

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING,  
DELHI SACHIVALAYA, NEW DELHI**

**Sub:** - Internal Audit Report on accounts of Harcourt Butler Sr. Sec School, Mandir Marg, Delhi (2510), for the period 2005-06 to 2017-18 conducted from 08.08.2018 to 24.08.2018 (10 Working Days).

The accounts of Harcourt Butler Sr. Sec School, Mandir Marg, Delhi (2510), for the period 2005-06 to 2017-18, were test audited by the Audit Party No. XV comprising of Smt. Neelam Bala Notra, AO, Sh. P.N.Sahay, A.A.O. and Smt. Rekha, Sr. Asstt.

**INTRODUCTION:**

Harcourt Butler Sr. Sec. School is Govt. Aided School and receiving grant from Govt. of Delhi imparting education to the students from 1<sup>st</sup> standard to 12<sup>th</sup> standard. The school is running three streams at Senior Secondary level i.e. Arts, Commerce and Science.

**Aims and Objectives of the school:-**

- i) To provide quality education to all the students studying in the school.
- ii) To provide healthy and congenial environment to the students for their all round development.
- iii) To achieve high standards of academic excellence
- iv) To inculcate moral values amongst students.
- v) To make the students responsible beings for our society and country.
- vi) To make the confident issues.
- vii) To create awareness about culture, heritage, human and moral values.

**Name of HOS**

Sl. No.	Name of HOS	Designation	Period
1	Mrs. Alka Chaudhry	Principal	02/09/2004 – 31/05/2017
2	Ms Neera Rao	Vice Principal	01/06/2017 – 03/12/2017
3	Ms Neera Rao	Principal	04/12/2017 to till date.

**Name of DDO**

Sl. No.	Name of HOS	Designation	Period
1	Mrs. Alka Chaudhry	Principal	02/09/2004 – 31/05/2017
2	Ms Neera Rao	Vice Principal	01/06/2017 – 03/12/2017
3	Ms Neera Rao	Principal	03/12/2017 to till date.

**Name of Cashier**

Sl. No.	Name of HOS	Designation	Period
1	Mrs. Atul Arya	UDC / Head Clerk	01/04/2006 – 31/05/2016
2	Sh. Shyam Sunder	UDC	01/06/2016 to till date.

↓ ↓

62  
52**BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2005-2018**

S.No.	Year	Grant in Aid	5%	Salary & other payment
1	2005-06	Rs. 7,820,311.00	Rs. 438,491.00	Rs. 8,358,802.00
2	2006-07	Rs. 7,914,114.00	Rs. 415,607.00	Rs. 8,374,849.00
3	2007-08	Rs. 8,454,791.00	Rs. 476,570.00	Rs. 8,918,586.00
4	2008-09	Rs. 10,570,642.00	Rs. 471,376.00	Rs. 10,824,385.00
5	2009-10	Rs. 21,830,686.00	Rs. 325,149.00	Rs. 23,400,452.00
6	2010-11	Rs. 21,985,908.06	Rs. 1,166,795.00	Rs. 22,787,234.06
7	2011-12	Rs. 23,212,961.01	Rs. 1,500,203.00	Rs. 24,675,323.00
8	2012-13	Rs. 24,126,152.00	Rs. 1,300,000.00	Rs. 25,432,938.00
9	2013-14	Rs. 28,635,327.00	Rs. 1,335,275.00	Rs. 30,180,628.00
10	2014-15	Rs. 31,129,657.00	Rs. 1,496,858.00	Rs. 32,804,226.00
11	2015-16	Rs. 35,700,831.00	Rs. 2,805,089.00	Rs. 37,628,815.00
12	2016-17	Rs. 38,242,402.00	Rs. 2,119,189.00	Rs. 40,561,405.00
13	2017-18	Rs. 47,801,250.00	Rs. 2,986,462.00	Rs. 49,548,235.00

(61)  
(51)

**Harcourt Butler Sr. Sec School  
Mandir Marg, Delhi (2510)**

**Detail of Filled / Vacant posts as on 01/08/2018 :-**

S.No	Name of Posts	Sanctioned Posts	Filled Posts	Vacant Posts	Surplus
1.	Principal (1)	1	1	-	
2.	V-Principal (1)	1	0	1	
3.	<b>P.G.T (14)</b>				
	Biology	1	1	-	
	Commerce	1	2	- (1)	Surplus
	Chemistry	1	1	-	
	Economics	1	1	-	
	English	2	1	1	
	Eng. Drawing.	1	1	-	
	Hindi	1	1	-	
	History	1	1	-	
	Maths	1	1	-	
	Physics	1	0	1	
	Pol. Science	1	1	-	
	Sociology	1	1	-	
	Computer Science	1	0	1	
4.	<b>T.G.T (22)</b>				
	English	4	3	1	
	Hindi	3	3		
	Maths	4	4		
	Natural Sc.	4	4		
	Sanskrit	3	2	1	
	S.St.	4	3	1	
5.	<b>Misc.Category (6)</b>				
	Drg.	1	1	-	
	PET	1	1	-	
	Librarian	1	1	-	
	Lab Assistant	3	3	-	
6.	<b>Assistant Teacher</b>	10	5	5	
7.	<b>Ministerial Staff (9)</b>				
	Head Clerk	1	1	-	
	UDC	2	2	-	
	LDC	1	1	-	
	Peon	1	1	-	
	Waterman	1	1	-	
	Sweeper	1	1	-	
	Chowkidar	1	1	-	
	Mali	1	1	-	
	<b>Grand Total</b>	<b>63</b>	<b>52</b>	<b>12 - 1 = 11</b>	

3

60  
50

## Statutory Audit

DACR/AGCR has conducted the audit of this school for the period from 1996-97 to 2000-01, and no paras are outstanding in r/o DACR/AGCR audit, as certified by the school authorities.

## Maintenance of Records

The maintenance of records of Harcourt Butler Sr. Sec School, Mandir Marg, Delhi (2510), for the period 2005-06 to 2017-18, was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

## PART-I

### Old Internal Audit Report

There are 16 old outstanding Audit Paras pertaining to the period 1976-2005. The school has submitted reply of 08 outstanding paras. As per reply submitted by the school authorities, Para No.01,02,03 and 06 for the period 1976-1987, para no 10,11 and 14 for the period of 1987-1993 and para no 02 for the period 2001-2005 have been fully settled on production of relevant record/proof. Therefore, the remaining 08 outstanding audit paras therein have been incorporated in the Current Audit Report, in Part-I (Old Audit Report).

### Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras
1.	1976-1987	05	04	--	--	01
1.	1987-1993	06	03	--	--	03
2.	2001-2005	05	01	--	--	04
<b>Total</b>		<b>16</b>	<b>08</b>	--	--	<b>08</b>

↓ ↓

**Current Audit Report**  
**PART-II**

During the course of current audit, 18 audit memos were issued including 09 record memos, highlighting various irregularities. The 18 memos have been converted into 05 paras with reference to Audit Memo Nos. 11, 12, 14, 15 & 16 and 3 TAN with reference to audit Memo No.09, 10 & 13. Memo No. 17 settled on the spot. The details of current recoveries are as under:

S. No.	Memo No.	Brief of the Para's	Amount to be recovered (Rs.)	Remarks
1.	09	Shortcoming in PBR	-----	TAN No. 01
2.	10	Discrepancies in maintenance of Service Books	-----	TAN No. 02
3.	11	Recovery of Rs. 3180/- on account of wrong grant of increment	Rs. 3180/-	PARA No. 01
4.	12	Recovery of Rs. 163913/- on account of wrong grant of increment on promotion	Rs. 163913/-	PARA No.02
5.	13	Discrepancies in Non-Consumable Stock Registers	-----	TAN No. 3
6.	14	Recovery of Rs. 17,776/- on account of Transport Allowance	Rs. 17,776/-	PARA No.03
7.	15	Recovery of Rs. 3575/- on account of Income Tax	Rs. 3575/-	PARA No.04
8.	16	Violation of EPF Act 1952	-----	PARA No.05
		Total	Rs. 1,88,444/-	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by Harcourt Butler Sr. Sec School, Mandir Marg, Delhi (2510), for the period 2005-06 to 2017-18. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of Sr. Asstt.

*Rekha*  
24/8/18

Signature of AAO:

*Hardeep*  
24/8/18

Signature of A.O:

*h*  
24/8/18

~~58~~  
M8

# PART-I

100

57  
46

PART-I

Para No - 1 (Refer Para No-2 of 1976-78)

EXPLANATION - In fructuous expenditure of Rs. 59,640 - on surplus staff.

The perusal of the sanctions of to the post fixation received by the school for the year 1975-76 and 1977-78 vide Directorates of Education, Delhi Administration Order No. 763911 dated 13.7.76 and No. 4079 dated 29.11.1977 revealed that surplus of three Peons and Frash in the grade of Rs 196-332 were rendered surplus in this school during the year 1975-76 since then they are still working in this school. There are in the Education Department. This had resulted in on in fructuous expenditure of Rs. 50,400 - up to the end of the year 1977-78 on the above surplus staff. None has been absorbed in any other school/institution. They heavy in fructuous expenditure could have been avoided.

Similarly five posts of T.G.T. were rendered surplus during the year 1977-78 as there were four vacancies of T.G.T. in the school as stated by the school authorities. In the year 1977-78, one T.G.T. remained surplus during the year 1977-78. Next year he was absorbed in the school thus, the expenditure incurred by way of pay & allowances by the Govt. school for one surplus T.G.T. for one year works out to be Rs. 24,240 only.

The matter is brought to the notice of Director of Education, Delhi Administration for taking immediate necessary steps to absorb the surplus staff in the school No. 1 somewhere else under advice to the school.

Para No - 2 (Reference Para No 11 of 1976-78)

ASSETS REGISTER

While checking the stock registers (Cons/Non. Consumable) of Govt. schools along with the ledger accounts, the following omissions were noticed:-

During the year 1979-82 a sum of Rs. 35,852.30 was deducted on account of depreciation from the figure of Assets shown in the balance sheets for the year 1979-82. The process of debiting depreciation amount from assets has resulted in the removal of Assets from the list of Assets as shown in the Balance Sheet because their useful life had come down to 2000, consequently upon charging annual depreciation without obtaining the prior approval for condemnation and final disposal. For instance a sum of Rs. 213/- entered at page No. 152 of Ledger 1978-80) was shown as an asset and the equipment of cycle had been written off from the ledger accounts after the year 1978-80 and onward after deducting the annual depreciation. The provision of depreciation from the ledgers is not in order, in view of

(Neebn Bala Nohay)  
As

BF

56  
45

101

The amount of Rs. 169,786.81 worked as depreciation upto 31.03.82 on various assets was shown as expenditure in Income & Expenditure accounts which is irregular inasmuch as the original value of assets and not the written down value should be shown in the Balance Sheet. The procedure of depreciation in the B.S. the written down value of various assets should be dispensed with immediately.

(Neelam Bala Vohra)

The stock register (cons. non cons. item) prepared from 01.04.79 to date were made available to audit in which the balance of items purchased earlier to 1-4-1979 and the old stock registers were not carried forward so far in the present volume.

The needful may please be done now and compliance reported to audit.

(c) Cons. And Non Consumable items of all subjects were entered in one register of each subject, which was not in order. All non-consumable items may be entered in a separate register of concerned subject. The compliances thereof be reported to audit.

(d) Physical verification of store, as required under rule 116 of GFRs, was not conducted during the year 1979-82. Needful may please be done now and a certificate to be submitted alongwith the inventory list of items found short, if any may be recorded on the body of the registers under the attention of head of institute. The compliance thereof reported to audit.

Para No 3 (Reference Para 13 of 1976-87)

Library

The scrutiny of library account revealed the following irregularities:-

(a) During the course of audit, it was noticed that the number of books were found issued in the name of teachers but the same were not found returned by the teacher concerned for example:-

- Shri Rajinder Kumar 100 books.
- Shri R C Wadhawan 200 books approx.

compliance shall

A list of all books issued to teachers and returned and early steps be taken to records all books issued during for which are entered in the records and intimated to the concerned teachers.

(c) Accession Register

(Neelam Bala Vohra)

It was also noticed that no entry of books was found entered by the principal. The reason for not entering the same be explained to audit.

As

A



Reference Para No- 14 of 1976-87

Audit Fee:-

During the course of audit it was observed that audit fee for audit of Boys fund was paid Rs. 500 - per year. As approved by the Dir. of Education Audit fee for the school account should not be more than Rs. 250. The irregular payment of rest balance of Rs. 250 - per year may be regularized by the competent authority under sanction to Audit. The point may also be noted for strict future compliance.

Reference Para No- 20 of 1976-87

1984-87

(Nandan Bala Verma)

20

Para No. 1

While going through the Boy Fund vouchers and connected record, the following irregularities have come to notice.

Spent gold worth Rs. 2400 - has been purchased from the inviting quotation has not been made available to audit. In the absence of the same it cannot be confirmed whether quotations from Super Bazar or Kendriya Bhandar P. Block were invited or not? Either the same may be traced and produced to audit or this exp. is treated irregular, may be regularized from the competent authority under sanction to audit.

Stationery for use in examinations as per year wise detail given below were purchased from the open market after quotations. But no request for inviting quotations has been made available. Either the same may be produced or these exp. may be got regularized.

S. No.	Year & Date	Amount
1.	1984-85 28.11.84	Rs. 9657 -
2.	1985-86 11.12.85	Rs. 6300 -
3.	1986-87 15.12.86	Rs. 7680 -

On 12.12.84 and 13.01.85 repair of Bulletin Board etc. have been got done for Rs. 400 - and Rs. 1980 - respectively after inviting quotation, but the following procedural shortcomings have been noticed:

- (a) No request for inviting quotation is made available
  - (b) Quotations have not been received in the sealed envelopes
  - (c) The job has been got done without sending the request in this behalf as the original & duplicate copies of the request are lying in record.
- The exp. is treated irregular due to the above said reasons this may be got regularized under sanction to audit.

✓

99

54  
43

Sports goods for Rs. 390/- and Rs. 460 - have been purchased on 23.02.1985 in two bills without inviting quotations. The purchase has been split up and the benefit of comparative rates did not avail of. This is objectionable as it is contrary to the provision laid down in Fr. This is irregular may be got regularized.

Volley Ball and Foot Ball have been purchased for Rs. 498 - on exp. 2.5.84 without inviting quotations. This is irregular the exp. is restricted just little less than 500/- so avoid calling for quotations and the benefit of comparative rates did not avail of. So this exp. may also please be got regularized.

On 2.5.84 one book namely standard family reference encyclopedia (Published in London) has been purchased for Rs. 714/-. This is irregular exp. as this book is of no benefit even one to any student. This exp. may also be got regularized under sanction to audit.

Medicines have been purchased for Rs. 549.75, 278.85 & Rs. 530.95 on 11.12.85, 13.12.86 and 26.02.87 respectively but the prescription of the Medical Officer has not been produced to audit. The same may either produced to audit or this exp. The same may either produced to audit or this exp. may please be got regularized. In future medicines may only be purchased on the prescription of a recognized Medical only.

Stock Register Exam: The stock register of Exams. Reveals that on 11.12.85 10000 and 10000 answer sheets of a 8 pages and 4 pages were purchased for exams. Conducted in the month of 12.85, 4.86 and 7.86 and on 15.12.86 19000 and 12000 answer sheets were purchased for the exams. Conducted in 12.86, 4.87, 7.87 and in both the cases all have been shown consumed during exams. There is a variation of 5000 answer books in these two years. So some documentary proof may be produced to audit to verify the reason of variation. The issue register of answer sheets to the teachers has not been properly maintained. In future this register should be properly maintained in future pl.

Inventory of Sports Goods

The names of some sports goods are lying in excess as per detail mentioned below. If these articles are serviceable no further purchased may be made and if not serviceable the same may be got declared condemned & disposed.

S. No.	Name of Articles	Quantity
1.	Foot Ball	76 Nos.
2.	Basket Ball Net	32 Nos.
3.	Hockey Stick	204 Nos.
4.	Basket Ball	61 Nos.
5.	Hockey Balls	128 Nos.
6.	Volley Ball	89 Nos.
7.	Volley Ball net	12 Nos.
8.	Badminton Racket	30 Nos.

AO

53

98

42

It is noted that consumable items have been entered in shuttle book. J. T. Bath  
should be entered in the consumable stock register and shown to audit.

The empty stock register has not been mentioned. The same may be  
shown to audit.

SHUTTLE STOCK REGISTERS

~~XXXXXXXXXX~~

While going through the stock register of games the following irregularities, short  
comings have been come to notice:

No physical verification has been done since 1984 till date. The reason for the  
same may be explained to audit. Now physical verification may be  
done and certificate to this effect may be recorded and shown to audit.  
No entry has been made for the purchase of shuttle crickets has been made in any of the  
mentioned registers.

1984-85 - 1st Term	40 Doz @ 36	Rs. 1440/-
1985-86 - 1st Term	10 Doz @ 48	Rs. 480/-
	10 Doz @ 48	Rs. 480/-
	Total	Rs. 2400/-
1986-87 - 1st Term	50 Doz @ 40	Rs. 2000/-
1987-88 - 1st Term	40 Doz @ 36	Rs. 1440/-
1988-89 - 1st Term	36 Doz @ 40	Rs. 1440/-
	Total	Rs. 4880/-
1989-90 - 1st Term	40 Doz @ 42	Rs. 1680/-
1990-91 - 1st Term	60 Doz @ 42	Rs. 2520/-
	Total	Rs. 4200/-

It is noted that purchase has been made since 1974 to 1990 except in the 1st  
term of 1984-85. The shuttle book has been shown issued in form of every term on  
the basis of the stock register. Neither entry nor issue register has been  
maintained. The registers are registered. There is no justification of consumption of shuttle  
crickets.

It is noted that it is possible to note that the entry of shuttle crickets dated 13.12.82  
for 40 dozen amounting to Rs. 1440/- has been made after 14.01.83 for 40 dozen shuttle  
crickets in the stock register. The original vouchers for 82.83 do show same  
amount. The purchase requests are being produced.

✓

(9)

51  
41

The above mentioned facts already indicate that no actual purchase has been made and only goods obtained and entered in the stock register. In the absence of vouchers it appears that boys fund amounting to Rs. 11620/- has been misappropriated. The matter may be investigated and Rs.11620/- may be recovered from the defaulting individuals deposited in boys fund and shown audit. This fact may also be brought to the notice of the directors of education go through investigation. The photocopies of two entries in the books of credit stock are attached herewith. This expenditure was also regular as on permission of the competent authority was obtained as the expenditure is not more than Rs.1000/- in each page.

Generally the purchase has been made after inviting quotations but there are under mentioned shortcomings.

- 1. No register for inviting quotations is available record.
- 2. Quotations have not been received in sealed conditions.
- 3. No comparative statement has been prepared.
- 4. No terms for supply of goods. So these expenditures may be got regularized under numbers to audit.
- 5. On 14.12.81 and 17.12.81 sports goods worth Rs. 5438.50 and rs. 5711.94 respectively have been purchased without the prior approval of the competent authority. So these expenditures are treated irregular and may be got regularized. The purchase bills of these two bills are also attached.

6. Sports Goods Purchase Date No. 24.12.1981

1. The purchase of 118 Sports Goods School, Mandir Marg, New Delhi.

2. The purchase of 200 Sports Goods

3. The purchase of 100 Sports Goods during the audit period

4. The purchase of 100 Sports Goods

5. The purchase of 100 Sports Goods

6. The purchase of 100 Sports Goods

7. The purchase of 100 Sports Goods

8. The purchase of 100 Sports Goods

9. The purchase of 100 Sports Goods

*Settled*  
*(Neelesh Kumar Nohra)*

*[Signature]*

Para No 7 (Reference Para No-2 of 1987-93)

96  
50  
40  
PARA No. 2

Boys Fund

While going through the cash book and vouchers of the Boys Fund account. The irregularities noted below are pointed out:

1. The following amount has been paid from the boys fund for the purchases beyond Rs. 500/- without inviting the tenders/quotations to save the short money under the G.F.R. The same may be got regularized.

<u>Date</u>	<u>Articles</u>	<u>Amount in Rs.</u>
17.9.88	Progress Report	2000.00
21.9.89	Volley Ball	1551.00
24.9.89	Progress Report	2500.00
16.10.89	Racket Net	642.00
16.09.89	Shuttle Cock	660.00
15.09.89	T.T. Balls	97500
14.12.89	Cricket Bat	650.00
3.01.90	-do-	900.00
3.08.90	Football	660.00
21.10.90	Volley Ball	1540.00
5.12.90	Shuttle Cock	1540.00
5.12.90	Date Sheets	1500.00
31.1.91	Date Sheets	1900.00
2.12.91	Shuttle	898.00
09.10.91	Progress Report	1200.00
28.08.92	T.T. Ball	770.00
2.09.92	Volley Ball	970.75
14.09.92	Volley Ball	948.02
14.09.92	Volley Ball	948.02
22.02.92	Date Sheet	830.00

*[Handwritten signature]*

Para No. 3 of 1987-93).

while going through the Cash books for the period 1987-88, the following discrepancies have been noticed:

- iv) The school have maintained separate Cash books under the heading school staff. There shall be only one cash book order and as per rules there shall be only one cash book for an office/school in the prescribed form.

PARA No. 2

(Reference Para No. 4 of 1987-93) PARA No. 2

on going through the expenditure on bulk purchases the following discrepancies have been noticed:

1. Invoices of the class-iv staff were purchased for Rs. 5519.25 on 13.2.89, but the voucher and the receipt of the same is not in the file. Sanction letter was not there.
2. On 31.3.90, 30.3.90, 31.3.92 the furniture was purchased from m/s. J.K. Enterprises (1990 & neelam trading Co. for 1991 & 1992 as per details given below:-

<u>Sl. No.</u>	<u>Name of the firm</u>	<u>Year</u>	<u>Amount</u>
1.	M/s. J.K. Enterprises	1989-90	1,12,200-00
2.	" Neelam Trading Co.	1990-91	1,99,782-00
3.	" - do -	1991-92	2,09,787-00
4.	" - do -	1992-93	3,84,154-00

It is seen that furniture has been purchased from the above firms without observing codal formalities and there was no budget provision of grant-in-aid which resulted into excess expenditure.

Rs. 4000/- were paid to m/s. C.C. Goel & Co, in 1989 on a/c. of Audit fee of the school, but receipt of the name is not available in the file. Necessary action may be taken, and shown to the next audit party.

PARA-10(a) (Reference Para No. 5 of 1987-93).

It has been observed that benefit of gratuity is not being given to the employees of your school. The benefit of gratuity is not being given to the employees of your school.

97

49  
78  
38

10(b)

GPF/CPF

GPF scheme has not been implemented in this school which is compulsory. Accordingly they should have opened GPF A/Cs in GPF Cell, Old Sectn. Delhi Admn. which allowed 12% of intts. Per annum on the subscription of GPF. Rather they have opened the saving bank A/c with Canara Bank, Gole Market, who is allowing only 5% interest per head. Thus putting to a greatness of 7% of intt Per annum. The school authorities requested to produce the policy letter according to which they have opened the saving bank account with the Canara Bank. It could have been better and in the interest of the employees of the school if they school authorities had negotiated with the Canara Bank to allow higher interest on GPF subscriptions which should have been equal to the interest being allowed by the Government of India.

Para No. 11 (Ref. Para No. 6 of 1987-93)

INCOME AND EXPENDITURE STATEMENT

The school authorities have not been able to produce the final accounts i.e. receipts and payment accounts, income expenditure accounts and balance sheets duly audited by the chartered accountant. In the absence of which the true picture of the accounts of the school could not be assessed. The utilization certificate in respect of Grant-in-aid realized by school have not been produced for the period 87-93. The needful may be done and shown the next audit.

*Final Ak*

*Jeet Med*

*compliance shall*

*Meelam Bala Ndw*

*AO*

Service Book

During the course of Audit for the period 1987-93 the following service book have been produced for conducted the audit.

1. Sh. M. M. Tiwari. PGT
2. Sh. K.C. Sharma. PGT.
3. Sh. B.S. Yadav. TGT
4. Mrs. Kamal Sharma, H.M.
5. Sh. S.P. Sharma. PGT
6. J.K. Nagalia PGT
7. Sh. Y.P. Bhutani, Asstt at.
8. Sh. K. K. Dhir, TGT
9. Sh. O.N. Sharma. PGT
10. Mrs. Raj Mehta. UDC
11. Mrs Swaraj Sawal, Asstt. Jr
12. Sh. D.N. Mehta. PGT
13. Sh. Rajinder Kumar. TGT
14. Mrs. Kamla Devi. Class IV
15. Sh. J.P. Sharma. PGT
16. Mrs. Uma Rani. Asstt. Teacher
17. Sh. H.B.S. Rana. PGT
18. Sh. N.K. Gupta. Lab Asstt.
19. Sh. S. S. Punj. PGT
20. Mrs. P. L. Sharma. TGT
21. Sh. Mohinder Singh, Class IV ✓
22. Sh. Harish Yadav, Class IV ✓
23. Mrs. Kamlesh Narula, TGT
24. Sh. Mumpu. Class IV.

SH. HARISH YADAV AND MOHINDER SINGH, CLASS IV.

Both the employees were appointed in the month of Aug. 1990 but the necessary entries regarding medical Certificate, Police Verification reg. Character and Antecedents & Leave A/cs had not been maintained so far. The same may be done & shown to next audit.

*Handwritten:* Vice Office  
3038-40001 26/3/07

(23)

(48)

(37)

*Handwritten mark:* ✓



No 13 (Ref Para No-8 of 1987-93)

STOCK REGISTERS

FD  
45  
47  
36  
PARA No. 4

On going through to the stock registers, the following discrepancies have been noted:-

1. Certificate regarding no of pages has not been recorded on the 1st Page of the stock register.
2. The stock have not been physically verified every year.
3. The consumables items have been taken in the non-consumables stock register. Consumable item be transferred and shown to the next audit.
4. Various items have been entered in a single page by writing "Miscellaneous items" which is clear from pages 31-32, 65, 66, 67, 73, 124 and 131 whereas each item should be allotted a single page.
5. Similarly a single item like Brief case and other such items have been entered in various pages where as it should have single page.
6. It is not clear from the non-consumables items whether any condemnation of furniture items has been carried out or not. Instead large scale purchases have been made in 89-90, 91, 92, and 93.

Para No. 14 (Ref. Para No. 9 of 1987-93)

Non production of Documents

1. T. R. 5 (Not being used)
2. Scholarship Accounts.
3. Liveries Register
4. Register of long-short term advances.
5. Property Register
6. I.T.C. T.A. & A. Tuition fee registers
7. Development Fund register.
8. Statement of Grant-in-aid and expenditure thereof
9. Register of Grant-in-aid
10. Statement of Sanctioned/ posted strength staff.

(Neeban Bala Nohra)

AO

FARA No. 5

It has been observed from the records produced to Audit that several transactions were incurred on account of Rs. 12068/- on 7 different occasions on expenditure during FY 2001-02 out of Boys Fund.

2. They had also incurred expenditure of Rs. 38,815/- on the purchase of Stationery/Lit. material during FY 2001-02 out of Boys Fund.

3. No purchase bills/quotations were produced to Audit for checking/scrutiny.

4. The above figures shown at above items 1 & 2 have been taken from concerned ledger. Action is to be taken by the taxpayer under intimation to Audit/parent Audit.

✓

PARA No. 2

Ref. Audit Mem No. 12 dated 12/7/95

(90)

(45)

(34)

→ Annual A/c for the Audit Period 1993-96 and 2001-05

Scrutiny of Audited Annual A/c for the

above mentioned period as produced to Audit reveals that school had incurred expenditure as per details given below:-

Period	Elect/ water	Telephone	L.T.C.	Living
1993-94	80,606 -	8566	373 -	-
1994-95	73,436 -	9309	598 -	3733 -
1995-96	81,537 -	7308	14,820 -	-
2001-02	170,579 -	15845	-	-
2002-03	169,852 -	12471	-	-
2003-04	178,312 -	14651	-	-
2004-05	239,474	12877	-	-

The school authorities were requested to furnish all Electricity/Water bills, Telephone bills, L.T.C. bills and Living etc along with concerned registers. No supporting vouchers were also produced for scrutiny/verification.

Action on the above may be initiated unless intimates to Audit/next Audit as no documents were produced during audit period.

(Neelam Bala Nohra)

AO

PARA No 6

44  
43

PARA No 3 (Ref. Audit Memo No - 15 dated 14/11)

Subject - Changing of Depreciation

Review of Audited Annual A/c's reveals that depreciation has been charged on the school assets at the following rates:

<u>Sr No.</u>	<u>Assets</u>	<u>Rate of Depreciation.</u>
1	Scientific Instruments	25%
2	Library Books	10%
3	Electric fan	25%
4	Typewriter	25%
5	Wooden crafts	15%
6	Furniture	15%

As per the practice value of Govt. Assets will be reduced to nil in the subsequent year.

Necessity orders for changing the Depreciation on the above assets issued by Govt. of Deccan may be made available to Audit or otherwise this may be known to Audit why depreciation is being changed.

Since no comments were offered during the course of Audit, action taken may be shown to next Audit.

✓

PARA No. 4 CRG Audit No. No. 16

PARA No. 7

(32)

It has been noticed that our Center is being run in the school premises. In this connection, following points may be clarified: -

1. whether any formal agreement / contract has been executed between the owner of Center and school authorities.
2. whether any rent is being charged from owner of Center.
3. whether owner of Center is paying any rent, if so details may be produced to Audit.
4. who is bearing the Electricity / water charges.
5. since when this center is being operated.
6. Details of contractors with specific dates.
7. whether any permission has been obtained from Director of Education or any other competent authority to run the Center.
8. All relevant records pertaining to above may be shown to Audit / next Audit.

This was also pointed out during the course of Audit for the period 1976-87 vide Para No-17.

PARA No 4 (B) The following documents were not produced to Audit. This may be produced to next Audit.

- ① Income Tax calculation sheets 1975-76
- ② Income Tax calculation sheet 1982-83 (CRG Audit Para No-21 (B) of 1976-87.

# RA No 8 Reg. Cash books (Salary & Contingency Head)

47  
31

Test check of cash book reveals the following discrepancies :-

1. As per rule on the subject, Cash book shall be maintained in GAR-3, but the school authorities are not adhering to the above rule position.
2. No closing certificate had been found recorded in any of the months during the audit period.
3. A new cash book is being written from 15<sup>th</sup> April of every financial year, whereas many pages have been left blank as un-used.
4. Most of the transactions are recorded in the cash book have not been signed by the D.D.O.
5. An amount of Rs. 443/- has been shown as deposited in the bank on 23.2.95, but neither the pass book nor Bank slip was produced to audit for verification.
6. An amount of Rs. 238903 - has been shown as paid as salary to the staff on 6.3.1996 vide Vr. No. 275 but no voucher was shown to audit.
7. An amount of Rs. 885/- has been shown as paid vide voucher no. 279 dt. 6.3.96, but voucher was not shown to audit
8. An amount of Rs. 2135- has been paid to M/s. Bookshop New Delhi, vide Vr. No. 219 dt. 19.3.02 for purchasing various stationery items, but no quotations were shown to audit.
9. An amount of Rs. 1879- has been shown as paid to Sh. Mahender Singh, on a/c of Postage a/c vide Vr. No. 176 A on 4/2/2003, but voucher was not shown to audit.
10. An amount of Rs. 525- was paid to Sh. Mahender Singh, vide Vr. No. 196 dt. 31.3.03, but voucher was not shown to audit.
11. Quotations in the following purchases were not produced to audit :-

Sr.	Vr. No./Dt.	Amt.	Details
1.	39/27-9-93	2000-	Examination matf.
2.	40/27-9-93	2565-	- do -
3.	41/11-10-93	960-	Games material
4.	45/1-11-93	1637-10	- do -
5.	56/24.12.93	8190-	Examination matf.

... authorities are operating two societies a/c, namely some of the officials of the school are operating these

(Signature)  
 (Signature)  
 (Signature)  
 (Signature)  
 (Signature)

↓

**PART-II****CURRENT AUDIT REPORT (2005-06 to 2017-18)**

(Ref, Audit Memo No. 11 dated 10/08/2018)

**PARA No. 1****Sub:- Recovery of Rs. 3180/- on account of wrong grant of increment.**

As per the Rule No.13 of CCS (Revised Pay) Rules 2008, "In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10.

On scrutiny of service record of Smt. Poonam Singh (PGT) and Smt. Saroj Tirkey (TGT). It reveals that the increment granted to the above teacher is not admissible as per above rules. The pay fixation may be re-casted as follows:-

Period Month/Year	As per service record		As per audit observation		Difference (Excess Payment in Rs.)
	Basic Pay	Grade Pay	Basic Pay	Grade Pay	
01/07/08	13760/-	4600/-	13760/-	4600/-	0/-
01/07/09	14320/-	4600/-	14310/-	4600/-	10/-
01/11/09	14890/-	4800/-	14880/-	4800/-	10/-
01/07/10	15480/-	4800/-	15470/-	4800/-	10/-
01/07/11	16090/-	4800/-	16080/-	4800/-	10/-
01/07/12	16720/-	4800/-	16710/-	4800/-	10/-
01/07/13	17370/-	4800/-	17360/-	4800/-	10/-
01/07/14	18040/-	4800/-	18030/-	4800/-	10/-
01/07/15	18730/-	4800/-	18720/-	4800/-	10/-

The total recovery of both teachers on account of over payment of salary due to wrong fixation of pay is Rs. 3180/- (Rs 1590 X 2). Due drawn statement at Annexure 'A' & 'B'

An amount of Rs. 3180/- to be recovered from the above teachers under intimation to the audit, and other similar case to be reviewed and necessary recovery to be made.

KD  
-----  
1-6

Harcourt Butler Sr. Sec.School, Mandir Marg, New Delhi - 110001

Arrear recovery In r/o Mrs Saroj Tirkey, TGT w.e.f. 01/07/2009 to 31/12/2015

Dues

Drawn

Month	BP	G.P.	Total	DA	HRA	Grand	BP	G.P.	Total	DA	HRA	Grand	Diffe - rence	DA (%)
01-07-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	27%
01-08-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	
01-09-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	
01-10-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	
01-11-2009	14880	4800	19680	5314	5904	30898	14890	4800	19690	5316	5907	30913	-15	
01-12-2009	14880	4800	19680	5314	5904	30898	14890	4800	19690	5316	5907	30913	-15	
01-01-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	35%
01-02-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-03-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-04-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-05-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-06-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-07-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17	45%
01-08-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17	
01-09-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17	
01-10-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17	
01-11-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17	
01-12-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17	
01-01-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	51%
01-02-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	

Annexure - 1A

27/12

(29)

3 ✓



01-03-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	
01-04-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	
01-05-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	
01-06-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	
01-07-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	58%
01-08-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-09-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-10-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-11-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-12-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-01-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	65%
01-02-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-03-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-04-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-05-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-06-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-07-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	72%
01-08-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-09-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-10-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-11-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-12-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-01-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	80%
01-02-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	
01-03-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	
01-04-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	

5 V

01-09-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	
01-06-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	
01-07-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	90%
01-08-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-09-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-10-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-11-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-12-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-01-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	100%
01-02-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-03-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-04-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-05-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-06-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-07-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	107%
01-08-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-09-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-10-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-11-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-12-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-01-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	113%
01-02-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	
01-03-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	
01-04-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	
01-05-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	
01-06-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	

5 A

25/12  
25/12

01-07-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	119%
01-08-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
01-09-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
01-10-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
01-11-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
01-12-2015 to														
31/12/2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
Grand Total	1292460	373600	1666000	1203962	499800	3427116	1293180	373600	1666780	1261892	500034	3428706	-1590	

5 B

Harcourt Butler Sr. Sec.School, Mandir Marg, New Delhi - 110001

Annexure B

23/6  
25

Arrear recovery In r/o Mrs Poonam Singh, PGT w.e.f. 01/07/2009 to 31/12/2015

Month	BP	G.P.	Total	DA	HRA		Grand	BP	G.P.	Total	DA	HRA		Grand	Diffe - rence	DA (%)
					30%	Total						30%	Total			
01-07-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	27%		
01-08-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15			
01-09-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15			
01-10-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15			
01-11-2009	14880	4800	19680	5314	5904	30898	14890	4800	19690	5316	5907	30913	-15			
01-12-2009	14880	4800	19680	5314	5904	30898	14890	4800	19690	5316	5907	30913	-15			
01-01-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	35%		
01-02-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17			
01-03-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17			
01-04-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17			
01-05-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17			
01-06-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17			
01-07-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17	45%		
01-08-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17			
01-09-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17			
01-10-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17			
01-11-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17			
01-12-2010	15470	4800	20270	9122	6081	35473	15480	4800	20280	9126	6084	35490	-17			
01-01-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	51%		
01-02-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18			

Dues

Drawn

*Plus*

*3/2*

01-03-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	
01-04-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	
01-05-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	
01-06-2011	15470	4800	20270	10338	6081	36689	15480	4800	20280	10343	6084	36707	-18	
01-07-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	58%
01-08-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-09-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-10-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-11-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-12-2011	16080	4800	20880	12110	6264	39254	16090	4800	20890	12116	6267	39273	-19	
01-01-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	65%
01-02-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-03-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-04-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-05-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-06-2012	16080	4800	20880	13572	6264	40716	16090	4800	20890	13579	6267	40736	-20	
01-07-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	72%
01-08-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-09-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-10-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-11-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-12-2012	16710	4800	21510	15487	6453	43450	16720	4800	21520	15494	6456	43470	-20	
01-01-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	80%
01-02-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	
01-03-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	
01-04-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	

2278  
24

01-05-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	
01-06-2013	16710	4800	21510	17208	6453	45171	16720	4800	21520	17216	6456	45192	-21	
01-07-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	90%
01-08-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-09-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-10-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-11-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-12-2013	17360	4800	22160	19944	6648	48752	17370	4800	22170	19953	6651	48774	-22	
01-01-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	100%
01-02-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-03-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-04-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-05-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-06-2014	17360	4800	22160	22160	6648	50968	17370	4800	22170	22170	6651	50991	-23	
01-07-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	107%
01-08-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-09-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-10-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-11-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-12-2014	18030	4800	22830	24428	6849	54107	18040	4800	22840	24439	6852	54131	-24	
01-01-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	113%
01-02-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	
01-03-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	
01-04-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	
01-05-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	
01-06-2015	18030	4800	22830	25798	6849	55477	18040	4800	22840	25809	6852	55501	-24	

*Handwritten signature or initials*

2115  
98

01-07-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	119%
01-08-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
01-09-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
01-10-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
01-11-2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
01-12-2015 to														
31/12/2015	18720	4800	23520	27989	7056	58565	18730	4800	23530	28001	7059	58590	-25	
<b>Grand Total</b>	<b>1292400</b>	<b>373600</b>	<b>1666000</b>	<b>1203962</b>	<b>499800</b>	<b>3427116</b>	<b>1293180</b>	<b>373600</b>	<b>1666780</b>	<b>1261892</b>	<b>500034</b>	<b>3428706</b>	<b>-1590</b>	

*Handwritten mark resembling a stylized 'A' or '1'.*

2016  
12

Harcourt Butler Sr. Sec.School, Mandir Marg, New Delhi - 110001

191e  
(21)

Drawn Statement In r/o Mrs Saroj Tirkey, TGT w.e.f. 01/07/2009 to 31/12/2015

Drawn

Month	BP	G.P.	Total	DA	HRA	Grand
					30%	Total
01-07-2009	14320	4600	18920	5108	5676	29704
01-08-2009	14320	4600	18920	5108	5676	29704
01-09-2009	14320	4600	18920	5108	5676	29704
01-10-2009	14320	4600	18920	5108	5676	29704
01-11-2009	14890	4800	19690	5316	5907	30913
01-12-2009	14890	4800	19690	5316	5907	30913
01-01-2010	14890	4800	19690	6892	5907	32489
01-02-2010	14890	4800	19690	6892	5907	32489
01-03-2010	14890	4800	19690	6892	5907	32489
01-04-2010	14890	4800	19690	6892	5907	32489
01-05-2010	14890	4800	19690	6892	5907	32489
01-06-2010	14890	4800	19690	6892	5907	32489
01-07-2010	15480	4800	20280	9126	6084	35490
01-08-2010	15480	4800	20280	9126	6084	35490
01-09-2010	15480	4800	20280	9126	6084	35490
01-10-2010	15480	4800	20280	9126	6084	35490
01-11-2010	15480	4800	20280	9126	6084	35490
01-12-2010	15480	4800	20280	9126	6084	35490
01-01-2011	15480	4800	20280	10343	6084	36707
01-02-2011	15480	4800	20280	10343	6084	36707
01-03-2011	15480	4800	20280	10343	6084	36707
01-04-2011	15480	4800	20280	10343	6084	36707
01-05-2011	15480	4800	20280	10343	6084	36707
01-06-2011	15480	4800	20280	10343	6084	36707
01-07-2011	16090	4800	20890	12116	6267	39273
01-08-2011	16090	4800	20890	12116	6267	39273
01-09-2011	16090	4800	20890	12116	6267	39273
01-10-2011	16090	4800	20890	12116	6267	39273
01-11-2011	16090	4800	20890	12116	6267	39273
01-12-2011	16090	4800	20890	12116	6267	39273
01-01-2012	16090	4800	20890	13579	6267	40736
01-02-2012	16090	4800	20890	13579	6267	40736
01-03-2012	16090	4800	20890	13579	6267	40736
01-04-2012	16090	4800	20890	13579	6267	40736
01-05-2012	16090	4800	20890	13579	6267	40736
01-06-2012	16090	4800	20890	13579	6267	40736
01-07-2012	16720	4800	21520	15494	6456	43470

*Neera Kaur*

Principal  
Harcourt Butler Sr. Sec. School  
Mandir Marg, New Delhi

*mg*



01-08-2012	16720	4800	21520	15494	6456	43470
01-09-2012	16720	4800	21520	15494	6456	43470
01-10-2012	16720	4800	21520	15494	6456	43470
01-11-2012	16720	4800	21520	15494	6456	43470
01-12-2012	16720	4800	21520	15494	6456	43470
01-01-2013	16720	4800	21520	17216	6456	45192
01-02-2013	16720	4800	21520	17216	6456	45192
01-03-2013	16720	4800	21520	17216	6456	45192
01-04-2013	16720	4800	21520	17216	6456	45192
01-05-2013	16720	4800	21520	17216	6456	45192
01-06-2013	16720	4800	21520	17216	6456	45192
01-07-2013	17370	4800	22170	19953	6651	48774
01-08-2013	17370	4800	22170	19953	6651	48774
01-09-2013	17370	4800	22170	19953	6651	48774
01-10-2013	17370	4800	22170	19953	6651	48774
01-11-2013	17370	4800	22170	19953	6651	48774
01-12-2013	17370	4800	22170	19953	6651	48774
01-01-2014	17370	4800	22170	22170	6651	50991
01-02-2014	17370	4800	22170	22170	6651	50991
01-03-2014	17370	4800	22170	22170	6651	50991
01-04-2014	17370	4800	22170	22170	6651	50991
01-05-2014	17370	4800	22170	22170	6651	50991
01-06-2014	17370	4800	22170	22170	6651	50991
01-07-2014	18040	4800	22840	24439	6852	54131
01-08-2014	18040	4800	22840	24439	6852	54131
01-09-2014	18040	4800	22840	24439	6852	54131
01-10-2014	18040	4800	22840	24439	6852	54131
01-11-2014	18040	4800	22840	24439	6852	54131
01-12-2014	18040	4800	22840	24439	6852	54131
01-01-2015	18040	4800	22840	25809	6852	55501
01-02-2015	18040	4800	22840	25809	6852	55501
01-03-2015	18040	4800	22840	25809	6852	55501
01-04-2015	18040	4800	22840	25809	6852	55501
01-05-2015	18040	4800	22840	25809	6852	55501
01-06-2015	18040	4800	22840	25809	6852	55501
01-07-2015	18730	4800	23530	28001	7059	58590
01-08-2015	18730	4800	23530	28001	7059	58590
01-09-2015	18730	4800	23530	28001	7059	58590
01-10-2015	18730	4800	23530	28001	7059	58590
01-11-2015	18730	4800	23530	28001	7059	58590
01-12-2015 to 31/12/2015	18730	4800	23530	28001	7059	58590
<b>Grand Total</b>	<b>1293180</b>	<b>373600</b>	<b>1666780</b>	<b>1261892</b>	<b>500034</b>	<b>3428706</b>

18/e  
20

*Neer Kaur*  
Principal  
Harcourt Butler Sr. Sec. School  
Mandir Marg, New Delhi  
*mg*

Drawn Statement In r/o Mrs Poonam Singh, PGT w.e.f. 01/07/2009 to 31/12/2015

Drawn

Month	BP	G.P.	Total	DA	HRA 30%	Grand Total
01-07-2009	14320	4600	18920	5108	5676	29704
01-08-2009	14320	4600	18920	5108	5676	29704
01-09-2009	14320	4600	18920	5108	5676	29704
01-10-2009	14320	4600	18920	5108	5676	29704
01-11-2009	14890	4800	19690	5316	5907	30913
01-12-2009	14890	4800	19690	5316	5907	30913
01-01-2010	14890	4800	19690	6892	5907	32489
01-02-2010	14890	4800	19690	6892	5907	32489
01-03-2010	14890	4800	19690	6892	5907	32489
01-04-2010	14890	4800	19690	6892	5907	32489
01-05-2010	14890	4800	19690	6892	5907	32489
01-06-2010	14890	4800	19690	6892	5907	32489
01-07-2010	15480	4800	20280	9126	6084	35490
01-08-2010	15480	4800	20280	9126	6084	35490
01-09-2010	15480	4800	20280	9126	6084	35490
01-10-2010	15480	4800	20280	9126	6084	35490
01-11-2010	15480	4800	20280	9126	6084	35490
01-12-2010	15480	4800	20280	9126	6084	35490
01-01-2011	15480	4800	20280	10343	6084	36707
01-02-2011	15480	4800	20280	10343	6084	36707
01-03-2011	15480	4800	20280	10343	6084	36707
01-04-2011	15480	4800	20280	10343	6084	36707
01-05-2011	15480	4800	20280	10343	6084	36707
01-06-2011	15480	4800	20280	10343	6084	36707
01-07-2011	16090	4800	20890	12116	6267	39273
01-08-2011	16090	4800	20890	12116	6267	39273
01-09-2011	16090	4800	20890	12116	6267	39273
01-10-2011	16090	4800	20890	12116	6267	39273
01-11-2011	16090	4800	20890	12116	6267	39273
01-12-2011	16090	4800	20890	12116	6267	39273
01-01-2012	16090	4800	20890	13579	6267	40736
01-02-2012	16090	4800	20890	13579	6267	40736
01-03-2012	16090	4800	20890	13579	6267	40736
01-04-2012	16090	4800	20890	13579	6267	40736
01-05-2012	16090	4800	20890	13579	6267	40736
01-06-2012	16090	4800	20890	13579	6267	40736
01-07-2012	16720	4800	21520	15494	6456	43470

*Neha Raw*  
Principal

Harcourt Butler Sr. Sec. School  
Mandir Marg, New Delhi

*mg*

01-08-2012	16720	4800	21520	15494	6456	43470
01-09-2012	16720	4800	21520	15494	6456	43470
01-10-2012	16720	4800	21520	15494	6456	43470
01-11-2012	16720	4800	21520	15494	6456	43470
01-12-2012	16720	4800	21520	15494	6456	43470
01-01-2013	16720	4800	21520	17216	6456	45192
01-02-2013	16720	4800	21520	17216	6456	45192
01-03-2013	16720	4800	21520	17216	6456	45192
01-04-2013	16720	4800	21520	17216	6456	45192
01-05-2013	16720	4800	21520	17216	6456	45192
01-06-2013	16720	4800	21520	17216	6456	45192
01-07-2013	17370	4800	22170	19953	6651	48774
01-08-2013	17370	4800	22170	19953	6651	48774
01-09-2013	17370	4800	22170	19953	6651	48774
01-10-2013	17370	4800	22170	19953	6651	48774
01-11-2013	17370	4800	22170	19953	6651	48774
01-12-2013	17370	4800	22170	19953	6651	48774
01-01-2014	17370	4800	22170	22170	6651	50991
01-02-2014	17370	4800	22170	22170	6651	50991
01-03-2014	17370	4800	22170	22170	6651	50991
01-04-2014	17370	4800	22170	22170	6651	50991
01-05-2014	17370	4800	22170	22170	6651	50991
01-06-2014	17370	4800	22170	22170	6651	50991
01-07-2014	18040	4800	22840	24439	6852	54131
01-08-2014	18040	4800	22840	24439	6852	54131
01-09-2014	18040	4800	22840	24439	6852	54131
01-10-2014	18040	4800	22840	24439	6852	54131
01-11-2014	18040	4800	22840	24439	6852	54131
01-12-2014	18040	4800	22840	24439	6852	54131
01-01-2015	18040	4800	22840	25809	6852	55501
01-02-2015	18040	4800	22840	25809	6852	55501
01-03-2015	18040	4800	22840	25809	6852	55501
01-04-2015	18040	4800	22840	25809	6852	55501
01-05-2015	18040	4800	22840	25809	6852	55501
01-06-2015	18040	4800	22840	25809	6852	55501
01-07-2015	18730	4800	23530	28001	7059	58590
01-08-2015	18730	4800	23530	28001	7059	58590
01-09-2015	18730	4800	23530	28001	7059	58590
01-10-2015	18730	4800	23530	28001	7059	58590
01-11-2015	18730	4800	23530	28001	7059	58590
01-12-2015 to 31/12/2015	18730	4800	23530	28001	7059	58590
<b>Grand Total</b>	<b>1293180</b>	<b>373600</b>	<b>1666780</b>	<b>1261892</b>	<b>500034</b>	<b>3428706</b>

16/12  
18

*Nalini Kaur*  
Principal  
Harcourt Butler Sr. Sec. School  
Mandir Marg, New Delhi

*Ny*

PARA No. 02

(Ref, Audit Memo No. 12 dated 13/08/2018)

**Sub:-Recovery of Rs. 163913/- on account of wrong grant of increment on promotion**

As per the Rule No. 10 of CCS (Revised Pay) Rules 2008. On promotion/financial upgradation a Government servant has an option under FR 22(1)(a)(1) to get his pay fix in higher grade either from the date of his promotion or from date of his next increment, viz 1<sup>st</sup> July of the year.

On scrutiny of service record of Smt. Ritambhara (TGT) it comes to the notice that she was granted 1<sup>st</sup> MACP w.e.f. 03/01/2010 and her pay was fixed on the date of promotion and increment was also granted on 1<sup>st</sup> July 2010 but the option is not available in the service record as well as in personal file. Even the Accounts Officer of Directorate of Education, Dsitt. Central, New Delhi has vetted the pay fixation with the DNI on 01-07-2011 but the school has granted the DNI on 01-07-2010.

Therefore, the pay to be re-casted as under:-

Period Month/Year	As per service record			As per audit observation			
	Basic Pay	Grade Pay	Total	Basic Pay	Grade Pay	Total	Difference (Excess Payment in Rs.)
1.7.08	13760	4600	18360	13760	4600	18360	Nil
1.7.09	14320	4600	18920	14310	4600	18910	10
3.1.10	14890	4800	19690	14880	4800	19680	10
1.7.10	15480	4800	20280	No increment		19680	600
1.7.11	16090	4800	20890	15470	4800	20270	620
1.7.12	16720	4800	21520	16080	4800	20880	640
1.7.13	17370	4800	22170	16710	4800	21510	660
1.7.14	18040	4800	22840	17360	4800	22160	680
1.7.15	18730	4800	23520	18030	4800	22830	690
1.7.16	19440	4800	24240	18720	4800	23520	720
1.1.16	62200			60400			1800
1.7.16	64100			62200			1900
1.7.17	66000			64100			1900
1.7.18	68000			66000			2000

The total recovery of Rs. 163913/- on account of over payment of salary due to wrong fixation of pay. Due drawn statement at Annexure 'C'.

An amount of Rs. 163913/- to be recovered from the above teacher under intimation to the audit, and other similar case to be reviewed and necessary recovery to be made.

3 D

Harcourt Butler Sr. Sec.School, Mandir Marg, New Delhi - 110001

Arrear recovery In r/o Mrs Ritambhara, TGT w.e.f. 01/07/2009 to 31/08/2018

Drawn

Month	BP	G.P.	Total	DA	HRA	Grand	DA (%)
					30%	Total	
01-07-2009	14320	4600	18920	5108	5676	29704	27%
01-08-2009	14320	4600	18920	5108	5676	29704	
01-09-2009	14320	4600	18920	5108	5676	29704	
01-10-2009	14320	4600	18920	5108	5676	29704	
01-11-2009	14320	4600	18920	5108	5676	29704	
01-12-2009	14320	4600	18920	5108	5676	29704	
01-01-2010 TO 02/01/2010 (MACP I)	924	310	1234	432	370.2	2036.2	35%
03-01-2010	13929	4490	18419	6447	5525.7	30391.7	
01-02-2010	14890	4800	19690	6892	5907	32489	
01-03-2010	14890	4800	19690	6892	5907	32489	
01-04-2010	14890	4800	19690	6892	5907	32489	
01-05-2010	14890	4800	19690	6892	5907	32489	
01-06-2010	14890	4800	19690	6892	5907	32489	
01-07-2010	15480	4800	20280	9126	6084	35490	45%
01-08-2010	15480	4800	20280	9126	6084	35490	
01-09-2010	15480	4800	20280	9126	6084	35490	
01-10-2010	15480	4800	20280	9126	6084	35490	
01-11-2010	15480	4800	20280	9126	6084	35490	
01-12-2010	15480	4800	20280	9126	6084	35490	
01-01-2011	15480	4800	20280	10343	6084	36707	51%
01-02-2011	15480	4800	20280	10343	6084	36707	
01-03-2011	15480	4800	20280	10343	6084	36707	
01-04-2011	15480	4800	20280	10343	6084	36707	
01-05-2011	15480	4800	20280	10343	6084	36707	
01-06-2011	15480	4800	20280	10343	6084	36707	
01-07-2011	16090	4800	20890	12116	6267	39273	58%
01-08-2011	16090	4800	20890	12116	6267	39273	
01-09-2011	16090	4800	20890	12116	6267	39273	
01-10-2011	16090	4800	20890	12116	6267	39273	

Principal

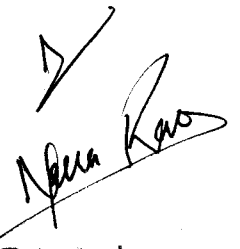
Harcourt Butler Sr. Sec School  
Mandir Marg, New Delhi

01-11-2011	16090	4800	20890	12116	6267	39273	
01-12-2011	16090	4800	20890	12116	6267	39273	
01-01-2012	16090	4800	20890	13579	6267	40736	65%
01-02-2012	16090	4800	20890	13579	6267	40736	
01-03-2012	16090	4800	20890	13579	6267	40736	
01-04-2012	16090	4800	20890	13579	6267	40736	
01-05-2012	16090	4800	20890	13579	6267	40736	
01-06-2012	16090	4800	20890	13579	6267	40736	
01-07-2012	16720	4800	21520	15494	6456	43470	72%
01-08-2012	16720	4800	21520	15494	6456	43470	
01-09-2012	16720	4800	21520	15494	6456	43470	
01-10-2012	16720	4800	21520	15494	6456	43470	
01-11-2012	16720	4800	21520	15494	6456	43470	
01-12-2012	16720	4800	21520	15494	6456	43470	
01-01-2013	16720	4800	21520	17216	6456	45192	80%
01-02-2013	16720	4800	21520	17216	6456	45192	
01-03-2013	16720	4800	21520	17216	6456	45192	
01-04-2013	16720	4800	21520	17216	6456	45192	
01-05-2013	16720	4800	21520	17216	6456	45192	
01-06-2013	16720	4800	21520	17216	6456	45192	
01-07-2013	17370	4800	22170	19953	6651	48774	90%
01-08-2013	17370	4800	22170	19953	6651	48774	
01-09-2013	17370	4800	22170	19953	6651	48774	
01-10-2013	17370	4800	22170	19953	6651	48774	
01-11-2013	17370	4800	22170	19953	6651	48774	
01-12-2013	17370	4800	22170	19953	6651	48774	
01-01-2014	17370	4800	22170	22170	6651	50991	100%
01-02-2014	17370	4800	22170	22170	6651	50991	
01-03-2014	17370	4800	22170	22170	6651	50991	
01-04-2014	17370	4800	22170	22170	6651	50991	
01-05-2014	17370	4800	22170	22170	6651	50991	
01-06-2014	17370	4800	22170	22170	6651	50991	
01-07-2014	18040	4800	22840	24439	6852	54131	107%
01-08-2014	18040	4800	22840	24439	6852	54131	
01-09-2014	18040	4800	22840	24439	6852	54131	
01-10-2014	18040	4800	22840	24439	6852	54131	

*Nama Rao*

Principal  
Harcourt Butler Sr. Sec School  
Mandir Marg, New Delhi

01-11-2014	18040	4800	22840	24439	6852	54131	
01-12-2014	18040	4800	22840	24439	6852	54131	
01-01-2015	18040	4800	22840	25809	6852	55501	113%
01-02-2015	18040	4800	22840	25809	6852	55501	
01-03-2015	18040	4800	22840	25809	6852	55501	
01-04-2015	18040	4800	22840	25809	6852	55501	
01-05-2015	18040	4800	22840	25809	6852	55501	
01-06-2015	18040	4800	22840	25809	6852	55501	
01-07-2015	18730	4800	23530	28001	7059	58590	119%
01-08-2015	18730	4800	23530	28001	7059	58590	
01-09-2015	18730	4800	23530	28001	7059	58590	
01-10-2015	18730	4800	23530	28001	7059	58590	
01-11-2015	18730	4800	23530	28001	7059	58590	
01-12-2015	18730	4800	23530	28001	7059	58590	
01-01-2016	62200	0	62200	0	7056	69256	0%
01-02-2016	62200	0	62200	0	7056	69256	
01-03-2016	62200	0	62200	0	7056	69256	
01-04-2016	62200	0	62200	0	7056	69256	
01-05-2016	62200	0	62200	0	7056	69256	
01-06-2016	62200	0	62200	0	7056	69256	
01-07-2016	64100	0	64100	1282	7269	72651	2%
01-08-2016	64100	0	64100	1282	7269	72651	
01-09-2016	64100	0	64100	1282	7269	72651	
01-10-2016	64100	0	64100	1282	7269	72651	
01-11-2016	64100	0	64100	1282	7269	72651	
01-12-2016	64100	0	64100	1282	7269	72651	
01-01-2017	64100	0	64100	2564	7269	73933	4%
01-02-2017	64100	0	64100	2564	7269	73933	
01-03-2017	64100	0	64100	2564	7269	73933	
01-04-2017	64100	0	64100	2564	7269	73933	
01-05-2017	64100	0	64100	2564	7269	73933	
01-06-2017	64100	0	64100	2564	7269	73933	
01-07-2017	66000	0	66000	3300	15840	85140	5%
01-08-2017	66000	0	66000	3300	15840	85140	
01-09-2017	66000	0	66000	3300	15840	85140	
01-10-2017	66000	0	66000	3300	15840	85140	

  
Neena Kaur

01-11-2017	66000	0	66000	3300	15840	85140	
01-12-2017	66000	0	66000	3300	15840	85140	
01-01-2018	66000	0	66000	4620	15840	86460	7%
01-02-2018	66000	0	66000	4620	15840	86460	
01-03-2018	66000	0	66000	4620	15840	86460	
01-04-2018	66000	0	66000	4620	15840	86460	
01-05-2018	66000	0	66000	4620	15840	86460	
01-06-2018	66000	0	66000	4620	15840	86460	
01-07-2018	68000	0	68000	4760	16320	89080	
01-08-2018	68000	0	68000	4760	16320	89080	
<b>Grand Total</b>	<b>3362403</b>	<b>373200</b>	<b>3735603</b>	<b>1341579</b>	<b>851844.9</b>	<b>5929027</b>	

*Naveen Kaur*  
Principal

**Harcourt Butler Sr. Sec School**  
**Mandir Marg, New Delhi**



Harcourt Butler Sr. Sec.School, Mandir Marg, New Delhi - 110001

Annexure - C  
12

Arrear recovery In r/o Mrs Ritambhara, TGT w.e.f. 01/07/2009 to 31/08/2018

Dues

Drawn

Month	BP	G.P.	Total	DA	HRA	Grand	BP	G.P.	Total	DA	HRA	Grand	Diffe - rence	DA (%)
01-07-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	27%
01-08-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	
01-09-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	
01-10-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	
01-11-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	
01-12-2009	14310	4600	18910	5106	5673	29689	14320	4600	18920	5108	5676	29704	-15	
01-01-2010 TO 02/01/2010 (MACP I)	923	297	1220	427	366	2013	924	310	1234	432	370.2	2036.2	-23.2	35%
03-01-2010	13920	4490	18410	6444	5523	30377	13929	4490	18419	6447	5525.7	30391.7	-14.7	
01-02-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-03-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-04-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-05-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-06-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-07-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-08-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	45%
01-09-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-10-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-11-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	
01-12-2010	14880	4800	19680	6888	5904	32472	14890	4800	19690	6892	5907	32489	-17	

AS

01-01-2011	14880	4800	19680	10037	5904	35621	15480	4800	20280	10343	6084	36707	-1086	51%
01-02-2011	14880	4800	19680	10037	5904	35621	15480	4800	20280	10343	6084	36707	-1086	
01-03-2011	14880	4800	19680	10037	5904	35621	15480	4800	20280	10343	6084	36707	-1086	
01-04-2011	14880	4800	19680	10037	5904	35621	15480	4800	20280	10343	6084	36707	-1086	
01-05-2011	14880	4800	19680	10037	5904	35621	15480	4800	20280	10343	6084	36707	-1086	
01-06-2011	14880	4800	19680	10037	5904	35621	15480	4800	20280	10343	6084	36707	-1086	
01-07-2011	15470	4800	20270	11757	6081	38108	16090	4800	20890	12116	6267	39273	-1165	58%
01-08-2011	15470	4800	20270	11757	6081	38108	16090	4800	20890	12116	6267	39273	-1165	
01-09-2011	15470	4800	20270	11757	6081	38108	16090	4800	20890	12116	6267	39273	-1165	
01-10-2011	15470	4800	20270	11757	6081	38108	16090	4800	20890	12116	6267	39273	-1165	
01-11-2011	15470	4800	20270	11757	6081	38108	16090	4800	20890	12116	6267	39273	-1165	
01-12-2011	15470	4800	20270	11757	6081	38108	16090	4800	20890	12116	6267	39273	-1165	
01-01-2012	15470	4800	20270	13176	6081	39527	16090	4800	20890	13579	6267	40736	-1209	65%
01-02-2012	15470	4800	20270	13176	6081	39527	16090	4800	20890	13579	6267	40736	-1209	
01-03-2012	15470	4800	20270	13176	6081	39527	16090	4800	20890	13579	6267	40736	-1209	
01-04-2012	15470	4800	20270	13176	6081	39527	16090	4800	20890	13579	6267	40736	-1209	
01-05-2012	15470	4800	20270	13176	6081	39527	16090	4800	20890	13579	6267	40736	-1209	
01-06-2012	15470	4800	20270	13176	6081	39527	16090	4800	20890	13579	6267	40736	-1209	

*DLK*

01-07-2012	16080	4800	20880	15034	6264	42178	16720	4800	21520	15494	6456	43470	-1292	72%
01-08-2012	16080	4800	20880	15034	6264	42178	16720	4800	21520	15494	6456	43470	-1292	
01-09-2012	16080	4800	20880	15034	6264	42178	16720	4800	21520	15494	6456	43470	-1292	
01-10-2012	16080	4800	20880	15034	6264	42178	16720	4800	21520	15494	6456	43470	-1292	
01-11-2012	16080	4800	20880	15034	6264	42178	16720	4800	21520	15494	6456	43470	-1292	
01-12-2012	16080	4800	20880	15034	6264	42178	16720	4800	21520	15494	6456	43470	-1292	
01-01-2013	16080	4800	20880	16704	6264	43848	16720	4800	21520	17216	6456	45192	-1344	80%
01-02-2013	16080	4800	20880	16704	6264	43848	16720	4800	21520	17216	6456	45192	-1344	
01-03-2013	16080	4800	20880	16704	6264	43848	16720	4800	21520	17216	6456	45192	-1344	
01-04-2013	16080	4800	20880	16704	6264	43848	16720	4800	21520	17216	6456	45192	-1344	
01-05-2013	16080	4800	20880	16704	6264	43848	16720	4800	21520	17216	6456	45192	-1344	
01-06-2013	16080	4800	20880	16704	6264	43848	16720	4800	21520	17216	6456	45192	-1344	
01-07-2013	16710	4800	21510	19359	6453	47322	17370	4800	22170	19953	6651	48774	-1452	90%
01-08-2013	16710	4800	21510	19359	6453	47322	17370	4800	22170	19953	6651	48774	-1452	
01-09-2013	16710	4800	21510	19359	6453	47322	17370	4800	22170	19953	6651	48774	-1452	
01-10-2013	16710	4800	21510	19359	6453	47322	17370	4800	22170	19953	6651	48774	-1452	
01-11-2013	16710	4800	21510	19359	6453	47322	17370	4800	22170	19953	6651	48774	-1452	
01-12-2013	16710	4800	21510	19359	6453	47322	17370	4800	22170	19953	6651	48774	-1452	

B3

01-01-2014	16710	4800	21510	21510	6453	49473	17370	4800	22170	22170	6651	50991	-1518	100%
01-02-2014	16710	4800	21510	21510	6453	49473	17370	4800	22170	22170	6651	50991	-1518	
01-03-2014	16710	4800	21510	21510	6453	49473	17370	4800	22170	22170	6651	50991	-1518	
01-04-2014	16710	4800	21510	21510	6453	49473	17370	4800	22170	22170	6651	50991	-1518	
01-05-2014	16710	4800	21510	21510	6453	49473	17370	4800	22170	22170	6651	50991	-1518	
01-06-2014	16710	4800	21510	21510	6453	49473	17370	4800	22170	22170	6651	50991	-1518	
01-07-2014	17360	4800	22160	23711	6648	52519	18040	4800	22840	24439	6852	54131	-1612	107%
01-08-2014	17360	4800	22160	23711	6648	52519	18040	4800	22840	24439	6852	54131	-1612	
01-09-2014	17360	4800	22160	23711	6648	52519	18040	4800	22840	24439	6852	54131	-1612	
01-10-2014	17360	4800	22160	23711	6648	52519	18040	4800	22840	24439	6852	54131	-1612	
01-11-2014	17360	4800	22160	23711	6648	52519	18040	4800	22840	24439	6852	54131	-1612	
01-12-2014	17360	4800	22160	23711	6648	52519	18040	4800	22840	24439	6852	54131	-1612	
01-01-2015	17360	4800	22160	25041	6648	53849	18040	4800	22840	25809	6852	55501	-1652	113%
01-02-2015	17360	4800	22160	25041	6648	53849	18040	4800	22840	25809	6852	55501	-1652	
01-03-2015	17360	4800	22160	25041	6648	53849	18040	4800	22840	25809	6852	55501	-1652	
01-04-2015	17360	4800	22160	25041	6648	53849	18040	4800	22840	25809	6852	55501	-1652	
01-05-2015	17360	4800	22160	25041	6648	53849	18040	4800	22840	25809	6852	55501	-1652	
01-06-2015	17360	4800	22160	25041	6648	53849	18040	4800	22840	25809	6852	55501	-1652	

*Handwritten signature or initials*

01-07-2015	18030	4800	22830	27168	6849	56847	18730	4800	23530	28001	7059	58590	-1743	119%
01-08-2015	18030	4800	22830	27168	6849	56847	18730	4800	23530	28001	7059	58590	-1743	
01-09-2015	18030	4800	22830	27168	6849	56847	18730	4800	23530	28001	7059	58590	-1743	
01-10-2015	18030	4800	22830	27168	6849	56847	18730	4800	23530	28001	7059	58590	-1743	
01-11-2015	18030	4800	22830	27168	6849	56847	18730	4800	23530	28001	7059	58590	-1743	
01-12-2015	18030	4800	22830	27168	6849	56847	18730	4800	23530	28001	7059	58590	-1743	
01-01-2016	60400	0	60400	0	6849 ✓	67249	62200	0	62200	0	7056	69256	-2007	0%
01-02-2016	60400	0	60400	0	6849 ✓	67249	62200	0	62200	0	7056	69256	-2007	
01-03-2016	60400	0	60400	0	6849 ✓	67249	62200	0	62200	0	7056	69256	-2007	
01-04-2016	60400	0	60400	0	6849 ✓	67249	62200	0	62200	0	7056	69256	-2007	
01-05-2016	60400	0	60400	0	6849 ✓	67249	62200	0	62200	0	7056	69256	-2007	
01-06-2016	60400	0	60400	0	6849 ✓	67249	62200	0	62200	0	7056	69256	-2007	
01-07-2016	62200	0	62200	1244	7056 ✓	70500	64100	0	64100	1282	7269	72651	-2151	2%
01-08-2016	62200	0	62200	1244	7056 ✓	70500	64100	0	64100	1282	7269	72651	-2151	
01-09-2016	62200	0	62200	1244	7056 ✓	70500	64100	0	64100	1282	7269	72651	-2151	
01-10-2016	62200	0	62200	1244	7056 ✓	70500	64100	0	64100	1282	7269	72651	-2151	
01-11-2016	62200	0	62200	1244	7056 ✓	70500	64100	0	64100	1282	7269	72651	-2151	
01-12-2016	62200	0	62200	1244	7056 ✓	70500	64100	0	64100	1282	7269	72651	-2151	

01-01-2017	62200	0	62200	2488	7056 ✓	71744	64100	0	64100	2564	7269	73933	-2189	4%
01-02-2017	62200	0	62200	2488	7056 ✓	71744	64100	0	64100	2564	7269	73933	-2189	
01-03-2017	62200	0	62200	2488	7056 ✓	71744	64100	0	64100	2564	7269	73933	-2189	
01-04-2017	62200	0	62200	2488	7056 ✓	71744	64100	0	64100	2564	7269	73933	-2189	
01-05-2017	62200	0	62200	2488	7056 ✓	71744	64100	0	64100	2564	7269	73933	-2189	
01-06-2017	62200	0	62200	2488	7056 ✓	71744	64100	0	64100	2564	7269	73933	-2189	
01-07-2017	64100	0	64100	3205	15384 ✓	82689	66000	0	66000	3300	15840	85140	-2451	5%
01-08-2017	64100	0	64100	3205	15384 ✓	82689	66000	0	66000	3300	15840	85140	-2451	
01-09-2017	64100	0	64100	3205	15384 ✓	82689	66000	0	66000	3300	15840	85140	-2451	
01-10-2017	64100	0	64100	3205	15384 ✓	82689	66000	0	66000	3300	15840	85140	-2451	
01-11-2017	64100	0	64100	3205	15384 ✓	82689	66000	0	66000	3300	15840	85140	-2451	
01-12-2017	64100	0	64100	3205	15384 ✓	82689	66000	0	66000	3300	15840	85140	-2451	
01-01-2018	64100	0	64100	4487	15384 ✓	83971	66000	0	66000	4620	15840	86460	-2489	7%
01-02-2018	64100	0	64100	4487	15384 ✓	83971	66000	0	66000	4620	15840	86460	-2489	
01-03-2018	64100	0	64100	4487	15384 ✓	83971	66000	0	66000	4620	15840	86460	-2489	
01-04-2018	64100	0	64100	4487	15384 ✓	83971	66000	0	66000	4620	15840	86460	-2489	
01-05-2018	64100	0	64100	4487	15384 ✓	83971	66000	0	66000	4620	15840	86460	-2489	
01-06-2018	64100	0	64100	4487	15384 ✓	83971	66000	0	66000	4620	15840	86460	-2489	
01-07-2018	66000	0	66000	4620	15840 ✓	86460	68000	0	68000	4760	16320	89080	-2620	
01-08-2018	66000	0	66000	4620	15840 ✓	86460	68000	0	68000	4760	16320	89080	-2620	
Grand Total	3259283	373187	3632470	1303849	828795	5765114	3362403	373200	3735603	1341579	851844.9	5929027	-163913	

✓

PARA No. 03

(Ref, Audit Memo No. 14 dated 14/08/2018)

**Sub:- Recovery of Rs. 17,776/- on account of Transport Allowance**

In response to audit Memo No. 03, dated: 08/08/2018, the department has intimated that the following official were on leave for more than one calendar month. As per the record of PBR it reveals, that transport allowance was paid to the officials for the following leave period.

Sl. No.	Name & Designation	Nature of leave & Period	TPT paid by the deptt.	Amount to be recovered
1.	Anita Tomar, PGT	CCL in 02/2013	Rs. 2,752/- for the month of February 2013	Rs. 2752/-
2.	Lata Singh, PGT	CCL in 02/2016	Rs. 3,504/- for the month of February 2016	Rs. 3504/-
3.	Seema Rathi, TGT	CCL in 08/2011	Rs. 2,416/- for the month of August 2011	Rs. 2416/-
4.	Anjali Bhardwaj, PGT	CCL in 02/2013	Rs. 2,752 for the month of February 2013	Rs. 2752/-
5.	Madhu Bala, Librarian	CCL in 03/2017	Rs. 3,600/- for the month of March 2017	Rs. 3600/-
6.	Sarika, TGT	CCL in 02/2013	Rs. 2,752/- for the month of February 2013	Rs. 2752/-
<b>Total Recovery</b>				<b>Rs. 17776/-</b>

Therefore, the recovery of transport allowance of Rs. 17,776/- to be made from the concerned officials as per detail given above under intimation to the audit.

✓  $\frac{KD}{17-22}$  ↘

PARA No. 04

(Ref, Audit Memo No. 15 dated 16/08/2018)

Sub:- Recovery of Rs. 3575/- on account of Income Tax

On scrutiny of the Income Tax record for the year 2015-16 it reveals that the rebate of interest on Housing Loan of Rs. 1,03,053/- was given as per Form 16 to **Sh. Harish Yadav, Lab Assistant** but as per letter of GIC Housing Finance Ltd., Dwarka, the actual interest paid is Rs. 84,334/- for the financial year April 2015 to March 2016.

Similarly, in the record of Income Tax for the year 2016-17, the rebate of interest on Housing loan of Rs. 2,00,000/- was given to **Smt. Madhu Bala, Librarian** but as per letter of State Bank of India, Khera Khurd, Delhi the actual interest paid is Rs. 1,92,000/- for the financial year 2017-18.

So, the revised calculation of the Income Tax is as following:-

Name of the official	Sh. Harish Yadav, Lab. Asstt. (2015-16)		Smt. Madhu Bala, Librarian, (2017-18)		Total Recovery
	As per Form 16	As per Audit Observation	As per Form 16	As per Audit Observation	
Gross Salary	526506	526506	1103893	1103893	
Rebate of Interest on Hosing Loan	103053	84334	200000	192000	
Gross Total Income	423453	442172	903893	911893	
Deduction under 80 C	135184	135184	150000	150000	
Taxable Income	288269	306988	753898	761893	
Total Tax payable including cess	1882 (1827+55)	3810 (3699+111)	65178 (63280+1898)	66825 (64879+1946)	
Recovery to be made		Rs.1928/- (3810-1882)		Rs. 1647/- (66825-65178)	Rs. 3575/-

An amount of Rs. 3575/- may be recovered from the concerned officials under intimation to the audit. All other similar cases may also be reviewed/examined and recovery, if any, may be made after due verification of facts and figure, under intimation to the audit.

A





PARA No. 05

(Ref, Audit Memo No. 16 dated 20/08/2018)

Sub:- Violation of EPF Act 1952

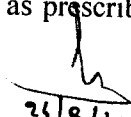
As per the records of Harcourt Butler Sr. Sec School, Mandir Marg, Delhi (2510), It reveals, that there are total 52 teachers working out of the total sanctioned post of 63, out of 52 staff 19 teachers appointed after 2004 have been opted for NPS. Rest of the teachers, in the name of GPF minimum 10% of the basic pay is being deducted from their salary and depositing in to the individual saving accounts and as and when the accumulated account reach a certain level (no ceiling prescribed) converted in to F.D Account. This arrangement is irregular, and does not cover under any rules. It is totally inadequate for saving for future needs of the teachers.

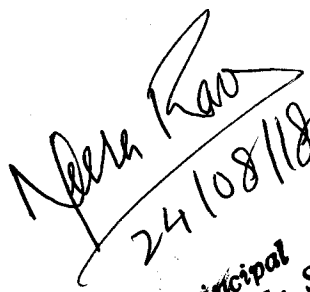
According to Employees provident funds & miscellaneous provisions Act 1952 private educational institutions are liable to register under EPF Act. The Ministry of labour notification No. SO 986, Dated 19/02/1981 published in part 2 section 3, sub section II of the gazette of India dated 6<sup>th</sup> march 1982, all education institutions are brought under the preview of the EPF Act.

EPF Act is a social welfare enactment envisaged for the benefit of the Employees/Workers working in various establishments.

It is pertinent to mention that the teachers working for the last many years are deprived these benefit and violated the basic right of the employees which is guaranteed by the EPF Act.

Hence forth all employees including non teaching staff of the school should be registered with EPF authority and necessary deduction/ contribution as prescribed under EPF act may be deducted under intimation to the audit.

  
24/8/18  
I.A.O. Audit Party No. XV

  
24/08/18  
Principal  
Harcourt Butler Sr. Sec. School  
Mandir Marg, New Delhi

## PART-III

### TEST AUDIT NOTE

**TAN No. 01**

(Ref, Audit Memo No. 09 dated 09/08/2018)

**Sub: Shortcomings in Pay Bill Register**

During test-check of PBR, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2005-18.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs for the period 2005SP-18. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO in some cases.
5. Abstract of Pay Bills (GAR-18) not filled up.
6. Index is not prepared in the Pay Bill Register for the entire audit period..

Rectifications of the above irregularities may be made and shown to audit.

**TAN No. 02**

(Ref, Audit Memo No. 10 dated 09/08/2018)

**Sub: Discrepancies in maintenance of Service Books**

1. While scrutiny of the service books of following teachers/ officials it has been noticed that the following discrepancies have been found, while maintaining the service record of a Government servants:-

Sl. No.	Name & Designation	Police Verification	Medical/ Fitness Certificate	Nomination Form
01	Neera Rao, Principal	Not Found	Not Found	---
02	Poonam Singh, PGT	Not Found	Not Found	--
03	Seema Rathi, TGT	Not Found	-----	-----
04	Chet Ram, TGT	Not Found	Not Found	---
05	Dr.Dinker Saxena, PGT	Not Found	Not Found	---
	Babita, TGT	Not Found	Not Found	---

06				
07	Saroj Tirkey, TGT	Not Found	Not Found	---
08	Sudhir Kumar Mahawal, TGT	Not Found	--	---
09	Munnu, Mali	Not Found	---	-
10	Komal Kumari, TGT	Not Found	Not Found	Not Found
11	Mahender Singh, LDC		Not Found	Not Found
12	Om Pal Singh, TGT	Not Found	---	Not Found
13	Mona Sethi, TGT	Not Found	----	Not Found
14	Shalini, TGT	Not Found	--	Not Found
15	Prem Singh, LDC	Not Found	Not Found	---

2. **Verification and communication of qualifying service after 25 years (now after 18 years.)of service or 5 years before retirement-** As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in the following cases, the above instructions have not been followed by the department.

Sr. No.	Name	Designation
01	Smt. Neera Rao	Principal
2	Komal Kumari	TGT
3	Munnu	Mali
4	Prem Singh	LDC
5	Saroj Tirkey	TGT

3. **Excessive overwriting and cuttings and the same has not been attested.**

The above discrepancies to be removed at the earliest and shown to the audit.

TAN No. 03

(Ref, Audit Memo No. 13, dated 13/08/2018)

**Sub: Discrepancies in Non-Consumable Stock Registers.**

The following shortcomings have been found in the non consumable Stock Register:-

- 1 No page counting certificate is endorsed on the first page of the stock register.
- 2 Yearly verification certificate was not appended on the stock register which it seems that yearly verification of stock was never conducted during the audit period.
- 3 Item like HP scanner and printer were received from the of education or it was purchased is not clear. The bill no. date and amount is not written in the prescribed pages of the item, which is regular.
- 4 Page No. of stock register is not mentioned in the bill vide which items were received as wall as no certificate is given on bill that the item has been entered in the stock register.
- 5 The way of issuance of items are not proper. whom the them was issued neither the name nor the signature of the receiver is found.
- 6 Books (at p/n-31) were issued to different class teachers but signature of all concerned class teachers was not taken which is irregular.
- 7 More than one item was entered in a single page of the stock register i.e. on p/n 46,47,48, of etc.
- 8 Few consumable item were entered in the non consumable stock register which is not correct so the item of consumable goods may be transferred into consumable stock register

*h*  
24/8/18  
I.A.O., Audit Party No. XV

*Amr Khas*  
24/08/18  
Principal  
Harcourt Butler Sr. Sec. School  
Mandir Marg, New Delhi

