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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI**

**SUB:- INTERNAL AUDIT REPORT ON THE ACCOUNTS OF RAJKIYA PRATIBHA
VIKAS VIDYALAYA,B-1, VASANT KUNJ, NEW DELHI 01.04.2019 TO 31.03.2022.**

PART - I

A) Introductory

The main objective of the school is to provide free education to the Boys and Girls from class I to XII.

The accounts of **Rajkiya Pratibha Vikas Vidyalaya,B-1, Vasant Kunj, New Delhi** or the period 01.04.2019 to 31.03.2022 was test audited by the audit party no. IX and headed by Sh. Pawan Kumar,Sr.AO/IAO and Sh. Prabhu Narayan Jha, AAO w.e.f. 24.08.2022 to 01.09.2022 (07 days)

The following officers / officials have held the charges of the respective posts as indicated below for the period mentioned against each:-

1. HOS/DDO

S.No.	Name	Period
1.	Mrs. Anju Chawla	01.04.2019 to till date

3. Cashier-

S.No	Name	Period
1	Mrs. Vimlesh Kumari	01.04.2019 to 31.12.2019
No cashier posted after 31.12.2019		

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BUDGET ALLOTMENT AND EXPENDITURE INCURRED

The details of budget allotted and expenditure incurred duly reconciled by the PAO for year 2019-20 to 2021-22 are as under:-

Year		
	Allotment (in Rs.)	Expenditure (in Rs.)
2019-20	47494425	44317801
2020-21	44999620	44739277
2021-22	41764688	41308982

VACCANCY POSITION


Sr. No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group A	1	1	0
02	Group B	41	24	17
03	Group C	9	5	4
	TOTAL	51	30	21

AG (Delhi) AUDIT

AG (Delhi) has not conducted the audit of the unit till date.

GENERAL

The general conditions of the records of **Rajkiya Pratibha Vikas Vidyalaya,B-1, Vasant Kunj, New Delhi** for the period 01.04.2019 to 31.03.2022 was found to be satisfactory, subject to the observation made in the current audit report.


(Parman Kumar)
Sr. A.O./IAO
Audit Party no. IV

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PART - I A

OLD AUDIT REPORT

There were our outstanding paras in old audit report with outstanding recovery of Rs.111185/-. Out of total 04 outstanding paras 01 paras settled partially and an amount of Rs. 64413 recovered. And all the four paras are still pending with an outstanding recovery of Rs.46772/- and taken into current audit report.

(A)

S.No.	Year	Total Paras	Para Settled	Para No settled	Outstanding
1	2001-05	3	0	0	1,2,3
2	2005-17	1	0	0	4
Total		4			

(B) **Details of Old Recovery pending**

YEAR	Para no.	Amount
2005-17	2	46772

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PART- IB

Current Audit Report

During the course of current audit 08 preliminary audit memos plus one record memo were issued and a recovery of Rs.23826/- was pointed out. Out of 08 memos 01 memo were settled fully on the spot and an amount of Rs.15402 recovered. Balance 07 memo converted into **01 Para and 06 TAN** with outstanding recovery of Rs.8424/- & incorporated in the current audit report as **Part-II**.

The details of the recoveries are as under:-

Memo no.	Subject	Recovery pointed out	Recovery effected/verified	Recovery outstanding
1	Excess Payment of Rs.15402/- due to wrong Pay Fixation.	15402	15402	--
2	<u>Recovery of TA from Mrs. Anupma Singh, PET, amounting to Rs.8424/-.</u>	8424	--	8424
	Total	23826	15402	8424

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The inspection report of **Rajkiya Pratibha Vikas Vidyalaya, B-1, Vasant Kunj, New Delhi** has been prepared on the basis of information furnished and made available. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and or non-information on the part of auditee.

~~(Parash Kumar)~~
Sr. A.O./IAO,
Audit Party no. XXVII

**INSPECTION REPORT ON THE ACCOUNTS OF
RAJKIYA PRATIBHA VIKAS VIDAYALYA, B-1,
VASANT KUNJ, NEW DELHI**

PART-1

A. Introductory

This Rajkiya Pratibha Vikas Vidayalya, B-1, Vasant Kunj, New Delhi was established in the month of April, 2001. The school was opened specially to cater to the needs of bright and talented students with the aim to prepare them for higher academic achievements, excellence in sports, science, success in competitive examinations and all round development of their personality. The following is the list of incumbents, who held their respective posts from 01-04-2001:

- 1. Principal: Smt. Neelima Sharma, 01-04-2001 to date.
- 2. Vice-Principal: Smt. M.D.Tirkey, 19-10-2002 to 30-11-2004.
- 3. Supdtt. / D.D.O: Smt. Gunwanti, 23-08-2001 to 11-11-2002.
Sh. Lakhpat Singh, 19-11-2002 to 31-07-2003.
Sh. Bipin Kumar, 19-08-2003 to date.
- 4. Cashier: Sh. Devi Ram Tokas, 01-09-2002 to date.

As per orders of the Directorate of Audit, Govt. of N.C.T of Delhi; a team of Auditors comprising of three members from All India Council Of Auditors and Accountants inspected the accounts of the School from April 2001 to 31-03-2005 during the period from 9th January 2006 to 21 January 2006 (10 working days).

B. Previous Audit: This is the first internal Audit of the school.

Part- II (Present Report)

Para No. 1:- Purchase of Public Address System.

During the scrutiny of records of R.P.V.V. Vasant Kunj it has been observed that a Public Address System was purchased during the year 2002-2003 (F.V.Contg. Bill No.109 dated 21-03-2003 for Rs.43263=00/-). The System comprises of three main gadgets/components viz:

- 1. Amplifier

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Sh. Pandey
Pl. Process the report.
21/2/06*

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2. Mike and Loudspeaker

All the above three components were purchased from three different vendors/suppliers. Since the practicability/success of operating such a system depends on the compatibility of all the three components, it would be advisable to go in for the purchase of the items from one reputed vendor/manufacturer. In the instant case the criteria has not been kept in view. The school purchased the System comprising for a total price of Rs.19860-00. ~~The expenditure is not regular as it is not in accordance with the provisions of the Budgetary Control Scheme. As per the provisions of the Budgetary Control Scheme, the purchase of such components are not permitted and only repairs and maintenance are allowed. Hence the expenditure in question is irregular.~~

Para No. 2:- Telephone Register

During the course of scrutiny of the Telephone Register, it was noticed that the D.D.O. had not signed the entries in the Register at the time of passing the bills. No separate column had been provided in the Register for the rent paid. There is no entry in the register after 29-02-2004 nor the D.D.O. has signed the same from 01-03-2002 to 29-02-2004.

Para No 3:- PAY BILL REGISTER

During the course of scrutiny of PBRs for the year 2002-2003 to 31-03-2005 following deficiencies were noticed.

PBR 2002-2003

The columns of the PBR provided for noting G.P.F. A/c No., Credit Balance (Opening & Closing), G.P.F Advance balance brought forward/G.P.F Advance taken during the year and any other advance have not been completed in almost all cases. Recovery of 3(three installments) of G.P.F. Advance @ Rs.1600=00 p.m. was made in the months of 10/2002 to 12/2002 in respect of Smt. Uma Sharma, T.G.T but the particulars of G.P.F. Advance taken/brought forward on the basis of L.P.C issued by the previous school has not been noted in the P.B.R. page. Similarly an amount of Rs.12, 335=00 was recovered from the pay for 10/2002 of Shri Lakhpat Singh, Office Supdt. But no detail about the overpayment made earlier has been indicated on the page of the P.B.R. P.B.R. 2003-2004

Similar to the year 2002-2003, column provided in the P.B.R. for noting all particulars on the commencement of the new financial year have not been completed. Income-Tax in respect of Smt.Sunaina Sharma, P.G.T/ Sh. Devinder Kumar, P.G.T. Smt. Uma Sharma, T.G.T Sh. Amit Pandya, T.G.T and Smt.Jyoti Kanugula, Music Teacher was recovered in lump sum in the month of February, 2004 whereas the recovery of Income-Tax is required to be made proportionately from the month of October onwards every month.

lump sum in the month of February, 2004 whereas the recovery of Income-Tax is required to be made proportionately from the month of October onwards every month. P.B.R. 2004-2005

The observation regarding non-completion of columns provided for noting down the particulars are the same as in case of previous year.

The license fee was being recovered from the salary of Smt.Archana Sharma, P.G.T. but the particulars of Govt.Accommodation allotted to her have not been noted in the column of the P.B.R.

The salary was drawn in respect of Smt.Archana Sharma, P.G.T from 12/04 onwards. It indicates that she joined the school on transfer from some other school, but no entry exists in the P.B.R to this effect. The details as per the L.P.C. should have been noted.

Para No.4:- PAY-BILL

Para No-1

While going through the pay-bills for March, 2004 it has been observed that D.A. in respect of the following staff had wrongly been calculated in the month of 03/04:
S.N. Name of the Incumbent B.P. D.A.@59% D.A. actually claimed

1. Sh.Devinder Kumar, P.G.T	Rs.6900	Rs.4071	Rs.3953
2. Sh.Ramesh Chander, T.G.T	Rs.7250	Rs.4278	Rs.4174
3. Sh.Jeet Ram, Lab.Asstt.	Rs.5700	Rs.3363	Rs.3304
4. Smt.M.D.Tirkey, Vice-Pr.	Rs.11750	Rs.6933	Rs.6935

H.R.A. has also been worked out wrongly in case of the following teachers for the month of 03/2004:

1.H.R.A. @30% of B.P. Rs.5700 comes to Rs.1710 and not Rs.1680 in respect of Sh.Jeet Ram, Lab.Asstt (Bill No. 5 dated 15-4-04).

2.H.R.A. @30% of B.P. Rs.7250 comes to Rs.2175 and not Rs.2123 in respect of Sh.Ramesh Chander, T.G.T. (Bill No.8 dated 5-4-04)

3.H.R.A.@30% of B.P. Rs.6550 comes to Rs.1965 and not Rs.1963 in respect of Mrs.Jyoti Kanugula, Music Teacher.

4.Reason for not drawing H.R.A. during the year 2004-2005 in respect of Mr.Ajyan Pillai, Peon had not been indicated anywhere in the P.B.R.

Para No.5:- Acquaintance Rolls

During the course of scrutiny of Acquaintance Rolls it was observed that during the period from 2001-2002 to 31-03-2005, undated acquaintances were obtained. As it is not

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possible to verify the correctness of the amount paid to the right person with proper acquaintance, it is stressed that payments may be made only after taking dated signatures of the person receiving the payment.

Bill No.75 dated 08-12-2004 for Rs.5500 has been shown as paid on 24-12-2004 but the acquaintance was not obtained.

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Para No 2

Para No.6:- CASHBOOK

As envisaged in Rule No.13 (a) of Receipt & Payment Rules, A/C Payee Crossed cheque or Bank Drafts drawn in the personal name of a recipient (Govt.Servant or third party) need not to be entered in the cashbook. The delivery of such cheques or drafts to the concerned party is required to be recorded in and watched through a separate "Crossed cheque & Bank Drafts Register", but it was found that such cheques/drafts were entered in the cashbook.

A few examples are given below:

Bill No.	Date	Cheque No.	Date	Amount
39	Dt.18-10-2002	A-743140	Dt.18-10-2002	Rs.35000
121	Dt.26-03-2003	A-262265	Dt.31-03-2003	Rs.650
124	Dt.28-03-2003	A-262266	Dt.31-03-2003	Rs.990
		A-262280	Dt.31-03-2003	Rs.3850
		A-262281	Dt.31-03-2003	Rs.2218
		A-262282	Dt.31-03-2003	Rs.1930
109	Dt.21-03-2003	A-262272	Dt.31-03-2003	Rs.8640
		A-262273	Dt.31-03-2003	Rs.30823
		A-262274	Dt.31-03-2003	Rs.3800
131	Dt.31-03-2003	A-263077		Rs.19950
134	Dt.31-03-2003			Rs.1950

It is advised that in future this practice may be discontinued.

1 .Cheque No.347095 dated 01-04-2003 was drawn for Rs.2, 02,705 (Comprising payment of Bill No.1 Dated 17-03-2003 for Rs.1, 35,256 and Bill No. 2 Dated 17-03-2003 for Rs. 67, 449). Whereas the amount of both the bills have been included in the closing balance of Rs.5, 57, 560 as on 31-03-2003.

2 . The closing balance as on 30-04-2004 was actually nil but the certificate given by the D.D.O shows the said balance as Rs.3. 13, 750.

Bill N.95 dated 28-2-2004 was for Rs.56,738 but in the Cash Book the amount was shown as Rs.56,737 (i.e. less by one rupee).

4. Bill No.95 dated 28-02-2004 was for Rs.56, 738 but in the cashbook the amount was shown as Rs.56, 737(i.e. less by one rupee).
5. Bill No.16 dated 04-07-2003 for Rs.5080 in respect of Sh.C.B.Singh. The payment of the bill was received by Sh. Vinod Kumar Singh but authority letter from Sh.C.B.Singh was not attached with the acquaintance.
6. Bill No.42 dated 27-09-2003 was passed for payment on 11-11-2003 vide cheque no.267336 dated 11-11-2003. The payment was shown as received by Smt. O. K. Gupta on 10-11-2003. It is not understood as to how the payment was made on a date prior to the date of passing the bill.

The following bills were passed and shown in the cashbook as paid but no acquaintance was available in the records:

Bill No. & Date	Amount	Dt. Of payment as per cashbook
66 Dt.10-12-2003	Rs.5500	02-01-2004
111 Dt. 31-03-2004	Rs.5500	10-04-2004
75 Dt. 08-12-2004	Rs.5500	24-12-2004

Para No.7:- Boys Fund Cashbook

As per rule every bill should be passed for payment by the D.D.O but it was seen that the competent authority did not pass some of the vouchers before making payment. In this connection voucher nos. 48 to 51, 55, 56, 57 & 58 may be referred to. This may kindly be looked into. It is stressed that to avoid this type of mistake due care should be taken by the school authorities in future.

Para No.8:- Cashbook of Pupil Welfare Fund

Rule 6 on contingent charges (P-53 of Swamy's Master Manual for DDO's envisages that all Govt. transactions are to be rounded off to the whole rupee w.e.f. 01-04-1987 but the instructions are not being followed as may be seen in the following cases:

Vr.No. & Date	Amount passed & shown in the Cashbook
72 Dt.26-02-2005	Rs.38.50
70 Dt.18-02-2005	Rs.39.60
74 Dt.26-02-2005	Rs.579.15
04 Dt.12-10-2004	Rs.157.5

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Para No.9:-

Cashbook of Scout & Guide

As per set norms erasing and overwriting in Cashbook is strictly prohibited. The correct method of correcting an error is to strike off the wrong entry and insert the correct entry in red ink duly attested by the D.D.O. From the overwriting and cuttings on Pages 9,10,12 and 29 of the cashbook, it is evident that these instructions have not been followed.

On 02-03-2003 Cashbook was opened but there was no transaction and the cashbook was not closed.

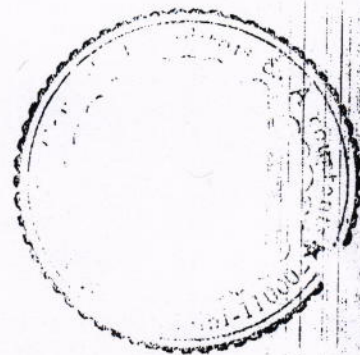
Para No. 10:-

Non-Adjustment of Advances

Whenever any bill for advance is drawn the adjustment bill is required to be submitted immediately, after making the payment. It was observed that in some cases the school had not submitted the adjustment bills. Hence the advances drawn for school uniform had not been adjusted by submitting the adjustment bills. Following are some of the advances, which are still outstanding;

63 Dt.30-10-2004 Rs.17700 Free supply of school uniform

64 Dt.30-10-2004 Rs.3400 Welfare of educationally backward minority students



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Para 16-3

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PART - II
CURRENT AUDIT REPORT

Para No- 01 - Overpayment of Rs. 806/- to the mid-day meal service provider
(Ref. Audit Memo No. 14 dated 21.11.2019)

Under the programme of Mid-Day Meal, nutritional support is provided to the children of primary and upper primary sections i.e. 1st to 8th class in Govt. and Govt. aided school, with the objective to meet the nutrition deficiency and to reduce the number of absentees in classes. For supply of Mid-Day Meal contract agreement were signed between Dte. Of Education and the suppliers, regarding terms and conditions of supply like quality and quantity of meal, penalty for non/short supply or supply of substandard meals etc.

Directorate of Education had revised the rate of the cooking cost under National Scheme Programme for Mid Day Meal Scheme i.e. Rs. 3.11/- for primary and Rs. 4.65/- for Upper Primary w.e.f. 01.04.2012 vide Circular dated 30.03.2012. According to this circular school had stated to make payment on enhance rate from 01.04.2012. Thereafter, Directorate of Education had issued instruction vide circular no. DE.23(487) MDM/2012-13/820-830 dated 19.7.2012) intimating that enhancement of rates would applicable w.e.f. 01.07.2012 onward and also directed to make the payment of cooking cost for the period 01.04.2012 to 30.06.2012 at old rates i.e. Rs. 2.89 for primary and Rs. 4.33 for Upper Primary. Further, if the payment had already been made at revised rates then it may be adjusted in next month bills.

On scrutiny of the bills it has been observed that overpayment to Stri Shakti, Nangloi Road, Ranholla Village New Delhi- 41 for the period 1.04.2012 to 31.05.2012 has not been adjusted in the subsequent bill (i.e. July, August, Sept) resulting overpayment of Rs 806

Table -B (Upper Primary)

Bill No & Date /Month	Total no of meals received	Amount paid	Amount payable	Excess amount Paid
43 dated 21/5/2012 for April 2012	1805	8393 (@ Rs. 4.65) rounded	7816 (@ Rs. 4.33)	577
44 dated 21/5/2012 for May 2012	715	3325 (@ Rs. 4.65) rounded	3096 (@ Rs. 4.33)	229
TOTAL				806

The amount of Rs 806/ may be recovered from Stri Shakti, Nangloi Road, Ranholla Village New Delhi- 41 after due verification of facts and figures under intimation to Audit.

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Para No-02 - Overpayment of pay and allowances due to incorrect pay fixation amounting to Rs. 111185/-

(Ref. Audit Memo No. 13 dated 25.11.2019)

On scrutiny of Service Book, leave account, personal files, attendance registers and PBRs in r/o the following employees of the School, it is found that the pay fixation on promotion, direct recruitment etc. have not been done properly. Few discrepancies are as under:-

A) Sh. Mandeep Kumar Dagar, PGT

Sh. Mandeep Kumar Dagar, (D.O.B.:28/11/1975) was appointed as Assitant Teacher in MCD w.e.f. 28/02/1997(FN). He was promoted and appointed as TGT in GNCT of Delhi, Dte. Of Education w.e.f. 11/09/2007 (FN) in the pay scale of Rs.5500-175-9000 (Pre-revised); revised Pay Band Rs.9300-34800+Grade Pay 4600. Thereafter he has been appointed as PGT (Economics) as direct recruit on slection through DSSSB vide order No.2(8)(179)/E-II/2008/P.F.I./8587-8597, (posting ID No.20080140) dated 09.07.2008 w.e.f.14/07/2008 in the pay band Rs. Rs.9300-34800+GP 4800.

As per provisions of Section II of the Part A of the First Schedule of CCS (RP) Rules, 2008, entry pay in the revised pay structure (pay structure effective from 1.1.2006 to 31.12.2015) is applicable for direct recruits. But pay fixed on direct appointment of Sh.Mandeep Kumar Dagar to the post of PGT @13350+4800=18150 (entry pay) w.e.f.14/07/2008 (Page 20 of service Book) revised later @13590+4800=18390, vide order No.Ref.No.RPVV/VK/2018/498 dated 17/9/2018 is not in order. The details are as under:-

Particulars	Audit (Rs.)	School (Rs.)
Pay as on 01.07.2008	13060+4600=17660	13060+4600=17660
Appointed as PGT (Economics) as direct recruit on slection through DSSSB vide order No.2(8)(179)/E-II/2008/P.F.I./8587-8597, (posting ID No.20080140) dated 09.07.2008 w.e.f.14/07/2008 in the pay band Rs. Rs.9300-34800+GP 4800 and the pay fixed vide order No. No.Ref.No.RPVV/VK/2018/498 dated 17/9/2018 after granting notional increment is not in order.		
Pay fixed w.e.f. 14.07.2008 on direct recruitment on slection through DSSSB	13350+4800=18150 Entry pay for direct recruits	13590+4800= 18390 (under FR 22)
Pay after annual increment on 01.07.09	13900+4800=18700	14150+4800= 18950
Pay after annual increment on 01.07.10	14470+4800=19270	14720+4800= 19520
Pay after annual increment on 01.07.11	15050+4800=19850	15310+4800= 20110
Pay after annual increment on 01.07.12	15650+4800=20450	15920+4800= 20720
Pay after annual increment on 01.07.13	16270+4800=21070	16550+4800= 21350
Pay after annual increment on 01.07.14	16910+4800=21710	17190+4800= 21990
Pay after annual increment on 01.07.15	17570+4800=22370	17850+4800= 22650
Pay fixed as per 7 th CPC w.e.f. 1/1/2016	22370x2.57=57490.9 i.e.Rs.58600	22550x2.57=58210. 5 i.e. Rs.58600

The pay fixation may be reviewed, rectified and the overpayment of Rs.46772/- may be recovered after due verification of facts and figures, from the employee under intimation to audit. (Annexure-1)

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Para No-02 - Overpayment of pay and allowances due to incorrect pay fixation amounting to Rs. 111185/-
111185 - 64413 = 46772

b) Sh. Rajbir Singh, Lab Asstt.

Sh. Rajbir Singh (D.O.B.) was appointed as Peon on compassionate grounds w.e.f. 27/0/1993 (FN). He had been granted 1st upgradation under ACP scheme w.e.f. 27/10/2005 in the pay scale of Rs.2610-60-2910-65-3300-70-4000 and 2nd MACP w.e.f. 27/10/2013 in the pay band Rs.5200-20200+ Grade Pay Rs.2000. Thereafter he has been promoted as Lab Assistant w.e.f.8/4/2015 in the pay band Rs.5200-20200+ Grade Pay Rs.2400 and the pay fixed giving additional increment on promotion w.e.f.8/4/2015, is not in order as per CCS (RP) Rules, 2008, as he had already been given increment in ACP and 2nd MACP. The details are as under:-

Particulars	Audit (Rs.)	School (Rs.)
Pay as on 01.07.14	9260+2000=11260	9260+2000=11260
Promoted as Lab Assistant in Pay Band Rs.5200-20200 + Grade Pay Rs.2400 w.e.f. 08.04.2015 vide Dte. of Education / DDE office order (No.F.DE-4(8)/(23)/E-IV/Lab Asstt/2013/310-416 dated 09.01.2015, and pay fixed on exercise of option, vide Oder No.RPVV/VK/2015/192 dated 19/7/2016 as under:-		
Pay fixed w.e.f. 8/4/2015 to 30.06.15 on exercise of option to fix pay w.e.f. 1/7/15	9260+2400=11660	9260+2400=11660
Pay after annual increment on 01.07.15 (Notional)	Not applicable as II MACP already granted	9600+2000=11600 (Notional)
Pay fixed on grant of II MACP as per option w.e.f. 1/7/2015	9600+2400=12000 DNI: 01.07.2016	9950+2400=12350 DNI: 01.07.2016
On implementation of 7CPC, the pay is fixed as under:-		
Pay fixed as per 7 th CPC w.e.f. 1/1/2016	12000x2.57=30840 i.e.Rs.31400	12350x2.57=31740 i.e. Rs.32300
Pay after annual increment on 01.07.16	Rs.32300	Rs.33300
Pay after annual increment on 01.07.17	Rs.33300	Rs.34300
Pay after annual increment on 01.07.18	Rs.34300	Rs.35300
Pay after annual increment on 01.07.19	Rs.35300	Rs.36400

The pay fixation may be reviewed, rectified and the overpayment of Rs .64413/- may be recovered after due verification of facts and figures, from the employee under intimation to audit. (Annexure-2)

All similar cases may be reviewed and rectified.

Para No- 03 - Overpayment of pay and allowance due to continuous Leave and annual increment allowed during leave, in respect of Smt. Anamika Srivastava, TGT. 53/23)
(Ref. Audit Memo No. 16 dated 25.11.2019)

On scrutiny of Service Book, leave account, personal files, attendance registers and PBRs in r/o Smt. Anamika Srivastava, TGT it is found that she remained on continuous leave due to health reasons etc. for the period 15/10/2008 to 29/4/2010 and not submitted medical and fitness certificates nor leave sanction orders issued for complete periods. A memo(audit memo 7 dated 11/11/2019) was issued on this context and reply received from the employee through HOS with the remarks "to consider the matter with the documents submitted by the employee". They have not provided further leave sanction orders nor medical and fitness certificates nor any other documents to justify the period of absence as mentioned above.

CA Anamika Srivastava
Party Asst No. 10

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Part -II
Current Audit Report
(2019-20 to 20221-22)

Para no.1

(Ref. Memo no.2, dated:26.08.2022)

Sub:- Recovery of TA from Mrs. Anupma Singh, PET, amounting to Rs.8424/-.

During the test check of attendance registers and PBR it was found that Mrs.Anupama Singh, PET was on leave/vacation for the whole calendar month mention below but travelling allowance was paid to her for that period which was irregular. Details of recovery are as under

:-

Sr.No	Name and Designation	Period of leave	TA paid for calendar month absence	TA paid	Total amount to be recovered
6	Mrs. Anupama Singh, PET	01.07.2020 to 31.07.2020	July'20	8424	8424
				Total	8424

An amount of **Rs.8424/-** may be recovered from the above said employees and deposited in govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed accordingly.

~~(Sawan Kumar)~~
Sr. AO / IAO
Audit Party No. IV

TEST AUDIT NOTES

TAN No.1

(Ref. Memo no.3, dated 26.08.2022)

Sub:-Improper maintenance of service books.

During scrutiny of service books in r/o teachers/officials of **Rajkiya Pratibha Vikas Vidyalaya,B-1, Vasant Kunj,New Delhi for the audit period 01.04.2019 to 31.03.2022** audit have noticed some shortcomings as detailed below:-

1. Service Book to be shown to the official every year -

As per SR 202, the Service Book is required to be shown to the official every year, but the service book has not been shown to the official's concerned once in a year as token of check.

2. Re-attestation& service verification attestation by HOS:-

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. The HOS is also required to verify the service period of all officials on yearly basis. But it has been seen that the same has not been done in many cases. In the absence of attested verification of service by the HOS on yearly basis results in non- verification of service & will not be added in the qualifying service of the official at the time of retirement.

3. Inclusion of Aadhar (Unique Identification) number in Service Book of the employees:

On perusal of Service Book of staff of this office it has been found that entry of Aadhar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.

4. Inspection of 10% of Service Book by the Head of Office/HOS

As per GOI decision (1) being SR 199-the Head of Office/HOS is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly instructions which has not been followed.

5. LTC Entry

It has been noticed that the entries for availing LTC in the service books of the many officials in their respective service books are not proper. There were several irregularities noticed such as not mentioning the block year, details of the family availing the concession, place of visit, date of journey etc. The entries regarding the LTC availed by the officials may be entered with complete information in their respective service books as per LTC Rules.

7. Leave A/C

It has been noticed that the leave a/c of many officials is not being maintained properly and leave record is also not upto date.

8. **Nomination forms**

It has been noticed that fresh nomination forms regarding details of family, DCRG, UTGEIS & duly attested by the HOS in r/o of many officials have not been found attached in the service book as well as personal file of the official. The same may be got filled from the officials and be pasted in the service books.

9. **Coloured Photographs**

It has been noticed that the coloured photographs of many officials are not affixed in their respective service books. The latest coloured photographs may be affixed in the service books.

10. **Non availability of Home town declaration form**

It has been observed that Home Town Declaration forms of many officials are not found in Service Book. It means the Hometown and Headquarter of the concerned employee are same. If any of the officials/officer submits the Home Town declaration forms later. **The same may be accepted only after the approval of the competent authority i.e. HOD.**

The Service Book may be maintained as advised above & compliance of the same may be shown to next audit.

TAN No2

(Ref. Memo no.4, dated 29.08.2022)

Sub: - Shortcoming in maintenance of library records.

Vide circular no.DE/101/11/Lib.Br/2017/37 dated 14.06.2018 the library branch of Dte. of Education, GNCT of Delhi have issued circulars & guidelines for HOS to ensure that the librarian of their school performs, inter alia their tasks diligently. During the scrutiny of library records of **Rajkiya Pratibha Vikas Vidyalaya, B-1, Vasant Kunj, New Delhi** for the audit period 2019-2022 following shortcomings have been noticed:-

1. As per the circular mentioned above books are to be issued to students and teachers regularly & the periodicity for issue of general books may be weekly/fortnightly/monthly depending on the requirement of students and teachers. But as per the issue register it has been seen that books are being issued without taking into account the periodicity of issuance of books in r/o following teachers:-

S.No	Name of the teacher	Accession number	Date of issue
1.	Mrs. Chetna Raghav, TGT	3210	27.10.2020
2.	Mrs. Vinay Kausic, TGT	4285	04.02.2021
3.	Mrs. Reeta, TGT	3540 4063 4004	23.11.2020

4.	Mrs. Jaya, TGT(Guest)	4721 4725	30.08.2019 26.02.2022
5.	Mrs. Pratibha, PGT	4593	21.01.2021

During the scrutiny of the issue register it has been seen that books have been issued to regular/guest teachers but the same was not returned by the above mentioned teachers. It may be elucidated to audit

As school has not provided any reply regarding returned of books hence school authority is advised to either collect the books or recovered the amount for book from concern teachers under intimation to next audit.

TAN No.3

(Ref. Memo no.5, dated 29.08.2022)

Sub: - Improper maintenance of Pay Bill Register

During the test check of the PBRs for the audit period 2015-2020 maintained by the **Rajkiya Pratibha Vikas Vidyalaya,-1, Vasant Kunj, New Delhi**, New Delhi, the following shortcomings have been noticed:-

- (i) Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
- (ii) All mandatory information/details of employees along with details of i.e. Pay Matrix and level as per VII CPC, NPS account number of NPS employees, Joining date, PAN No., Aadhar number etc. have not been filled in all the columns of PBR.
- (iii) The information of ex-employees who have been transferred /surpluses from other units into this unit (required to be entered from LPC) are also to be attached in PBR. This information is required for calculation of Income Tax. Also information about the employees who have been transferred to other unit is to be recorded in the PBR.
- (iv) All the pay entries are required to be signed by the HOS/DDO.
- (v) PBR for NPS employees is required to be maintained separately.
- (vi) Totalling of columns of PBR have not been done for the income tax purpose.

The PBR may be maintained as advised above & compliance of the same may be shown to next audit.

TAN No.4

(Ref. Memo no.6, dated 30.08.2022)

Sub: - Irregularities in Pupil Welfare Fund (PWF) Records.

"All the student's funds that were in operation in schools have been merged and named as Pupil Welfare Fund in the year 2004. Since no separate rules have been framed for Pupil Welfare Fund, the rules in force in respect of all the merged funds are applicable for Pupil Welfare Fund. As per the Rule, the Head of the school may incur expenditure out of the Pupil's Fund broadly in accordance with G.F.R. for the

welfare of the students on activities like sports, co-curricular and cultural activities, physical health of students, examinations and stationery, hobbies, reading room, scouting, Junior Red Cross, etc.”

On further scrutiny of the PWF cash book it is also seen that a number of payments have been made on account of conveyance from this fund and but no proper details has been given in Cash book. It has also been noticed that the in several bill , the purpose of conveyance/other expdntire are totally official not the welfare of students. Details of few areas under

S.No	Nomenclature of the voucher	Amount incurred & Date
1.	Conveyance bill regarding visit CAL LAB for id generation	Rs.600 dated 24.03.2021
2	Conveyance bill for submission of audit documents and others officials works	Rs.1350 dated 22.12.2021
3	Conveyance bill for submission of Annual budget	Rs.1550 dated 22.12.2021

As per the above table it is evident that the expenditure incurred from PWF was not for the students but for the office use for which payment should have been done from office expenses & not PWF.

The HOS/DDO is advised to strict adherence of PFW guidelines while incurring the expenditure from PWF and also be assort that the this fund will be used only for welfare of student and not to be used other miscellaneous expenditure. Compliance of the same may be shown to next audit.

TAN No.5

(Ref. Memo no7, dated 30.08.2022)

Sub. Improper maintenance of Bill Register

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

1. The Register has been prepared in a casual manner
2. During the audit period it has been seen that entries in the Bill Register have not been checked and initialed by the DDO every month for its correctness.
3. **Particulars/detail of bills as well as head of account not mentioned in the bill register. Further if payment is made from VKS in the bill register only 'VKS 'is written, it is not known what kind of work done for which payment made and to whom. As the entries are not authenticated by the DDO/HOS possibility of change of amount and nomenclature of bill at any point of time is there which creates a doubt. The same is for salary, DA, contingencies etc bill.**
4. There are number of cuttings in the Bill Register which were not attested by the DDO.
5. The mandatory page counting certificate has not recorded in any of the bill registers

6. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Register in the absence of the same it is difficult to counter check the Cash Book and Bill Register.

The Bill register may be maintained as advised above & compliance of the same may be shown to next audit.

TAN No.6


(Ref. Memo no8, dated 01.09.2022)

Sub: - Irregularities in deduction of Income Tax.

During test check of records of **Rajkiya Pratibha Vikas Vidyalaya,B-1, Vasant Kunj, New Delhi** i.e. PBR, Form-16 and income tax calculation sheets for the audit period 01/04/2019 to 31/03/2022, following irregularities has been observed:-

1. Rebate of HRA has been given to various employees on the basis of rent slips furnished by them. On scrutiny of the records it was found that the officials have not furnished a proper rent agreement, PAN Card and other supporting documents for seeking income tax rebate.
2. It has also been observed that some of the officials/officers are seeking HBA rebate but address on which they are claiming HBA are not properly updated in their service records. Further, if property are jointly purchased and spouse is working than an undertaking has to be obtained under which he are she is taking rebate of HBA or not but the same undertaking is not attached with Form-16.

The DDO is advised to give rebate on income tax after obtaining all the required certificate and other saving documents from the official concerned & if the same are not provided then income tax rebate may not be given to them. **DDO may ensure that the officials are submitting documents as per income tax norms while seeking income tax rebate under 80C.**


(Rawan Kumar)
Sr. AO / IAO
Audit Party No.IV