

Savings:—

G.P.F.	3600
CGEIS	60
CTD	1950
	5610

but restricted to 30% of 17347 i.e. 5204/=

Rebate allowed 5000 + 102 = 5102.

Taxable 12245

Rounded off = 12250

	Due	Paid	Recoverable
I. Tax on 250 @ 30%	75		75
S/Charge @ 10%	8	Nil	8
	83		83

Note — Rebate of Rs. 5610/- was allowed instead of Rs 5102/=

177

Para 2 ~~29~~

Para – 3

Non. realisation of Interest plus penal interest on L.T.C advance Rs. 50/=

Sh. S.K Jain was granted L.T.C of Rs 2500/- which was paid on 18.6.79. The teacher did not utilized the advance nor refunded it within the period of 30 days as such he was required to pay interest plus penal interest on Rs. 2500/- for 54 days i.e 18.6.79 to 10.8.79 (the date of refund of Rs. 2500/-) The amount of Rs. 50/- towards interest plus penal interest may now be recovered from Sh. S.K Jain under intimation to audit.

Letter sent to Pradesh for charge of fine vide letter dt. 15.9.81

Para – 29

Para – 23 Para-4 Cash Book

A test check of the Cash book for 3/80 and 2/81 and 2/81 in particular and other months in general revealed the following discrepancies:—

(a) Rule 77(1) of C.T.R Vol. I provides that entries in the cash book should be made as soon as the transaction occurred and the entries attested by the D.D.O in token of check. It was, however, observed that the payment of bill Nos. 105, 114 & 118 of 1980-81 was made on 31.1.81 vide A.R. page 81, but the amount was charged in the Cash book on 2.2.81. It needs elucidation to audit as to how the Cash balance of Rs 6495.50 was certified as correct by the D.D.O when Rs 977.40 on a/c above referred bills had already been paid & Cash balance was short by the above amount.

(b) Rule 82 ibid provides for the issue of a receipt in form T.R.E for the money received by the head of office on behalf of the Govt. It was, however, seen that Rs 25/- were shown as refunded by Sh. Jain on 1.8.80, but no T.R.E issued. The reasons for non-issue

126

of TR-E needs elucidation

(c) vide Rule 77(VI) ibid cuttings & overwritings are strictly prohibited in the Cash book. However these were a no. of such cuttings and overwritings such as on 5/3/80 6/3/80, 31-1-81, 2-2-81, 10 2 81, 12 2 81, 20 2 81 etc. The Cash book may be reviewed and all such entries attested under dated initials of the DDO cert Correctness of corrections in the Cash book Certified to Audit.

(d) Vide Note 2 the Rule 253 (3) of CTRS, a register of U.D. amount is required to be maintained in form T R 71 (Now GAR 25) but no such register was maintained by the School. The reasons thereof be ascertained and the register opened under advice to Audit. Even no details of U.D was maintained in the Cash book during the year 1979-80 and 1980-81 which resulted in irregular retention of Cash of Rs 110/- in Cash Chest beyond 3 months in Contravention of the provision of the above rule against bill No 125 Para-24 dtd 7/2/81 for Rs 327/- which was encashed on 31-3-81 Para-30 This need elucidation.

Para 5 Acquittance Roll

(a) Page count Certificate was not at the beginning of the register. The same may be provided now.

(b) Certificate of assessment was not entered by the DDO in r/o no of bills such as

10-3 Qly		
10-1	do	—do—
11-1	do	25/3/81
12-1	do	25/3/81
122, 123, 124	do	25/3/81

The reasons be ascertained.

(c) The total cost of the theatrical bills entered in the A Rolls were not shown

125
934

In the absence of which it was not clear as to how the correctness of the charge in the Cash book examined. The A.Roll registers may be reviewed and total amt of a bill shown after the last entry and certificate of correctness of the entries in the A Roll certified to audit.

(d) In respect of the payment of Rs. 445/- vide bill No. 111 dt. 22-1-80 to Sh. S.K Gaur, be authorised. Sh. P.K. Paliwal to receive the Rains. Instead of obtaining the payee's signature on the receipt issued by the Govt., his acquittance was obtained in the A.Roll at page 303 which was irregular. The payment to Agent in the case was also not authorised by the D.D.O. The reasons thereof be stated and such a irregularity avoided in future under advice to Audit.

Para-25
~~Para-30~~

Para – 6. Non-execution of agreement in G.F.R 31 & Taking fidelity Guarantee by Sh. Ram Mehar, H.C.

Sh. Ram Mehar H.C was entrusted with the duties of handling Cash but he had neither furnished fidelity guarantee nor executed agreement in G.F.R 31 as required under G.F.R 27. The permission to obtain handling cash without Counter-filing with the Cordal requirement is a serious lapse which requires full justification to audit. The case requires regularisation by obtaining the relaxation under G.F.R 27 (2) from the competent authority under advice to audit. The fact, however, not-shown the opt part for working of Cashier.

Para 26

Para 37

124/33

Para-1 Service Books

Over payment of H.R.A/C.C.A

According to extent orders when an increment falls during vacation/leave, the H.R.A & C.C.A to be paid which an individual was drawing prior to commencement of the vacation/leave. It was, however, seen that increment of Sh. Ibrahim Ex-Asstt., P.G.T was allowed @ Rs 20/- per year from the stage of Rs. 460/- to Rs. 500/- for the period from 1.7.78 to 1-7-80 and @ Rs 25/- per year at the stage of Rs. 525/- to Rs 550/- for the period from 1.7.81 to 1.7.82 paid HRA/CCA at the enhanced rate in contravention Note 2 below Rule 6 of H.R.A & C.C.A Rules.

The overpaid HRA/CCA during the above period may be calculated & recovered after verification under intimation to Audit.

Para 27

Para 38

Para-2 Free Supply of uniform

The scrutiny of free supply of uniform revealed the following irregularities

(i) During 1979-80, 33 students were issued 165 meters blue poplin @ 5 mtrs each, 165 meters Khaki jean @ 5.2 meters & 25 students & 25 meters Grey cloth @ 5 meters to 5 students whereas during 1980-81 33 students were issued 132 meters Blue poplin @ 4 meters to 33 students 120 meters Khaki jean @ 4.3 meters to 28 students & Grey cloth 22 meters @ 4.4 meter to 5 students. From above it could not be ascertained whether distribution of cloth

123

during 1974-80 was correct or 1980-81. Hence, a few common students are quoted as example -

	S No	Name	Class	1974-75 S No	Class
Blue Poplin	10	Bishan Singh	VIII	41	IX
	11	Chaman Singh	"	5	"
	17	Ajay Pal	VII	13	VIII
	19	Suresh Kumar	"	12	"
	21	Surinder Kumar	"	16	"
Khaki Jean	10	Bishan Singh	VIII	4	IX
	11	Chaman Singh	"	5	"
	13	Attar Singh	"	7	"
	17	Om Parkash	"	9	"
	26	Piare Lal	VI-B	25	VI-B
Royal Cloth	2	Sone Ram	VIII	1	IX
	3	Suresh Kumar	"	2	"

The variations in supply of the cloth require justification besides getting the items duly got replenished from the competent authority under intimation to audit.

(ii) The register did not contain the particulars of students during 1980-81. Placement like credit pertaining to Sh. Bishan Singh & Chaman Singh of IX A as page no of the register was handed over to the present Mistress. Similarly was entered in the columns specified for signature of the Head of Institution. The matter may be looked into and duly corrected & audited.

(iii) During the test check purchase [illegible] papers & bills slip No 1075/3 Nalal [illegible]

172

calling for its quotations. This may be got authenticated by the competent authority under intimation to audit.

Para-39 Para-28

Para-4 Fee & fines

(A) The scrutiny of class attendance Registers revealed the following irregularities -

(1) Class VIII B

Right money in No Class VIII B during March 1920 was received by the concerned teacher to the tune of Rs. 2/8 5-1 whereas only Rs 2/20 was deposited. Thus there was a short deposit of -15 Paise

(2) Class IX B

It was noticed that the class teacher received Right money of Rs. 210/30 during March/20 whereas only Rs. 210/20 was deposited by the concerned teacher, thus short depositing of Rs. 0 - 10 Paise.

(3) Class IX A)

During Feb-21 the class teacher received Right money to the tune of Rs 199/60 whereas only Rs 199/25 was deposited by him thus short depositing 35 Paise.

The short amount mentioned above i e -60 paise may be received & deposited in Govt. The under mentioned to the concerned ... for short deposit ...

(B) The scrutiny of the Class attendance registers revealed that Sports Fund was not charged during March/20 & Feb-21 from the students of S/C, the details of which is given below -

121

Month/year	Class	Amt. of Scout fund which was to be realised	Scout fund realised	Short realisation
March, 30	XI	Rs. 3-60	Rs 2 60	Rs 1-00
	IX B	Rs. 5-00	Rs 6-80	" 1-20
	VIII A	" 3-30	" 2-80	" 0-50
	VII A	" 4-00	" 3-70	" 0-30
	VII B	" 3-60	" 2-90	" 0-70
	VI B	" 5-20	" 3-70	" 1-50
	V	" 4-50	" 3-10	" 1-40
	IV	" 3-30	" 2-50	" 0-50
	III	" 2-50	" 2-20	" 0-30
	II	" 4-10	" 2-90	" 1-20
	I	" 2-30	" 2-10	" 0-20
			Total	4-10
Feb-31	XII	" 6-00	" 4-00	" 2-00
	XI	" 8-20	7-20	" 1-00
	X A	" 16-00	15-20	2-50
	X B	15-60	9-60	6-60
	IX A	7-00	6-00	1-00
	IX B	8-60	6-60	2-00
	VIII A	3-60	3·20	0 40
	VII A	4·70	4·10	0·60
	VII B	5·00	3·70	1·30
	VI A	4·60	3·40	1·20
	VI B	6·00	4·80	1·20
	V	3·20	2·50	0·70
	IV	3·00	2·40	0·60
	III	4·00	2·80	1·10
	II	2·20	2·00	0 20
	I	2·80	2·20	0 60
				31·80

120
329

The short realised amount of Rs 318.00 towards said fund may be recovered alongwith similar cases of short realisation w.e.f 1.3.79 under advice to audit. The total amount of short recovery may also be pointed to audit.

Para-35 para-29

Para 10. Non verification of Remittances.

The following remittances made by the school were not verified by the PAC. The same may be got verified and verified copy sent to Audit.

	Date of Deposit	Amt-
(a)	4.3.80	9-00
(b)	11.3.80	1482-10
(c)	21.3.80	68.30
(d)	3.2.81	2655.-
(e)	12.2.81	1739.30
(g)	23.2.81	111.80

Para-36 para-30

Para - 11 Un-reconciled Cash Book

It was noticed that purchase of stationery Articles were made without necessary entries in the cash book. The following purchases could not be reconciled with the entries in the G.P.F vouchers. The following were the examples of the same —

1980-81

Rs. No 161 dt 30.2.81 for Rs 24-/-
Cash No 23 dt 3.2.81 16 Receipts for Rs 44/-

169

Sub Vr. No. 25 dt. 20/5/50 16 Receipts Rs 40/—

" 29 dt 9-9-50 —do— 40/—

(ii) Bill No 162 dt 26.3.21 for Rs 299/75

Sub Vr No. 37 dt. 20/5/ 15 receipts Rs 30/—

" " 27 to 29 pertain to M/S Bhandari Relations while Sub Vr No. 37 relates to Om Shashi Bank Depot The purchases made vide Sub Vr No 37 can easily be matched with the purchases made vide Sub Vr No. 27 to 29. The Rate charged in Sub Vr No 27 to 29 was Rs 2/50 each for the receipt but was subsequently charged in Sub Vr No. 37 was Rs 2/- each Rs 24/- paid in excess of the prevailing market rate may be recovered from the supplier or disciplinary official besides giving full justification for purchases in Rents & in fact negotiations under advice to Audit

Para-31 Para-12 Counterfeit Expert

It was noticed that during 1974-80 the total Expdr. on stationary was increased to the tune of Rs. 549/75. As per delegation of fin. powers the Head of Office cannot incur expdr. beyond Rs 500/- Thus the irregular expdr. may be got regularised by obtaining the expost facto sanction of the competent authority & copy of sanction obtained enclosed to audit for record.

Para-32 Para-33 Para-13 Non Production of records

The following records were not produced to audit. These may be looked / checked out & closed in the next audit

(1) Scholarship a/c
(2) Library a/c
(3) HRA Contingencies

(J.P. Chauhan)
Accounts Officer (HQ)

168

Para of Rep
Audit No. Broad subject
1. Non-economical Purchases
2. Contingent Expenditure
3. Non-production of Records

Section B

The position of accounts is satisfactory subject to observations made in Inspection Report / Test Audit Notes.

Part II

Section A

Serious Financial Irregularities Nil.

Section B

Form No 38

Part No. I

Recovery due to grant of annual increment earlier withheld pending pay under R.P Rules 1973 Recd

Settled

Delay in issuing of service book of Sri. [illegible] Meteorman, Nedumangad [illegible] Rs. 31/- [illegible] in the pay scale of Rs. 70-1-85 with the next date of increment [illegible] pay was fixed [illegible]

R-P Rules, 1973 in the scale of Rs. 196-3-220 EB-3-232 after allowing 2 increment of stepping up due to lowering in the scale and next increment granted to him w.e.f. 18.7.73 and so on whereas the increment was to be granted w.e.f. 1.1.74, resulting in an overpayment of Rs 188.30 plus allowances as shown below:—

18.7.73 to 31.12.73	@ Rs. 3/- P.M.	16.30	plus allow
1.7.74 to 31.12.74	—Do.—	18=00	—do—
1.7.75 to 31.12.75	—Do.—	18=00	—do—
1.7.76 to 31.12.76	—Do.—	18=00	—do—
1.7.77 to 31.12.77	—Do.—	18=00	—do—
1.7.78 to 31.12.78	—Do.—	18=00	—do—
1.7.79 to 31.12.79	—Do.—	18=00	—do—
1.7.80 to 31.12.80	—Do.—	18=00	—do—
1.7.81 to 31.12.81	—Do.—	18=00	—do—
1.7.82 to 31.12.82	—Do.—	18=00	—do—
	Total Rs.	178=30	plus allow

The above said amount may now be recovered from the official after making necessary entries in the service Book under intimation to him/her.

Further, the said objection has been raised in Para II of the Inspection Report for the year

1976-77, but no action has been taken so far. Immediate action may taken to recover the overpayment.

Para-33

~~Para-39~~ 39

Para No. 2

Purchases without quotations:

Sanction for free supply of uniforms to students due in 1981-82 for Rs. 3000/- (sanction No. E.8-5(5)/81-Plg/99661 to 100361 dated 25.11.81). The school purchased cloth worth Rs. 2999.40 vide Bill No. 167 dated 4.3.82 without calling quotations. The irregularity ~~has~~ got regularised from the competent authority under advice to Audit.

(Purchase of 82-83 of Rs. 2994-35 ~~be~~ also regularised in the above analogy)

Para-34

~~Para-40~~

Para No. 3.

School Property etc.

(a) water charges:- There is one municipal tap for water in school. The school has paid for water charges from 8.8.84 to 14.3.85 of 885 Kilolitres (Bill No. 169 dt. 27.3.85). The average consumption of 120 Kilolitres per month of water for one tap is an very high side - Considering the pressure of area and irratic supply water meter be got

checked / replaced and excess payment made got adjusted under advice to Audit:

(c.) Agricultural land: There is Agriculture subject in school in the sec./Sr. sec. class. Above 5 Acres of land belong to school and it is situated adjacent to school. No agriculture is done in this land and is lying barren. The agricultural land be got in possession by planting through bushes etc. and land put to some use.

Also the mali of the school be asked to do his job in the agricultural land of the school as the land in school is being looked after by the Horticulture Division of Deeth Admn.

Page = 4

Para No. 4. Spouse Information

The information supplied by the school authorities reveal that the spouse of Sh. Sita Ram, T.G.T. is in receipt of medical facility from her school. In lieu of this, the payment of fixed medical Allowance to Shri Sita Ram, T.G.T. should be stopped immediately. The payment

to the official may be recovered from the date his wife was appointed in the school at Jandapur. The school authorities may make necessary enquiries in this regard and effect the recovery from the official Shri Sita Ram, T-G-I. Necessary confirmation in this regard may be sent to Audit.

Para-43
Para No. 5. Pupil Fund:

The institution had made purchases under the examination and other heads for more than Rs. 500/- without inviting quotations vide DO of even No. dt. The total purchases during the year 1981-82 and 1982-83 were as under:-

Rs. 2856-29 under the head sportgoods 1981-82
Rs. 4163-88 Examination head 1981-82
Rs. 1733-50 under Games Head 1982-83
Rs. 2190-07 under Audio visual 1982-83

These purchases may be regularised after obtaining the sanction of the competent Authority and a confirmation in this regard may be sent to Audit.

Para-43
Para No. 6 Recovery on a/c of handicapped allowance during leave and valuations

Shri. K. Nasim Ram, Lab. Asstt.

was sanctioned the Handicapped allowance @ 10% of Basic pay vide letter No. F.6/LA/1020/OPEN/24863 dated 28/4/84 w.e.f. 1.10.2.83 under the instructions circulated by the G.O.I. min. of Finance Dept. as Expd. vide O.M. No. 19029/Fin(2)/78 - dated 31-8-78 and O.M. No. 19029/1/18/I-IV (A) dated 3-12-79. But the allowance was not admissible during the earned leave and vacation except earned leave. The perusal of records reveal that the official was granted the allowance during the following E.L and vacations! →

1. 13.2.83 to 18.2.83 = 6 days ✓
2. 9.5.83 to 11.5.83 = 3 days
3. 15.5.83 to 14.7.83 = 60 days
4. 10.10.83 to 18.10.83 = 9 days
5. 24.12.83 to 31.12.83 = 8 days
6. 26.3.84 to 27.3.84 = 2 days
7. 15.5.84 to 14.7.84 = 60 days
8. 27.9.84 to 6.10.84 = 10 days
9. 1.11.84 to 10-11-84 = 10 days
10. 24.12.84 to 29.12.84 = 6 days
11. 21.1.85 to 24.1.85 = 4 days
12. 16.5.85 to 14.7.85 = 59 days
13. 13-8-85 to 17.8.85 = 5 days
14. 20.9.85 to 28.9.85 = 9 days
15. 15-10-85 to 22-10-85 = 8 days
16. 24.12.85 to 31.12.85 = 8 days

267 days

Reminder Self Addl

The over payment on this account works out to Rs. 275=60 p. This amount may be recovered immediately and a confirmation in this regard may be sent to the Audit at the earliest.

It is further advised that the payment of this allowance during leave and vacation may not be made in future.

Para-36

~~Para-45~~

Para-7

Record not produced.

Library record was not produced as the keys of these were not handed over by the previous librarian. The same be produced to next audit and it be made sure in future that the person in such cases hand over complete charge so that new incumbent performs duties.

Part-III

A note of minor and procedural irregularities which could not be settled on the spot was handed over to the principal with the request that compliance thereof may please be shown at the time of next Audit.

(Para I.

Income Tax Rs. 2093/-

Para-46

Para-37

Scrutiny of the income tax calculation sheets for the years 1982-86 revealed the following short recoveries which may be recovered under advice to audit.

(1) Sh. K C Narwal, Vice Principal

Gross income for the year 1984-85 = 40,210-80

S D = 6000-00

34,210-80

Savings rebate

1st (6000-00 @ 10%) = 600-00
2nd 6000-00 @ 5%) = 118-70
(2374/-) 7187-00

7187-00

27,023-80

Savings

PPF = 2,400-00
LIC = 1,494-00
CGEIS = 480-00
NSC = 4,000-00
8,374-00

Say Rs. 27,020-00

Income tax on Rs. 12,020/-

at 2% upto 20,000/- = 1,000-00
20,001/- to 25,000/- = 1250-00
25,001/- to 30,000/- = 607-00
2,857-00
Surcharge @ 12½% = 357-00
3,214-00
Already recovered = 1,121-00
S Tax to be recovered = Rs 2,093-00

Note: Since bifurcation letter issued by the Income Tax authorities for the arrears paid amounting to Rs. 7538-85 as well as the drawn statement prepared was not produced to audit, the case differences.

Para-46

Para 2

Excess payment of handicapped allowance Rs 138-2

While checking the conveyance allowance [illegible] Sh Khurana [illegible] was paid handicapped allowance @ 10% of basic pay during the period of Summer Vacation in 1984-85 & 1985-86 amounting to (68+70) i.e. Rs. 138/- which is in contravention of the orders issued by the Govt of India Min of Finance O.M. No. 19029/1/78 E-IV dt 31-8-78 Necessary steps may therefore be taken to recover the excess payment of Rs. 138/- made to the official under advice to audit.

Akhare

Seffred

~~Para 3~~ para-38

1

Short recovery of scout fund amounting to Rs. 279-60.

160

Scrutiny of the class attendance registers for the year 1983-84, 1984-85 & 1985-86 revealed that the scout-fund at the rate of 0.10 NP & 0.20 NP was not charged from the students of Schedule caste as per the provisions contained in DDE (Sports) Directorate of Education notification dt 18.3.79 circulated to Schools vide No. F. 201/34/78/PE dt. 25.4.80. Necessary steps may please be taken to recover the amount as per details given below under intimation to audit.

Period.	Admission No.	class.	Scoutfund involved.	Period involved.	Total amount required to be recovered.
1984	801, 805, 806, 808 & 818.	I	- 0.10 NP.	- 0.10 x 5 x 12	= Rs. 6.00
do	778, 780 & 783	II.	- 0.10 "	- 0.10 x 3 x 12	= 3.60
do	734, 737, 738, 743, 745, 747, 753, 754 & 790.	III	- 0.10 "	- 0.10 x 9 x 12	= 10.80
do	696, 706, 707 & 709.	IV	- 0.10 "	- 0.10 x 4 x 12	= 4.80
do	680	V	- 0.10 "	- 0.10 x 1 x 12	= 1.20
do	2343, 2429, 2430, 2431, 2432, 2433, 2434, 2436, 2537, 2538, 2577, 2540, 2541 & 2543.	VI A	- 0.10 "	- 0.10 x 14 x 12	= 16.80
do	2504, 2510, 2575, 2576, 2577, 2579, 2580, 2581, 2582, 2596, 2602, 2604, 2605, 2609, & 2657.	VI B	- 0.10 "	- 0.10 x 15 x 12	= 18.00
do	2400, 2481, 2491, 2612, 2622, 2625, 2630, 2632, 2634, 2640, 2641, 2642, 2645, 2648, 2654 & 2668.	VI C	- 0.10 "	- 0.10 x 16 x 12	= 19.20
do	2410, 2412, 2211, 2218, 2345 & 2446.	VII A	- 0.10 "	- 10 x 6 x 12	= 7.20
do	2504, 2512, 2516, 2517, 2474, 2511	VII B	- 0.10 "	- 0.10 x 6 x 12	= 7.20
do	1 to 7, 27 & 28	VII C	- 0.10 "	- 0.10 x 9 x 12	= 10.80
do	2213, 2340 to 2342 & 2366	VIII A	- 0.10 "	- 0.10 x 5 x 12	= 6.00
do	2186, 2227, 2259 & 2651 & 2662.	VIII B	- 0.10 "	- 0.10 x 5 x 12	= 6.00
do	1 to 1024.	VIII C	- 0.10 "	- 0.10 x 11 x 12	= 13.20
					130.80

B/F = 130.80

2184	Sl No. 4 to 50	= IX A	- 0.20	- 0.20 × 11 × 12	= 26.40
—do—	" 1, 2, 10, 11, 23, 26 to 29, 34, 35, 37, 39, 40, 41, 50 & 51.	= IX B	- 0.20	- 0.20 × 17 × 12	= 40.80
—do—	31 to 37	= X A	- 0.20	- 0.20 × 7 × 12	= 16.80
—do—	5, 47, 9, 21, 22, 23, 24, 26, 28, 37, 34, 45 & 53.	= XI	- 0.20	- 0.20 × 14 × 12	= 33.60
—do—	17 to 23	= XII	- 0.20	- 0.20 × 7 × 12	= 16.80
1185	2, 8, 9, 14, 15 & 21.	= XII B	- 0.20	- 0.20 × 6 × 12	= 14.40
					Rs 279.60

Para-48 Para-39

Para 4. Boys fund.

(A). Under the provisions of Rule 149(4) of the Delhi ~~Educa~~ Education Act the boys fund amount is for the utilization of the welfare of the students for promoting extra-curricular activities amongst them, but during the course of audit it was observed that in the following cases the expenditure from the boys fund had been incurred for the purpose other than the purpose for which it it was meant for and is irregular.

Sl No.	Voucher No. & date	Amount	Name of the article
1.	763 dt. 8.6.83	Rs. 370.00	
2.	806 dt. 9.7.83	450.00	Office Rule books.
3	808 dt. 30.8.83	96.00	—do—
4.	826 dt. 22.7.83	176.00	Teachers diary.
5	819 dt. 1.9.83	33.00	Office Rotan.
6.	818 dt. 1.9.83	121.00	—do—
7.	824 dt. 22.10.83	140.77	Brief case.
8.	285 dt. 15.9.83	28.90	Attache case.
9.	902 dt. 11.1.84	115.29	Repair of Steel Almirah.
10.	982 dt. 14.5.84	90.00	Office forms.
11.	983 dt. 14.5.84	243.00	Teachers Diary.
12	986 dt. 1.5.84	216.00	Attendance Regr. & Teachers Diary
13	1012 dt. 10.9.84	100.00	Office forms
14.	1001 dt. 10.9.84	50.00	—do—
15	1010 dt. 10.9.84	128.40	School letter head pad.
16.	1077 dt. 15.11.84	400.00	Geometrical box.
17	1061 dt. 13.11.84	470.00	Steel folding chairs
18.	1062 dt. 8.10.84	494.00	—do—
19	1072 dt. 9.8.84	494.00	—do—
20.	1073 dt. 23.9.84	494.00	—do—
21.	04 dt. 29.4.85	171.20	Class attendance

22.	98 dt. 1-6-86	Rs 80-00	Repair of locks
23.	145 dt. 10.3.86.	30-00	Repair of School Almirahs.
24.	144 dt. 10.3.86.	30-00	—do—
25.	146 dt. 10.3.86	40-00	—do—

The above expenditures are not legitimate charges to the boys fund and hence irregular. The irregularities may please now be got regularised by getting the report put to sanction of the competent authority.

(B) Irregular payment of conveyance charges from the boys fund.

During the course of scrutiny of the boys fund vouchers, it was observed that in following cases conveyance charges for doing the regular School work forming office contingencies were to be paid from the amount of contingencies had been paid from the boys fund. Further the charges paid on conveyance were also abnormal.

Sl No.	Vr No. & date	Amount paid	Purpose of journey for which conveyance charges paid
1	947 dt. 28.3.84	Rs 50-00	For bringing Uniform cloth.
2	940 dt. 24.3.84	42-50	For bringing Scholarship amount.
3	948 dt. 29.3.84	42-50	
4.	951 dt. 9.4.84	42-50	
5	1086 dt. 26.2.85	45-50	For bringing amount of free supply of Stationary & books.
6.	05 dt. 9.5.85	60-00	For bringing cloth of Uniform
7	07 dt. 19.4.85	52-00	For bringing the Scholarship.
8.	133 dt. 17.2.86	9.50	For bringing books & Stationary
9.	160 dt. 19.3.86	35-00	For bringing the uniform cloth.

The above expenditure can not be treated as legitimate charge on the boys fund. The same may please be recouped from the amount of contingencies placed ~~at~~ at the disposal of the School & deposited in boys fund under intimation to audit.

(C) Vr No. 06 dt 23-1-85 for Rs. 52-00

Vide above voucher a sum of Rs 52-00 had been paid to Sh. Suresh Ram, PGT teacher. The purpose for which journey was undertaken had not been mentioned in the Voucher. In the absence of the same the expenditure in this account can not be admitted in audit and hence

disallowed. Rs 52.00 may please be recovered from Sh. Suresh Ram & deposited in the Govt. treasury under intimation to audit.

Para 5 (A) Scholarship (Economically backward students).

Para-40

The school received grants during the period of audit for disbursement to the students belonging to economically backward class. The same was subject to the conditions that the income of the parents from all sources should be below Rs. 1500/- P.A. During the course of checking of the relevant records it was revealed that in the following cases, though the income of the parents were shown below 1500/- P.A. but they were in possession of considerable cultivable agricultural land and such the income declared by them can not in any case be below Rs 1500/- P.A.

Sl No.	Name of the student	Class	Amount of Scholarship	Income/agriculture and land in possession
	1983-84.			
1	Buraham Parkash	IX B	Rs. 50/-	More than 1500/-
2	Surender Kumar	VI	25/-	do
	1984-85			
3	Sat Bir	X	50/-	4 Acre of Agricultural land.
4	Vijay Pal Singh	X B	50/-	18 Bigas do
5	Sushil Kumar	IX B	50/-	4 Acres do
6	Rajesh Kumar	do	50/-	62 Bighas do
7	Sushil Kumar	do	50/-	21 Bighas do
8	Nihal Singh	IX C	50/-	4 Acres do
9	Sushil Kr. Tyagi	do	50/-	31 Bighas do
10	Rajender Parshad	IX	50/-	3c do
11	Deepchand Tyagi	VIII A	40/-	4 Acres do
12	Anil Kumar	VIII C	40/-	16 Bighas do
13	Surender Kumar	VIII C	40/-	16 Bighas do
14	Sudarjeet Singh	do	40/-	31 Bighas do

15. Surendra Singh - VIII A - Rs 40.00 - 20 Bighas Agricultural land more than 15 acs
16. Tanfa Bishan - VII - 40.00 - Income more than 15 acs
17. Rajender Kumar - VII - 40.00 - 22 Bighas Agricultural land.
18. Sendra Lal - VII C - 40.00 - 31 Bighas —do—
19. Sanjay Kumar - ~~VII~~ VII C - 25.00 - 55 " —do—
20. Vijender Kumar - —do— - 25.00 - 73 " —do—
21. Jagdish - —do— - 25.00 - 78 " —do—
22. Ramlesh - —do— - 25.00 - 20 " —do—
23 Sanjeev Kumar - —do— - 25.00 - 4 Acres —do—
24. Kartar Singh - V - 25.00 - 31 Bighas —do—
25. Harinder Singh - V - 25.00 - 18 " —do—
26 Shyam Singh - V - 25.00 - 20 " —do—

1985-86.

No grant reported be received during this year.

The disbursement of the amount of Scholarship in the above cases was in contravention of the sanction and hence irregular. The above amounts may please be recovered from the concerned students and deposited in the Govt. account under intimation to audit.

(B) Free Supply of books & Stationary.

The School ~~Boards~~ received grants during the period under review from Harijan welfare Board for disbursement to the student belonging to SC/ST for purchase of Books & Stationary. The grants were subject to the condition that the amount will be disbursed to the eligible Students for the purchase of the following articles.

1. Text books.
2. Science & drawing materials.
3. Exercise books.
4. Articles of Stationary Such as Pen, Pencil, Rubber, Geometrical box etc.

During the course of Scrutiny of the relevant Vouchers it was revealed that in the following

cases, the disbursement had been made for the purchases of School bags. This item was not in the list of articles sanctioned.

1955
3/4

1983-84.

Sl.no.	Name/class of Student	Amount	Name of the articles
1.	Ramesh - VI B	Rs 13.00	School Bag.
2.	Devender - VI A	13.00	— do —
3	Rashmi Devi - VI B	13.00	— do —
4.	Vinod Kumar - do -	13.00	— do —
5	Satpal - VI	15.00	— do —
6.	Veer Pal - VI A	15.00	— do —
7	Rajender Kumar - VI B	13.00	— do —
8.	Nand Kishore - VI C	15.00	— do —
9	Sat Pal Singh - do -	13.00	— do —
10	Ram Kishan - do -	11.00	— do —
11.	Suresh Kumar - ~~VII A~~	13.00	— do —
12	Subhash - VII C	13.00	— do —
13.	Anand Singh - do -	15.00	— do —
14.	Jagjiwan Ram - VIII B	10.00	— do —
15.	Sambhu Kumar - VI A	10.00	— do —
16	Brahm Singh - VIII C	15.00	— do —
17	Mam Chand - do -	11.00	— do —
18.	Kailash Kumar - do -	10.00	— do —
19	Om Parkash - VIII A	15.00	— do —
20	Kishore Kumar - VIII B	10.00	— do —
21.	Kanta Kumari - do -	10.00	— do —
22	Sunil Kumar - IX	18.00	— do —
23	Dharam Bir - IX B	20.00	— do —
24	Rajesh Kumar - IX A	18.00	— do —
25	Ram Dayal - IX B	15.00	— do —
26	Brahma Prakash - do -	15.00	— do —
27	Suraj Bhan - IX A	15.00	— do —
28	Sher Singh - do -	15.00	— do —
29	Bala Devi - IX	15.00	— do —
30	Charan Singh - XI	10.00	— do —
31	Jagdish Kumar - X A	15.00	— do —
32	Jai Bhagwan - X B	15.00	— do —
33	Sambhu - do -	15.00	— do —
34	Surender Kumar - XI	10.00	— do —
35	Ashok - XI	18.00	— do —
36	Sunil Dutt - XI A	12.00	— do —
37	Ram Kishan - do -	15.00	— do —
	1984-85		
38	Mam Chand - IX C	15.00	— do —
39	Mahabir Singh - IX	14.00	— do —

40. Kailash - IX - 15.00 - School Dept.
41. Shiv Niwas - XII - 15.00 - do
42. Naresh Kumar - do - 20.00 - do
43. Sunil Dutt. - XII A - 19.00 - do
44. Rajesh Kumar - XII - 17.00 - do
45. Charan Singh - XII A - 15.00 - do
46. Om Parkash - XI - 15.00 - do
47. Parma Nand - do - 12.00 - do
48. Jagdish Kumar - do - 12.00 - do
49. Bijender Kumar - do - 15.00 - do
50. Hanshi - do - 15.00 - do
51. Ramesh Kumar - X - 12.00 - do
52. Ashok Kumar - X - 15.00 - do
53. Zile Singh - IX A - 15.00 - do
54. Angoori Devi - IX - 12.00 - do
55. Kanta Devi - IX A - 15.00 - do
56. Naresh Kumar - IX - 18.00 - do
57. Rajender Singh - IX B - 18.00 - do
58. Dharam Vir Singh - VI A - 15.00 - do
59. Satish Kumar - VI B - 12.00 - do
60. Virender - VI C - 15.00 - do
61. Sunil Kumar - VI B - 14.00 - do
62. Rajender - do - 12.00 - do
63. Sunil Kumar - IX C - 15.00 - do
64. Ramesh Kumar - X - 15.00 - do

1985-86.

65. Ishwar Singh - XI - 10.00 - do
66. Sunil Kumar - X B - 10.00 - do
67. Hoshiar Singh - do - 9.00 - do
68. Zile Singh - X A - 9.00 - do
69. Bijender Kumar - VII - 11.00 - do
70. Jai Bhagwan - XI - 15.00 - do
71. Bhagwan Dass - VII C - 10.00 - do
72. Jai Pal Singh - VII C - 10.00 - do
73. Kanish - VI C - 9.30 - do
74. Ashok Kumar - VI A - 10.00 - do

The above amounts had been paid in contravention of the Sanction and hence cannot be admitted in audit. These amounts may please be recovered from the concerned students and deposited in Govt. account under intimation to audit.

(E) Supply of Exercise Books on concessional Rates.

The School procured exercise-books at concessional rates during the year 1983-84/1984-85,

after allowing a discount of 12½%. These discounted bills were to be distributed to the students on full rates and the amount of discount after meeting out the expenditure in Bank draft commission, transportation charges and conveyance charges & other misc. charges was to be deposited in the Boys fund for its subsequent utilisation for the welfare of the students, but during the course of checking it was found that the amount had been paid as handling charges to the teacher handling the charge, which was according to the instructions issued by the Dte. of Education (vigilance section) were not to be paid. These amount may therefore please be recovered from the concerned teachers & deposited in Boys fund.

1983-84	=	Rs. 45.00
"		64.50
1984-85	=	87.00

Para 41

~~Para 50~~

Para 6. Free Supply of Uniforms.

The School received grants during the years under audit for supply of free uniforms to the students, subject to the condition that the income of the parents of the students should not exceed Rs. 500/- PM. during the year 1983-84 & Rs. 700/- during the year 1984-85 & 1985-86 and the cost of uniforms supplied to each student should not exceed Rs. 60/- during the year 1983-84 Rs. 70/- during the year 1984-85 & 1985-86, but on checking of the records it was found that neither any income declarations were obtained from the student nor specific measurement of the cloth supplied to them had been shown against each. On the absence of which it could not be verified whether the cloth supplied for uniforms was in accordance with the sanction. This is objectionable & irregular. The circumstances & reasons for contravention of the above may please be investigated and necessary action be taken under intimation to audit.

P.T.O.

Para 7. Security Bond of cashier.

~~Para-51~~ Para-42

Rule 270 of G.F.R. envisages that every Govt. servant who is entrusted with the duty of handling cash is required to submit security in the form of Fidelity guarantee — issued by the Insurance company and execute a 'Bond' in the form of G.F.R.-31, whereas ~~it was informed~~ it was informed to audit that no such Bond was executed by the 'Head clerk' who was deputed to handle the cash. The reasons for non execution of the Bond be intimated, ~~to~~ stating inter. alia the reasons as to how the 'Head clerk' was being paid monthly cash allce.

Para-43

~~Para-52~~

Para 8. Non-Verification of Remittances

The following remittances made by the School were not verified by the PAO XVIII South Patel Nagar, New Delhi.

S.No.	Amount.	Head of Account
3186 - 1/11.3.86	- Rs. 864-80 -	077 Edn. Fees & fines

Para-44

The above remittance may be got verified from the PAO and the letter of verification be furnished to Directorate of audit, old Secty. Delhi.

~~Para-53~~

Para 9. Non-Production of Records

(1) Declaration forms of the parents income for the year 1985 to 1986 were not produced to audit, hence the second grade fees charged from the students could not be justified. These may be ~~traced~~ traced out and shown in next audit

(2) Postage Account was not produced to audit, hence the correctness of service telegram consumed could not be verified. These may be traced out & shown in next audit

Para-45

~~Para-54~~

Para 10 Non-Maintenance of Records

The following documents were not found to be maintained by the School authorities. Necessary steps may please be -

. taken to maintain them and shown to next audit.

① Short term advances register.
② L.T.C advance/adjustt. register.
③ Increment register.
④ Electric charges register.

Part. III

A note containing procedural irregularit Shortcomings which could not be settled at the spot has been given to the principal of the school for showing compliance to the next audit party.

Para-46

150

~~Para-5~~ ~~PARA NO.1~~ · PART-II

(AUDIT PARA NO: 4

DATED: 25-2-99 .)

Subject: INCOME TAX.

During scrutiny of income tax statement & I.B.L. The following short comings came to the notice.

1. Arrear of pay & allowances paid to the incumbents during the years mentioned against each name but less added in the gross total, thus resulting into short recovery of income tax.

Letter sent 1999

(a) SH. N.P. SATI (L.T) F.Y. 1986-87

Gross Total	36,412-85
Less Standard Deduction	10,000-
	26,412-85

Salary Rs. 6163.85

Less Arrear	6069.
Taxable	20,343.55
Say	20,344-

Income tax upto Rs 18,000 -- NIL

2344 x 25% = 586

Tax Due = 586 --

Tax Paid 336 --

Tax outstanding 250 --

Cont. 2

149

(6) Sh. R.C. KAPIL F.Y. 92-93.

Gross Total.	75,234-00
Less Standard Deduction	12,000
	63,234-

Say 63230

Income Tax upto Rs 25,000-	NIL
25,001 To 50,000 @ 20%	4400-
13230 × 30%	3969
	8369

Collection Fee 13/5/97

Savings 39,900
Rebate 7,950.

Tax due = 8369 - 7980 = 389.

Tax paid	(-) 363
Tax outstanding	R - 26

(C) Sh. LAL SINGH F.Y. 96-97

Gross Total	88,240.
Less Standard Reduction	15,000
	73,240-

Income Tax upto Rs. 40,000-	NIL
40,001 To 60,000 -	3,000-
13,240 × 30%	3972
	6972-

Collection Fee 13/5/97

Savings Rs 33,115.
Rebate Rs 6684-
Tax due = 6972 - 6684 = 288.

Paid	NIL
Tax outstanding	288-

26
288
314

2. Pay for the month of Feb has been added less in the G.T., thus resulting into short recovery of income tax.

(a) Sh. DHARMA NAND (TGT) FY. 87-88

Grand Total	38,970 –
Less Standard Deduction	10,000 –
	28,970 –
Less Savings/Rebate	2,340 –
	25,930 –
Income Tax upto Rs 15,000 –	NIL
18,001 To 25000 –	1750 –
930 × 30%	279 –
	2029 –

Tax Due = Rs 2029–
Tax paid 2012
Tax outstanding 17 –

(b) Sh. DHARMANAND (TGT) FY. 88-89

G.T.	38,826 –
Less Standard Deduction	12,000
	26,826 –
Savings – 6240–	
Less Rebate	6120
	20,706
Say	20,710
Income Tax upto Rs 15,000 –	NIL
5710 × 25%	660 –

Tax Due = 660 –
Tax paid 642 –
Tax outstanding 18 –

17
18
35

(c) Sh. Dev Kishan Sharma (A.T) FY. 89-90. 147 906

G.T.	40,908 -
Less Standard Deduction	12,000 -
	28,908 -
Savings - 11,090.	
Less Rebate	10,795
	18,113
Say	18,110
Income Tax upto Rs 18,000 -	NIL
110 x 20%	22 -
Tax Due -	Rs 22 -
Tax Paid -	NIL
Tax outstanding	Rs 22 -

Collection register

(d) Sh Ramesh Chand FY. 96-97

G.T.	72,964 -
Less S.D.	15,000 -
	57,964 -
Say.	57,960
Income Tax upto 40,000 —	NIL
17,960 x 15% =	2694
Savings Rs 13,274 -	
Rebate Rs 2655 -	
Tax Due : 2694 - 2655 =	39 -
Tax Paid	NIL
Tax outstanding	39 -

Rs 39/- deposited vide SBI Patel Nagar Challan No 164777 dt. 25/7/2004 in the name of Ramesh Chand TGT

22
39
61

146/905

③ Sh. Bhag Singh Sharma , F.Y. 87-88

Due to wrong computation of income tax a sum of Rs 62/- has been recovered short as per details given below.

G.T.	50,156.
Less Standard deduction	10.000 -
	40,156 -
Saving 7743.20	
Less Rebate	6872 -
	33,284 -
Say Rs.	33,280 -
Income Tax upto 18,000 -	NIL
18,001 to 25,000 -	1750 -
8280 × 30%	2484 -
Tax Due	4234
Tax paid	4172
Tax outstanding	62.

Letter sent 13/1/94

④ Interest of NSC wrongly deducted from Gross income resulting into short recovery of I.T.

(a) Sh. R.C KAPIL F.Y. 93-94

G.T.	84,909 -
Less Standard Deduction	15 000
	69,909
	69,910 -
Say	
Income tax upto Rs 30,000 -	NIL
30,001 to 50,000 -	4,000 -
19,910 × 30%	5973
	9973 -
Saving 45,715 -	
Rebate 9,143	
Tax due 9973 - 9143 =	830
Tax paid	248
Tax outstanding	582

13/1/94

(6) Shri D.D Arya (PGT) F.Y. 93-94. 904

G.T.	69,507.
Less Standard deduction	15,000
	54,507

Say ₹ 54,510

Income tax upto ₹ 30,000 -	NIL
30,001 To 50,000 -	4,000.
4510 × 30	1353
	5353 -

Saving 8520.
Rebate 1704.
Tax Due : 5353 - 1704 = 3649.
Tax Paid. (-) 3091
Tax outstanding 558

left send 1992-94

(5) Rebate to be allowed on saving is restricted to ₹ 60,000/- whereas as allowed on ₹. 61,982 -

Sr. R.C KAPIL F.Y. 95-96

G.T.	1,02,775 -
Less Standard deduction	15,000
	87,775.
Say	87,880 -
Income tax upto ₹ 40,000 -	NIL
40,001 to 60,000 -	4,000 -
27,750 × 30 %	8334
	12.334 -

Saving 61,982 -
Rebate 12,000 -
Tax Due 12,334 - 12,000 = 334.
Tax Paid. NIL
Tax outstanding 334 -

558
334
892

Sr. No.	Name	Yr.	Amount
1.	Sh. Bhag Singh	88-89	10,000 –
2.	Sh. S P Gupta	"	6,800 –
3.	Sh Dev Kishan Sharma	–	2,000 –
4.	Sh. R.D. Agarwal	89-90	19,800 –
5.	Sh GMS Khan.	"	5,000 –
6	Sh Bhag Singh	"	15,000 –
7.	Sh. S.P Gupta	"	16,000 –
8	Smt. Vipin Bala Bhutani	"	1,000 –
9	Sh. Dev Kishan Sharma	"	4,500 –
10	Sh. Bhag Singh.	90-91	18,000 –
11.	Sh. S P Gupta	"	16,400 –
12.	Sh. N P Sati		1,000 –
13.	Sh. R.G. Kapur.	"	35,000 –
14.	Sh GMS Khan.	"	4,000 –
15.	Sh. R.C Kapil	"	2,000 –
16	" RC Kapil	91-92	2,000 –
17	Sh. Bhagwant Singh	"	20,500 –
18	Sh N P Sati	"	5,000 –
19	Sh. S P Gupta	"	20,200 –
20	Sh Dev Kishan Sharma	"	3,000 –

(X) Income has been received Rs 9,000 & 91-
have not been included by IT Dte

Contd. 9.

144

-9-

8 b Statement of income from Pay & allowances has not been signed by Mrs. Rupa Elavarasi nor by the DDO.

c The amount of income tax to be deducted from the incumbents after due verification under intimation to audit

Memo No 4(111) Dated 17.3.99

300

Income-Tax, 97-98

On scrutiny of the Income Tax Calculation Sheet for the yr 97-98, it is revealed that the Rebate of Rs 4176/- has been taken on a/c of payment of LIC by Smt Santosh Kumari but she has not shown the savings of Rs 4176/- during the yr 97.98 resulting the recovery of I Tax as detailed below:-

Confirmed
By ZTO/P dtd 25.8.98 Page No 4

Gross Income 63,040.		Savings	
		GPF	8900
I Tax Calculated	2608	Ins (CGEIS)	360
			9260
Rebate	1852	Rebate @ 20%	1852

I Tax payable Rs 756/-

Income Tax of Rs 756/- be recovered from the official and compliance intimated to audit

142
299

AUDIT PARA No: 4 PART II

DATED 5.3.99.

Subject: Income Tax.

In continuation of audit memo No 4 dated 25.2.99 clarification regarding allowance of the details in respect of HRA pertaining to the following officials, is sought :-

1. Smt Geeta Rani. She has submitted three rent receipts for the period 31.7.97 vide receipt No 72 for Rs. 2000/- & receipt No 76, dated 31.1.98 for Rs 2500/- towards rent in respect of premises No. E-63(A) Jeevan Park, New Delhi. It is not understood under what circumstances rent was enhanced from Rs 2000/- to Rs 2500/-. Whether the department enforced this the agencies such as MCD or rent Controller regarding the authenticity of the details claimed by the assessee. If any, the same may be clarified, whether the Dept has enquired the details from the landlord in previous years or not. Accordingly the explanation may be furnished for necessary action.

Contd 2

in case, if he is in service. Certificate to this effect from the husband's employer.

2. Sh. R.K. Dubey, PGT (Agri) He has submitted rent receipts for the period 7.97 & 1.98 for Rs 2310/- each in respect house No. G-10, Bhagwati Cooldem Extn. Uttam Nagar. From the scrutiny of the record, it was revealed that income tax was not deducting any rebate towards this head under income tax. Before allowing rebate on HRA such type of cases must be referred to the concerned MCD zone for seeking confirmation whether the owners of the house is contributing the required property tax in the form of rent receipts issued to avoid any financial implication or loss to the rent income.

Letter sent to Commissioner MCD Zone, Rajouri Garden for verification

Similar cases in respect of Sh. Manoj Kumar Rana, LT, Sh. Mahi Ram, TGT, Sh. Jagdish Prasad Ram, LT, Sh. Ramesh Chand, TGT & Sh. P.L. Jha (PGT) are required to be reviewed with reference to the observations given above under respect to the article parts.

Para-47

140

Para 5 (6)

~~Para No 2.~~

(Audit ~~Para~~ No. 3
Dated 25-2-99)

Subject Free supply of Uniforms

(a) As per circulars issued by Dy Director (Edu) Nanded in the regarding free supply of uniforms. The cost of cloth for two sets of uniforms was fixed at Rs 70/- per student but from the scrutiny of records it was noticed that the amount prescribed exceeded as per details given below.

S.No	Year	No. Of Students	Amt. Sanctioned in Rs / Student	Amt Distributed in Rs.	Difference	Amount
1.	86-87	65	70	71-70	1-70	110-5
2.	87-88	33	70	76-27	6-27	206-91
3.	88-89	65	70	76.98	6 98	453 71
4.	89-89.	14	70	73.06	3.06	42 84
5.	89-90	26	70	75.14	5.14	133.64
6.	90-91	35	70	76 14	6-14	233.32
7.	93 94.	25	70	82 82	12-82	320-5
					Total :	1501-42

An amount of Rs 1501/- is recovered after due verification under intimation to audit.

(b) Vouchers / detail of cloth purchased during the year 91-92, 92-93 is produced for verification.

~~Para No. 3~~ ~~Para 52~~ Para-48

U/I:- Govt. Co-Ed. SSS
Daulat Ka Delhi

Period:- 1986-87 to 1997-98

(Audit memo No.-20
Dated 16/3/99)

29th

139

Sub:- Free Supply of Books & Sty.

During the test audit of Free Supply of Books and Sty., the following irregularities have been noticed.

1. It has been observed that the following S/C and ST students were charged for Bags, Guides and Binding of books out of this sanction which is not permissible. The details of such students are given below:

1986-87

S.No.	Name of Students	Father's Name	Class	Name & No. of Items	Cost of Item
1.	Ram Krishan	Sh. Deep Chand	IX-C	1-Bag	Rs. 20=00
2	Hosiar Singh	Sh. Shish Ram	XI	-do-	Rs. 15=00
3.	Naresh Kr.	Sh. Nafe Singh	XI	-do-	Rs. 15=00
4.	Shamsher Singh	Sh. Sultan Singh	XI	-do-	Rs. 20=00
5.	Om Parkash	Sh. Shive Chand	XI	1-Guide (Sanskrit) 1-Guide (Hindi)	Rs. 413=00 Rs. 35=00
6.	Poonam	Sh. Duli Chand	IX	1-Bag	Rs. 14=00

1987-88

~~1. Deepak Gupta — Sh. Ganga Rama~~

1.	Shanti Parkash	Sh. Krishan Chand	XI	1-Bag	Rs. 15=00
2.	Piyare Lal	Sh. Ram Swaroop	XI	-do-	Rs. 15=00
3.	Ballu Ram	Sh. Bal Kishan	XI	-do-	Rs. 20=00
4.	Karamvir	Sh. Chet Ram	XI	-do-	Rs. 15=00
5.	Mahavir Singh	Sh. Duri Ram	XI	-do-	Rs. 15=00
6.	Mukesh Chand	Sh. Ram Pd.	X	-do-	Rs. [illegible]
7.	Krishan Kr.	Sh. Kanhaiya Lal	X	-do-	Rs. [illegible]
8.	Subhash Chand	Sh. Jag Ram	X	-do-	Rs. 10=00
9.	Devinder Singh	Sh. Pop Singh	IX	2-Guide (E) Rs. 24-70 1 Guide (Hin) Rs. 12-[illegible]	

Rs. 306-70

Cont--P/2

C/F

29th 138

No.	Name of student	Father's Name	Class	Name & No. of Items	Cost of Items
				B/F	Rs. 306=70
10.	Ashok Kr.	Sh. Chet Ram	IX	1-Bag	Rs. 10=00
11.	Naresh Kr.	Sh. Dharam Singh	IX	—do—	Rs. 17=00
12.	Sunil Kr.	Sh. Bhim Singh	IX	—do—	Rs. 10=00
13.	Satya Parkash	Sh. Roop Ram	IX	—do—	Rs. 10=00
14.	Sanjiv Kr.	Sh. Zile Singh	VIII	Binding	Rs. 24=00
15.	Subhash Chander	Sh. Ram Pd.	VII	—do—	Rs. 15=00
16.	Geeta Devi	Sh. Zile Singh	VII	1-Bag	Rs. 51=00
17.	Gugan Singh	Sh. Lal Singh	VII	Binding	Rs. 20=00
18.	Rajender Kr.	Smt. Poemwati	VII	1-Bag	Rs. 10=00
19.	Thakur Dass	Sh. Zhamman Singh	VII	—do—	Rs. 9=00
					Rs. 10=00

1988-89

1.	Kamlesh Devi	Sh. Ram Pd.	VI	1-Bag	Rs. 12=00
				Binding	Rs. 20=00
2.	Raj Bala	Sh. Mange Ram	VI	1-Bag	Rs. 12=00
				Binding	Rs. 20=00
3.	Gugan	Sh. Lal Singh	VIII	1-Bag	Rs. 241=00
4.	Subhash	Sh. Ram Pd.	VIII	—do—	Rs. 20=00
				Binding	Rs. 18=00
5	Sumitra	Sh. Mange Ram	VIII	—do—	Rs. 18=00
				1-Bag	Rs. 20=00
6.	Karamvir	Sh. Chatter Singh	XI	Binding	Rs. 09=00
7.	Mam Chand	Sh. Ramphal	XII	1-Bag	Rs. 10=00
8.	Joginder	Sh. Sultan Singh	VII	1-Neera Guide	Rs. 25=00

1989-90

1.	Seema Devi	Sh. Karam Singh	VII	Binding	Rs. 20=00
2.	Sushma	Sh. Chand Ram	VIII	—do—	Rs. 25=00
3.	Mukesh Kr.	Sh. Duli Chand	VIII	—do—	Rs 22=00
					Rs. 756=70

Cont—P/3

C/f

294
137

S.No	Name of student	Father's Name	Class	Name of Item	Cost of Item
				B/f.	Rs. 756=70
4.	Surendir Singh	Sh. S. Singh	VIII	1-Bag	Rs. 6=00
5.	Prem Kr.	— Sh. Munni Lal	IX	Binding	Rs. 25=00
6.	Subhash	— Sh. Ram Pd.	IX	—do—	Rs. 16=00
7.	Thakur Dass	- Sh. Thamman Singh	IX	—do—	Rs. 28=00
8.	Ashok Kr.	Sh. Bhgomal	X	—do—	Rs. 28=00
9.	Sat Pal	- Sh. Partap Singh	X	—do—	Rs. 28=00
10.	Devender	Sh. Pohap Singh	X	—do—	Rs. 30=00
				G. Total=	Rs. 917=70
				Says to	Rs. 918/=

Hence recovery effected Rs. 918/= be recovered either from these concerned students or from the defaulting officials and deposited under intimation to audit.

2. It has been observed that the following S/C & S/T students were submitted S/C certificate which was not issued by D.C. Delhi. Hence the benefit is allowed only to the holder of S/C certificate issued from D.C. Delhi.

1986-87

S.No.	Name of Student	Father's Name	Class	Amt Paid	Recoverable Amount	Remarks/ Reason
1.	Krishan Kr.	Sh. Kanhaiya lal	IX-B	180/-	180=00	S/C certificate was submitted of Gurgaon (H)
2.	Ashok Kr.	Sh. Pale Ram	X	180/-	180/-	—do—
3.	Jai Bhagwan	- Sh. Ratton Singh		180/-	120/-	S/C certificate was submitted of Rohtak
					Rs. 540=00	

Cont--P/4

993 136

1988-89

S.No.	Name of Student	Father's Name	class	Amt paid	Recoverable Amount	Remarks/Reason
				B/F Rs. 540/=		
1.	Deen Dayal	Sh. Ganga Ram	XII	180/=	180/=	S/c certificate was submitted of Gurgaon (H)
2.	Laxman	Sh. Net Ram	IX	180/=	180/=	— do —
3.	Satish Kr.	Sh. Mange Ram	IX	180/=	180/=	— do —
4.	Krishan Kr.	Sh. Kanhaiyalal	XI	180/=	180/=	— do —
5	Niranjan	Sh. Bhim Singh	IX-C	180/=	180/=	— do —

1989-90

1.	Laxman Singh	Smt Shanti Devi	XI	180/=	180/=	— do —

1992-93

1.	Permila	Sh. Wazir Singh	~~VII~~ VIII	120/=	120/=	S/c certificate was submitted of Jhajjar (Rohtak)
2.	Jagdish Chander	Sh. Muni Ram	IX	180/=	180/=	S/c certificate was submitted of Gurgaon (H)

1993-94

1.	Permila	Sh. Wazir Singh	VII	120/=	120/=	S/c certificate was submitted of Jhajjar (Rohtak)
2.	Jagdish Chander	Sh. Muni Ram	X	180/=	180/=	S/c certificate was submitted of Gurgaon (H)
3.	Jaishree	Sh. Sat Parkash	XII	180/=	180/=	S/c Certificate was submitted of Bahadurgarh (Rohtak)

G. Total Rs. 2400/=

Hence recovery effected Rs. 2400/= ~~to be recovered~~ either from the concerned students or from the defaulting officials under intimation to audit.

Cont--P/5

292
135

3. It has also been observed that wrong/irregular payment/re-imbursement of Free Supply of books & Sty have been made to the following S/C & S/T students due to various reasons shown against each case.

1986-87

S.No	Name of students	Father's Name	Class	Amt paid	Recoverable Amount	Reasons/Remark
1.	Mangat Ram	Sh. Jagan Singh	X	180/-	180/-	S/C certificate is not valid. SDM/Executive magistrate has not signed on S/C Certificate
2.	Vinod	Sh. Surte	VIII	120/-	120/-	Parental income was Rs. 3000/pm which is beyond from the prescribed limit ie Rs. 750/-pm

1987-88

1.	Dharamvir	Sh. Jeet Ram	X	180/-	180/-	Deponent has not ~~sign~~ signed on Affidavit.
2.	Govind Singh	Sh. Munni Ram	VII	120/-	120/-	Deponent has not signed on Affidavit

1988-89

1.	Som Dutt	Sh. Charan Singh	VI	120/-	120/-	Affidavit was submitted without signature of SDM & Deponent
2.	Kude Ram	Sh. Charan Singh	X	180/-	120/-	Deponent & SDM has not signed on Affidavit and parental income was shown Rs 1200 p.m on proforma which is beyond from prescribed limit ie 750/- p.m

Total Rs. 900/-

C/F

Contd--P/6

1989-90

S.No	Name of Student	Father's Name	Class	Amt. paid	Recoverable Amount	Remarks/Reasons
1.	Niranjan Singh	Sh. Bhim Singh	X	B/F Rs. 900=00 180/-	Rs. 180/-	Deponent has not signed on Affiderit
					Gr. Total=Rs. 1080/-	

Hence recovery effected Rs. 1080/- be recovered either from the concerned students or from defaulting officials under intimation to audit.

4. It has also been observed although the books & Sty. were supplied to the S/C & S/T students under the scheme of Free Supply of Books & Sty in the year 1992-93, 93-94, 94-95, 95-96, 96-97 and 1997-98 as per Acquittance Roll but the quantities of books & Sty. have not been recorded in the acquittance roll. Reasons why the same have not been recorded be elucidated to audit and needful may be done under intimation to audit.

5. The records of Free Supply of books & Sty. for the year 1990-91 1994-95 and 1997-98 have not been produced before the audit for verification. The same may be traced out and shown at the time of next audit.

~~Para-58~~ para-49

(Audit Memo No. 113/99 Dated - 1/3/99 -)

os cl-

290

133

Subject:- Liveries in respect of group 'D' employees

Scrutiny of Liveries Register revealed the following irregularities which needs rectification under intimation to the audit.

(i) No Receipt certificate found recorded on the final page of the Liveries Register under proper attestation of the competent authority.

(ii) All the entries in the livery register are required to be attested by the Head of office but it has been noticed that entries after 31-3-97 to till date have not been attested. Needful may be done under intimation to the audit.

(iii) It has been observed that Liveries cloth was purchased from Kalki Com. Co-op store Limited but as per uniform rules liveries cloth is required to be purchased from NTC only. Instances may be seen as bill No-90361 dt. 21-9-98 for Rs. 2251/- of D. Co-Co op store. Future purchases may be restricted to NTC only.

Contd --

IV Lining cloth has been discontinued by the government from the year 1990, but it has been noticed that the lining cloths was issued to group 'D' employees even after the year 1990. It is therefore suggested that recovery of the cost of lining cloth to issued may be made from the concerned government servants under intimation to the audit.

Details of Lining cloth purchased

(1) CB-153-C dt. 6/3/91 for Rs. 2104/-

Lining cloth purchased 18 Mtr.
@ Rs. 6/- P.Mtr. for Rs. 108/-

Necessary may be done under intimation to the audit.

PARA NO. ~~59~~ para-50

(~~MEMO NO. 18~~ Dt. 12/3/99)

131

Subject :- LTC - 86-98

On test scrutiny of the LTC bills for the aforesaid period following discrepancies were noticed which may be rectified under intimation to audit. other cases may also be scrutinised and necessary remedial steps be taken. Steps be taken to avoid such lapse in future :-

1) Bill No. 143/LTC Dt 15/12/90

Vide aforesaid bill LTC advance of Rs. 2400/- was sanction and given to Sh P.K. Aggarwal. Adjustment bill for the advance has not shown to the audit. Reason for the lapse be explained to audit.

2. LTC (Advance) Register for 86 98 has not been produced before the audit.

3. Bill No. 21/LTC Dt. 22/4/97

Vide aforesaid bill LTC advance of Rs. 4090/- was sanctioned and given to Sh R.K. Dubey, PGT on 5/6/97 for joining from Delhi to Puri. He has not performed the journey and advance was recovered from him (in two instalments) vide PB 45 Dt 4.7.97 & PB 59 Dt. 4/8/97 for Rs. 2090 & 2000 respectively without charging any interest.

— 2 —

Thus interest @ 14% amounting to Rs. 118/- be recovered from him after due verification under intimation to Audit.

Rs 118/-

~~Para No-6~~ Para No-6 Para-5]

129.

Unit- Ahilya Bai Sarvodya
Co-Edu. SS School
Gauhati, NE-43

(Memo No = 24
Dated = 23/3/99)

Sub:- Mid-day-Meal

During the test audit of Mid-day-Meal, the following irregularities have been noticed.

1. It has been observed that the item of Mid-day-meal has been served among the students on the dates which was Sunday, Public/Gazzetted holiday (Source attendance register of the staff.) The details of the same as is given below.

Date on which School was Closed	Name & Qty. of Mid-day-Meal Served	Amt of Quantities
~~Roasted Gram~~	R.I.E. Salted Pea ~~Roasted Gram~~	
29/1/89 (Sunday)	8.160 kg	Rs. 81.60
12-2-89 (Sunday)	— do —	Rs. 81.60
13-4-89 (Baishakhi)	Glucose Biscuit 3.050 kg	Rs. 70.45
		233.65

Says to Rs. 234/=

HO/DDO is requisited to recover the amount to the tune of Rs. 234/= from the concerned defaulting official and deposited under intimation to audit.

Contd P/2

2. It has also been observed that 21 pkt of Glucose Biscuits were served among the students on 26-11-91 out of 1590 pkts and balance came 1569. After this date the balance was shown 1559 pkt of biscuits instead of 1569 pks. Reasons why the balance was shown less of 10 pkts of Biscuits be elucidated to audit otherwise the cost of 10 pkts which comes to Rs. 20/- (@ Rs. 2/- per pkt) be recovered from the concerned official & deposited under intimation to audit.

3. It has also been observed that 7 pkts of Biscuits were served among the students on 13/11/95 out of 433 pkts and balance of the same was shown 424 pkts instead of 426 pkts. 2 pks of Biscuits amounting to Rs. 21-70 (@ Rs. 10-85) which was shown less in the balance be recovered & deposited under intimation to audit.

~~Para No. 61~~ Para-52 (Audit No. 05 Dated: 25-2-95) 284

Para No. 61 127

Sub: Tution-fee

During scrutiny of records, it was observed that Tution-fee/fine was not being collected as per prescribed norms. Discrepancies noticed during test-audit are given as under:—

1. 3 tution-fee registers i.e. 4/83 to 9/91, 10/91 to 2/96 and 4/96 to 1/99 were shown to the audit; these registers were not having page-counting certificate, which is basic need of the accounting procedure.
2. The said registers were found without paging;
3. As per circular no. 18523 to 19523 dated 9-4-90 issued by School Branch of Directorate of Education regarding revision in rate of Tution-fee for the academic session 1990-91 were not followed in the registers of Tution fee, as per guidance of School branch, with the result department cannot explain the justification of collection of Tution-fee charges stated in the class-registers. It is again suggested that clear-cut practice be explained to the cashier for collection of Tution-fee as revised rates referred under circular dtd. 9-4-90 under reference.

Contd at P-2

126

4. Variation between Tution-Fee Collection Register and Cash-book) — During scrutiny both registers, it was noticed that fee collected and shown in Tution-Fee Collection was shown as Variation in Cash-book. Few instances are given as under:—

Date	Fee collected Rs P.	Fee entered in Cash-book Rs P	Variation Rs. P.
10-3-88	661-10	661-	0-10
30-3-88	16-35	—	16-35
10-3-89	873=00	873=00	0-00
31-3-89	19-70	20-00	+ 0-30
9-3-90	400-50	400-00	0-50
		Net effect	16=70

Rs- 16-70 may please recovered from the concerned official for making incorrect entry in the Cash-book after due verification. Reasons for showing excess receipt of 0/30 P. on 31-3-89 be explained to the audit. Such irregularities should be avoided in future.

5. Fee & fine for February — During their check it was noticed that fee & fine collected in the month of February was not be'g remitted by the teachers with the result that the same was not entered in the Cash-book and subsequently the same was not deposited in the Govt a/c. Reasons for non-remittance of Tution fees in '29, 2/31 & 2/32 etc. be explained to the audit.

282
12/5

6. No entry in T Fee register:— It was noticed that Tuition Fee/ fine collected from the students were not found in Tuition Fee collection register. Some instances are given as under:—

a) Rs- 12/= found entered in Cash book on 26-3-88 against Tuition-fee/ fine, but no such entry found in T. Fee Collection register.

7. Fine to Student :- During scrutiny of student attendance register, it was noticed that a Paisa fine was being imposed on students absenting from school. The motive to impose fine on students, perhaps seems to have discipline amongst students and to discourage them from having regular absents. The time, when 40 P was proposed to impose fine on students, was having some value of 0/0, which now ~~absolutely~~ seems to be absolute and requires to be amended in the light of Govt of India's decision taken in 1987 to stop the transactions in Paisa in Cash books etc. Your task may please be brought to the notice of the higher authorities to amend in the Rules.

b) As test check for the month of Jan & Feb' 91 it was noticed that fine was not being remitted by the teachers as collected from the students. Discrepancies found in this regard are as under:—

20+ 12 4

Class	Fine due for 1/91 & 2/91 Rs. P.	Fine Collected Rs. P	Fine deposited Rs. P	Variation Rs. P
XI—B	9-10	9-00	2-80	6-20
IX—A	3-45	3-40	3-40	0-05
IX—B	10-30	10-05	10-05	0-25
X—B	5-70	5-70	—	5-70
VIII—A	2-60	2-55	2-55	0-05
VII—A	2-60	5-50	4-80	0-70
VII—B	10-50	10-05	—	0-45
				12-70 + 0-70
				= 13-40

a) Reasons for remittance of 13/40 for the period Jan & Feb '91 remitted late in 3/91 be explained.

b) All such registers are required to be reviewed under intimation to the audit.

c) Fine for 1/91 & 2/91 in r/o class-VII—A was due for Rs. 2/60, whereas it was collected Rs-5-50 P. and remitted in the office of Rs- 4.80 be explained.

8. Excess deposit of T-fee On 10-4-86 Tuition fee & fine was collected of Rs-824-70 as per entry found in T.F collection Register; but money was deposited of Rs-919-50 on 14-4-86 by remittance of excess of Rs-94-80 P. Reasons for making excess payment of Rs-54-80 P be explained to the audit. Compliance from para 1 to 8 be forwarded to the audit.

Dy. E.

(Executive)

Dt. -1 8 / . 1

~~Para No-69~~ Para-53 (Dated: 23/2/96)

Para No-69

123

Sub: Cash-book (Non-Comp(M) Co-Edn.
S.S.S. Daulat Pur: New Delhi

Cash-book is a very important document. It should be kept neat and clean. Entries of receipts and payments should be made immediately as they occur and attested by the DDO; but during scrutiny of record for the period w.e.f 4/86 to 3/96, no. of discrepancies were observed. Some of them are reproduced below which are required to be rectified under intimation to the audit:—

1. Cash-book should be closed regularly: From the scrutiny of record, it was noticed that Cash book was not being closed regularly. This was being opened and closed at the will of the Cash-book writer, with the result entries were left to entries in cash-book and at later stage such entries were found cancelled as a routine and Cash-book was re-opened on 31-1-89, 20-2-90, 7-9-90 and 7-3-96. Such practice should be avoided and Cash-book should be closed regularly as required under Rules.

2. Summary of undisbursed balances:—
From the scrutiny of record, it was noticed that Summary of undisbursed balances were not given in the end of months. 31-1-85, 31-7-85, 30-11-85, 31-12-85, 31-1-86, 30-4-90, 31-7-90 and 31-8-96 the analysis of closing balances lying in the Cash chest are required to be given at the close of Cash-book for each month which does not include undisbursed balances which

Contd at P. 2

are more than three months old.

3. Overwritings / Cuttings not attested :- All the cuttings / overwritings made in the cash-book are required to be fully attested by the DDO, but record reveals the overwritings / cuttings were not attested on following dates :—
10, 18 and 20-11-87, 18, 20 and 23-1-89, 15-6-90, 7&10, 30-11-90, 1-5-91, 1&2-11-91, 30-4-93, 29-5-93, 3&7-12-93, 11 and 12-4-94, 29-12-94, 19&20-4-95, 11-10-95, 3&10-11-95 2-2-96, 7-3-96, 31-3-96 and 30-5-96, 7 and 10-4-97
All such overwritings / cuttings be fully attested and confirmed shown to the audit.

4. Opening balance, closing balance, Grand Totals were not found :— It was noticed that balances of opening, closing and Total were not shown in the cash-book. Such instances are given as under :—

a) Opening balances :- were not brought forwarded on 15-12-87 and 1-5-89.

b) Closing balance were not shown in the Cash-book on 19, 20, 21, 30 & 31-10-1986, 20-11-87, 20-1-88, 21-1-88, 22&26-4-88, 14&19-5-88, 8-8-88, 10-10-95

c) Totals were not shown in the Cash-book on 3-10-87, 19, 20, 21, 30 & 31-10-87, 20-11-87, 11-12-87, 22&26-4-88, 12&25-5-88, 11, 21, 28 & 31-10-88, 1, 3, 4, 12&28-11-88, 6, 7, 10, 19, 20, 21, 23, 24, 25 & 31-12-88 2, 4, 10, 12, 18, 20, 23-1-89, 1, 3, 4, 8, 10, 11, 14, 20, 24, 27&28-2-89, 2, 3, 9, 10, 11, 13, 14, 15, 20, 23, 25, 28 and 31-3-89, 1, 3, 4, 6, 10, 12, 20, 21, 25, 26 & 29-4-89 1, 3, 8, 10, 11, 13, 15, 19, 24, 30 and 31-5-89, 6, 19, 26, 27, 28 and 30-6-89. 1, 6, 11, 15, 25, 27, 29 & 31-7-89 —

Contd 4-3

121

8/85 — 1, 2, 4, 5, 10, 11, 21, 22, 25, 29 & 31

9/85 — 2-4-6-8-11-12-14-15-20-22-28-30

10/85 — 4-5-12-17-18-19-20-21-23-29-

11/85 — 1-4-9-10-15-17-20-21-24-30

12/85 — 4-7-8-11-12-18-19-20-21-23-26

1/90 — 1-5-8-10-11-12-15-16-17-20-21-27-29-30-31

2/90 — 2-5-7-8-10-12-16-20-21-26-27-28

3/90 — 1-2-5-6-8-9-13-17-20

5/90 — 10-12-30 & 31-7-90

8/90 — 6-10-13-17-20-22-30

9/90 — 1-17-12

5. New entry of the month should be started from fresh page. — Each new entry should be started from fresh page; but on 3-5-90 entry of new month was continued with the end of previous month i.e. 30-4-90. Such practice should be avoided. Last page of each and month should be utilized for recording of bank's bursed balances and physical certificate of Cash balances.

6. Closing balances should not shown on Receipt Sides — During scrutiny of Cash-book it was noticed that closing balances were shown written on receipt sides w.e.f 9-10-87 of onwards which are not required to be written on payment sides instead of receipt sides.

Contd at P- 4

277
276
/20

7. Details of Payment :- Details of each payment is required to be shown in the cash-book or payment made (without of lump sum amount shown on 10-10-87 and 31-10-87); payment shown disbursed in the time of Rs. 15163/- and Rs. 69153/- respectively requires to be shown with nomenclature of payment.

8. The totals of the cash-book are required to be checked by a responsible subordinate other than the writer of cash-book who initials it as correct.

9. Mis-classification of accounts :- During scrutiny of cash-book, it was noticed that payment received under misc. head i.e. GPF, Contingency etc. were being shown under head 'Pay' on receipt and payment sides. few instances are given :-

Date/Page No.	Amount Rs. P.	Particulars
10-12-87/131	10,000	G.P.F.
28-1-88 } 4-2-88 } 143	6.000	"
	44000	"
	2000	"
"		
9-3-88/145	7952	App./Contingency

Contd at P.-5-

~~97~~ 119

All such transactions are required to be classified under proper head and compliance be shown to the audit.

10. "Account Payee" cheques in favour of Govt. servants and third parties (being payable only to the concerned payees) issued by Pay & Accounts Officers are not required to be entered in Cash-book such cheques are required to be entered in separate register.

11. Physical certificate of Cash balances not found in the end of 30-6-93

12. Total of undisbursed balances on 30-4-93 not tally with closing balance shown in the Cash-book.

13. Break-up of Cash balances shown on 31-10-94 was enclosed Rs. 950/60 P; amount of Challan, and Rs. 50.85 Cash; Rs against a closing balance of Rs. 1001-45 (Rs 60 + 50-85) Challan is not a instrument - as shown in the Cash. Reasons for showing of Rs. 950/60 P as Challan in the Cash balances of Rs. 1001-45 be explained / clarified to the audit.

Contd at P-6

875 118

14. From 1967 onwards the transaction is made in duplicate but in the format of cash-book, it was observed that transaction is recorded, in pairs also, till date. The practice for making entry of pairs be avoided.

15. Minus balance in Cash-book: From the perusal of Cash-book, it was observed that cash balances was having (-) balances on following dates under 'nil' cash on payment, vide :-

Date	Amount Rs-P	Date	Amount
10-12-31	0/05	22-8-34	0/25
2-6-32	0/55	24-8-34	0/25
28-7-32	0/40	02-1-35	0/05
1-8-32	0/10	05-1-35	0/05
5-8-32	0/55	25-8-35	0/20
11-8-32	0/11	29-2-36	0/85
1-12-32	0/10	31-3-36	0/10
29-7-33	0/05	16-7-32	0/85
7-6-34	0/05	22-7-36	0/80
2-7-34	0/05	8-5-37	0/30
5-7-34	0/05	15-5-37	0/30
15-7-34	0/05	19-5-37	0/30
26-7-34	0/20	3,5,9,10 & 23-6-37	0/30 each day.
27-7-34	0/20	1,2,4,10,14,22 & 24-7-37	0/25 P. each day.
12-8-34	0/30	26-8-37	0/15 each day
		1-10-37	0/10 P.
		13-10-37	0/10 P.

Reasons for showing minus balances on above dates be explained with foolproof caution the source of adjustment.

Contd at ?.)

~~274~~ 117

16. Excess Receipt :- On 27-10-95, Total receipt were found enhanced for Rs. 206676, but entry was made for Rs. 206685, thus excess 9/= found in excess. Adjustment of Rs - 9/= be explained to the audit.

17. Variation in amount :- On 17-5-94, Variation in amount found in physical certificate recording of amount between in figures and words.

18. Submission of two Railway bills in one name on same date of different months :- It was noticed that Railway bill no. 23/P dt 23-4-97 for Rs - 6982 and bill no. 31/P dt 23-4-97 for Rs - 6982 were submitted to the PAO on same date which were passed by PAO on 25-5-97 & 9-6-97 respectively. Reasons for submission of 2 bills of the same date be explained to the audit which were encashed on 25/5/97 & 9/6/97 respectively but not disbursed till 6/12 (30/6/97).

19. Late Submission of Remittance :- Money received on revenue should be remitted in full on the same day or the next day into the bank for credit to Govt account, but during scrutiny it was noticed that remittances were made after a gap of 9-12 days. Some instances are given as under :-

contd at P. 8

273 / 116

Date of Collection/ Receipt.	Date of remittance	Particulars	No of days lation for remittance
10-3-93	15-3-93	T. fee / fine 1st entitlement	05
29-2-88	11-3-88	Do- 1st & 2nd instr.	12
26-2-97	6-3-97	Do- 5 do	06
26-2-98	4-3-98	Do- 1st &	07

Such transaction for remittance of Govt money after a gap of more than 1 day should be considered as referred under rules under intimation to the conduct.

20. Entry not found in Cash-book :- The following entries were not found in the Cash book :-

a) Collection of T. fee of Rs- 12/- shown entered in Cash-book, but no such entry found in Fee Collection Register. Source of receipt be intimated;

b) Payment of Rs 12/- shown remitted by Challan, but no entry found on payment side. Source of remittance be intimated along with adjustment of Rs-12/-

c) M.R bill dtd. on 30-3-88 vide bill no. R17 at 10-3-88 no entry found in Cash book

d) Source of receipt not produced from the scrutiny of Cash-book, i.e. from which Govt money was received by the

Contd at P 9

272

115

department; receipt of amount shown entered in Cash-book; but name of the person from whom the money was received and documentary proof was not shown & the audit. in r/o following transactions :—

i) 11-3-89 Rs. 20/- towards cost of lost life bonus;

ii) 20-3-90 Rs-3000/- matriculation S/Ship

iii) 28-3-92 Rs- 5800/-, Rs. 2800/- & Rs 800/- respectively towards amount of Scholarship;

iv) on 26-3-96 Rs. 3700/- towards receipt the auction of furniture

v) on 27-3-97 Recovery of overpayment of IR of Rs 11/2 recd for Sri. R. C. Kapil PRT.

Documentary proof in r/o above transactions be shown to the audit.

21. Time-bar Payment. From the scrutiny of Cash-book, it was noticed that a bill in 177C dt 21-3-91 for Rs- 699/2 was presented to the PAO. On 31-3-91 payment of Rs- 699/2 was received by Cheque # A-222527 dt 31-3-91 in favour of Party Payment was shown disbursed to the Concerned Party on 20-4-91, but after a gap of 2 years the same entry of receipt was again noticed entered in Cash-book on 29-3-93 at page

no. 58. Reasons for obtaining fresh charge after a gap of 2 financial years may have to be furnished to the auditor alongwith explanation of the competent authority.

Compliance in r/o para 1 to 21 may be shown to the auditor.

~~Para No. 69~~ Para-54

(Audit Memo No. 12 Dated 4/3/99)

Subject:- Contingent Vouchers

During the course of audit; while scrutinizing the contingent paid vouchers for the years 1996-97 to 1997-98 following irregularities have been noticed which needs rectification under intimation to the audit.

(i) General Financial Rules and Circulars issued by Finance Deptt. from time to time stipulate that whenever expenditure on purchase etc. exceeds Rs. 500/- (now 1000/-) sealed quotations are required to be invited from the Govt. Semi-Govt. and Private organizations and purchase order should be placed after preparing of comparative statement under the signature of the purchase committee. But it has been noticed that codal formalities required under GFR are not being followed before incurring the expenditure on purchase etc. Some instances have been given below

(contd)-

(i) CB-207 dt. 26/2/88 for Rs. 7952/- of Sanjay Agri Horticulture Farms

(ii) CB-233 dt. 26/3/87 for Rs. 1483/- of D.C. Cobalt for Reimbursement for terminal

(iii) CB-211 dt. 11/3/87 for Rs. 5972/- —do—

IV CB-213 dt. 10/3/88 for Rs. 2380/- of Rathaka Scientific for Science Factors

V CB 224 dt. 26/3/90 for Rs. 4487/- of D. Co. Cobalt Stage Re. Pain for termin

VI CB-221 dt. 26/3/90 for Rs. 1711/- —do—

VII CB-215 dt. 17/3/90 for Rs. 2549/- —do—

VIII CB-214 dt. 17/3/90 for Rs. 3437/- of Sanjay Agri terminal

IX CB-184 dt. 31/3/92 for Rs. 5780/- of Oriental Steels

X CB-194-C dt 23/3/91 for Rs. 4500/- of Usha Kiran Printing Co. for Agriculture Materials

XI CB-189-C dt 27/3/91 Rs. 53900/- of S.B Agar for Garden

XII CB-190-C dt. 27/3/91 Rs 9926/- of D. Co. Cobalt Stage Re. Pain

XIII CB-177-C 14/11/91 Rs 3400/- —do—

XIV CB-120-C 27/11/91 Rs. 9951/- —do—

XV CB-118-C dt. 27/11/91 for Rs. 3013/- of Rajendra Scientific

XVI CB 182 dt. 26/3/92 for Rs. 24982/- of Deepak Scientific & others

XVII CB-172 dt 31/3/92 for Rs. 2795/- of M/s The Scientific

XVIII CB-160 dt 4/3/93 for Rs. 2999/- of Vikas Scientific & others

XIX CB-118 dt 14/12/92 for Rs 4970/- of Swami Electric Works.

XX CB 114 dt 11/12/92 for Rs. 5000/- Sahib Weighing Machine

XXI CB-149-C dt 25/3/94 Rs. 4500/- J. K. Scientific & others

XXII CB-145 dt. 19/3/94 Rs. 19856/- —do— for Science

(Contd)...

XXIV CB-168 dt. 28/3/85 for Rs. 7958/- to U.K. Sharma Patwari & others

XXV CB-162-C dt. 28/2/85 for Rs. 14996/- M/s TKSHC. for Science Exhibition

XXVI CB-162 dt 28/3/85 for Rs. 7958/- U.K Sharma, Patwari & others

XXVII CB-178-C 27/3/85 for Rs. 3000/- Prin. Scientific Agency & others

All such type of purchase may please be serviced & be incorporated under intimation to the audit.

(2) All vouchers of purchase of stores should bear a certificate by the competent authority regarding entry of stores in the Stock Register indicating the page number of Stock Register and such vouchers at should also bear a certificate of competent Authority to the effect that the quantities of store received were correct their quality was good and were as per specification as stated under GFR 106. But in the following cases no complete certificate of stock entries were found recorded under the signature of the competent authority. Needful may kee done under intimation to the audit.

(1) CB - 200 dt. 9/3/87 for Rs. 999-15

(11) CB. 211 dt 11/3/87 for Rs. 5972/- (contd)--

iii) CB-226 dt. 21/2/87 for Rs. 2207-40 of Sangeeta Narkis.
iv) CB-201 dt. 242/88 for Rs. 7952/- ——— do ———
v) CB-187 for Rs. 71500/- of Bldg Regd. Pune.
vi) CB-212 dt. 15/3/90 for Rs. 5000/- of Murphy Agency.
vii) CB-189-C dt. 27/9/91 for Rs. 53900/- of S. Bazar
viii) CB-182 dt 26/3/92 for Rs. 29952/- of Kadaskar & others
ix) CB-174 dt. 30/8/92 for Rs. 1497/- of Kadaskar & Co.

All such type of cases may please be serviced and receipt may be done under intimation to this court.

5)

In case of repair works a certificate to the effect that the repair work has been carried out satisfactory is required to be recorded on the vouchers under the signature of the competent authority but no such type of certificate found recorded on the repair vouchers. Some instances may be seen as under:

(i) CB-168 dt. 27/3/91 for Rs. 4098/-
(ii) CB-146 dt. 23/3/91 for Rs. 7125/-
(iii) CB-129-C dt 13/11/90 for Rs. 2428/-
iv) CB-179-C dt 28/3/92 for Rs. 2185/-
v) CB-158-C dt. 10/2/95 for Rs. 4968/-
vi) CB-437 dt. 9/11/91 for Rs. 1497/-

C.13 - 153 - e of 23/3/91 terms 2099/=

The under stated bills were split-up knowingly to avoid the codal formalities, hence needs requisite sanction from the competent authority under intimation to the audit.

R.M.	dt.	Amt.	Name of Supplier
2587	22/3/91	548—	M/s Veekay Trading Co.
" 88	22/3/91	700—	
" 84	22/3/91	600—	

---

(5) As per sanctions issued by Dy. Director (Weel) No. DDW/MCM/SM/91 Annexure/3145 to 3157 dt. 17/9/91 and other from time to time stated that Mid Day Meals is to be purchased from M/s Hindustan Vegitable oils and Modern Foods industries Limited but it has been noticed that the purchases were made from Delhi Comm. Corp. Store. Reasons for the same be many instances may be seen at Annexure. Reason for the same be may please be made clear to the audit.

Ref. CB-1241 dt 4/11/93 - Rs. 4700/=
" CB-119 " 10/12/93 Rs. 4611/=
" CB-177-C " 14/11/91 Rs. 3400/=

All such type of cases may be scrutinized under intimation to the CE.

~~Para No-10~~ Para No-6 (Memo No. Dated.. 4-5-99) 108

Sub: Enhancing of Personal Pay under Family Planning Scheme.

During finalising of arrear bills on the subject cited above, it was observed that department has enhanced the increment of Personal Pay granted under Family Planning Scheme vide their order and endorsement no. 1208 to 1210 dated 7-8-98 and no 1206 & 1207 dated 7-8-98, without seeking any specific orders from the ministry of finance or associate finance of Govt of NCT, Delhi. ministry of finance, (Department of Expenditure) have clarified that the rate of Personal Pay admissible before 1-1-1996 may only continue to be paid as this rate has not been revised. This clarification was sought by ministry of defence/ D (Civ-I) I. D.No. 5/D (Civ-I)/98 dated 25-8-98 received under OFB letter No. PA-2612/VCPC-IMPL/S/NI A.CCC dated 26-10-98 (Printed in Swamyjnews, Feb'99 at Page-15 under heading 4).

Accordingly orders issued on 7-8-98 in r/o following officers/officials by the department were found not in order. Arrears drawn were to be 96 as required to be recovered from the officials and rate of Personal Pay admissible before 1-1-96 may only continue until and unless, the specific orders, from the ministry of finance, are not issued in the regard, :-

1 S/Sh. Bhagwat Singh Principal
2. T.D. Garg T.G.T
3. K.B.M. Setia Nom :
4. Mali Ram :

Principal G.C. Sec-III
Dwarka Pur.

Cashier P.2

D.D.O.

K.C. Uppal

(10) 964

2. In addition to above it was also noticed that rate of increment of Personal Pay in the revised scales were drawing in excess in the following officials :—

	Pre-revised Scale.	Rate of Inc due	Rate of Inc drawn	Diff.
1. Sh. J. B. Garg	1400-40-1600-50-2600	40	50	10
2 " Kgm Sita Ram	—do—	40	50	10

3. Rate of increment drawn in excess in the above officials be recovered after due verification under intimation to the audit.

3. Sh. Bhopal Singh, Principal. As the S/Book was not shown to the audit, the authenticity of rate of increment could not be ascertained in the Sh. Bhopal Singh. The following information be made available.

i) The Post holding before the post of Principal;

ii) Scale of the Post in previous post and rate of increment drawing by the officer in pre-revised scales in the previous post.

Confirmation be shown to the audit

~~Para-5~~ Para-6 (Medical Memo ... Dated 11.3.98)

963/96

Subject: Attendance Register/Leave account.

From the scrutiny of the attendance register, it was noticed that leave account are not being maintained properly as required under the Leave Rules. Officials availing leaves if any due, their leaves were not found debited since 1996 and onward. Some instances are given below.

1. Sh. Manoj Kumar Ram, Skill Teacher, availed 4 days EL. from 27.1.98 to 4.2.98 but no leave been debited/credited in his account. He also availed 15 days partially leave w.e.f 16.9.98 to 30.3.98 but entry to this effect has not been made in his account till date.

2. Sh. Hukam Chand (Kab Instt) Sh. Hukam Chand availed 19 days M.L. (3 days w.e.f 20.1.98 to 22.1.98 & 16 days w.e.f 12-10-98 to 27-10-98) but no leave have been debited/credited in his account.

3. Sh. J.K. Bakla (TGT) Sh. J.K. Bakla availed 4 days E.L. w.e.f 17.11. to 20.11. Feb. 98 but the same have not been debited from his account.

26 105

Fireman Sh. J K. Barla, TCT. availed 12 days EL during the year 1995, which leave been sanctioned as per record but not debited from his account.

4. Sh. P.L. Jha (PhT) During the year 1996, Sh P.L. Jha availed 22 days EL as per details given hereunder but the same have not been debited from his account.

25-7-96	To 26.7.96.	2 days.
20-8.96	To 21-8.96	2 days.
2-9-96	To 13-9-96	12 days.
4-10 96	To 8-10 96	5 days
21-12.96	To 23-12.96.	3 days.

Again in the year 1998 Sh P.L. Jha availed 11 days EL (wef 3.3.98 To 7.3.98, 5 days & 3.8.98 to 8-8.98, 6 days) which have also not been debited from his account.

5. Smt. Anita Devi (AT) During the year 1998 Smt Anita Devi availed 6 days EL wef 29.7.98 to 3.8.98 but the same have not been debited from her account.

6. Sh. Sunil Kumar (AT) Leave account has not been completed upto 31/6/97

Contd 3 -

7. Sri JAGDISH PRASAD (TGT)

During the year 1995 Sri Jagdish Prasad has availed 48½ days leave. Out of which 12 may be treated as CL & 19 have been debited from his account. The nature of rest 17½ days leave has neither been shown nor debited from the account.

8. Sri J. B. Gaur, the incumbent availed 8 days ML during the year 1997 but the same have not been debited from his account.

Needful in respect of above may be done under intimation to audit.
Reason for the discrepancy may be also elucidated to audit.

[illegible]
ITO

The Principal
Akhilyabai Govt. Girls Sr. Sec. School
Dausa (Raj.)
DC

(illegible) No - 10 Para-57

~~Para No-66~~

1+3
260

Subj:- Pay fixation statements (5th Pay Commission).

Following discrepancies have been noticed in the pay fixation statements based on the 5th Pay Commission recommendations as approved by the G.O.I :-

1. Sh Mati Ram, T.G.T. His pay has been fixed at Rs 5675/- on 1-4-98. His date of next increment was 1-11-96 but has been allowed increment w.e.f 1-4-97 alongwith arrears & his pay is Rs 5850/- and also the next increment w.e.f 1-4-98 - This is wrong. The official may be allowed increment w.e.f - 1-11-96 & 1-11-97 and necessary arrears be paid or the discrepancy may be clarified to the audit.

2. Sh Lal Singh Lecturer Hindi

Contd—P/2

259 102

2. Sh Lal Singh - Lecturer Hindi

Pay fixed by the Office		To be fixed
Existing pay	2240	2240
DA as on 1-1-96	3315	3315
T.A	100	100
I.R. (I)	100	100
I.R (IV)	224	224
Total	5979	5979
Add 40% of B.P	896	896
Total	6875	6875
Take above pay in the proposed scale next above in 6900 the increment		I 6900
Pay fixed in the proposed scale for every 3 increments in the existing scale, the stage of pay in the proposed scale	7100	II 6700
Pay to be fixed in the proposed scale (whichever is higher of the two I & II)	7100	6900

Pay to be fixed in the revised Rs 6900/- but not Rs 7100/-

Note Existing scale of pay 1640-60-2600-75-2900
Revised " " " 6500-200-10500

Contd-P/3

958 101

5. The pay of Sh Ramesh Chand T.G.T got fixed at Rs 5675 in the pay scale of Rs 5500-175-9000 in the existing pay scale of Rs 1400-2600 he had earned 5 increments upto 31-12-95 raising his pay to Rs 1800/- on the basis of which his pay was fixed. Under proviso to Rule 7 of the R.P. Rs 1997 he was entitled to the benefit of one increment raising the pay to Rs 5675/- (5500+175). But he has been given the benefit of 3 increments raising his pay to Rs 6025/- (5500+175X3) which is not in consistence of the rules. The discrepancy may be clarified or pay re-fixed at Rs 5675/- and necessary recovery effected under intimation to audit.

4. The pay of Sh K.D.N. Sita Ram T.G.T got fixed at Rs 6500/- (Minimum) in the pay scale of Rs 6500-200-10500. He was drawing B.P of Rs 2000/- in the existing pay scale of (Rs 1640-2900) He was granted Sr. scale w.e.f 9-1195 and pay fixed at Rs 2000/-. He thus had not earned a single movement as on 1-1-96 but has been given

Contd-P/4

100
257

benefit of two increments raising his pay to Rs 6900 (6500 + 200 x 2) which is not consistent with rules. The discrepancy may be clarified or his pay refixed at Rs 6500/- and necessary recovery effected under intimation to audit.

Similar other cases may also be examined and necessary action taken to rectify the mistakes if any.

contd - P/5

99

5 Sh Rajinder Singh, Rang Asstt Teacher

i) Pay fixation statement not available in the s/book of the official

ii) Entry of pay fixation has not been signed by the Principal/ H.O.

6 The pay fixation statement of Sh Yogesh Kumar, Peon has not been signed by the Principal.

Necessary clarification in r/o the points raised in this memo may be provided to the audit/ necessary correction in r/o the discrepancies pointed out in this memo may be carried out and compliance shown to the audit. In case of wrong pay fixation necessary clarification as above may be obtained from Authorities & correction may be carried out and recoveries if due effected & payment if due may be done to the concerned officials. Compliance may be reported to the audit.

Para No 13 (Memo No 17) Para No 68 PARA-13 Date ... 98

P079-88

Subject:- Condemnation of unserviceable furniture

As per the provision of the Delegation of Financial powers, ~~Head~~ Sanction of the Head of Deptt is required for condemnation ~~upto~~ upto Rs 50,000/—

While scrutinising the file for condemnation of furniture, it has been observed that Dy. Director of Education has sanctioned/~~the~~ approved the condemnation of Rs 29,025/- (Rs Twenty-Nine thousand and twenty-five only) vide letter No- DDE(W)/115(33)/2.24/95/1069 dated 3.5.95. for which he is not competant.

It is suggested that the discrepency be got regularised by obtaining the ex-post-facto sanction of the competant authority and be shown to audit.

Para 10-68

Subject :- Stock Register
Period 86 88

Para 59.

On test scrutiny of the stock registers following discrepancies were noticed which may be rectified under intimation to audit. Other similar cases may also be reviewed and necessary remedial steps be taken :-

1. Page count certificate has not found recorded in the following registers -
   i) Physics Non Consumable 93-94 onwards
   ii) Chemistry — do — — do —
   iii) Biology — do — — do —
   iv) Biology Consumable — do —
   v) Chemistry — do —
   vi) Physics — do — 94-95 onwards

2. Entries of items entered in the following stock register has not been verified by any responsible officer. On the absence of which the authenticity of the entries could not be ascertain, instances :-
   i) Physics (Non Consumable) Register 93-94 onwards P/ 9, 15, 20, 25, 29, 30
   ii) Chemistry — do — P/ 9, 10, 21, 22, 25
   iii) Biology — do — P/ 3, 5, 6

(953 96

3. Forge Count certificate has not found recorded in the following Registers :-
   i) Red Cross (Non Consumable)
   ii) Red Cross (Consumable)
   iii) Audio Visual — DO —
   iv) Audio Visual (Non Consumable)
   v) Examination (Consumable)
   vi) Scout (Non Consumable Register)

4. i) Red Cross (Consumable) Register prior to 3/91 has not produced before the audit.

   ii) Physical Verification of items entered in Examination (Non Consumable) Register not found conducted after 92.

   iii) Following items of non-consumable nature found entered in the consumable item register :-

   i) Audio Visual (Consumable) Register :-

   Tat Patti P/59
   Bulletin Board P/35

   ii) Examination (Consumable) Register :-

   Stapler P/105
   Table Call Bell P/51

   Aforesaid items be transferred to the register of non consumable items.

   iv) On page 17 of the non consumable register of Scout A-Dares one shirt was entered though it is not a consumable item. Reason for the Balance be explained to this Audit.

~~252~~ 95

Property Register:

i) Source of receipt of items not mentioned in the column specified for this purpose.

ii) Progressive quantity of the item not shown in the page 32, 33 etc.

iii) The officer has not signed the receiving entries on the following pages 37 to 43, 49. In the absence of which correctness of the entry could not be ascertained.

~~PARA-15~~ (Para-60)

94

C. Para No-69 Para-60

Subj:- Irregularities in granting various types of Scholarships to the students

Following irregularities noticed in the grant of various type of scholarships to the students of the Govt S.S.S (Co-Edn) Daulatpur, N.Delhi

i) Economically backward students having annual income of less than Rs 1500/-

i) Grant in question to the successful candidate only who have passed in the previous class. But in the following cases grant has been allowed to the unsuccessful candidate with guardian's income ~~above~~ Rs 1500/- and above Rs

(+) i) Sh Karam Vir S/o Sh Amar Singh.

ii) Sh Rajender Pal S/o Bhuri Singh. The income of the guardian is Rs 1800/- p.a. whereas the permissible income is less than Rs 1500/- p.a (1981-87) — Rs 50/=

iii) Sh Dharam Pal S/o Hukam Chand. The annual income has been changed to Rs 1200/- from Rs 2000/- without any attestation of the guardian (Amount of scholarship Rs 50/-) (1986-87)

IV) Miss Poonam d/o Sh Bemwari Lal. The annual income of the guardian is Rs 2000/- p.a, it is more than Rs 1500/- p.a. (Amount of scholarship - Rs 40/-)

(+) Amount of scholarship Rs 50/-

Contd/- P/2

93/250

V) ~~Sh Brijender Kumar S/o Sh Ram Saroop~~

Sh Sanjay S/o Sh Tara Chand. The annual income has been overwritten without authentication of the guardian (1987-88) (Amount of scholarship Rs 50/-)

VI) Miss Sunita Devi d/o Sh Nathu Ram. Annual income is Rs 1500/- p.a. is more than Rs 1500/- p.a. (1991-92) (Amount of scholarship — Rs 50/-)

VII) Sh Om Prakash S/o Sh Surender was granted Pre matric scholarship of Rs 90/- during 1991-92 although he failed in the previous class.

VIII) The caste certificate attached with the application of Miss Santosh Devi d/o Sh Roop Ram (1991-92), and Sh Chander Bhan S/o Sh Roop Ram (1991-92) is in the name of Sh Bhakhtawar S/o Sh Poonam. This does not bear any relationship with the candidate and his guardian. Both the students have been granted scholarship of Rs 50/- each (Pre-matric scholarship). This discrepancy may be clarified.

contd — P/3

92
~~94~~

(i) Sh Laxman Singh S/o Salgevath was granted prematric scholarship of Rs 901/- during 1991-92 on the basis of caste certificate issued in the name of Sh Sahab Singh S/o Sh Chandan Singh. This does not bear any relationship with the candidate. This discrepancy may be clarified.

It has been verbally informed by the Office that no scholarship was sanctioned during 1995-96. The Office may clarify reasons for this to the audit.

Acquittance roll and sanction order has not been shown to the audit for the year 1989-90. The same may be produced before the audit

Sanction order for Rs 13,650/- on account of grant of post matric scholarships for the f-y 1992-93 was not available in the Office record. The same may be traced and shown to the audit.

The above discrepancies have been noticed ~~and~~ during last audit of the

Contd—P/4

record of the school. The Office is advised to clarify the discrepancies/irregularities or recover the amounts if any indicated in the memo. Compliance may be shown to the audit.

Following irregularities have been noticed in the Office record pertaining to the grant of ~~various~~ various type of scholarships granted to the students in general.

i) The applications submitted by the students for the grant of scholarships are not verified by the Office properly with the result that the candidates attached with the grant of scholarships do not get verified. The Office is advised to have the applications verified from the competent Officer/Official so as to avoid irregular/wrong sanction of Scholarship.

ii) Photo copies of the caste certificates submitted by the students with their applications for the grant of scholarships like pre-matric scholarships are neither attested nor verified by the Office. It is not therefore possible to ascertain the authenticity of the certificates. The Office is advised to obtain attested copies of the certificates and verify the same from the original

90
247

Details of recovery

		Rs.
1.	Sh Kasanvir S/o Sh Ameer Singh	50.00
2.	Sh Bijender Pal S/o Sh Bhuri Singh	50.00
3.	Sh Dharam Pal S/o Sh Hukam Chand	50.00
4.	Smt Poonam d/o Sh Banwari Lal	40.00
5.	Sh Sanjay S/o Sh Tara Chand	50.00
6.	Smt Sunita Devi d/o Sh Nathu Ram	50.00
7.	Sh Om Prakash S/o Sh Surender	40.00
	Total	380.00

~~Para 10/6~~ Para NO -10

(Audit Memo No. = 25 Dt. 19.1.17)

89
246

Subject :- Spouse Information

On scrutiny of the spouse information provided by the school it has been observed that spouse of the following employees are also working in Govt / Semi Govt Deptt / offices, ~~is~~ ~~not~~ and are also availing medical facility. As per medical rules only one of the spouse is entitled to avail medical facility for self and family members (if both are employed) A certificate to the effect that other will avail the medical facility for self and family members be obtained from the following employees. Recovery if any, in this account for the period medical facility / allowance availed by both be made under intimation to Audit :-

Name of the official / offices — Spouse (place working)

i) Smt Chander Kala, TGT — N...
ii) " Geeta — NIL Since, Both Central Govt & Govt
iii) " Anita Devi — Central Govt & Govt
iv) " Anita Arora — C G I

Name Self Fixed

~~IAGA No.17~~ (Annual Inspection of Para No-71 Date → 1/2/99) 88 245

Subject:- Despatch Register

Scrutiny of Despatch Register reveals the following irregularities which needs rectification under intimation to the audit.

(i) Despatch Registers started from 1-4-86 and 10-8-1987 are not page numbered and paging certificate was not found recorded on the first page of the Despatch Register. Rectified Sd/-

(ii) At the end of each month the details of stamps received by the despatcher and used is required to be prepared in the Despatch Register and the balance of Postage stamps in hand is also required to be depicted therein under the signature of the competent authority but no such type of details was found recorded in the despatch register. Rectified

(iii) Means of despatch such as by post, by hand, is required to be recorded against each despatch, but the same were not recorded, in the absence of which it is very difficult

P.

to ascertain the correct total of postage stamps used.

IV An account of entire stock of service postage stamps purchased and used is required to be kept in a periodic register which is required to be closed every month, but it has been noticed that the register is not being maintained as per requirements. Checked Softened

V Postage stamps have been used on various occasions on the despatch register but the total of so postage stamps used this not been carried out daily or monthly.

Needful may be done under intimation to the audit.

~~Part No. 15~~ Para NO-79 (Pleno No. 15 Dt. 11.3.95) 243 86

Subject :- Service Books

On test scrutiny of the Service Books in respect of employees (List Attached) following discrepencies were noticed which may be rectified under intimation to audit. Other similar cases may also be reviewed and necessary remedial steps be taken. Steps also be taken to avoid such lapse in future :—

1. Pasting of Photographs of the individual on the 1st Page of the Service book is compulsory. But this requirement has not found mat in respect of following employees :-
   i) Shri P.L. Jha
   ii) " Lal Singh, TGT.
   iii) " K.P. Singh
   iv) " R.N. Kaushik, UDC
   v) " Kishan Chand, Chowkidar
   vi) " Kalu Ram

2. Particulars on the 1st Page of the service book are required to be reattested every five years But this requirement has not found mat in respect of following (all the employees named in the list except Shri Bhanuji, Sr. Scientific Assistant ~~not~~ November ~~not~~, ~~not attested~~

Urgent
Settled

248
85

3. Entry regarding Medical fitness and verification of character and Antecedents has not found seen in the service Books of the following :-

i) Medical fitness :- Sh. J.B Garg, Shri Kalu Ram

ii) Character / Antecedents :- S/Shri Jagdish Pd, Smt Anita Arora, J.B. Garg, ~~Hakam~~ ~~Chand~~ Anita Devi, Pl Thr. J K Sethi, Yogesh Kumar, S.P Gupta, Yogesh Kumar, A/T, K.P. Sagt, Kalu Ram. None

4. Service verification entry in respect of the following officials has not found made after the date mentioned against ~~each~~ each and in respect of respect of rest of the employees after 31/3, 31/12/97. Needful be done under intimation to audit :- Left/Died

i) Shri R.K. Dubey - 31.12.95

ii) " Ramesh Chand, PGT - 31.12.96

iii) " Bhim Ram, Lab Asst 31.12.97

5 Service book is required to be shown to the officials once every year and their signature be obtained taken of ~~the~~ the entries made therein. But this requirement has not found met in respect of all the service books produced before the audit

6. Leave Account has not been completed in respect of following employees after the date mentioned against each :-

i) Smt Geeta Rani 29.6.95
ii) Shri Manoj Kumar 31.12.96
iii) Smt Anita Arora 31.12.96
iv) Shri Hakam Chand 30.6.96 Recd
v) " J.K. Batra 31.12.96 Settled
vi) Smt Sumitra 31.12.95
vii) Shri Mahi Ram 31.12.95
viii) " K.N. Sitaram 30.6.96
ix) " Narender Pal Singh not prepared
x) " Yogesh Kr. Nigam not prepared

7. Entry regarding date of membership in CGEGIS has not been made in respect of the following :- S/Shri Geeta Rani, Anita Arora, Manoj Kr, Jagdish Pd, J.P. Garg, Hakeem Chand, J.K. Batra, K.D. Dubey, Ramesh Chand, Smt Sumitra, Narender Pal Lal Singh, K.P. Singh, Anil Kumar, Yogesh Kr, Ram Kumar, R.S. Rana.

8. Nomination forms as such as GPF, CGEGIS, DCRG & details of family members are required to be posted in the service book but this requirement has not been met in respect of the employees named in serial numbers 7 above.

~~Para No. 11~~ Para No 79 Dated 10/03/11 83 240

Subject :— Pay Bill Register

Scrutiny of PBR revealed the following irregularities which needs rectification under intimation to the audit.

(i) No paying certificate found recorded on the first page of the PBR under proper attestation. Needful may please be done under intimation to the audit.

(ii) Proper columns provided at the tops of the PBRs were found blank. All columns showing scale of Pay, Rate of joining, Marital status, Previous PBR number etc. may please be completed under intimation to the audit.

(iii) Entries of advances such as GPF, HBA, Festival adv. were not found recorded in the prescribed columns in the PBR.

(iv) It has been noticed that recovery of advances are being made but the balance amount of advances have not been brought forward from the

Means Settled

previous PBR to the current PBR under proper attestation of the DDO

Some instances may be seen as under:-

1. Sh. B.D. Verma, GPF Page No-117, 1986-87
2. Sh. Kushubi Ram, Lab. Asstt. GPF Pg-128, 1986-87
3. Sh. Mahi Ram TGT, GPF Page-172, 1986-87
4. Sh O.P. Thakur V.Pr. GPF
5. Sh S.P. Gupta P.11, GPF 1993-94
6. Sh. Suraj Bhan Sharma, GPF P-21, 1987-88
7. Sh. Jai Bhagwan TGT P-19 GPF 1993-94
8. Sh. R.N. Kaushik UDC P-65 GPF 1994-95
9. Sh. KDN Sitaram P-132 GPF 1995-96.

V — GPF advance amounting to Rs 7000/- was paid to Sh B.D Verma on 5/5/87 to be recovered in ten 10 instalments of Rs 700/- each but the recovery was made of Rs 770/- each. Verification may be examined to this effect.

VI — Entries of Pay bills are made in arrear bills are required to be entered in this PBR but it has been noticed that entry is not made in the PBR which may be obtained forthwith.

VII — GPF advance amounting to Rs. 1000/- was

to Sh. Dharma Nand, L.T. on 12/2/85 recoverable in 19 instalments of 100 rupees each. Recovery of this advance was not started even upto 2/87 which needs explanation to the audit.

Loans

VIII

Arrears are required to be prepared at the end of the year under proper reconciliation of the figures, but the same were not maintained.

Self Det

Needful may please be done under intimation to the audit

(Audit Memo. 7 88

~~Para~~ Para No 7.4 Dated 26/2/99) 237

Subject :— Bill Register

Scrutiny of the Bill Register revealed the following irregularities which needs rectification under intimation to the audit.

(i) Columns numbers 13 14 15 and 16 provided in the Bill Register to watch the payments etc. were found blanks. Left Out Above

(ii) Column number 8 provided in the Bill Register for the signature of the DDO was found blank w.e.f 6.8.97 to 18.1.98 from Bill No. 154 to 160.

(iii) Cancelation of bills are required alteration of the DDO which has not been done on many occasions some instances may be seen as under

(i) Bill No 41 dt. 15.1.98 for Rs. 474.50
(ii) CR - 51 dt- 17/9/90 for Rs. 79/-
(iii) CR - 158 dt. 10-10-91 for Rs 600/-
(iv) GPF 146 dt. 15/3/97 for Rs. 1520/-

(iv) Column number 8 has not been signed by the DDO for the year 1991-92 to 1997-98. Needful may be done under intimation to the audit.

~~PARA No-21~~ 13 79

Para No-75 Dated 5/3/99) 236

Subject: Library Record

(i) General Financial Rules stipulate that physical verification of Library books is required to be made every year by the competent authority and certificate to this effect is required to be recorded in the Accession Register but it has been noticed that physical verification was not carried out during the years 1988-89, 1989-90 and 1994-95. Reasons for the same may please be explained to the audit.

Above Satisfied

(ii) All the entries in the Accession Register is required to be signed by the Librarian and as well as by the Incharge/ Head of office. But in the most of the cases the entries not found signed/ counter signed by the competent authority which may be done under intimation to the audit.

(contd..)

(iii) · Library stock register was not page numbered and no pagings certificate was found recorded on the first page of the stock register. Needful may be done under intimation to the audit.

IV

Column number 7 (provided) in the stock register for the progressive totals of the items were not being maintained. Some instances may be seen in the books of Locks, steel almirah, Photo etc

V

It was been observed that number of books were issued to the teachers and to the students of the schools which were not returned by them even after a long period i.e. nine to ten years. It is therefore suggested that the concerned teachers may be asked to returned the books at the earliest and/or the cost of the books may be recovered from the concerned teachers under intimation to the audit.

The details of the outstanding books are as under:-

S.no	Accession Number	Name of the book, edition, author	Name of the teacher to whom issued
1.	4307	आधुनिक शिक्षा संदर्भ 135/54	4 cc Sh Shankar Singh
2.	7011	सामाजिक एवं व्यावसायिक शिक्षा 135/90	18.12 cc Ramesh Chand PGT
3.	7030	राष्ट्रनीति विज्ञान 188/90	31.00 52.50 — 10 —

			Bill = 52.50	
5.	7312	ढोका निदान सीखे	8-00	Remarks
	7151	मंगल सूत्र 24/7/96	40-00	—10—
6.	6622	मुर्दिहट्ट 31/1/97	7-00	Ram Niwas
7.	4649	Education	6-00	—10—
8.	5782	मन मन्दिर से हटाने	8-00	—10—
9.	6401	Relations	—10—	—10—
10.	6333	मादा से सौदा	24-00	—10—
11.	6846	नागरिक गो शाला	—10—	—10—
12.	6847	मनुष्य और पशुपक्षी	6-00	—10—
13.	6877	मादा	5.45	—10—
14.	6857	वृषि निदान	4.35	—10—
15.	6332	कल कलो तेल बनाते	—10—	22.50
16.	6327	प्रोटीन	—10—	6-00
17.	6324	महापुरुषो के पुरस्कृत	—10—	6-00
18.	6377	प्रवासी क्रान्तिकारी	—10—	3-00
19.	6745	पशुओ पर	—10—	2.50
20.	6369	अपनी गुरु	—10—	5-00
21.	6364	जाता गाँव	45-00	—10—
22.	6245	प्रेम	30-00	—10—
23.	6247	पैसा	25-00	—10—
24.	6247	सुझाव	25-00	—10—
25.	6536	विश्व की	7.50	—10—
26.	6554	पितामह	7.00	—10—
27.	6664	गाय	7.50	—10—
28.	6664	—10—	4.50	—10—
29.	6665		12-00	—10—
30.	6701	पंचतंत्र	30-00	—10—
31.	6707		12-00	—10—
32.	6727	मंगल	10-00	—10—
33.	6677	महापुरुषो	15-00	—10—
34.	6749	आदा	15-00	—10—
35.	6730	माता	20-00	—10—
36.	6719	नर्मदा	20-00	—10—
			522-60	

Rkaur

BIF 522.6c

39	6717	सोहावली की अदालती	3/11/84	15.00	Sh. Ram Nivas Pt
40	2386	नेईम हिमाद्रि	"	.50	—"—
41	2387	—"—	"	.50	—"—
42	2388	—"—	"	.50	—"—
43	2389	—"—	"	.50	—"—
44	1880	हिंदी साहित्य का इतिहास	"	.75	—"—
45	1882	—"—	"	.75	—"—
46	6862	संस्कृत भारती	6/4/80	4.50	Dubey Bros.
47	6854	सफलता की कहानी	—"—	12.50	—"—
48	4551	सुप्रिया नदन पंत	8 का 84	10—00	C.S. Rathaur
49	5419	पंचतंत्र	8/4/84	12.50	—"— Rawat
50	6453	संतों की वाणी	13/3/84	8.00	D.K. Agra Pvt
51	7025	कबीर की रहस्यवादी	13/3/84	20—00	—"—
52	1373	Discovery of India	12/2/92	18.50	—"— Settled
53	6212	रविन्द्र नाथ साहित्य	"	20—00	—"—
54	6863	High School English Grammar	"	25—00	—"—
55	6770	बाल संस्कार	"	10—00	—"—
56	6710	नारदेश्वर	"	30—00	—"—
57	6884	मन्दाकिनी भाग-I	23/8/90	8.00	—"—
58	6570	सुन्दर लोक संस्कार	13/5/93	6—00	—"—
59	6535	रविन्द्र ठाकुर की बाल	"	11.50	—"—
60	1365	कहानियां			
61	1435	All men are brothers	16/5/89	3.75	Sh. Sunil Kumar
62	6530	English Grammar & Composition		5—00	—"—
63	6517	के सवाल	17/11/90	4—00	—"—
64	6512	गद्य संकलन भाग I	3/9/84	3.85	S.C.S. Rathaur
65	6814	हिन्दी साहित्य का इतिहास		6.45	—"—
66	6883	गणित —		9.75	Sh. [illegible] Pvt
67	6879	गणित भाग-I		9.00	—"—
68	6880	गणित भाग-III		3.20	—"—
69	6727	—"— —"—		3.40	—"—
		दयानन्द	31/3/91	20—00	—"—

794.00

B/F 77.50

(232) 75

68, 6948	सदादीप	3/5796	10.00	Sh. Kanhaiyachand	
69, 6854	प्रकृति के रहस्य	"	10.00	"	
70, 7163	सामान्य ज्ञान कोश	16/11/81	60.00	"	
71, 3548	मौसम का वार्षिक पूर्वानुमान	"	11.00	"	
72, 2352	गणितज्ञों की कहानियाँ		2.60	- Ram Niwas Rai	
73, 1904	बाल रंगमाला	"	0.56	"	
74, 1883	वैज्ञानिक उपलब्धियाँ	"	2.00	"	
75 1903	बाल रंगमाला	"	.56	"	Ukarl
76, 6862	विज्ञान ज्योति	5/4/80	8.45	"	
77 4560	हिन्दी साहित्य का इतिहास	12/5/82	15.00	" Kamal Yadav	
78, 6263	मानक हिन्दी कोशकार	"	40.00	" R.P Singh	Settled
79, 3798/2	विज्ञान / 2	2/9/81	9.50	" Vinod Sharma	
80, 3771/1	गणित माला 2	29/9/81	9.75	" R.P Singh	
81, 3823/1	—"—	"	10.00	"	
82, 7449	शादी जहां की आबाद शाहजहां		60.00	"	
83, 7446	वनस्पतियों की कहानी	"	40.00	"	
84, 7235	राजनीति विज्ञान	"	45.00	"	
85, 7418	इमारत बनाना कैसे सीखें		9.90	Sh. Mali Ram	
86, 7417	आधुनिक भारत	28/12/81	11.00	"	
87, 7142	सामान्य ज्ञान विज्ञान	15/12/81	75.00	"	
88, 4886	हिन्दी शिक्षण	19/11/81	8.00	"	
89, 7019	Training & Edu. in School	23/7/81	24.00	"	
90, 7164	वैज्ञानिक उपकरणों	"	75.00	"	
91, 4546	Educational Research	"	10.00	"	
92, 3781/5	कलाकारों		1.00	Sh. Raghu	
93, 3764/3	—"—		1.00	"	
94, 3792/4	—"—		1.50	"	

1345.62

(231)

RJ/ 1345-02

95	3841/4	साहित मांगा(1)	23/4196	10-00	Sh. Hukam Chand Yadav
96	3772/3	-do-	-do-	10-00	-do-

1365-02

Needful may be done under intimation to the audit.

Sd/-

~~Para No. 87~~ Para No. 76 (Audit Report for the year ended 31/3/88) Para-6

(250) 23

Subject: Scrutiny of GPF accounts in respect of Group 'D' employees.

While scrutinising the GPF accounts in respect of Group 'D' employees, it has been observed that rules are not being followed properly resulting into wrong calculation/addition of interest. The following discrepancies were noticed which are required to be rectified, after reviewing all such cases, & known to the audit.

1. Bonus was not allowed on closing balance before financial year 1986-87, as per rules.
2. Rate of interest was allowed less for the year 86-87. Rate of interest w.e.f 1.4.86 is 12% whereas interest has been allowed @ 11% for the year 86-87.
3. As per rules, the amount of advance/withdrawal should be deducted from the progressive total of the months in which the amount is withdrawn & recovery of instalment be started from the next month but balances of advances/withdrawals were reduced from the following months instead of Bank month.

The following cases of mis-calculation are required to be rectified under intimation

Contd 2

~~229~~ 22

to audit.

1. Sri. Ram Kumar (i) Bonus has not been allowed in closing balances before 1986-87 as required under rules.

(ii) 86-87 : Rate of interest w.e.f 1-4-86 is 12% & not 11% as allowed resulting into wrong calculation. A sum of Rs 67/- is to be credited to the account of incumbent.

(iii) 87-88 : Subscription have not been allocated by DDO

(iv) 88-89. : Interest for the year comes to Rs 1133/- instead of Rs 1123/- as calculated. A sum of Rs 10/- is to be added to the account of incumbent.

2. Sri. Kalu Ram

(i) 86-87 : Interest was allowed @ 11% instead of 12%. Therefore a sum of Rs 35/- is to be credited to the account of incumbent.

(ii) 88-89 ; GPF advance of Rs 2400/- withdrawn in the month of 4/88 is to be deducted from the monthly balance of 4/88 & not 5/88, thus interest to be allowed comes to Rs 608/- & not Rs 717/- A sum of Rs 109/- is to be deducted from the account of incumbent.

(iii) 89-90 : GPF advance of Rs 2700/- withdrawn in the month of 5/89 is to be deducted from the monthly balance of 5/89 & not 6/89 resulting into wrong Calculation of interest. Interest comes to Rs 829/- instead of Rs 851/-. Thus an sum of Rs 22/ is to be recovered from the incumbent

Contd 3.

(273) 71

(iv) 91-92. GPF withdrawal of Rs 8000/- in 4/91 is to be deducted from the progressive total of 4/91 & not 5/91. Thus resulting into wrong calculation of interest & a sum of Rs 80/- is to be recovered from the incumbent.

v) 94-95. GPF withdrawal of Rs 10,000/- in 6/94 is to be deducted from the progressive total of 6/94 & not 7/94 Thus resulting into wrong calculation of interest & a sum of Rs 94/- is to be deducted from the account of the official.

vi) 96-97 The official had withdrawn a sum of Rs 21,000/- from GPF in 3/97 but this amount has not been deducted from his account.

Sh. KISHAN CHAND

In case the official has joined on transfer, his transfer advice may be shown to audit & in case of fresh appointment, date of appointment may be shown.

92-93 wrong calculation of interest. Interest comes to Rs 607/- instead of Rs 541/- Therefore a sum of Rs 67/- is to be added to the account of incumbent.

95-96 ① Cutting / over-writing are required to be attested by DDO.

② A sum of Rs 63/- is to be recovered from the incumbent as the interest works out to be Rs 982 & not 1045/-

Contd 4.

(227) 70

③ Deposits & refunds during the year amounts to Rs 7350/- and not Rs 6900/- as added. A sum of Rs 450/- is to be added in his account.

97-98 The incumbent had withdrawn a sum of Rs 18.000/- from his account in 2/98 but the same has been deducted in 3/98. Thus a sum of Rs 180/- is to be deducted from his account.

GPF accounts in respect of above officials may be recasted & shown to audit.

From the scrutiny of the record, it was noticed that following officials got retired/ transferred on promotion but no transfer advice was shown to the audit party for correctness of their balances transferred to GPF Cell.

1. Sh. Surat : No entry after 2/97 was found in his account. In case the incumbent has been transferred or retired, the transfer advice/ Calculation sheet may please be added for scrutiny of account.

Contd 5

226 69

2. Sh. Bhoop Singh : The following information may be made available to the audit party.

(a) Date of appointment of incumbent

(b) Reasons for missing of subscription - 3/83 paid in 4/83 & 4/83 paid in 5/83.

(c) Reasons for not allowing bonus in the year 55-56

(d) Interest for the year 90-91 to the tune of 4774/- found not in order as the incumbent availed a temporary advance of Rs. 6600/- in 10/90 which was debited from his account in 11/90.

(e) Interest has been allowed @ 11% during 86-87 instead of 12%

(f) The amount shown in the GPF ledger from 9/82 to 3/83 pertains to the arrear of HRA/CCA which were credited in GPF account & later on arrears were released. Reasons for not ~~allowing~~ reducing the amount at the time of finalising the transfer of balances on his promotion may be explained to audit.

3. Sh. Nafe Singh

From the scrutiny of the IBR, it was noticed that Sh. Nafe Singh, was transferred from this school in April 92 but no such entry was found in his account nor copy of transfer advice was shown to audit for Correction of his balances transferred to GPF Cell.

Copy of transfer advice may please be shown to audit.

Contd 6.

225/68

4. Sh. Mohar Singh

No entry after 2/89 has been found in the account of Sh Mohar Singh. In case the incumbent has retired / Transferred the Transfer advice / Calculation sheet may be shown to audit.

Broadsheet in respect of Group 'D' employees may be shown to audit.

GPF register on the prescribed proforma may be maintained in place of Loose Cards.

~~PARA No 9~~ PARA NO 78 Page No. Date: March 67

224

Subject:- Verification of qualifying service

Rule 32 of CCS Pension Rule stipulates that an a government servant completing 25 years service or on his being left with 5 years before the date of retirement whichever is earlier the Head of Office in consultation with the Accounts Officer on verify the service certificate by him and will communicate to him the date of such qualifying service. But it has been noticed that the following cases for the verification of qualifying service have not been sent to the concerned PAO. It is therefore requested that the

S.No.	Name & Designation	DOB	DOR
1	Sh. K.P. [illegible] PGT	15-1-1945	01-2-1970
2	Sh. P.L. [illegible] PGT	10-[illegible]	12-10-[illegible]
3	Sh. [illegible] Ram Lobhan [illegible]	[illegible]	31-05-[illegible]
4	Sh. Thakur Chand "	15-01-1947	12-8-[illegible]
5	Sh. R.N. Kaushikuza	11-01-1951	12-01-[illegible]
6	Sh. Ram Kumar Chowkidar	01-11-1943	03-[illegible]
7	[illegible]	[illegible]	[illegible]

Rec'd

Above
Affixed

66

223

~~Para-78~~ Para-62

PARA No.24 (Ref. Letter No. IAO/P.S/ &6-9E) Dt 24/2/99)

Sub:- Non Verification of Remittances.

The following receipts remitted into Bank by the DDO, Govt. Co. Edu Senior Secondary School, Daulat Pur, has not been got verified ~~from~~ the Dy (Accounts Officer-XVIII:-

Dated	Amount (Rs)
27.3.97	11 = 00
1.2.95	1018 = 00
1.1.94	3516 = 00
28.3.88	12 = 00
6.3.87	93 = 00

The aforementioned remittances be got verified now under reference to the Audit.

~~PARA No. 25~~ Para No-79 para-63

222-65

(Ref. Memo No. R1 Dt. 8/2/99)

Sub: Non PRODUCTION/MAINTENANCE OF RECORDS.

1. Short Term Loan [illegible] Advance Register 86 To 98.
2. CPF Pass Book in respect of Class-IV employees
3. Vouchers/Details of cloth purchased during 91-92 & 92-93 under Free Supply of Uniform.
4. Water/Electricity Register 86-98.
5. LTC/Medical/TA/DA Register 86 98.
6. Bank Pass Book Cash Book and Voucher file from 11.86 To 3.11.87.
7. Free Supply of Books and stationery Records & the period 90-91, 91-92 and 92-93.
8. Red Cross Contribution Stock Register from 11.86 to 3/91.
9. Hobby Fund Account 86 98

Above mentioned records be mentioned and [illegible] the audit.

Audit Report Govt Co-Edn (Middle) School, Hassanpur, Term 95-98

~~PARA No 25~~ 22

Para No 80 Para 64 (Audit Memo No 41 Dated 2.11.99) 64

Subject :- Income-tax

Scrutiny of the I.T.Rs revealed the following short recoveries, the same may be made under intimation to the circle.

(1) Sh. Balbir Singh TGT

Gross Income	Rs.	129515
		129520
(-) Standard Deduction	Rs	20000
		109520
(-) Rebate on HRA	Rs	17620
Taxable Income	Rs	91900
Tax on the same	Rs	9360
Rebate on savings of Rs. 97360/-	Rs	5472
Tax to be deducted	Rs.	3988
Tax deducted	Rs.	NIL
Tax to be deducted	Rs.	3988/-

Note: Rebate on interest of CIDF account is not admissible

~~PART D-27~~

Para NO-81 Para-65

(Audit Memo No. 3 Dated 25/2/21)

22

63

Subject :- Cash book

Scrutiny of the cash book for the year 95-96 to 97-98 revealed the following irregularities which needs rectification under intimation to the audit.

(1) All "account payee" cheques in favour of Government servant and thirty party issued by the concerned pay and Accounts officer are required to be entered in cash book and delivery and acknowledged of such cheques should be watched through a separate register, but it has been noticed that all account payee cheques are being entered in the cash book, it is therefore suggested that a separate register may be maintained for 'accounts payee cheques' and compliance to this effect may be shown in the month ending

(2) Bill number 2 to 5 of [illegible] for Rs. [illegible] were passed for the [illegible] but entered in the cash book for Rs. [illegible] on [illegible]

may please be explain to the auditor.

(5) Totals of the cash book is required to be checked from other than the writer of the cash book, but it has been noted that the totals have been not checked from the other than writer of the cash book.

Needful may pl. be done under intimation to this auditor.

~~Para No 28~~

Para No 82

Para-66

(Audit Memo No 61 Rate → 25/2/99)

61 ~~278~~

Subject:- Contingent paid vouchers

During the course of audit for the year 1995-96, 96-97 and 97-98 while scrutinizing the paid vouchers for the selected months following observations have been made, the same may be rectified under intimation to the audit.

(1) General Financial Rules and circulars issued by Finance Deptt. of Govt. from time to time stipulate that purchase of store items etc. should be made from the Govt./ Semi Govt./ and Private organisations after calling sealed quotations or tenders as per the rules requirement. But it has been noticed that in the following cases it has been observed that no such enquiry has been conducted in which observance hence needs compliance by the Competent authority under intimation to the audit.

(1) Rs. ... etc. dt. 25/3/98 for the supply of ... by Gupta Trading Co. for Furniture

(i) CB-71 of 25/3/98 for Rs. 44955/- of Gupta Drawing Co. etc. for furniture etc.

(ii) CB-74 of 25/3/98 Rs. 24109/- of D. Com. Co. Store

(iv) CB-69 of 25/3/98 Rs. 24310/- of R.K. enterprises for furniture etc.

(v) CB-14C of 22/12/95 for Rs. 10445/- of D. Co. Store Nagamber

(vi) CB-52 of 27/3/97 for Rs. 23028/- of P.K. enterprises for furniture etc.

(vii) CB-53 of 27/3/97 for Rs. 16979/- of Cosmos enterprises for Furniture etc.

---

(2) General Financial Rules stipulates that all the items of stores are required to be entered in the stock register stating the page number under the signature of the competent authority, but in the following cases it has been observed that the stock entry certificates were not signed by the head of the office. Many items be done under intimation to the auditor.

(i) CB-78 of 28/3/98 Rs. 1994/-

(ii) CB-70 of 31/3/98 Rs. 525021/- of Bajrang Furniture

(iii) CB-53 of 27/3/97 Rs. 16979/- of Cosmos enterprises

(iv) CB-52 of 27/3/97 Rs. 23028/- P.K. enterprises

(v) CB-45 of 19/3/97 Rs. [illegible] of Balajee [illegible]

Need this may be done under intimation to the auditor.

~~PARA NO-21~~ para-67

Para No-83

Audit Proposal

Date 24/2/97

21

Subject :- HBA Insurance.

HBA rules provide that house build-/purchased is to be insured against the risk of fire flood and lightning at the cost of the government servant till liquidation of the advance and interest due thereon. It has been noticed that HBA recoveries is being made from the pay bills, but house insurance policy of HBA for the year 1995-96 96-97 and 1997-98 may please be shown to the audit.

Para No-89 (Audit Memo No. Dated 19/2/99)

215
58

Subject :- Pay Bill Register

During the course of audit for the year 1997-98 vide I.D 1997-98 while scrutinizing the PBR following observations have been made which may be rectified under intimation to the audit please.

(1) Paying certificate on the first page of the PBR is required to be recorded under proper attestation of the competent authority, but it was not found recorded as per requirement.

(2) Upper columns provided in the PBR were left blank.

(3) Abstract of the bills is required to be maintained over the total of the Pay bill register but it is also not being maintained.

(4) Columns number 2 & 3 provided in the PBR for the allocation of the DDO were found blank.

(5) All the Long Term and Short Term advances paid to the Government Servant is required to be recorded in the above PBR or the space provided for this purpose but it has been noticed Scttled that GPF and HBA entries in the PBR were not entered under proper attestation of the DDO. Hence full steps please be taken under intimation to the audit.

Part [redacted] Para No 85

(Memo dt 8 Dt. 11/3/99)

213
56

Sub:- Spouse Information

On test scrutiny of the spouse information supplied to the Audit it has been observed that spouse of Shri R.S. Bansal, TGT is working as Head Mistress in Gurgaon and is getting Rs. 125/- as Medical Allowance. Shri Bansal has also been paid M.A @ Rs 75/- pm. Whereas according to Medical Rules if both of the working one of them is entitled for the medical facility/allowance for self and family member. Thus payment of medical allowance to Sh R.S Bansal, TGT be stopped immediately and recovery of the amount so paid be made from him after obtaining a certificate from the employer of his spouse to the effect that from which date his spouse is getting the medical allowance needful be done and compliance shown to the audit.

Share
Settled

~~PARA 1 to 32~~

Para NO 86

212
55

(Audit Memo No 5
Dated 24/2/99)

Subject: Qualifying Service under Rule 34 of CCS Pension Rule

Rule 34 of CCS Pension Rule stipulates that on a government servant completing 25 years service or on this being dealt with 5 years before the date of retirement whichever is earlier the Head of Office in consultation with the Accounts Officer verify the Service ~~record~~ by such a government servant determine the qualifying Service and communicate to him in writing the details of qualifying Service ~~as~~ determined. But it ~~seems~~ seems that Service Books is also taken after they are sent to the concerned PAO for necessary verification. It is therefore suggested that the S. books in question may be sent to the concerned PAO under intimation to the audit.

Encl	Name & Designation	Date	Ref
1.	Sh Jagveer Singh	9.6.99	15-3-01
2.	~~Sh~~ Sh R S Bisht		

Above
Sd/-

~~Parawise # 33~~

Para No 87

(Annexure-I Memo No. - 7 -Rated — 25/2/99) 24 54

Subject :- Service Books

Scrutiny of the Service Books revealed the following irregularities which needs rectification under intimation to the circle.

① Nominations such as GPF Deck, CGEIS etc. is required to be attested with the Service Books. But in the following cases no such type nomination was found attested. Settled

1 Sh. Bhagwan Singh TGT
2 " Pankaj Singh Lunkad TGT
3 " Megha Singh TGT.
4 " L.S. Bansal TGT.
5 Asha Ram Yadav.

Needful may be done & info. in this regard to the circle.

② Service particulars of the teachers on the first page is required to be attested after every five years but in many cases it is not done. The same may be re-attested under

3.- Service Roster is required to be shown to the Govt. Servant every year & and this is required to be taken in the prescribed columns provided for this purpose, but this is not being done in the school now-a-days which may be done under intimation to the audit.

Settled/Above

Para-68

~~Para No-88~~

~~Paragraph 33~~

Sub :- Non Production/Maintenance of Records:

1. GPF Ledger and Broadsheet in respect of Class-IV Employees
2. Short/Long Term Advance Register.
3. TA/DA/LTC/Medical/OTA Register.

Above mentioned records be maintained and shown at the time of next Audit.

(S.K. JAIN)
I.A.O.

1. Audit Report Govt Co. Edn (Middle School, Jhalikan...
Para No 34, (Memo No) Para No 89 Para-69 2094 S2

Sub:- Income Tax Calculations - Govt Co. Edn Middle School Jhalikan, N.Delhi

In the following cases documents of savings on the basis of which rebate of I/Tax was allowed have not been found with the second proandi by the Office :-

S.	Name & designation	Year	Page No	Particulars	Rs.	Rebate allowed Rs.
	Sh Radhakrishnan Vashisht H.M	1987-88	3	LIC	300	
				CTD	1200	
				N.S.C	4000	
				N.S.C Int	156	
				Total	5656	
	do	1988-89	10	N.S.C Int	452	
				do	175	
				C.T.D.	1200	
				Total	1827	
	do	1989-90	17	CTD	1200	
4	Ram Dass (TGT)	1987-88	6	PLI	1000	
	do	1988-89	13	PLI	1000	
				NSC	2000	
					3000	
5	Sh Yashwant Rai (TGT)	1986-87		LIC	326	
				N.S.C Int	278	
					186	
				N.S.C	4000	
					4790	

Contd - P/2

No	Name & designation	year	Page No	Particulars	
3.	Bhyaghwant Rai TGT	1987-88	5	LIC	326
				Smt N.S.C	312
				—do—	208
				—do—	496
				N.S.C	5000
				Total :-	6342
	—do—	1988-89	12	LIC	326
				Smt N.S.C	1705
				N.S.C	5000
				Total :-	7031
4.	Sh. O.P Khandujas TGT	1987-88	7	N.S.C Smt + LIC	2474 → [1071 LIC, 1403] 2474
	—do—	1988-89	15	—do—	1574
				L.I.C	1071
					2645
	—do—	1989-90		LIC	1071
				N.S.C	7000
				N.S.C Smt	1737
					9808

The Office is advised to show the documents on the basis of which rebate of I/Tax has been allowed to the above indicated officials as per the details shown against each & effect recovery of I/Tax under intimation to audit

Annexure-I

Details of recovery of I.T.

(207)

1 Sh Radhe Krishan H.M

	Total	Recovered	Balance	
	R.	R.	R.	
1987-88	4676	3748	948	
1988-89	6658 —	6385	273	
1989-90	5555-	5420	135	
			1356	1356

2 Sh Ram Dass T.G.T

	→ 250	Nil	250	
1987-88	743	Nil	743	993
1988-89			993	

3 Sh Yashwant Rai T.G.T

1986-87	880	Nil	880	
1987-88	1215 —	433	782	
1988-89	1473	— 670	803	
			2465	2465

4 Sh O.P. Khandujia T.G.T

1987-88	2674	— 1999	675	
1988-89	2896	— 2149	747	
1989-90	3128	— 1772	1356	
			2778	2778

G. Total 7592

(7592)

Sent to Principal Govt. School Shastri Nagar on 25/5/94

~~Para No. 55~~ Para No 70

Para-70

(206)

49

Unit:- Govt. Co-Ed. Middle School, Zhatikra Delhi

Audit memo No = 6
Dated = 17/3/94

Period = 1987-88 to 1989-90

Sub:- Free supply of Books & Sty.

During the test check of Free Supply of Books and Sty. for S/c & S/T students during the period 1987-88 to 1989-90, it has been observed that the following students were charged for Binding of books ~~of~~ out of this sanction/scheme which is not permissible.

1987-89

S.No	Name of student	Father's Name	Class	Cost of Binding of books.
1.	Rakesh Kr.	Sh. Rameshwar	VIII (7th)	Rs. 17=00
2.	Shiv Kr.	Sh. Sukhand	VII	Rs. 17=00
3.	Satto Devi	Sh. Shivram	VI	Rs. 18=00
~~4.~~	~~Ramesh Kr.~~	~~Sh. Ramdass~~	~~VII~~	
4.	Sanjeev Ram	Sh. Ramdass	VII	Rs. 17=00
5.	Shiv Kr.	Smt. Dharmawati	VII	Rs. 18=00
6.	Subhash Chand	Sh. Tara Chand	VII	Rs. 18=00
			Total	Rs. 105=00

Hence recovery effected Rs. 105/= be received either from the concerned students or from the depositing official under intimation to audit.

Cont--P/2

2. It has also been observed that ~~to~~ Santosh Kr. S/o Sh. Rudia Ram, ~~the~~ was ~~the~~ the student of Class-VI-B in the year 1988-89. He was paid Rs. 120/- by the School under the scheme of free Supply of Books & Sty during the period 1988-89. S/C certificate was submitted by the student of Rohtak. As per instruction the benefit is allowed only to the holder of S/C certificate issued from D.C. Delhi. Now the same may be received either from the concerned Student or teacher/defaulter under intimation to audi.

(204)

~~Para No 26~~ Pa. a No 71

para 71

Unit = Govt. Co-Ed Middle School, Jhatikra Delhi

Period = 1987-88 to 1989-90

Memo No = 7

Dated = 17/3/99

Sub. Scholarship for Economically Backward students.

During the test audit of Scholarship for Economically Backward students for the period 1988-89 it has been observed that Rajive Kr. S/o Sh. Dharam Pal, the student of class-VII was paid Rs. 40/- during the period 1988-89. The parental income from all sources was shown Rs. 3600/- p.a in the form of Economically Backward which was beyond out of the prescribed limit ie Rs. 1500/- p.a. So he was not entitled for this benefit. Now the same may please be recovered either from the concerned student or teacher/ defaulter & deposited under intimation to audit.

~~37~~ Para No. ~~8~~ (Audit Memo No 3 Dated 10.3.99) ~~Para No 92~~ ~~Para 72~~ 5034/6

Subject:- Cash Book
1987 to 1990

While scrutinising the Cash Book the audit has observed the following points

1. All account payee cheques in favour of the Govt servants and the parties issued by the concerned Pay and Accounts officers are not required to be entered in the Cash Book but a separate register should be maintained by the DDO to watch the receipt and acknowledgment of such cheques. It is, therefore, suggested that a seperate register be maintained for the 'A/cs Payee cheques' and the compliance be shown to audit.

2. Totals of ~~cash~~ Cash Book should be checked by a person other than the Cash Book writer. But the totals of the Cash Book have not been checked by anyone

Necessary may be done under intimation to audit

— 2 —

3. As per the provisions, the Cash Book should be closed daily with the Grand Total on receipt as well as on the payment side and Each day the DDO should sign below the Grand Total on payment side. A physical Verificate of cash certificate is also to be recorded by DDO on the last day of the each month.

While checking the Cash Book it is Observed that the Grant Total where not given on the payment side of Cash Book wef April 87 to date (i.e. period of audit)

closing certificate not recorded by the DDO at the end of Dec. 87 June 88, ~~March 88~~, A combined certificate recorded from July 88 to Oct 88 at the end of Oct. 88. Similarly for May - June 89, Aug + Sept 89, Dec 89 & Feb 90. Which is contrary to the provisions of the rule.

4. Observation from 1 to 3 above to be complied with now and shown to audit

PARA No 38 Para No 93 dt. 23/3/99
(Memo No 8
Subject : Spouse Information

On scrutiny of the spouse information provided by the school it has been observed the spouse of the Dharam Pal, TGT is also working/employed - Govt service. They both are getting medical allowance @ Rs. 75/- P.M and Rs 50/- P.M. respectively whereas as per Medical Rules only one of them is entitled to claim medical allowance/facilities for self and family members. Hence payment of Medical allowance to Shri Dharam Pal, TGT is inadmissible. The same be stopped immediately and recovery for the period in spouse is getting the medical allowance be made from him under intimation to Audit.

2. Spouse information in respect of rest of the Govt employees be provided to the Audit.

PARA ~~1 to 34~~ Para No 94

(Audit Memo No 1 Dated :- 10/3/99)

43

Subject :- Stock Register
1987 to 1990

On test scrutiny of the stock Register for the aforesaid period following discrepancies were noticed which may be rectified under intimation to audit. Other similar cases may also be reported and necessary remedial steps be taken. Steps may also be taken to avoid such lapse in future :-

Rectified

i) Rule 116(1) of GFR required that all stock should be physically verified at least once every year. But this requirement has not found met in respect of items entered in the following registers :-

   i) Games & Sports Register
   ii) Library Register

ii) 248 Library Books found entered in the stock Register whereas it should be entered in the Accession Register. Needful be done under intimation to audit.

iii) Property register for the aforesaid period has not produced before the audit.

Thatkuan Para No 90 (Memo No 2 Para No 95 Delhi 10-3-94) 199 42

Sub:- Maintenance of P.B.R for the years 1987-88, 88-89 & 89-90

Following irregularities have been noticed in the PBR of the G. Co-Edn Middle School, Thatkuan, New Delhi.

i) Paying certificate has not been signed by the D.D.O. Should be self signed

ii) The detail of pay and allowances and deductions have not been indicated for the period from 1 March, 87 to Aug, 87 for the purpose of I/Tax calculation in s/o Sh Radha Krishan Hal Master, (Page-3) It has also not been indicated from which school he was transferred to the present school in the P.B.R This is necessary for linking of information

iii) Totals of gross salary GPF etc have not been done in the PBR in the respective accounts of the employees for the purpose of I/Tax calculations.

Contd—P/2.

(41) 1988

IV) Abstract of pay bills have not been maintained in the P.B.R. Necessary columns have been provided at the end of the P.B.R. for the purpose and maintenance of abstract of pay bills is necessary.

V) Relevant columns provided in the P.B.R such as, scale of pay, designation of the post G.P.F A/c No. etc have not been filled in s/c all the employees during 1988-89 & 89-90

Name
Sd/-

VI) Smt Kamla Yadav, T.G.T was sanctioned/ paid LTC advance of Rs 2500/- during the year 1988-89 as per entry in the P.B.R (page No 14) but nothing has been indicated about its adjustment.

Needful may be done by the office in s/c the above irregularities and compliance shown to the audit

~~Para No 96~~ Para -73

197 / 40

PARA No 41 (Rep. Dt 10/3/99)

The following receipts remitted into Bank by the D.D.O. Govt Co. Edn. (Middle) School, Thatikara, Now Delhi has not got verified by the unit from the Pay and Accounts office - XVII :-

Date	Amount (Rs)
22.5.89	468
27.7.89	327
11.8.89	243
22.9.89	207
23.10.89	199
15.11.89	222
18.12.89	209
21.1.90	209
14.2.90	201
13.3.90	191

The aforementioned remittances be got verified from the P.A.O. under reference to the Audit.

Para-74

~~Para No 97~~ Memo No 4 Para No 97 Dated 12-3-91 196 39

Sub:- Maintenance of Service books

Following irregularities have been noticed in the Service books of the Govt Co-Edn Middle school Thatikara, N. Delhi:—

1) Sh Narayan Singh P.E.T

A column has been provided in the s/book for obtaining signature of Govt servant every year while releasing the annual increment to him. The purpose is to afford an opportunity to the govt servant to see that annual increment has been granted to him regularly. Leave account etc is also maintained as per the leave taken by him. Signatures of the above Official have not been obtained from him from 1-11-87 onwards Needful may be done now and compliance shown to the audit in r/o the following Officials and similar other s/books of other Official if any also.

1 Sh Nirmal Kumar T.G.T

2) Entries/particulars of the govt servant filled in the s/book at the time of

Contd — IV/P/2

this appointment and sequence is to be got regularised from him after every first years and this is also to be verified by the authorised Officer of the office This action has not been taken in the following cases and may be done now and compliance shown to the audit :-
i) Sh Narayan Singh PET ii) Sh Nirmal Kumar
iii) Mrs Kamla Yadav T.G.T cancel in reminder other s/books.

3. Pay fixation statements in r/o the 5th Pay commission report/approved have not been found in the s/books in r/o Smt Kamla Yadav T.G.T, Sh Nirmal Kumar TGT

4. Sh O.P. Khandaje T.G.T was in receipt of B P of Rs 2900/- on 1-1-96 but his pay has been fixed on the basis of Rs 2975/-. Reasons for this discrepancy may be clarified to the audit.

Necessary action in r/o the points raised in this memo may be taken and compliance shown to the audit. Brief explanation regarding discrepancies pointed out in this memo may also be furnished to the audit.

PARA No.4(a) (A)

Sub: Non PRODUCTION/MAINTENANCE OF RECORDS 4/87 to 3/90

1. GPF Ledger and Broadsheet in respect of class IV employees.
2. Short/Long Term Advance Registers.
3. CA/DA/CCA/Medical/OTA Registers.
4. Budget & Expenditure figures for 4/87 to 3/90 period.
5. Fire Safety Certificate and records be maintained and produced at the time of next Audit.

(S. N. JAIN)
I A/C.

Para 1 Sub:- Income-Tax (Refund Mem 2) Current Audit 1998-2002

Case 98
Para-75

On scrutiny of Income-Tax calculation sheets for the year 1998-99 to 2001-02 it has been found that some short recoveries have been made. The same may be recovered as detailed below-

(A) While [illegible] of audit for the year 1986 to 1998, before allowing LCA rebate certain cases must be referred to the concerned ITO's for realising information with the owner of the land [illegible] Income Tax on the basis of sale

Contd

receipts to avoid any financial implications or loss to the govt. revenue But no such action has been taken so far by the school authorities + further in the following cases HRA receipt has not been verified by the HOD/DDO (1998-2002) in the absence of which authenticity/genuineness of the rent receipt could not be ascertained by the audit. Necessary verification may be made & results may be intimated to audit.-

(1) Sh. Bhopal Singh
(2) Sh. Rawesh Chand Gehlot
(3) Sh. Ratan Singh
(4) Sh. K.D.N. Bala Ram
(5) Smt. Anita Arora
(6) Sh. Mali Ram
(7) Sh. Om Prakash
(8) Sh. Rawesh Chand
(9) Sh. Dharam Singh Meena
(10) Sh. R.K. Dubey
(11) Sh. Arun Singh

(c) It has also been found that rate of payment as detailed against the names of the officials mentioned below has not been

cont'd

submitted by them. The same way be either be furnished or the amount may be recovered from the officials -

S.NO	Name of Offical	Value + amt of document	Year	Remarks Ref.
1 ✓	Sh. Bhopal Singh	ICICI Bonds - 10,000	2000-01	2000+340=2340
		- do - 10,000	2001-02	2000+40=2040
2.	Sh. Kanwar Pal Singh	ICICI - 20,000	2000-01	6000+650=1650
		ICICI - 20,000	2001-02	6000+50=1050
3.	Sh. K.D.N. Sitaram	LIC - 1506	2000-01	3043.36=33

Reason qua above discrepancy alongwith necessary off-set may be submitted to audit.

[redacted]

Para 99
Para-76

right from the entry point to govt. service till the date of superannuation, voluntary retirement, resignation as the case may be, are recorded therein under proper attestation of the competent authority. Some important provisions are summarised below-

① Every year the verification of service of each govt. servant is to be done by Head of office. Service verification should be properly ~~realised~~ socialised.

② A leave account is to be maintained for each govt. servant (Goz. or Non-goz.) by the Head of office. Entries regarding leave in the leave account and the service book should be made distinctly under proper attestation.

③ The house declaration of Home Town for the purpose of Leave Travel concession duly accepted by the competent authority should be pasted in the service book.

④ The service book should be shown to govt. servant every year + his signature obtained therein in token of his having inspected the service book. A certificate to the effect that he has done so in respect

—contd.

of the preceding financial year should be submitted by the Head of Office to his next superior by the end of every September.

(5) A clear note should be made in the service book regarding receipt of nomination of Gratuity, GPF CGEIS, + Details of family + proforma pasted, in the Service book.

(6) GPF A/c No. allotted to Govt. servant including any subsequent changes in Account No. should be entered on the right hand top corner of page No. 1 of the service book.

(7) Proper attestation regarding medical examination of the govt. servant at the time of appointment + attestation forms verifying antecedents + character &c. should be made at the appropriate place of the service book.

(8) The photograph of the govt servant should be pasted on the right hand side corner of page 1 of service book.

On scrutiny of service books following discrepancies have been observed -

① Service not verified in r/o officials -

1. Sh. Hukam Chand (Chowkidar) - w.e.f - 31/12/91
2. Sh. Rajesh Chand (Asst Teacher) - w.e.f - 31/12/96
3. Sh. Om Prakash (TGT) - w.e.f - 31/8/2000
4. Sh. Lal Singh (TGT) - w.e.f - 31/12/94
5. Sh. Ram Kumar (Chowkidar) - w.e.f - 1-1-94.

② Leave A/c incomplete in r/o -

1. Sh. Yogesh kumar (Peon)
2. Sh. Shyam kumar (Chowkidar) -

③ Declaration of Home-Town not available in service book in r/o.

1. Sh. Rajesh Chand Gehlot (PET)
2. Sh. Rajesh Chand (Asst. Teacher)
3. Sh. R.K. Dubey (TGT)
4. Sh. Vishambar Dayalu
5. Sh. Kalki Kishore Sharma (LT)
6. Sh. Om Prakash (TGT)
7. Sh. Lal Singh (TGT)
8. Sh. K.D.N. Sita Ram
9. Sh. Roshan Lal (Chowkidar)

④ Service book not shown to officials mentioned below :-

1. Sh. Rajesh Chand Gehlot
2. Sh. Rajesh Chand (Asst Teacher)
3. ~~Sh. Hukam Chand (Chowkidar)~~
4. Sh. R.K. Dubey (TGT)

① VC

(5) Sh. Vishambar Dayalu
(6) Sh. Om Prakash (TGT)
(7) Sh. Lal Singh (TGT)
(8) Sh. Roshan Lal (Chowkidar)
(9) Sh. Yogesh Kumar (Peon)
(10) Sh. Ram Kumar (Chowkidar)

(5) Nominations for GPF, DCRG, LTCFCS, + details of family not given w.r.to -

(1) Sh. Ramesh Chand Gulati - Nom. for GPF + DCRG not given)
(2) Sh. Ramesh Chand - (Nom. for DCRG, LTCFCS, GPF + Family details not given)
(3) Sh. Vishambar Dayalu — - do -
(4) Sh. Lalit Kishore Sharma - do -
(5) Sh. Roshan Lal (Chowkidar) - - do -
(6) Sh. Yogesh Kumar (Peon) - do -
(7) Sh. Ram Kumar (Chowkidar) - do -
(8) Sh. Lal Singh (TGT) - Nom. for GPF, DCRG + family details not given.
(9) Sh. R.K. Dubey - Nom. for GPF + LTCFCS not given.

(6) GPF A/c No. not shown on first page of service book w.r.to -

(1) Sh. Ramesh Chand
(2) Sh. R.K. Dubey
(3) Sh. Lal Singh
(4) Sh. Sita Ram
(5) Sh. Yogesh Kr. (Peon)
(6) Sh. Roshan Lal (Chowkidar)
(7) Sh. Ram Kumar (-do)

(A) Photograph not pasted in service book

(1) Sh. Lal Singh (T.G.)
(2) Sh. Roshan Lal (Chowkidar)

(B) Medical entry + Police verification entry not done in service book:

(1) Sh. Ramesh Chand
(2) Sh. Lalit Kishore Sharma (Medical entry not available)
(3) Sh. Ram Kumar (Chowkidar) - do -

Necessary discrepancies may be removed under intimation to audit.

~~35~~ 29

Para 3

Reg Memo No. 11 Irregularities in Purchase of Store

Para 100

Para-77

Ans:

(25) Irregularities in Purchases from Bajaj Steel (Annexure A' attached)

Para 4
(Refer Audit memo 12)

Para 101
Para -78

Sub:- Payment of Transport Allowance to Vocational staff of school

Transport allowance has been paid to members of vocational staff of this school during the period of leave on vacation @ 1000/- to 2000/- as per annexure attached)

Reference orders issued on transport allowance from time to time + D.G. Director Education (Adv) letter No- E.2-1(26)/PK/pro2/65-65, Transport allowance is not admissible to vocational staff for the vacation exceeding 30 days. Therefore the inadmissible payment of Rs. 41,800/- made may be recovered under intimation to audit.

1	Sh. Bhagat Singh	3200/-	800	800							
2	Sh. Hem Prakash		—	—	400	400	400	400	—	—	
3	Sh. R. K. Dubey	1600/-									
4	Sh. K. P. Singh	3200/-	400	400	400	400	400	400	400	400	
5	Sh. Lal Singh	3200/-	400	400	400	400	400	400	400	400	
6	Sh. P. L. Dhar	3200/-	400	400	400	400	400	400	400	400	
7	Sh. J. B. Negi	2400/-	400	400	400	400	400	400	—	—	
8	Sh. K. D. Nagar	3200/-	400	400	400	400	400	400	400	400	
9	Sh. Om Vir Singh	800/-	100	100	100	100	100	100	100	100	
10	Sh. Jagdish Pd.	600/-	100	100	100	100	100	100	—	—	
11	Sh. Mahi Ram	600/-	100	100	100	100	100	100	—	—	
12	Sh. Ramesh Chandra	800/-	100	100	100	100	100	100	100	100	
13	Sh. T. K. Raina	800/-	100	100	100	100	100	100	100	100	
14	Sh. Rakesh Kumar	800/-	100	100	100	100	100	100	100	100	
15	Sh. Gulab Ram	600/-	-	100	100	100	100	100	100	100	
16	Sh. Ramesh Chandra	2400/-	—	400	400	400	400	400	400	400	
17	Sh. Yogesh	800/-	100	100	100	100	100	100	100	100	
18	Sh. Anil	800/-	100	100	100	100	100	100	100	100	
19	Sh. Sunil	800/-	100	100	100	100	100	100	100	100	
20	Sh. Santosh Kumar	800/-	100	100	100	100	100	100	100	100	
21	Sh. Manoj Kumar	800/-	100	100	100	100	100	100	100	100	
22	Sh. Sunil	800/-	100	100	100	100	100	100	100	100	
23	Sh. Rajinder Singh	800/-	100	100	100	100	100	100	100	100	
24	Sh. Anil Devi	800/-	100	100	100	100	100	100	100	100	
25	Sh. Narinder Pal	800/-	100	100	100	100	100	100	100	100	
26	Sh. Yogesh Kumar	800/-	100	100	100	100	100	100	—	—	
27	Sh. Hakam Chand	800/-	100	100	100	100	100	100	100	100	
28	Sh. Khub Ram	800/-	100	100	100	100	100	100	100	100	
29	Sh. [illegible]	800/-	100	100	100	100	100	100	—	—	
30	Sh. Viram Dev	800/-	100	—	—	—	—	—	—	—	
31	Sh. Kamlesh Mehra	800/-	—	—	—	—	400	400	—	—	
32	Sh. [illegible]	800/-	—	—	—	—	100	100	100	100	
33	Sh. [illegible]	800/-	—	—	—	—					
34		1200/-	—								

41800

Para No-5 Subj:- Excess raymnet of LTC-recovery

Ref memo No-7)

~~102~~ Para-79

LTC claim ~~of~~ ~~to~~ Rs 1047/- (23 A)

had been paid to Sh. Jai Bhagwan Garg for visiting Chennai (New Delhi to Vijaywada + Vijaywada to Chennai + back) in the month of Jan-99 vide LTC bill No 179/12-2-99 whereas as per direct shortest route (on the basis of fare chart ~~attended~~ attached with the claim) the railway fare alongwith reservation charges comes to Rs 792/- (both sides).

Therefore excess payment of Rs 255/- may be recovered under intimation to audit

LTC registe has not been shown to audit.

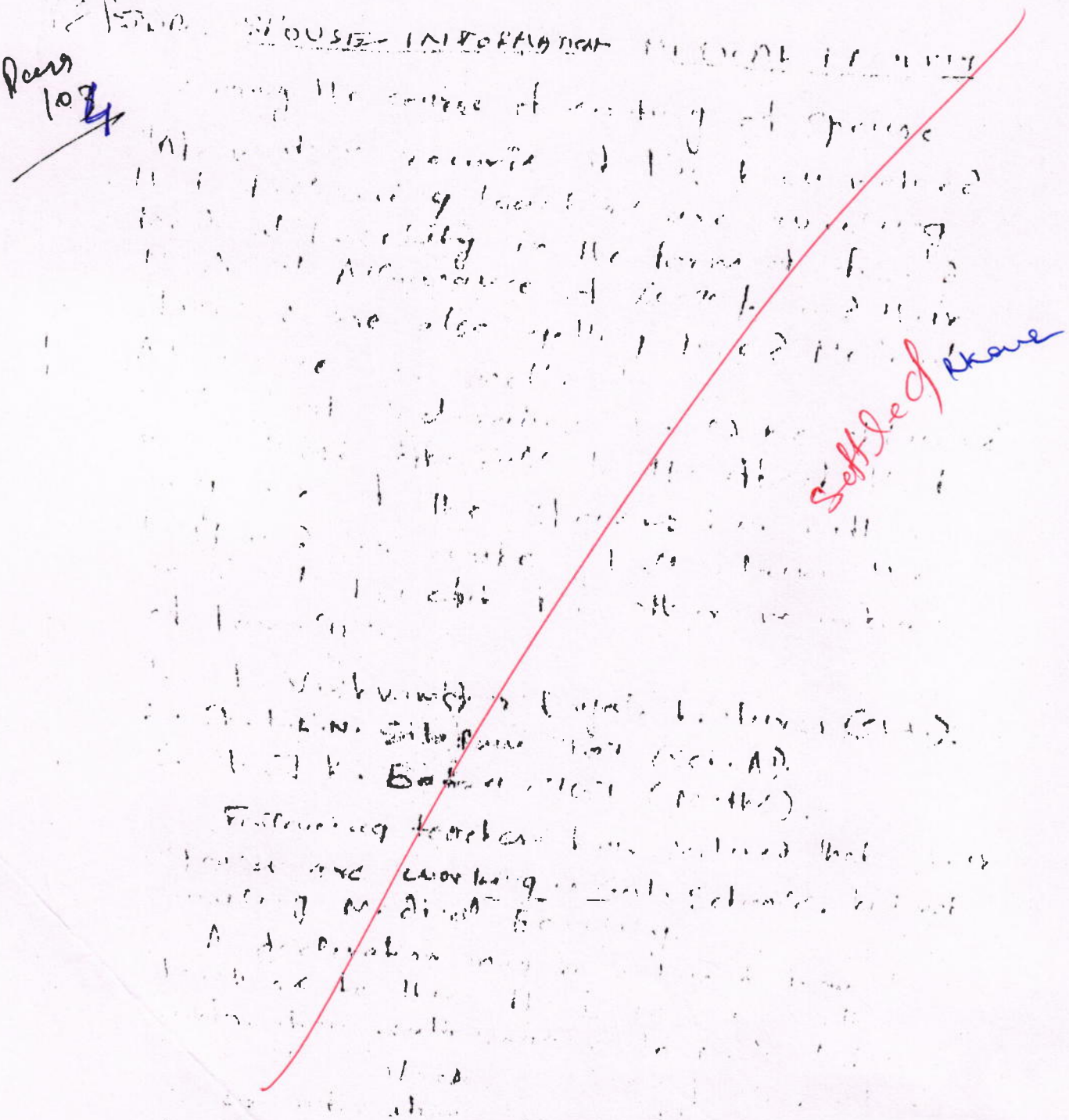
103 Verification of Qualifying Services.

Not found

Leave

Settled

Page 107



Para 8
(Ref. review M. 6)

Sub:- Improper maintenance of stock registers.

Para 105

Physical verification of stock registers is to be done twice a year i.e in September & March of every financial year. In the absence of physical verification of goods the excess/shortage if any could not be justified.

① On scrutiny of stock registers of Examination stock registers as detailed below it has been found that physical verification of goods have not been done as indicated against each-

SNO	Particulars	Date of last Physical verification
①	Examination stock registe consumable + non-consumable	15-5-12
②	Red cross consumable stock registe	15-5-10

② Papers & medicines also not given (in consumable - non consumable & all registers of hosp, Blood Bank, Stock consumable (middle section) Surg. non-consumable, Drugs Goods Consumable stock register & Agriculture consumable registers.

Revised

Settled

(2) (3) Entries at page No. 23 + 25 of Physics consumable stock register + also at page No. 23 + 25 of Chemistry consumable stock register are unattested.

(4) On scrutiny of Chemistry (non-consumable) stock register it has been found that at page No. 6. Spirit Lamb (Glass) + Spirit Lamb (Brass) have been entered together whereas these should be allotted separate pages. Moreover these items are were purchased years back i.e. 1957 + 1961 & are still showing up in the stock register. Their utility after such a long period is Nil not ascertained. A condemnation board should be utilized + such items should be condemned. self Ded

(5) In physical education consumable stock register at page No 12. Flags, Banners + dusters have been allotted same page which makes it difficult to figure out the balance at a glance. Separate pages should have been allotted for separate items.

(6) [illegible]

Paper I (Part II)

Pers/1086

[redacted]

following irregularities have been found.

(1) No paging certificate has been found recorded on the first page of PBR under proper attestation

(2) Upper columns provided at the top of PBR's were found blank. All columns such as scale of pay Date of joining, marital status, etc. may please be completed under intimation to audit. Self Dec Name

(3) Abstracts are required to be prepared at the last of the PBR. under attestation of DDO but the same has not been maintained

The above said discrepancies may be rectified under intimation to audit.

SUB: LIBRARY

3) During the course of scrutiny of record pertaining to Library, following irregularities have been observed:-

(1) Books from Accession No. 7886 to 8375 entered in the Accession Register, have not been signed by the custodian of the Register nor the details of the books i.e. Source, Bill No. & date etc. have been recorded.

(2) Details of Author, Place & Publisher, Year, Pages etc. have not been mentioned from Accession No. 7961 to 8178.

(3) Neither signatures nor any details (except title & price) in respect of books from Accession No. 8546 to 8637, have been recorded in the Accession Register.

(4) Pasting Certificate has not been given in the Issue Registers.

(5) One of the Issue Registers is in badly torn condition. A few pages are also detached from the Register.

(6) Due date as well as date of actual return of book, has not been mentioned anywhere. Entries have not been recorded in the prescribed columns.

(7) 14 books were issued to Sh. Yogesh Kumar PET on 5-4-02 but signatures of the receiver in token of having received the books have not been recorded in the Issue Register.

1:⑧ While scrutinising Issue Registers, it has been noticed that a number of books, issued to staff, have not been returned by the borrower even after a lapse of 2/3 years. Books should be returned in time, and if need be, can be reissued. Non-availability of a particular book in the Library for a long period, deprives the other staff-members/students to be benefited from that very book. A few cases of "Books Issued but not Returned" have been detailed as under:-

Date of Issue	To whom issued	Accession No.	Name of Books	Prices
1	2	3	4	5
30/7/99	Sh. Sikander Singh (TGT) Hindi		जन्मांतर महापुरुषों की	—
13/7/01	—do—	4643	Supervisory Role of School Principal.	40/-
—do—	—do—	4642	Education in India	15/-
—do—	—do—	5098	सामाजिक शिक्षा	25/-
—do—	—do—	6902	प्रौढ़ एवं वयस्क शिक्षा	50/-
3/7/01	—do—	7933	आज़ादी की लड़ाई	100/-
—do—	—do—	3802	आदर्श स्वास्थ्य शिक्षा	—
—do—	—do—	7957	कैसा बनें कैसा है	150/-
17/8/99	—do—	4805	हिन्दी साहित्य का इतिहास	14/-
16/8/99	St. Mohammad Sabir Teli		शारीरिक एवं स्वास्थ्य शिक्षा	15/50
—do—	—do—	5529	आहार व पोषण विज्ञान	25/-
[illegible]	Nagendra Kumar (Utility Teacher)	5693	अर्जन और लाभ	25/-
—do—	—do—	7165	अनूठे गायक	40/-

---3

1	2	3	4	5
13/11/2000	Bhoram Singh Meena (TGT, Hindi).	3862/7	किशोर भारती भाग-1	-
-do-	-do-	3851/6	-do- भाग-1	-
25/7/2000	Sh. R.C. Gohfol PGT	4373	भारत की संस्कृति 3-मॉड्यूल	15/-
20/10/2000	Sh. Om Parkash TGT. English	-	An easy approach to the fundamentals of English Grammar.	-

Necessary compliction/compliance ~~corrections~~ in this regard, may be done, under intimation to Audit.

Para: 11
(Ref. Memo. No. 10)

Sub:- General irregularities in maintenance of records.

Para 108
Para-81

On scrutiny of records it has been found that -

(1) Vouchers have not been stamped as paid & cancelled.

(2) Imprest have not been assigned Contingencies under No.

(3) Expenditure registers have not been made.

(4) Col. No. 13 to 17 of Cash registers have not been filled.

(5) Monthly summary at the end of the month has not been prepared.

(6) Total of Cash Book had not been checked by any official.

(7) Entries from Bank had been credited to date in the cash book. The date of credit is without the Pass Book - 7.3.02 while date of entry in cash book is 9.3.02.

Para 12

Following record has not been produced to Audit for scrutiny :-

Para 10 ~~Para 9~~ Para 9-82

1) LTC Register
2) Long & ~~Term~~ short Term Advance Register
3) Expenditure Register
4) Water & Electricity register
5) Broadsheet of class IV
6) Furniture Register
7) Newspaper & Magazine Register
8) Sale of old newspaper & Magazine (Raddi A/c)
9) Contg. Expenditure Registers.

Sd/-
(Man Mohan Singh)
IAO ~~XIX~~

(13)

current Report, Part II

HO Para-83

Audit Para No. 01 Sub.:-Purchase of material not required for the school as well as non-accountal of the material in school stock Account.

(Audit Memo No. 25)

As per cash memos attached with Contig. Bill No. 201 dated 20/02/08 various items of stationery & books amounting to Rs.4950/- have been purchased by the HOS. Any item so purchased has to be taken into relevant stock register of the school and certificate to that affect has to be recorded on the vouchers. It is found that all these items have not been accounted for in the stock register because no such record was made available to audit and no such certificate as laid down in GFR 106 was recorded on the cash memos attached with contingency Bill.

226

As per cash Memo No.355 dated nil amounting to Rs.2500/- issued by Nav Shila Prakashan, various books which were purchased pertained to the various competitive Examinations such as Teachers Recruitment, SSC, SSB, IAS guides, such books are not required for the students of school and as such this expenditure can not be debited to School budget/funds. It is hereby mentioned that the whole amount of this contingency bill is to be recovered from the official concerned & remitted to school account.

12

Audit Para No.02 **Abnormal expenditure incurred for operation of private internet on hire basis.**

Para-84

(Audit Memo No. 24)

Computer with internet facility along with I.T. official (Provided by the authorized agency) is made available in the school by the DTE of Education. With the availability of the said facility the HOS has hired private internet facility and heavy amount has been paid on this account. Various payments made on this account are listed below:-

No.	Contg. Bill No. &	Date	Amount Paid (Rs.)
1	39 dt. 08/06/05	4/05 to 6/05	Rs.4940/-
2	44 dt. 15/07/05	4/06 to 6/06	Rs.4752/-
3	76 dt. 11/10/05	-	Rs.1998/-
4	136 dt. 9/12/05	-	Rs.4505/-
5	137 dt. 9/12/05	8/05 to 11/05	Rs.3265/-
6	191 dt. 31/03/06	12/05 & 1/06 to 2/06	Rs.7461
7	228 dt. 28/03/07	10/06 to 12/06	Rs.12180/-
8	161 dt. 21/11/07	04/07 to 09/07	Rs.8658/-
		Total	Rs.47759/-

Total amount of Rs.47759/- is an expenditure which was hardly necessitated when internet facility with I.D. are available with the school and this expenditure needs the approval of an authority to get this extra expenditure regularized failing which the whole amount may be recovered from the official responsible for this unapproved expenditure under intimation to Audit.

112 Para-85

Audit Para No.3 Sub.:-Re-imbursement of conveyance charges to an individual other than Govt. servant.

During scrutiny of contingency bills, it was found that conveyance charges have been re-imbrued to a person i.e. Sh. Hari Om who is not on the acquaintance role of the school. Some of instances of such payment are listed below:-

S.No.	Contg. Bill & Date	Name of Payee	Amount Paid (Rs.)
1	132 dt. 8/12/05	Sh. Hari Om (Jan.05 to Nov.05)	Rs.3416/-
2	185 dt. 25/3/06	-do- (Dec.05 to 3/06)	Rs.1986/-
		Total	Rs.5402/-

It is hereby pointed out by audit that payment so made to person who is not a Govt. servant may be got regularized after having the approval of competent authority or if not so the whole amount may be recovered and remitted to Govt. account under intimation to Audit.

#13 Para-86

Audit Para No.04 Sub:-Non-accountal of material in relevant stock register purchased from Govt. Fund.

(Audit Memo No.15)

As laid down in GFR 106 every item purchased from Govt. Budget/Fund has to be accounted for in Govt. stock register and a certificate to that affect is to be recorded on the cash Memo of the material. During scrutiny of the contingency bills it was found that various items purchased/paid against the following bills have not been accountal for in the stock register because the certificate "that the material has been taken into stock register at page_ " was not recorded on cash memos attached with the contingency bills:-

S.No.	Contg. Bill No. & Date	Descriptions of items	Amount of Bill (Rs.)
1	178 dt. 28/03/05	Liveries	Rs.4898/-
2	76 dt. 01/10/05	Electrical Goods	Rs.2387/-
3	149 dt. 04/01/06	Misce. Items	Rs.684/-
4	191 dt. 31/03/06	-do-	Rs.2645/-
		Total	Rs.10614/-

It is hereby pointed out by audit that all the items mentioned in the above bills are to be accounted for in stock register failing which recovery on this account may be affected from the official responsible for this lapse and compliance in this regard shown to next audit party.

9

~~114~~ Para-87

Audit Para No.05 Sub.:- Improper maintenance of Library Record.

(Against Audit Memo No. 14)

While auditing the record of library a number of irregularities have come to notice from the accession register it was not clear how many books are lying in the library. Page no. certificate was also not found in the Accession Register. Some books which are very old and received as far as back in 1995 are in a torn condition and cannot be used are still lying in the library. HOS has been asked to prepare a test of such books and dispose off after completing the necessary formalities. It is seen from the issue register of staff/students that books were issued to staff/students but the same were not returned back by the staff/students. A few of them is listed below:-

S.No.	Date of issue	No.	To whom issue	Amount
1	30/01/04	7983	Kavita (IX A)	Rs.95/-
2	16/08/07	8757	Vikas (X A+B)	Rs.150/-
3	17/08/07	217	Akash (VI A+B)	Rs.25/-
4	17/08/07	120	Garima (VI A)	Rs.100/-
			Total	Rs.370/-

223

In some cases students to whom the books were issued may not be on the role of this school. As such this is a serious lapse because school has failed to watch the return of the books and has caused a loss of Rs.370/- to the school. It is pointed out that the recovery of this loss may be made good and credited to Govt. account and under intimation to audit.

115 para-88

Audit Para No. 06 Sub.:- Non production of Record.

(Against Audit Memo No. 06)

The following documents have not been produced.

1. **Telephone Register**
2. **Electricity Bill Register**
3. **Long Term Advances Register**
4. **Conveyance charges register**
5. **LTC register**
6. **Quotation/Tender Opening Register/File**
7. **Cheque Register**
8. **EL/CL Register**
9. **Contingent Register**
10. **GPF Ledger and Broad Sheet of class IV**
11. **PBR for 2002-03**
12. **Main Cash Book beyond 12/07 to 03/08**
13. **VKS petty Cash Book**

HOS has been asked to produce the above documents to the next Audit Party.

HOO

PART - III

Test Audit Note No. 01 Sub:- Improper maintenance of Service Book.

(Against Audit Memo No. 19)

On scrutiny of service book a number of discrepancies have come to notice such as Non pasting of nomination forms, Non pasting of Photograph, Non verification of Character & Antecedents, Non entry of leave, Non verification of service Book from the PBR, service Book not shown to Govt. official every year as laid down in SR 202. A few of them is listed below:- 223

(1) Nomination form not found pasted in the service Book in respect of the following officials.

1	Smt. Arti Mahajan	PGT
2	Smt. Ragni Rani	TGT

(2) Photograph of the following officials have not been found pasted/Attested in the Service Book in r/o following officials.

1	Smt. Arti Mahajan	PGT
2	Smt. Ragni Rani	TGT

(3) Character & Antecedents of Sh. Sachin Kumar Gupta PGT was not got verified.

(4) Service Book was not shown to Govt. official every year as laid down in SR 202 in r/o the following official.

1	Sh. Saching Kumar Gupta	PGT
2	Smt. Sumitra	Asstt. Teacher
3	Smt. Ragni Mahajan	PGT
4	Sh. Sudhir Kumar	PGT

6

(5) Entry of leave not found up to date in r/o the following officials.

1	Smt. Gian Kaur	Water Women
2	Smt. Sunita Devi	Aya
3	Sh. Yogesh Kumar	Peon

In view of above HOS has been asked to the needful and show it to the next audit Party.

(5)

Test Audit Note No. 2 **Sub:- Improper maintenance of Despatch Register/Postage Stamp Register.**

220

(Against Audit Memo No. 12)

While auditing the record of despatch of Postal dak it was found that no postage stamp register was maintained by the school authorities. Moreover stamps if used, the value of stamps was not shown in the despatch register. It is not clear how the dak is being despatched without postage stamps. It is also not clear whether the dak is sent by Regd. Post/UPC/By hand as there is no marking in the despatch register. The despatch register has not been shown to HOS/DDO and to any other competent authority. In view of above HOS has been asked to maintain the postage stamp register for proper despatch of postal Dak and show it to next audit party.

Test Audit Note No. 03 Sub. :- Improper maintenance of PBR.

(Against Audit Memo No. 18)

During the scrutiny of PBR of A B Sarvodaya (Co-Ed) School, Daulatpur the following discrepancies are noted.

1. Various columns of PBR are not filled up as a result it could not be ascertained that the various amount on account of advance taken by the official are still outstanding or recoveries have been affected in fall and final.
2. Scale of Pay, Date of Joining, Previous PBR No., GPF A/C No. etc. have not been noted in the column provided for in the register.
3. The entries made in the Pay Bill register has not been attested by a responsible officer in token of having verified the correctness.

In view of above HOS has been asked to do the needful and show it to next audit Party.

(3)

Test Audit Note No. 04 Sub.:- Non-recovery of Income Tax against the work executed by the Contractor.

(Audit Memo No. 20)

During scrutiny of the various vouchers for the works got executed from the contractors, it was found that income tax plus cess as applicable has not been recovered while releasing the payment. Some of such instances are listed below:-

S.No.	Contg. Bill No. & Date	Name of Contractor	Amount Paid	I.T to be recovered
1	173 dt. 14/3/05	A.K. Traders	Rs.14240/-	Rs.284/-
2	-do-	Ramesh & Associates	Rs.11400/-	Rs.228/-
3	90 dt. 30/09/04	-do-	Rs.26940/-	Rs.538/-
4	40 dt. 25/6/05	Sharma Trading Co.	Rs.24918/-	Rs.499/-
5	160 dt. 08/07/05	A.K. Traders	Rs.9100/-	Rs.182/-
6	-do-	Ramesh & Associates	Rs.30124	Rs.602/-
7	142 dt. 31/12/05	A.K. Traders	Rs.13115	Rs.262/-
8	-do-	Ramesh & Associates	Rs.5660/-	Rs.113/-
9	181 dt. 6/03/06	-do-	Rs.17215/-	Rs.344/-
10	73 dt. 29/3/06	T.R. Enterprise	Rs.11203/-	Rs.244/-
11	-do-	Neha Traders	Rs.7708/-	Rs.154/-
12	-do-	A.K. Enterprise	Rs.7081/-	Rs.141/-
13	227 dt. 26/03/07	J.R.Enterprise	Rs.24906/-	Rs.498/-
14	63 dt. 23/7/07	Eco Himlayan Camp	Rs.99975	Rs.2000/-
15	199 dt. 18/2/08	Anchal Tours Travels	Rs.39920/-	Rs.798/-
16	212 dt. 20/2/08	Acme Enterprises	Rs.14648/-	Rs.293/-
		Total	Rs.258153/-	Rs.7160

Contd

(2)

It is hereby pointed out by audit that income tax plus cess may be recovered and all other such cases may also be reviewed. In future also it is to be ensured that income tax plus cess where due must be recovered from the Contractors.

Shehzillan
IAO

Ahilyabai Govt. Sarvodya (Co-Ed) school, New Delhi

List of service Books Checked

1.	Sh. Arti Mahajan	PGT
2.	Sh. Sachin Kumar Gupta	PGT
3.	Sh. J.K. Batra	TGT
4.	Sh. Munshi Lal	PGT
5.	Smt. Sumitra	Assistant Teacher
6.	Sh. Narender Pal	Assistant Teahcer
7.	Sh. Sunil Kumar	TGT
8.	Smt. Gani Kaur	Water Women
9.	Smt. Sunita Devi	Aya
10.	Sh. Yogesh Kumar	Peon
11.	Smt. Ragni Mahajan	PGT
12.	Sh. Subhash Chand Yadav	Assistant Teacher
13.	Sh. Sudhir Kumar	PGT
14.	Smt. Rajni Rani Rohilla	TGT
15.	Sh. Yogesh Kumar	PET

PART-II
CURRENT AUDIT REPORT
(2008-09 to 2020-21)

Para No-01:- Non- recovery of TDS amounting to Rs. 2260/- from agencies.
(Memo No. 06 Dated 01.02.2022)

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should be deducted, an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills/vouchers for the Audit period, it has been observed that some agencies are supplying the material to Sarvodaya Vidyalaya- Daulatpur . It has been further observed that no recovery of TDS has been made by Sarvodaya Vidyalaya- Daulatpur during the audit period. Some instances of recovery to be made as observed by Audit are as under:-

Sr. No	Bill No & Date		Name of Agency	Amount paid without GST	TDS deducted	TDS to be deducted	TDS recoverable	Remarks
1	CB-302 dated	Invoice No-46 dated 21.01.2018	M/s Rainu Enterprises	20400	0	408	408	Repairing
2	29.03.2018	Invoice No-54 dated 28.02.2018		19800		396	396	
3		Invoice No-47 dated 21.01.2018		18000	0	360	360	
4		Invoice No-49 dated 23.01.2018		6990	0	140	140	
5		Invoice No-55 dated 28.02.2018		17000	0	340	340	
6		Invoice No-52 dated 28.02.2018		20600	0	412	412	
7		Invoice No-48 dated 22.01.2018		10200	0	204	204	
TDS recoverable Amount				112990			2260	

Reasons of the above non recovery of TDS from the above mentioned agencies may be elucidated to Audit and similar other cases of the audit period may also be got reviewed at HOO level since there is every possibility of non deduction of TDS from other agencies as well.

Para No-02:- Recovery of Rs. 1105/- due to Non returning of Library Books.

(Memo No.07 Dated: 01.02.2022)

As per point No. 04 of the circular dated DE/101/11/Lib.Br/2017/37 dated 14.06.2018 issued by DoE, GNCTD, Realizing the cost of Books which are not returned by the Teachers and Students:-

(a) The library books issued to the school drop outs/NSO students if any shall be noted by the Librarian and may be included in the condemnation of list with the approval of the School Library Committee
(b) The Books lost by students may also be included in the condemnation list with the approval of School Library Committee
(c) The cost of library books due from a teacher on transfer shall be mentioned in his/her LPC (Last Pay Certificate). If not returned by the teacher, the amount may be deducted from his/her next pay bill and deposited in the Govt. Treasury.

As per the details/Information provided to audit, it is found that the following books has been issued to the teachers and students but not returned by them. The teachers have been transferred to another school. The details are as under:-

Teachers

S. NO.	ACCESSION NO	NAME OF BOOK	NAME OF TEACHER with Designation To whom issued	Date of issue	Reason for unreturned	COST OF BOOK
1	10468	Exam Idea-Science Class-IX	Ashok Kumar-TGT Sc	13/08/2019	Transferred	405
2	10057	Godaan-Munshi Prem Chand	Surender Kr-TGT SKT	30/05/2017	Transferred	700
	Total amount in Rs.					1105

Students

S. NO.	ACCESSION NO	NAME OF BOOK	NAME OF STUDENT To whom issued	Class and Roll No.	Dated of issue	Reason for unreturned	COST OF BOOK
1	9606/3	Chanda Mama Ka Pajama	Sahil	VII/2	05/06/2018	Lost	25
2	9632/2	Beenu Bhalu	Tannu	VII/7	29/10/2018	NSO	20
3	9728/1	Hathi Ghoda Palki	Akash	XII/21	02/11/2017	Lost	20
4	8961	Computer Samanya Gyan & User Guide	Nikhil	VIII/18	20/07/2009	Lost	200
5	9482/2	Shakahari Pran	Varsha	VI/17	07/07/2010	Lost	20

Reasons for above shortcoming may be elucidated to Audit and an amount of Rs.1105/- may be recovered from the above teachers. Further, five books costing Rs.285/- as mentioned above have not been returned by the students be condemned as per procedure mentioned at (a) & (b) above.

(RAKESH KOHLI)
I.A.O/ Sr.A.O, Audit Party No.33

PART-III

TEST AUDIT NOTES
(2008-09 to 2020-21)

TAN NO. 01: Shortcoming in Pay Bill Registers
(Memo No-05 Dated 31.01.2021)

During the test check of the PBRs maintained by the School during the audit period, following shortcoming have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay , details of loan /advances/ refunds, installment No., PAN No., Aadhar No. etc. were also not found completely filled.
2. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Several cutting/over-writing made in the PBR which are required to be attested by the DDO concerned.
5. Abstract of Pay bills (T.R.22 B) has not been maintained. This also should be signed by the DDO
6. Past information of employees who have been transferred into the unit (required to be entered from LPC) are not found recorded in the PBR.

The HOS/DDO may be advised to rectify the above shortcomings

PARA NO. 02: Improper maintenance of Service Books
(Memo No. 08 Dated: 02.02.2022)

During the test check of Service Books, the following shortcomings have been observed:

(1)**Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(2) **Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(3) **Verification and communication of qualifying service after 1years of service or 5 years before retirement:**

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

Sr. NO.	NAME OF THE TEACHER (Sh/Smt.....)	DESIGNATION	DOB	DATE OF APPOINTEMENT	DATE OF RETIREMENT
1	AJIT SINGH	LAB ASSISTANT	10/10/1972	19/07/1993	31/10/2032
2	ANITA ARORA	LIBRARIAN	16/02/1965	29/01/1991	28/02/2025
3	BHAGWAN DASS	LECTURER POL SC	15/01/1963	13/08/1985	31/01/2023
4	GIRIJA SHANKAR	LECTURER HINDI	05/12/1963	01/05/1993	31/12/2023
5	JAI SINGH	TGT SOCIAL SCIENCE	20/12/1965	28/11/1989	31/12/2025
6	JYOTI YADAV	LECTURER PHYSICAL EDUCATION	13/02/1972	03/07/1997	29/02/2032
7	LALIT VATS	LECTURER ENGLISH	11/06/1970	12/02/1992	30/06/2030
8	PRADEEP KUMAR	ASSISTANT TEACHER	13/07/1972	19/04/1996	31/07/2032
9	SHANTA - -	LECTURER ECO	09/01/1966	13/11/1987	31/01/2026
10	SUDHIR KUMAR	LAB ASSISTANT	10/05/1978	11/08/1998	31/05/2038
11	SUMITRA	ASSISTANT TEACHER	27/07/1966	20/03/1995	31/07/2026

HOS/DDO is hereby advised to rectify above shortcomings and get the service verified from the concerned PAO under intimation to Audit.

(RAKESH KOHLI)
I.A.O/ Sr.A.O, Audit Party No.33