

43/c

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

**AUDIT REPORT OF RAJKIYA PRATIBHA VIKAS VIDYALAYA, SECTOR-11, ROHINI,  
DELHI – 110 085 FOR THE PERIOD 2018-2019 TO 2021-2022.**

**INTRODUCTION**

The Internal Audit Report on the accounts **RAJKIYA PRATIBHA VIKAS VIDYALAYA, SECTOR-11, ROHINI, DELHI – 110085** for the Audit Period 2018-19 to 2021-2022 was conducted by the field Audit Party No. XXIV comprising of Ms. Geeta Girdhar, IAO and Mrs. Hemlata, AAO. The audit was conducted during 07 working days w.e.f 16.08.2022 to 25.08.2022.

**AIMS AND OBJECTIVES**

**RAJKIYA PRATIBHA VIKAS VIDYALAYA, SECTOR-11, ROHINI, DELHI-110 085**(School Id: 1413076), is functioning since 1997. The aim of the school is to give best education to its students and always aims for their all round development. Currently 371 students from class IX to XII are enrolled in the school.

**HOD/H.O.S/D.D.Os/CASHERs**

The following officers have served as HOS/DDO/Cashier during 2018-2019 to 2021-2022.

S.No	Name and Designation of Officer Sh./Smt.	Period
<b>HOS</b>		
1	Sh. Vipin Kumar, Vice Principal	April,2018 to March,2022
<b>DDO</b>		
1	Sh. Vipin Kumar, V.Principal	April,2018 to March,2022
2	Smt. Rita Chawla, S.O	March,2021 to March,2022
<b>CASHIER</b>		
There is no cashier in this school.		

*[Signature]*  
25/08/2022

**Budget & Expenditure of the School for the period 2018-2019 to 2021-2022**

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Year	Budget Alloted	Expenditure made	Balance
2018-2019	50742395	48796063	1800888
2019-2020	63781963	63727085	54878
2020-2021	60383863	59946822	437041
2021-2022	63107000	63018636	88364

**Statutory Audit: -**

Statutory audit of the **RAJKIYA PRATIBHA VIKAS VIDYALAYA, SECTOR-11, ROHINI, DELHI – 110 085** has not been conducted by AG (Audit) Delhi till date.

**Total enrolment of students from 2018-19 to 2021-2022**

SL.No	Session	Total Enrolment
1	2018-2019	791
2	2019-2020	794
3	2020-2021	694
4	2021-2022	530

**Vacancy Position:**

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post	Remarks
1	A	02	1	01	
2	B	50	46*	04	*includes 3 Guest Teachers
3	C	08	6*	2	*includes 01 Estate Manager
	<b>Total</b>	<b>60</b>	<b>53</b>	<b>07</b>	

**Maintenance of Records:-**

The maintenance of record of **RAJKIYA PRATIBHA VIKAS VIDYALAYA, SECTOR-11, ROHINI, DELHI – 110 085** for the period 2018-2019 to 2021-2022 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.



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**Old Audit Reports & Recoveries –**

There were 03 audit paras outstanding in the previous Audit Report.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	1997-2005	01	nil	nil	01
2.	2005-2018	02	nil	nil	02

**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2005-2018	01	5208	0	5208	--
<b>Total</b>			<b>5208</b>	<b>0</b>	<b>5208</b>	

**Current Audit Report :**

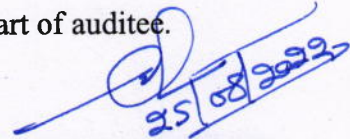
During the course of current audit, 18 memos (09 Record Memos, 09 observation memos and three letters (one for remittance verification, one for sitting arrangement and one for reminder for old paras) have been issued to **RAJKIYA PRATIBHA VIKAS VIDYALAYA, SECTOR-11, ROHINI, DELHI – 110 085** for the period 2018-2019 to 2021-2022 out of which Nil Audit Memos have been settled on spot and 09 observation Audit Memos have been converted into 06 Paras(para no. 07 & 09 merged together) and 02 TANs.

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**Details of Current Audit Recovery:-**

<b>Memo No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Total Recoveries</b>	<b>Amount Recovered</b>	<b>Balance Outstanding</b>
1	1	Short deduction of UTGEIS	44310	0	44310
2	2	Recovery of Irregular Travelling allowance	9604	0	9604
4	4	Recovery on account of short deduction of License fees & water charges	12458	0	12458
<b>Total</b>			<b>66372</b>	<b>0</b>	<b>66372</b>

Internal audit report has been prepared on the basis of information furnished and made available by the **RAJKIYA PRATIBHA VIKAS VIDYALAYA, SECTOR-11, ROHINI, DELHI – 110 085** for the period 2018-2019 to 2021-2022. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

  
25/08/2023

**(GEETA GIRDHAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXIV**

no/c 25/858

Date- 17-05-2008

Reference Memo No. 20

Para 4  
ST R: Para 1

Irregular payment of L.T.C. charges beyond entitlement

Party settled on 24/05/11

(a) Ms. Jyoti Bhatia TGT availed L.T.C. for Delhi to Trivendrum and was paid Rs 7250/- as (Ac 11) 11 AC Fare by Rajdhani Express vide bill no. 93 dated 12.10.1998, whereas she was entitled to AC 3 Tier on the basis of her basic pay of Rs. 7300/-

Para No. 1

(b) Similarly Sh. N.D. Chawla PGT whose basic pay was Rs. 9700/- was entitled to 11 tier AC by Rajdhani provided journey was actually taken by Rajdhani Express and not for determining entitlement on National Basis.

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His daughter travelled to Mumbai by Indian Airlines and was paid Rs. 2140/- by restricting to 11th AC fare of Rajdhani express (Ref. No. 42, date 7.7.1998 for Rs. 7520/-)

Hence in both the cases actual entitlement may please be ascertained and over payment be recovered under intimation to Audit.

25/08/2008

Memo  
Reference No. 14

39/c  
Date 10-5-20  
19/c

Page No. 5  
Case No. 100

### Income Tax Recovery of Rupees. 20374/-

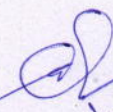
A scrutiny of income tax calculation sheets for the period 1997-98 to 2001-05 in R.O. Rajkiya Pratibha Vikas Vidyalaya, Sector-XI, Rohini, Delhi as provided revealed short recovery of income tax in the following cases.

Financial Year 1997-98

Sh. P. X. Mishra TGT

	As per school record	As per Audit	As per school record
Gross Salary	104491	104491	
S.D.	107260 (100% Rebate)	20,000	
	<hr/> 73765	<hr/> 84491	
U.T	1755	6808	
Savings	11774	11774	
Rebate	2354	2354	
Bal. I.T.	2400	4944	
Recovered	2400	2400	
To be recovered	<hr/> NIL	<hr/> 2144	

Settled on 24/05/12

  
25/08/2022

Financial Year 2018-19

Mrs. Kamlesh Chavan, Principal

	As per school record	As per Audit
G.S.	245991	245991 + 6135 (NSC Interest exceeding prescribed limit)
T.P.	9600	9600
S.D.	20,000	20,000
	<hr/>	<hr/>
	216391	222526

IT	38917	40750
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Savings

GPF	24000
GIS	720
LIC	3987
PPF	15000
PLI	720
Interest NSC	15135
	<hr/>
	60171 (60,000)

Rebate	= 12000	Rebate	12000
Bal IT	= 26917	Bal IT	28740
Recovery	= 26917	Recovery	26917

Total record 1812

*Settled a/c lost!*

*MS Total Recovery in 10  
Kamlesh Chavan, Principal  
1812 + 1580 + 2316 = 6168  
Recovery vide 25/12 = 3288  
Balance = Rs 2880/-*

*Settled at  
MA level.*

*25/08/2022*

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Financial Year 1999-2000

Mrs. Kamlesh Chhabhan, Principal

	As per school record	As per Audit
G.S.	258080	258080+6000 (NSC Interest exceeding prescribed limit)
T.P.	9600	9600
S.D.	1420	1420
	20,000	20,000
	<hr/>	<hr/>
	227060	233060
LT	42118	43018

Savings

GPF	-	30000
GIS	-	720
LIC	-	3987
NSC	-	10000
PLI	-	729
Interest NSC	-	15000
CCCI	-	10000
		<hr/>
		76438 / 70,000

do  
Settled on 24/05/14

Rebate	-	13000
LT	-	28118
%	-	2812
		<hr/>
		30930

Rebate	13000
	29018
	2992
	<hr/>
	30910

Recovery - 30930

30930

To be record Nil.

1980

*[Signature]*  
25/08/2022

Smt. Kamlesh Chandra, Principal, 2000 01

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16/C

GS	=	250796	250796 + 12720
SD	=	20000	20000
Relief	=	1527	1527
Orrissa		<u>238269</u>	<u>250998</u>

IT = 45481 49299

Savings

LIC	=	3987	3987
GIS	=	720	720
GPF	=	36000	36000
PLI	=	720	720
Int. NSC	=	15000	15000
ICICI	=	20000	20000

80000 (total wrong) 73416

Rebate = 14000 14000  
B = 5000 5000

19000 19000

Bal IT = 26481 30299

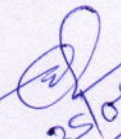
SC = 4502 3030

30983 33329

Recovery = 30983 30983

to be recovered NIL 3346

Settled on 24/5/12

  
25/08/2012

Sh. N.K. Bhargwaj, PGT

2003-04

3/10

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GS	168073	168071
HRA Rebate	12780	11354
Int HBA	19054	19054
SD	30000	30000
	<u>106240</u>	<u>107663</u>
LT	10248	10532
Savings	48697	00
Rebate	9738	9739
Bal L.L.	510	793
Recovered	510	510
to be recovered	<u>NIL</u>	<u>284</u>

Settled on 24/5/11

Rs 20374/-

Thus, recoveries amounting to Rs 20374/- as pointed out in the above mentioned para may please be recovered from the concerned officials after due verification and deposited into Govt account under intimation to audit.

Further, complete details were not available in the calculation sheets in r/o Sh. Divi Dutt, PGT (1997-98) and Sh. P.K. Vats, PGT (1998-99). Hence these may please be shown to next audit after completing the details.

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25/08/2003

Sub: Spouse Information

During the checking of spouse information in R/O Rajkiya Prathiba Vikas Vidhalya, Sector - XI, Rohini, Delhi, as produced during the course of audit for the year 1997 - 98 to 2004 - 05 it was revealed that the spouse of the following listed officials are working in Govt. / semi Govt. / pvt. / undertakings etc. But the joint declaration for claiming benefits like medical allowance, LTC etc. from the officials, duly accepted by both the employers were not found placed in their respective files / service books, which is irregular as per rule

It is, therefore, suggested that the same may please be obtained if not obtained from the concerned officials, duly accepted from the spouses office and placed in their service books under intimation to Audit.

24/05/12

*Suble das*  
*reply submitted by HO*

*22/05/05*

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List of employees whose spouses are employed

1	Mrs. Sushant Soodi	V.P.	✓
2	Mrs. Anita Saman	Supdt.	✓
3	Mrs. Harvinder Singh	Lect.	✓
4	Mrs. Santosh Kumari	PGT	✓
5	Mrs. Manjula Upadhyay	- do -	✓
6	Mrs. Aprna	do	✓
7	Mrs. Subhasini Rana	do	✓
8	Mrs. Sushma Poddar	do	✓
9	Mr. Mahesh Chander	do	✓
10	Mr. Subhas Chander	do	✓
11	Mrs. Manisha Mirdgal	TGT	✓
12	Mrs. Anita Laxmi	do	✓
13	Mrs. Smriti Kapoor	do	✓
14	Mrs. Preeti Sharma	do	✓
15	Mrs. Sadaf Zahina Merchant	do	✓
16	Mrs. Vijay Sharma	do	✓
17	Mrs. Namini Daswat	PPT	✓
18	Mrs. Anuradha Tola	PPT	✓
19	Mrs. Sudhanshu Khore	Librarian	✓
20	Mr. Yash Pal Kapil	Head Clerk	✓

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A signature is written across the table.  
A signature is written below the table.

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(I.A.O.)

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**PART- II**  
**CURRENT AUDIT REPORT**  
**(01.04.2005 to 31.03.2018)**

~~PARA No. 01~~ Para No. 02

**Subject : Service Tax of Rs. 10474/- paid in excess to the Contractor / Firms.**

(REF. MEMO No. : 16 dated :07.08.2018)

A clarification issued by the Department of Revenue, Ministry of Finance, Govt. of India, vide notification No. 25/2012-Service Tax dt. 20.06.2012- vide point no. 9 " Services provided to or by an educational institution in respect of education exempted from service tax by way of – auxiliary, educational services or renting of immovable property." The notification shall come into force w.e.f. 01.7.2012.

During test check of vouchers, it has been observed that following contractor/firms were awarded the work to provide House Keeping and sanitation and when the bills /vouchers were scrutinized it has been found that the contractor /firm was charging Service Tax and school has continuously paid the service tax during the period of audit. The details of some of the bills is as under:-

S. NO.	Bill No, & Date	Name of Firm / Contractor	Name of work	Period & Voucher No. & Date	Amount of Bill	Service tax paid	Amount to be recovered from firm	
1	213, 31.01.13	M/s Keshav Security Services Pvt. Ltd.	Providing Housekeeping and Sanitation Services	Dec., 13 2703 01.01.2013	21066.20 + 2603.78=23670	2603.78	2603.78 i.e Rs. 2604/-	
2	245 28.02.2013	-DO-	-DO-	Jan., 13 2784 01.02.2013	21066.20 + 2603.78=23670	2603.78	2603.78 i.e Rs. 2604/-	
3	10 25.04.2014	M/s Digvijay & Co.	-DO-	Feb., 14 6668 03.03.2014	21066.20 + 2633=23699	2633 ✓	2633/-	
		<i>Sulla vide bill</i>		March., 14 6684 03.03.2014	21066.20 + 2633=23699	2633 ✓	2633/-	
<b>Grand Total</b>								<b>10,474/-</b>

Necessary steps should be taken to recover an amount of Rs. 10,474/- from above said Firms / Contractors, after due verification of record. Other similar type of cases may be reviewed at your own level and Service Tax paid, if any, to the contractors/firms may be recovered under intimation to audit.

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**PARA No. 02**

**Sub: Non-adjustment of outstanding AC bills.**  
(REF. MEMO. NO. 18 Date: - 07.08.2018)

According to Receipts & Payments Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill. A scrutiny of Abstract Contingent (AC) advances (Medical Advance Bill) revealed that the following bills are not adjusted after the period as specified under Rule 118, as per detail given below:-

S.No.	AC Bill No. & Date	DC Bill No. & Date	Subject	Official/Agency	Amount
1	219, 13.03.2018	--	Medical Advance in respect of Sh. Hardeep Sethi, TGT	Sh. Hardeep Sethi, TGT	2,00,700/-
<b>Gross Total (2016-17)</b>					<b>2,00,700/-</b>

The above advance is paid directly to Hospital and as per Medical Attendance Rule, when advance is paid direct to the hospital, the employee should submit the adjustment bills for final settlement within one month from the date of his discharge from Hospital. The Head of Office will correspond direct with the hospital for refund of unutilized balance, if any.

The HOS/DDO of School may take necessary steps to settled outstanding advances and efforts be made for adjustment of outstanding AC advances at the earliest under intimation to audit.

**PARA NO. 03**

**Subject: Irregular grant of Annual Increment to Ms. Shivani Singh, TGT.**

(REF. MEMO. NO. 19 Date: - 08.08.2018)

On scrutiny of the Service Book of Ms. Shivani Singh, TGT it came to notice that as per LPC the Basic Pay is shown as Rs. 44900/- as on 31.05.2017 while on the date of Increment on 01.07.2017 it should have been Rs. 46200/- but in the Service book this has been shown as Rs. 47600/-. In the same manner Rs. 49000/- is shown on 01.07.2018 while it should have been

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Rs. 47600/-. The pay on the both dates i.e. on 01.07.2017 & 01.07.2018 shown in Service book is incorrect.

During the test check of records, it is found that the annual increment granted to Ms. Shivani Singh, TGT as on 01.07.2018 is in excess of one more increment in Level 7 of 7 CPC. Ms. Shivani Singh, TGT was drawing a Basic Pay of Rs. 46200/- as on 01.07.2017 and where as this official was granted an annual increment of Rs. 49000/- as on 01.07.2018 in place of Rs. 47,600/- which is irregular, Therefore, resulting in overpayment to the tune of Rs. 1834/- as detailed below :-

Pay as on 01.07.2017 : Rs. 46200/- P.M. in Level 07

(Fig. in Rupees)

Date	Pay fixed by the Deptt.(Rs.) (Drawn)	Pay to be fixed as per Admissibility (Rs.) (Due)	Recovery as per leave period
01.07.2018 to 31.07.2018	49000+3430+11760=64190/- (B.P+DA+HRA)	47600+3332+11424=62356/- (B.P+DA+HRA)	RS. 1834/-

Therefore, the pay of Ms. Shivani Singh, TGT may be re-fixed.

Necessary steps should be taken to recover the excess amount of Rs. 1834/- paid due to Irregular grant of Annual Increment after due verification of records under intimation to Audit and other similar type of cases, may also be reviewed under intimation to audit.

PARA No. 04

Subject: Recoveries on account of wrong pay fixation.

(REF. MEMO. NO. 20 Date: - 08.08.2018)

Wrong fixation of pay at the time of promotion in r/o Smt. Kamlesh, Lab Asstt.

As per the note 28 (iii) to Annexure-I to Govt. of India, Ministry of Personnel, Public Grievances and Pensions, (DOPT) order No. 35035/3/2008-Estt., (D) dated 19.05.2009, a Government servant who had received financial benefit under the MACP scheme shall not be granted on increment of 3% at the time of regular promotion thereafter. He/She is entitled for the difference of grade pay at the time of regular promotion.

During the test check of records, it is found that the Smt. Kamlesh, joined on 15.10.1998 as Aaya who got her 1st MACP w.e.f. 15.10.2008 in the Pay scale of Rs. 5200-20200/- plus grade pay of Rs. 1900/-. She got promoted as Lab Asstt. on 05.11.2016. Before

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the promotion she was on the Grade pay of Rs. 1900/- in Level -2 with a pay of Rs. 28400/- of 7<sup>th</sup> CPC while on the date of promotion on 05.11.2016 she has been granted 3% increment on his regular promotion to the post of Lab Asstt. with the pay of Rs. 29300/- in Level 4 under 7<sup>th</sup> CPC vide Office Order No. 1849-1652/RPVV/RHN/2016 Dated 01.12.2016 which is against the provisions contained in the above mentioned order. The actual pay fixation would have been of Rs. 28700/- in Level 4 as per Audit. Therefore, resulting in overpayment to the tune of Rs. 22550/- as detailed below :-

Pay as on 01.07.2016 : Rs. 28400/- P.M. in Level 02 under 7thCPC  
Pay as on 04.11.2016 : Rs. 28400/- P.M. in Level 02 under 7thCPC  
Date of promotion as Lab Asstt. : 05.11.2016 in Level 4 under 7<sup>th</sup> CPC

(Fig. in Rupees)				
Date		Pay fixed by the Deptt.(Rs.) (Drawn)	Pay to be fixed as per Admissibility (Due)	Recovery as per leave period
05.11.2016	to	29600/-PM	28700/- PM	Rs. 22550/- ( as per Attached Annex. I
30.06.2017			29600/-	
01.07.2017	to	30500/-	29600/-	
30.06.2018			30500/-	
01.07.2018	to till date	31400/-	30500/-	

Therefore, the pay of Smt. Kamlesh, Lab Asstt. TGT may be re-fixed.

Necessary steps should be taken to recover the excess amount of Rs. 22550/- upto July, 2018. as per Annexure I, paid due to wrong pay fixation after due verification of records and other similar type of cases may also be reviewed under intimation to audit.

Para No. 03 ~~PARA No. 05~~

**Sub:- Non-Production of Record (NPR)**

(Ref. MEMO. NO.01 dated 23.07.18)

- Budget of Plan for the year 2005-06, 2008-09 & 2009-10.
- Dead stock register/Registers/Condemnation files/ List of unserviceable items.

Dated:10.08.2018

Signature \_\_\_\_\_  
Name : (Ajay Kr. Chandna)  
Designation: I.A.O.  
Party No. -VI

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25/8/2022

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## TEST AUDIT NOTE

TAN 01

**Subject: Improper maintenance of Pay Bill Registers during the audit period 2005-06 to 2017-18.**

(Ref. Audit Memo No.07 dated: 26.07.2018)

During the test check of Pay Bill Registers following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that every entries in the PBRs for the audit period has not been signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. Page counting certificate have not been recorded on the first page in the PBRs.
3. Upper columns i.e. previous page no. of PBR, Pay scales, Grade pay, Service verified, Aadhar Number, PAN No., Govt. Accommodation, etc. have not been recorded /filled in the PBRs.
4. Numerous cuttings & over-writings/ use of fluid have been noticed in the PBRs which have not been attested by the Competent Authority/DDO in any of the PBRs maintained by the School in the following PBRs:-

**2012-13**

e.g. Page No. P-1, 3,5,7,9,10,11,16,18,21,22,26,29,30,31,34,42,43,46,53.

**2013-14**

Page No. P-57,58,59,60,62,64,65,66,67,68,69,72,73,74,75,76-98.

**2014-15**

Page No. P- 103,104,109,119,123,125,141.

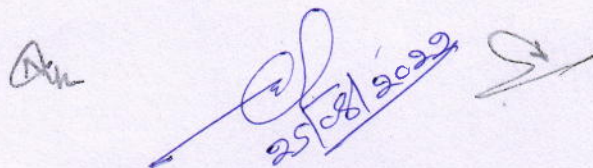
**2015-16**

Page No. P-7,8,9,11,14,16,23,26,27,31,35,44,45,49,51.

**2016-17**

Page No. P-71,110,144.

5. Index of employees has not been maintained alphabetically in the PBRs .

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6. Pay and Grade Pay columns for the period 2012-13 to 2014-15 has not been recorded /shown separately in the PBRs
7. Abstract of Pay Bills (GAR-18) in the PBRs for the financial years have not been signed / recorded by the Competent Authority/DDO in the PBRs maintained by the School.
8. Gross Totalling of all relevant columns for income tax purposes have not been carried out in PBRs.
9. Post sanction order or sanction number issued by PFC, HQ has not been mentioned in the front page of each PBRs.

Necessary steps should be taken to update the PBRs at the earliest possible under intimation to audit.

**TAN 02**

**Sub: - Shortcomings/deficiencies in maintenance of Service Books.**

(Ref. MEMO. NO. 13 dated: 02.08.2018 )

During scrutiny of Service Books, the following observations are made:-

**(1) Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

**(2) 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. But this has not been followed in most of the cases.

- (i) Sh. Pawan Kumar, PGT
- (ii) Sh. Mahesh Kumar, PGT
- (iii) Ms. Barkha Dawar, PGT
- (iv) Ms. Sujata Chhabra, PGT
- (v) Ms. Satya Narian Jain, PGT
- (vi) Sh. Saket Kumar, PGT
- (vii) Sh. Kapil Dev Vats, PGT
- (viii) Ms. Lakshmi Verma, TGT
- (ix) Sh. Anil Kumar Nirwal, TGT
- (x) Ms. Babita Jha, TGT
- (xi) Ms. Geetika Antil, TGT
- (xii) Sh. Manjeet Singh Hooda, PGT (Photo not attested)

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25/08/2018

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**(3) Verification and communication of qualifying service after 18 years of service**

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 Officers/officials after verification of service from the concerned PAO.

S.No.	Name of Officer/official S/Sh./Ms.	DOB	DOJ	DOR
1	Sujata Chhabra, PGT	02.09.1960	20.03.1990	30.09.2020
2	Mahesh Kumar, PGT	20.01.1963	10.09.1991	31.01.2023
3	Harpal Singh, PGT	12.07.1967	04.10.1991	31.07.2027

It is suggested that the service in respect of the above said official and other eligible employees may be got verified from concerned PAO.

- (4) Entry of Pay Fixation of 7<sup>th</sup> Pay Commission w.e.f. 01.01.2016 & onwards should be recorded in the Service Books and form of fixation and undertaking should be pasted in the Service Books. However, in the following cases, the same has not been recorded, signed/ pasted in the Service books:-
- (i) Ms. Shivani Singh, TGT ( Form filled incorrectly & Undertaking not pasted)
  - (ii) Ms. Geetika Antil, PGT
- (5) Entry of Date of Birth should be recorded in both as Figure and words simultaneously in the Service Book. However, in the following cases, the same has not been recorded in the Service book:-
- (i) Sh. Saket Kumar, PGT
  - (ii) Sh. Pawan Kumar, PGT
  - (iii) Sh. Satya Narian Jain, PGT
  - (iv) Sh. Harpal Singh, PGT
  - (v) Ms. Shivani Singh, TGT
  - (vi) Ms. Sweety, TGT
- (6) Forms i.e. Nomination for Gratuity, GPF, UTEGIS and form No. 3 (Detail of Family) duly filled/ accepted by the H.O.O/HOS. should be pasted in the Service Books. However, in the following cases, the same has not been found accepted/pasted in the service books:-
- (i) Ms. Shivani Singh, TGT
  - (ii) Ms. Barkha Dawar, PGT (Form not attested)
  - (iii) Ms. Sujata Chhabra, PGT
  - (iv) Ms. Geetika Antil, PGT
- (7) Entry of Aadhar Number has not been made in the service book of following staff/employees as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt.GNCTof Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of

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the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

- (i) Ms. Shivani Singh, TGT
- (ii) Ms. Geetika Antil, PGT

- (8) On scrutiny of the Service Book of Ms. Shivani Singh, TGT it came to notice that as per LPC the Basic Pay is shown as Rs. 44900/- as on 31.05.2017 while on the date of Increment on 01.07.2017 should be Rs. 46200/- but in the Service book this has been shown as Rs. 47600/-. In the same manner Rs. 49000/- is shown on 01.07.2018 while it should have been Rs. 47600/-. The pay on the both dates i.e. on 01.07.2017 & 01.07.2018 shown in Service book is incorrect.

Necessary steps should be taken for proper maintenance of Service Books. Other similar cases, if any, may also be taken into account for similar action under intimation to audit.

**TAN 03**

**Sub:- Irregularities in maintaining Pupil's Welfare Fund (PWF)**

(Ref. MEMO No. : 14 dated : 06.08..2018)

Test check of the records pertaining to PWF for the audited period revealed the following irregularities:-

1. Excess accumulation in Pupil's Welfare Fund

Rule 149(4)(a) of the Delhi School Education Act, 1973 provides that "The maximum accumulation in the Pupil's Fund should not exceed one year's collection or Rupees Twenty Thousand whichever is more. If unspent balance exceeds one year's collection exceed to this limit, charging of further subscription shall be discontinued and restarted when the balance comes below Rupees Five Thousand.

Test check of Pupil's Welfare Fund Account maintained by the school revealed that during the period of audit the accumulation under the PWF Account was exceeding one year's collection:-


**PUPIL'S WELFARE FUND**

Account No. and type : 20082512016 (Saving A/c)

Name of the bank & branch : Bank of Maharashtra  
Garg Trade Centre Sec-XI  
Rohini Delhi

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Amount of Interest earned : Rs.55519.00 (Apr.05 to Mar.18)

Date/Year	Opening Balance	Receipts during the year	Total Accumulation	Expenditure	Closing Balance as on 31 <sup>st</sup> March of concerned Financial Year
01.04.2005 (2005-06)	878.77	156515.00	157393.77	152666.00	4727.77
01.04.2006 (2006-07)	4727.77	158275.00	163002.77	152314.90	10687.87
01.04.2007 (2007-08)	10687.87	161145.00	171832.87	159663.00	12169.87
01.04.2008 (2008-09)	12169.87	161357.00	173526.87	153949.00	19577.87
01.04.2009 (2009-10)	19577.87	171172.00	190749.87	150779.00	39970.87
01.04.2010 (2010-11)	39970.87	133599.00	173569.87	128643.00	44926.87
01.04.2011 (2011-12)	44926.87	113577.00	158503.87	88431.00	70072.87
01.04.2012 (2012-13)	70072.87	115682.00	185754.87	61400.00	124354.87
01.04.2013 (2013-14)	124354.87	118852.00	243206.87	36690.00	206516.87
01.04.2014 (2014-15)	206516.87	119508.00	326024.87	110791.00	215233.87
01.04.2015 (2015-16)	215233.87	120100.00	335333.87	163321.00	172012.87
01.04.2016 (2016-17)	172012.87	119391.00	291403.87	187234.00	104169.87 i.e 104170/-
01.04.2017 (2017-18)	104170.00	119419.00	223589.00	143466.50	80122.50

As per rules the Head of Schools (HOS) have been vested with powers of utilization of Pupils' Welfare Fund, it is his/her duty to ensure that all the expenditures are made out of this fund as per rule provisions/guidelines issued from time to time.

Necessary remedial steps may be taken to streamline the utilization of PWF.

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TAN 04

**Sub:- Deficiencies/shortcomings in maintenance of Stock Registers.**

(REF. MEMO No. : 15 dated :06.08.2018)

During the test check of **Stock Registers**, the following deficiencies/shortcomings are noticed:-

**(A) Consumable Game Stock Register**

- (i) Physical verification has not been made.
- (ii) Cutting/overwriting/use of fluid is not attested e.g. at page no. 30,31, 33, 35, 38, 46, 52, 81, 84, 97.

**(B) Language Lab Stock Register**

- (i) In many columns the signature of receiver is not obtained.
- (ii) Cutting/overwriting/use of fluid is not attested e.g. at page no. 1, 11, 52, 54, 58.

**(C) School Magazine Stock Register.**


- (i) The signature of HOS is not obtained in the column of stock register any where in the Stock Register.

**(D) Non Consumable Stock Register (Chemistry).**

- (i) Page counting certificate has not been properly signed/ stamped on the first page of the Stock Register.
- (ii) Cutting/overwriting/use of fluid is not attested e.g. at page no.4, 6, 7, 16, 18, 26, 32, 33, 44, 48, 57, 63, 66, 77.

Necessary remedial steps may be taken to remove the above deficiencies/shortcomings.



  
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TAN 05

**Sub:- Deficiencies/shortcomings in maintenance of Cash Books (Govt.).**

(REF. MEMO. NO. 17 Date: - 07.08.2018)

During the test check of **Cash Books (Govt.)**, the following deficiencies/shortcomings are noticed:-

**CASH BOOK (Govt.) (W.E.F. 01.04.2005 to 30.09.2010)**

- (I) Upper column in cash book is left blank.
- (II) Closing Balance certificate has not been recorded properly.
- (III) Cutting/overwriting/use of fluid is not attested e.g. at page no. 93, 100, 101, 103, 106, 120, 132, 147, 149, 162, 167, 176, 214, 217, 235.

**CASH BOOK (Govt.) (W.E.F. 01.10.2010 to 26.03.2016)**

- (I) Page counting certificate has not been stamped by DDO.
- (II) Closing Balance certificate has not been recorded properly.
- (III) Upper column in cash book is left blank.
- (IV) Cutting/overwriting/use of fluid is not attested e.g. at page no.5, 7, 8, 15, 17, 43, 70, 115, 123, 124, 156, 162, 164.

**CASH BOOK (Govt.) (W.E.F. 15.09.2016 to 31.03.2018)**

- (I) Page counting certificate has not been stamped by DDO.
- (II) Closing Balance certificate has not been recorded properly.
- (III) Upper column in cash book is left blank.
- (IV) Cutting/overwriting/use of fluid is not attested e.g. at page no. 12, 17, 19, 27, 34.


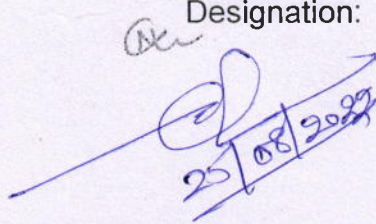
Necessary remedial steps may be taken to remove the above deficiencies/shortcomings.

Dated:10.08.2018

Signature \_\_\_\_\_

Name : (Ajay Kr. Chandna)

Designation: I.A.O. Party No. -VI

  
  
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**PART -II**

**CURRENT AUDIT REPORT (2018-2022)**

**PARA NO.01**

(Audit Memo. No. 01      Dated -18.08.2022)

**Subject:-Short deduction of Rs. 44310/- towards UTGEIS/-**

As per the Order No. F.DE3 (14)/E-III/2001/6118-6177 dated 29/03/2010 and subsequent clarification order no. DE 3(54)/E-III/DR/2014/117-22 dated 20-11-2016 issued by Directorate of Education, Govt. Of NCT of Delhi, all the posts mentioned below of the Directorate of Education are classified as Group 'B' (Non-Gazetted) non-ministerial posts with effect from 09/04/2009 i.e. date of notification in the Gazette of Govt. Of India, on the revision of pay scales/Grade pay as per recommendation of 6<sup>th</sup> pay commission for the purpose of classification of various categories of posts of teachers under Group ,B, for benefits related to Group 'B' posts like LTC, UTGEIS and DGEHS subscription etc. including financial benefits as admissible under the rules.

Further, as per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

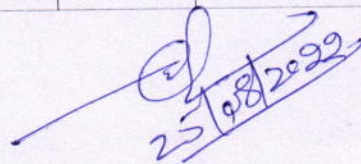
<b>Group to which the employee belongs</b>	<b>Rate of subscription (In Rs.)</b>	<b>Amount Of Insurance Cover (In Rs.)</b>
A	120	120000
B	60	60000
C	30	30000

**Group 'B' Assistant/TGT/PGT Teachers**

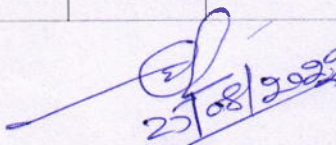
During the test check of pay bill registers for the period 2018-2022, it has been observed that the school has not been deducting the UTGEIS contribution as per the above instructions and thus resulted in short recovery of Rs.44310/- as per detail below:-

  
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S.No	Name of the employee (Shri/Smt./Ms.)	UTGEIS Contribution		Difference to be recovered	Period/ Month	Months	Amount Short Deducted be recovered
		DEDUCTED	TO BE DEDUCTED				
1	Rashmi Monga, TGT	30	60	30	04/2018 to 12/2021	45	1350
2.	Bhavna, PGT	30	60	30	04/2018 to 12/2021	45	1350
3.	Harpal Singh, PGT	30	60	30	04/2018 to 12/2021	45	1350
4.	Mahesh Kumar, PGT	30	60	30	04/2018 to 12/2021	45	1350
5.	Vipin Kumar, Vice Principal	60	120	60	04/2018 to 07/2021	40	1200
6.	Barkha Dawar, PGT, Commerce (Trd wef 12/19)	30	60	30	04/2018 to 12/2019	21	630
7.	Neelam Tiwari, TGT, Music Teacher (Trd wef 03/21)	30	60	30	04/2018 to 03/2021	36	1080
8.	Pradheep Singh, PGT	30	60	30	04/2018 to 12/2021	45	1350
9.	Ashok Kumar Sharma, TGT (Trd wef 04/18)	30	60	30	04/2018	01	30
10.	Vinita Jain, TGT	30	60	30	04/2018 to 12/2021	45	1350
11.	Amita Taneja, TGT, (Trd wef 10/20)	30	60	30	04/2018 to 10/2020	31	930
12.	Pooja, TGT,	30	60	30	04/2018 to 12/2021	45	1350
13.	Preeti Sharma, TGT	30	60	30	04/2018 to 12/2021	45	1350
14.	Ravinder Kumar Solanki, TGT, (Trd wef 07/18)	30	60	30	04/2018 to 07/2018	04	120
15.	Sadaf Fatima Merchant, TGT, (Trd wef 06/21)	30	60	30	04/2018 to 06/2021	39	1170
16.	Sweetie, TGT, (Trd wef 10/20)	30	60	30	04/2018 to 10/2020	31	930
17.	Yogesh Kumar, TGT	30	60	30	04/2018 to 12/2021	45	1350

  
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18.	Neelam Yadav, PGT,(Trd wef 08/20)	30	60	30	04/2018 to08/2020	29	870
19.	Saket Kumar, PGT,(Trd wef 06/19)	30	60	30	01/04/2018 to 06/2019	15	450
20.	Satya Narayan Jain, PGT,(Trd wef 10/18)	30	60	30	04/2018 to10/2018	07	210
21.	Saroj, PET,(Trd wef 04/18)	30	60	30	04/2018	01	30
22.	Manjeet Singh Hooda, PGT,(Trd wef 06/19)	30	60	30	04/2018 to06/2019	15	450
23.	Yeshvir Singh, PGT	30	60	30	04/2018 to12/2021	45	1350
24.	Archana, TGT	30	60	30	04/2018 to12/2021	45	1350
25.	Babita Jha, TGT,(Trd wef 08/19)	30	60	30	04/2018 to08/2019	17	510
26.	Hardeep Sethi, TGT	30	60	30	04/2018 to12/2021	45	1350
27.	Anil Kumar Nirwal, TGT,(Trd wef 06/21)	30	60	30	04/2018 to06/2021	39	1170
28.	Kapil Dev Vats, TGT	30	60	30	04/2018 to12/2021	45	1350
29.	Lakshmi Verma, TGT	30	60	30	04/2018 to12/2021	45	1350
30.	Navcen Kumar Jha, TGT	30	60	30	04/2018 to12/2021	45	1350
31.	Sandeep Jain, TGT	30	60	30	04/2018 to12/2021	45	1350
32.	Pawan Kumar,PGT,(Trd wef 07/19)	30	60	30	04/2018 to07/2019	16	480
33.	Kiran, TGT	30	60	30	04/2018 to12/2021	45	1350
34.	Anju Sharma,Librarian	30	60	30	04/2018 to12/2021	45	1350
35.	Ajay Kumar Jain, PET	30	60	30	04/2018 to12/2021	45	1350
36.	Aruna Dahiya, PET	30	60	30	04/2018 to12/2021	45	1350
37.	Brajesh Kumar, TGT,(Trd wef 10/20)	30	60	30	12/2018 to10/2020	23	690
38.	Pooja Verma, TGT	30	60	30	01/2019 to12/2021	36	1080
39.	Suman Singh, PGT	30	60	30	12/2018 TO12/2021	37	1110
40.	Anjali, TGT	30	60	30	01/2019 to12/2021	36	1080

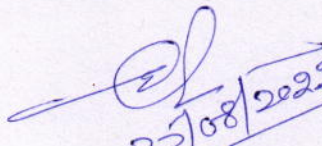
  
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41.	Avadhesh Kumar Shukla, PGT	30	60	30	9/2018 to 12/2021	40	1200	
42.	Mecnu Mann, PGT	30	60	30	8/2018 to 12/2021	41	1230	
43.	Shivani Singh, TGT	30	60	30	04/2018 to 01/2020	22	660	
<b>TOTAL</b>								<b>44310</b>

HOS may recover the amount of Rs.44310/- from the above officials after due verification of facts and figures under intimation to audit.

The recovery w.e.f. 1/2010 to 3/2018 may be made from the above officials and other such similar cases may also be reviewed at HOS level, if any, and the recoveries be made accordingly under intimation to audit.

A Letter may sent to the concerned department for recovery of UTGIS in r/o those officials who have been transferred from this department w.e.f the group to which an employee belongs to the post held by her/him on regular basis on the 1<sup>st</sup> January.

  
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**PARA NO. 02**

(Audit Memo. No. 02

Dated: 18.08.2022)

Subject: **Irregular Travelling Allowance of Rs.9604/-.**

In supersession of Department of Expenditure's O.M.No.19030/3/2008-E-IV dated 23.09.2008, in respect of the Travelling Allowance, following provisions will be applicable w.e.f. 01.07.2017.

**Milceage Allowance for Journeys by Road:-**

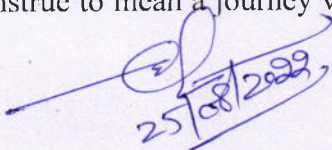
At places where specific rates have been prescribed:-

Pay Level in Pay Matrix	Entitlements
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR
6 to 13	<b>At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motorcycle, moped etc.</b> Same as above with the exception that journeys by AC taxi will not be permissible
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motorcycle, moped etc.
3 and below	Actual fare by ordinary public bus only. OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own scooter, motor cycle, moped etc.

As per OM NO. 19030/1/2017-E.IV dated 13<sup>th</sup> July, 2017 issued by the Department of Expenditure, Ministry of Finance, Government of India, if the officials fall in pay level 5 to 13 in pay matrix going on local tour by own car, scooter etc. then Milceage Allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.

The Transport Department GNCT of Delhi specific rates has been prescribed journey @ Rs.8/- per km for auto rickshaw and enhanced rate Rs. 9.50/- per km in March 2019.

\* As per circular number CEO/Admn./104(13)2015/Misc/38862-39109 dated 15.07.2015 issued by Dy. CEO it is clearly mentioned that as per provisions contained in GOI's Order No. (2) below SR71, the phrase "Local Journey" shall be construed to mean a journey within the municipal limits or city in

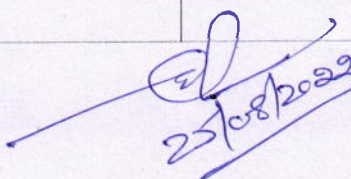
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↳ this the duty point is located. Travelling Allowance for a local journey shall be admissible if the temporary place of duty is beyond 8km from the normal place of duty irrespective of whether the journey is performed by the Govt. Servant from his residence or from the normal place of duty.

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During the scrutiny of records of Rajkiya Pratibha Vikas Vidyalaya, Sector-XI, Rohini, Delhi-110085, it has been observed that the following officers/officials have been paid excess payment for Travelling Allowance which results over payment of Rs.9604/- . Details are as under:-

S. No.	Name & Designation S/Sh./Smt.	Bill No. & Date	Amount paid (in Rs.)	Amount admissible (inRs.)	Excess amount paid ( inRs.)
1.	SADAF FATIMA MERCHAN, TGT	203/26.02.2020	251	NIL	251
2.	SANDEEP JAIN, TGT	203/26.02.2020	414	NIL	414
3.	GEETIKA ANTI, PGT	203/26.02.2020	1162	6km @ 9.5=57 2km@25/-=50 Rs.107/-	1055
4.	Pradeep Singh, PGT	203/26.02.2020	1252 for 95km	83km x9.5=789 12km@25/-=300 Rs.1089/-	163
5.	Suman Singh, PGT	203/26.02.2020	2095/-for 176km	158km x9.5=1501/- 18km@25/-=450/- Rs.1951/-	144

  
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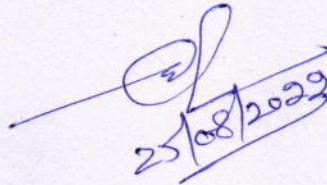
6.	Anjali, TGT	203/ 26.02. 2020	1084/-	NIL	1084
7.	Ramesh Bajpayee, PGT	203/ 26.02. 2020	720/-	NIL	720
8.	Preeti Sharma,, TGT	203/ 26.02. 2020	626/- for 46kms	17km x9.5=162 4km@25/-=100	364
9.	Anil Kumar Nirwal, TGT	203/ 26.02. 2020	1465/- for 77km	NIL	1465
10.	Harpal Singh, PGT	203/ 26.02. 2020	1112/- for 82km	14kmx9.5=133 2km@25/-=50 Rs.183/-	929
11.	Sujata Chhabra, Lecturer	203/ 26.02. 2020	1905/- for 138km	120km x9.5=1140/- 9x2=18km@25/- =450/-	315
12.	Amita Tancja, TGT	203/ 26.02. 2020	654/-	NIL	654

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13.	Mahesh Kumar, PGT	203/ 26.02. 2020	972/-	NIL	972
14.	Pooja,TGT	203/ 26.02. 2020	1074/-	NIL	1074
<b>TOTAL</b>					<b>9604</b>

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**HOS may recover Rs.9604/- from the above mentioned officials after due verification of facts and figures under intimation to Audit. Other similar types of cases may also be got reviewed at HOS level.**

  
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**PARA NO.03**

**(Audit Memo. No.03**

**Dated: 22/08/2022)**

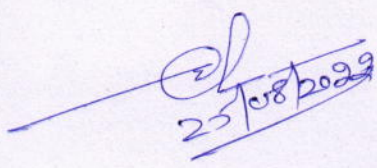
**Sub: Non-Credit of interest into Government Account Rs.508/- under MH-0202 Education, Sports, Art & Culture.**

Rule-7 of GFR-2017 envisages that all Moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account without delay, in accordance with such general or special rules as may be issued under Articles 150 and 283(1) of the Constitution.


As per circular No. DE/10/6/AO-II/Misc/2017-18/56 dated 29.12.2017 issued by Controller of Accounts, Directorate of Education regarding opening and operation of multiple saving accounts by the DDO for keeping the money/funds received for various programmes, it is clearly mentioned that Funds / amounts lying unspent about which no details are available, may be credited to departmental receipt head of Account and interest on any account earned is to be credited to MH-0202 Education, Sports, Art & Culture.

During the course of audit on the accounts of Rajkiya Pratibha Vikas Vidyalaya, Sector-XI, Rohini, Delhi-110085 during the audit period, it was noticed that the school has maintained **Saving Bank account No.60085800386** in the Bank of Maharashtra **in respect of Eco Club - Loss of Government Money Rs.508/-**. Details of which are as under:

S. No.	Date	Particulars	Bank Account No.	Amount credited by bank(In Rs.)
1.	30/06/18	Interest	60085800386	18
2.	30/09/18	Interest	60085800386	18
3.	31/12/18	Interest	60085800386	86
4.	31/03/19	Interest	60085800386	47
5.	30/06/19	Interest	60085800386	18
6.	30/09/19	Interest	60085800386	78
7.	31/12/19	Interest	60085800386	109
8.	31/03/20	Interest	60085800386	31
9.	30/06/20	Interest	60085800386	17
10.	30/09/20	Interest	60085800386	16
11.	31/12/20	Interest	60085800386	16
12.	31/03/21	Interest	60085800386	16
13.	30/06/21	Interest	60085800386	19
14.	30/09/21	Interest	60085800386	19
<b>TOTAL</b>				<b>508</b>

  
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The interest amount has not been credited into Government Account and the same is lying in the School's Bank Account which required assertive action and may deposited into departmental receipt head of Account MH-0202 Education, Sports, and Art & Culture under intimation to audit.

  
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**PARA NO.04**

(Audit Memo No. 04)

Dated :22.08.2022)

**Sub: -Recovery of Rs. 12458/-on account of Short deduction of License Fees & Water Charges.**

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi order no. F.4 (1)/Misc./PWD &H/A-II/2004/8496-8500 dated 27.07.12, F.4 (1)/Misc./PWD &H/A-II/2004/2749-2765 dated 10.03.2014, order no. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated 16/07/18 and order No.F.4 (1)/Misc./PWD &H/A-II/2004/P.F./8494-8588 dated 08/10/2020, the flat rate of License fee for the various types of Government (General Pool) Residential Accommodation have been revised w.e.f. 27.07.2012, 01.07.2013, 01-07-2017 and 01-07-2020 respectively. During the test check of Pay Bill register of Rajkiya Pratibha Vikas Vidyalaya, Sector-XI, Rohini, Delhi-110085 for the period 2018-2022, there is a short deduction of License Fee & Water Charges to the tune of Rs.13498/-. The detail of recovery to be made from the official is given as under:

Name of the Official		Mr. Nitu Verma, Lab Assistant			
Qtr Type & Locality Qtr No		Q. No.237, Type-II, BSA Complex , Delhi wef 20.12.2016 Q. No.232, Type-II, BSA Complex , Delhi wef 03.05.2018			
Period w.e.f	Licence fee & Water Charges				
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
	Licence fee + Water Charges	Licence Fee+ Water Charges	Licence fee + Water Charges	Licence fee + Water Charges	Amount (In Rs.)
20.12.2016 to 06/2017	183+157	245+196	62+39=101	6M@101/-	606
07/2017 to 06/2020	183+157	310+196	127+39=166	36M@166/-	5976
07/2020 to 08/2022	183+157	370+196	187+39=226	26M@226/-	5876
<b>Total</b>					<b>12458</b>

The HOS may recover the amount of Rs. 12458/- from the above official after due verification of facts and figures. Other such similar type of cases may be reviewed at School level and recovery thereof under intimation to audit.

*[Signature]*  
25/08/2022

9/c

**PARA NO.05**

(Audit Memo. No. 05 Dated: 23.08.2022 & Audit Memo No. 09 Dated 24.08.2022)

**A) Sub: Non-disposal of unserviceable/unused Library books amounting to Rs.9990/-**

As per the guidelines for the HOS and Librarians vide circular No. DE/101/11/Lib. Br./2017/37 dated 14/06/2018, regarding smooth functioning of Library in all the Govt. schools under DTE. Of Education,

(a) Condemnation of Books must be carried out 1-3 times in a year. Head of school (i)even if Librarian is not posted or (ii) on long leave must constitute and approve the Condemnation Board In case of point(i) and (ii) as follows:

(i) **Condemnation up to Rs.5000/-**

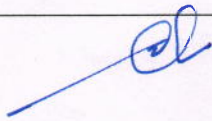
The Board for condemnation may include:

S. No.	Name of Committee Member	Designation
1.	Head of concerned school	Chairperson
2.	Librarian/Teacher In charge for Library of school concerned	Member
5.	One PGT of school concerned	Member
6.	One TGT of school concerned	Member

(ii) **Condemnation up to Rs.10,000/-**

The Board for condemnation may include:

S. No.	Name of Committee Member	Designation
1.	Head of concerned school	Chairperson
2.	Head of a nearby school	Member
3.	Librarian/Teacher In charge for Library of school concerned	Member
4.	One PGT of school concerned	Member
5.	One TGT of school concerned	Member



**Steps for condemnation to be taken:-**

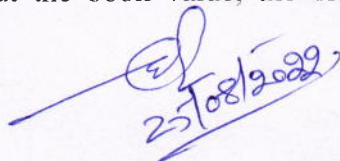
- (i) A proposal is to be made by the Librarian/Teacher In charge of Library in a file with the list o Books/other materials (Table, Chair, Newspaper Stand, Bookshelves, Almirah, etc) of library to be condemned on proformaGFR-10 for the approval of the Head of School.
- (ii) Head of School will constitute a Condemnation Board depending on the total amount of Books/other material of Library and approve the Condemnation Board as per above mentioned Table-2 and Table-3.
- (iii) After approval by the Head of School all the members of the Committee area to be intimate for a meeting.
- (iv) Minutes for the Condemnation Board meeting may be recorded in the file.
- (v) In case of Books, sale of raddi process must be followed after calling quotation from at least three to four vendors.

**Rule 215 of GFR 2017 -Physical verification of Library books**

- (i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.
- (ii) **Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs. 1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.**

**Rule 217 of GFR, 2017 - Disposal of Goods.**

- (i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.
- (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.
- (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in

  
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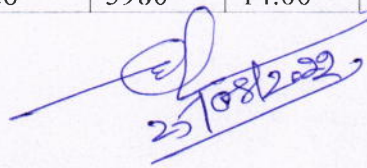
question may be utilized. A report of stores for disposal shall be prepared in Form GFR - 10. 7C

- (iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

**Rule 218 of GFR 2017 - Modes of Disposal.** For surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed of. Ministries/ Departments should, as far as possible prepare a list of such goods.

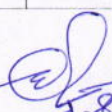
During the test check of Library records of the school for the year 2018-2022, it revealed that the school has books amounting to Rs.9990/- were lying unused/unserviceable as per the list given below:-

Sl.No.	Acc.No.	Amt.	Sl.No.	Acc.No.	Amt.
1	5008	70.00	96	5948	50.00
2	5009	70.00	97	5949	50.00
3	5010	25.00	98	5951	60.00
4	5011	25.00	99	5953	80.00
5	5012	80.00	100	5954	80.00
6	5013	80.00	101	5955	80.00
7	5014	150.00	102	5956	60.00
8	5015	150.00	103	5957	60.00
9	5055	45.00	104	5958	20.00
10	5057	40.00	105	5959	20.00
11	5058	40.00	106	5960	15.00
12	5061	35.00	107	5961	15.00
13	5063	35.00	108	5962	25.00
14	5066	35.00	109	5963	25.00
15	5067	35.00	110	5964	25.00
16	5861	30.00	111	5965	25.00
17	5862	30.00	112	5966	25.00
18	5863	30.00	113	5967	25.00
19	5867	30.00	114	5968	25.00
20	5868	30.00	115	5969	25.00
21	5869	30.00	116	5970	25.00
22	5870	30.00	117	5971	25.00
23	5873	30.00	118	5972	25.00
24	5874	34.00	119	5973	25.00
25	5876	34.00	120	5974	25.00
26	5877	34.00	121	5975	25.00
27	5878	34.00	122	5976	40.00
28	5879	34.00	123	5977	40.00
29	5881	35.00	124	5978	35.00
30	5882	35.00	125	5979	35.00
31	5886	34.00	126	5980	14.00

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32	5887	34.00	127	5981	14.00
33	5878	34.00	128	5982	25.00
34	5879	34.00	129	5983	25.00
35	5881	35.00	130	5984	185.00
36	5882	35.00	131	5985	185.00
37	5883	35.00	132	5986	328.00
38	5884	35.00	133	5987	328.00
39	5886	35.00	134	5988	40.00
40	5888	35.00	135	5989	40.00
41	5889	35.00	136	5990	50.00
42	5891	35.00	137	5991	50.00
43	5892	35.00	138	5992	50.00
44	5893	35.00	139	5993	50.00
45	5894	35.00	140	5994	50.00
46	5895	35.00	141	5995	50.00
47	5896	35.00	142	5996	50.00
48	5899	35.00	143	5998	50.00
49	5900	35.00	144	5999	50.00
50	5901	35.00	145	6000	50.00
51	5903	40.00	146	5997	50.00
52	5904	40.00	147	6018	120.00
53	5905	40.00	148	6058	140.00
54	5906	40.00	149	6059	140.00
55	5907	40.00	150	6060	140.00
56	5908	40.00	151	6069	90.00
57	5909	40.00	152	6070	90.00
58	5910	40.00	153	6071	90.00
59	5911	40.00	154	6072	90.00
60	5912	40.00	155	6081	160.00
61	5913	40.00	156	6082	160.00
62	5914	40.00	157	6083	160.00
63	5915	40.00	158	6091	105.00
64	5916	40.00	159	6092	105.00
65	5917	40.00	160	6093	105.00
66	5918	40.00	161	6094	105.00
67	5919	40.00	162	6100	120.00
68	5920	40.00	163	6101	105.00
69	5921	40.00	164	6102	60.00
70	5922	40.00	165	6103	75.00
71	5923	40.00	166	6129	40.00
72	5924	40.00	167	6130	40.00
73	5925	40.00	168	6131	40.00
74	5926	40.00	169	6132	40.00
75	5927	40.00	170	6133	40.00
76	5928	45.00	171	6134	40.00
77	5929	45.00	172	6135	40.00
78	5930	45.00	173	6136	40.00
79	5931	45.00	174	6138	40.00
80	5932	45.00	175	6139	40.00
81	5933	45.00	176	6140	40.00
82	5934	45.00	177	6141	40.00

  
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83	5935	45.00	178	6142	40.00
84	5936	50.00	179	6143	40.00
85	5937	50.00	180	6144	35.00
86	5938	50.00	181	6145	35.00
87	5939	50.00	182	6137	40.00
88	5940	50.00	183	6146	35.00
89	5941	50.00	184	6147	35.00
90	5942	50.00	185	6148	35.00
91	5943	50.00	186	6149	35.00
92	5944	50.00	187	6150	35.00
93	5945	50.00	188	6151	35.00
94	5946	50.00	189	6152	35.00
95	5947	50.00	190	6156	20.00
			191	6157	20.00
<b>TOTAL(A)</b>		<b>4051</b>	<b>TOTAL(B)</b>		<b>5939</b>
<b>GRAND TOTAL ( A+B) (RS.4051+RS.5939)=9990/-</b>					

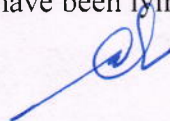
As per the GFR, the books which are lying unused must be timely declared condemned and due condemnation process may be adopted to retain the value.

**The HOS may expedite the condemnation process according to relevant rules/procedures in light of GFR, 2017 to dispose of these unused books and finalize the process of auction on priority basis and the amount received may be deposited into Govt. ex-chequer under intimation to audit.**

**B)Sub: Non-Disposable of unserviceable items amounting to Rs.17350/-.**

GFR 196 stipulates “an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring he items or obsolete or unserviceable should be recorded by the competent authority. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing of the surplus goods should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.”

On the test of the relevant files/records of the condemnation/list supplied by the **Rajkiya Pratibha Vikas Vidyalaya, Sector-11, Rohini, Delhi-110085** vide letter of the school dated 24/08/2022, the following items of the approx. value have been lying idle in the various store for disposal:



S. No.	Name of the item	Approx. Quantity	Date of purchase	Approximate Value (In Rs.)	Since when lying in store
1.	Battery Eliminator	1	24.03.2007	425	Since Mar-22
2.	Milliammeter	3	04.11.2011	945	Since Mar-22
3.	Microscope	2	09.01.1998	4980	Since Mar-22
4.	Sofa Set	1	07.01.1998	11000	Since Mar-22
<b>Total</b>				<b>17350</b>	

Since with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the unit, then the HOS may take necessary steps to condemn these items as per the prescribed procedure at the earliest under intimation to audit.



**PARA NO.06**

(Audit Memo No.06

Dated:24.08.2022)

3/c

**Sub: Irregular purchase of office furniture amounting to Rs.14990/-.**

During the scrutiny of the contingent bills of Rajkiya Pratibha Vikas Vidyalaya, Sector-XI, Rohini, Delhi-110085 during the audit period, it has been observed that school has purchased office furniture costing to Rs.14990/- from during the audit period. As per the delegation of financial powers to HOO of Govt. of NCT of Delhi(compiled upto 31.10.2008) issued by Finance Department, it is clearly mentioned that the HOO is not empowered for purchase of furniture and the purchase may be made only after seeking the relaxation of economy instructions from competent authority.

It has been observed that the HOS not taken the relaxation from the competent authority for purchase of office furniture. Hence the following purchase of Rs.14990/- becomes irregular.

Voucher No.	Particulars (Item purchased)	Amount (In Rs.)	Name of Agency
32/03.06.2019	Office Steel Almirah	14990	Northern Sales Agency
<b>TOTAL</b>		<b>14990</b>	

During the scrutiny of the records of Rajkiya Pratibha Vikas Vidyalaya, Sector-XI, Rohini, Delhi-110085, it came to the notice that note sheet was never used for initiating the proposal and obtaining the approval of the competent authority on purchases. Only bills with the sanctions were produced before the audit for scrutiny. Hence, It could not be ascertained by the audit from where the proposals initiated and under whose competency it falls.

**File be maintained by the office while initiating any proposal for purchase of items and the expenditure may be regularized from the competent authority.**

  
25/08/2022

2/c

**TAN NO. 01**

**(Audit Memo. No.07**

**Dated: 24.08.2022)**

**Subject :- Improper maintenance of Bill Registers.**

During the test check of the Bill Register maintained by Rajkiya Pratibha Vikas Vidyalaya, Sector-XI, Rohini, Delhi-110085 during the audit period, following irregularities has been noticed:-

1. The mandatory page counting certificate is not recorded in the Bill Registers on the first page which is also required to be countersigned by the DDO concerned.
2. All the columns of the bill register are not found completely filled.
3. Cutting / Overwriting / Use of Fluid is strictly prohibited in the official record but there are cuttings and the bills are cancelled in the bill registers without proper attestation eg. Bill No9 to 18 during 2018-19, 141 dated 06.12.2018, 152 dated 20.12.2018, 158 dt. 19.12.2018, 185 dt. 01.02.2019, 202, 29 dated 31.05.2019

**HOS is requested to take necessary steps to remove the above discrepancies in Bill Register and be shown to next audit.**

Handwritten signature and date: 25/08/2022

1/c

**TAN NO. 02**

**(Audit Memo No. 08**

**Dated: 24.08-2022)**

**Sub. : Improper maintenance of Stock Registers.**

**(I) Issuance of Material without obtaining the indent**

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials.

Scrutiny of Consumable Stock Register of the school revealed that there is practice of issuing most of the items without obtaining the indent.

**(II) Non Physical verification of stock registers**

Rule 213(2) of GFR 2017 provides for Physical Verification of all Consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of stock registers revealed that annual physical verification has either not been carried out regularly or certificate is not recorded and duly signed by the HOO/DDO which is as per the above mentioned rule, mandatory during the audit period.


The certificate should be as follows:

**“Certified that all the items / articles / stock entered in this register have been physically checked / verified and found correct by me”.**

**(III) Page counting Certificate**

Page counting certificate has not been recorded and signed by the In-Charge of the stock registers e.g. Consumable stock register and Property Register No. II.

**HOS is requested to take necessary steps to remove the above discrepancies in Stock Register and be shown to next audit.**

  
25/08/2022  
**(GEETA GIRDHAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXIV**