

**DIRECTORATE OF AUDIT, GOVT. OF NCT DELHI
DELHI SECRETARIAT, NEW DELHI – 110002**

Sub:- Inspection Report on the test audit Shri Guru Nanak Khalsa Girls Sr. Sec. School Sadar Bazar Delhi Cantt for the period 2009-2010 to 2020-21.

INTRODUCTION:-

The accounts of the **Shri Guru Nanak Khalsa Girls Sr. Sec. School Sadar Bazar Delhi Cantt** for the period 01-04-2009 to 31.03.2021 were test audited by audit party no. 03 consisting of Sh. Vipul Kapoor, AO/IAO and Smt. Pooja Sehgal, Asstt. Accounts Officer and Sh. Inder Singh, Sr.Astt.

AIMS AND OBJECTIVES

The aims & objectives of our School is to develop mind, body and spirit of the students from classes I to XII and to provide education to prepare them good citizen of India.

As ours in a minority school we school we also develop Punjabi language and its sacrifices made by our Guru's. The main aim is also how to prepare them to face boldly incidents going on in our city.

HOD/HOO/DDO/Cashiers

The following officers have served as HOD/HOO/DDO/ cashier during 2009-10 to 2020-21:-

Year	Head of school	DDO	Cashier
2006-11	Mrs. Jasbir Kaur (29-04-06 to 31-03-11)	Mrs. Jasbir Kaur (29-04-06 to 31-03-11)	No one was designated as cashier
2013-14	Mrs. Chanchal Goswami (14-06-13 to 31-12-14)	Mrs. Chanchal Goswami (14-06-13 to 31-12-14)	No one was designated as cashier
2017-21	Mrs. Neeta Bahl (23-01-17 to 31-12-21)	Mrs. Neeta Bahl (23-01-17 to 31-12-21)	No one was designated as cashier

Vipul Kapoor

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VACANCY STATEMENT AS ON DATE

GROUP	SANCTIONED	FILLED VACANT	
A	01	01	00
B	75	54	21
C	07	04	03

Expenditure for the period 2009-10 to 2020-21

YEAR	GIA	EXPENDITURE
2009-10	3021299	3108358
2010-11	3172221	3215690
2011-12	3101993	3109433
2012-13	3973834	3976877
2013-14	4348460	4936637
2014-15	5323449	5331553
2015-16	4323808	4341297
2016-17	5267563	5469837
2017-18	5667763	5680666
2018-19	5577463	5618053
2019-20	6146460	6154422
2020-21	6529334	6561437

Statutory Audit

The statutory audit of the office of **Shri Guru Nanak Khalsa Girls Sr. Sec. School Sadar Bazar Delhi Cantt** has not been conducted till date by AG (Audit) Delhi.

Vijay Kojan

Maintenance of Records :

The maintenance of records of the **Shri Guru Nanak Khalsa Girls Sr. Sec. School Sadar Bazar Delhi Cantt** for the period 2009-2010 to 2020-21 was found satisfactory subject to the observations made in the Current Audit Report.

Vipul Kapoor

VIPUL KAPOOR
Accounts Officer/IAO Audit party-03

PART - I

Old AUDIT REPORT

S. No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	1985-2002	02 01	00 0	04	03 01
3	2002-2009	01 02	01	04	01
TOTAL		03	02 01	-----	01 02

Details of Old Recoveries:-

Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
		Raised	Amount Recovered/ Regularized	Balance
NIL				

Vipul Kapoor
 (Vipul Kapoor)
 A.O./IAO
 Audit Party No.03

Current Audit Report

During the course of current audit, 14 observation memos including 01 record memo converted into 03 Paras and 08 TAN (02 dropped on spot) for the Audit period 2009-2010 to 2020-21 raising recovery of Rs. 16054/- and 02 para is settled/dropped on spot.

S. No.	Para No./ TAN No.	Description	Audit Memo No.
1	Para-01	Auditing of Accounts by C.A.	Memo no -07
2	Para-02	Huge amount lying in the Pupil Welfare fund A/C NO. 08671000006531	Memo no -12
3	Para-03	Non-Production of Records	Memo no -01(record memo)
5	TAN-01	Non Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)	Memo no -03
6	TAN-02	Shortcomings in maintenance of Service Books.	Memo no -04
7	TAN-03	Shortcomings in Mid-Day Meal Register	Memo no -05
8	TAN-04	Maintenance of Child Care Leave Account:	Memo no -06
9	TAN-05	Shortcomings while allowing Income Tax rebate	Memo no -08
10	TAN-06	Shortcomings in utilization of PWF	Memo no -09
11	TAN-07	Shortcomings in Library.	Memo no -10
12	Tan-08	Shortcomings in maintenance of stock registers (Non-Consumable and consumable both) of Science	Memo no -11

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Details of Current Recovery

S. No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	14	4080	4080	----- -	Dropped
2	13	11974	11974	-----	Dropped
TOTAL		16054/-	16054/-		

V. Kapur
 (Vipul Kapoor)
 A.O./IAO Audit Party No.03

Para No. I (1985-2002)

(Ref:-memo No 5 dt 17-03-2003)

Sub: TRANSPORT ALLOWANCE

During test check of record for the period under Audit i.e. 1985-86 to 2001-2002 that the teaching staff were paid Transport Allowance during summer vacation. The Director of Education Govt. of N.C.T. of Delhi in consultation with Govt of India Ministry of Finance OMNO. 21(I) 97-E II (B) dated 22-2-2002 issued order for recovery of the same. It has observed that the recoveries have not yet been made from concerned employee amounting to Rs 68,700.

The detailed list showing the payment of Transport Allowance made to the officials during Summer Vacation w.e.f. 1998 to 2002 is annexed and recoveries be made from the official under intimation of Audit.

(Encls. As above)

no name & designation	May-98	Jun-98	May-99	Jun-99	May-00	Jun-00	May-01	Jun-01	Total Recovery
1 Mrs. Swaranjit Kaur prin	-	-	-	-	800	-	-	-	800
2 Mrs. Shashi V/Prin	400	400	-	-	-	-	-	400	1200
3 Mrs. Chanchal Sharma PGT	400	400	400	400	400	400	400	400	3200
4 Mrs. Jasbir Kaur	400	400	400	-	400	-	400	-	2000
5 Mrs. Neeta Behl	400	400	400	400	400	-	400	-	2400
6 Mrs. Anita Ahuja	400	-	400	400	400	400	400	-	2400
7 Mrs. Savinder Kaur	400	400	400	400	400	400	400	400	3200
8 Mrs. Inderjeet Kaur	400	400	400	-	400	-	400	-	2000
9 Mrs. Satinder Bhatia	100	100	400	400	400	400	400	-	2200
10 Mrs. Yashvir Kaur	400	400	400	400	400	400	400	400	3200
11 Mrs. Maya Punj	400	400	400	400	400	400	400	400	3200
12 Mrs. Nirmal Vadhwan	400	400	400	400	400	400	400	400	3200
13 Mrs. Jasbir Kaur Khurana	100	100	100	100	100	100	400	400	3200
14 Mrs. Paramjit Kaur	100	100	100	100	400	400	400	400	1400
15 Mrs. Ranjit Kaur	100	100	100	100	400	400	400	400	2000
16 Mrs. Anshu Kaur	100	100	100	100	400	400	400	400	2000
17 Mrs. Sunita Kaur	100	100	100	100	100	100	100	100	800
18 Mrs. Arvind Bhatia	100	100	100	100	100	100	100	100	800
19 Mrs. Satinder Pal Kaur	100	100	100	100	100	100	100	100	800
20 Mrs. Anarjit Ghai	100	100	100	100	100	100	100	100	800
21 Mrs. Gurcharan Bedi	100	100	100	100	100	100	100	100	800
22 Mrs. Rajinder Kaur	100	100	100	100	100	100	100	100	800
23 Mrs. Ravinder Kaur	100	100	100	100	100	100	100	100	800
24 Mrs. Urmil Rani L/TR	-	-	400	400	400	400	400	400	2400
25 Mrs. Harjinder Gaba	100	100	100	100	400	400	400	400	2000
26 Mrs. Malik	100	100	100	100	100	100	100	100	800
27 Mrs. Sukhwinder pal Kaur	100	100	100	100	100	100	100	100	800
28 Mrs. Sushma Org Tr	400	400	400	400	400	400	400	400	3200
29 Mrs. Sudesh Kumari Lib	100	100	400	400	400	400	-	-	1800
30 Mrs. Anita Kumari Yoga Tr	-	100	100	100	400	400	400	400	1800
31 Mrs. Anita Chavda Dom. sc	100	100	100	100	100	100	100	100	800
32 Mrs. Mahinder Kaur music t	100	100	100	100	100	100	100	100	800
33 Mrs. Sharanjit Kaur Bhatia	100	100	100	100	100	100	100	100	800
34 Mrs. Veena P E T	100	100	100	100	100	100	100	100	800
35 Mrs. Charanjit Kaur Lab ast	100	100	100	100	100	100	100	100	800
36 Mrs. Kanta Chopra HM	100	100	100	100	100	100	100	100	800
37 Mrs. Satnam Kaur	100	100	100	100	100	100	100	100	800
38 Mrs. Suneet Sharma Astt TH I	100	100	100	100	100	100	100	100	800
39 Mrs. Harjinder Kaur	100	100	100	100	100	100	100	100	800
40 Mrs. Darshan Kaur	100	100	100	100	100	100	100	100	800
41 Mrs. Sunita	100	100	100	100	100	100	100	100	800
42 Mrs. Gursharan Kaur	100	100	100	100	100	100	100	100	800
43 Mrs. Parminder Kaur	100	100	100	100	100	100	100	100	800
44 Mrs. Suman	100	100	100	100	100	100	100	100	800
45 Mrs. Arvinder Kaur	100	100	100	100	100	100	100	100	800
46 Mrs. Irvinder Kaur	100	100	100	100	100	100	100	100	800
47 Mrs. Suninder Kaur	100	100	100	100	100	100	100	100	800
48 Mrs. Kailash W/V	-	-	100	100	100	100	100	100	800
49 Mrs. Tajinderpal Kaur	400	400	-	-	-	-	-	-	800
Total	8100	7800	8500	7700	10500	8500	9800	8000	68700

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SUB : BOYS FUND

During test check of boys Fund vouchers for the period under Audit , it has been observed that the School has purchased the following items exceeding Rs-500/- &Rs1000/-but failed to produce any codal formalities before audit, It is, therefore, suggested that expenditure amounting to Rs1 6071/-be got regulised from the competant authority under intimation to audit.

<u>S.NO</u>	<u>Bill No& date</u>	<u>Name of firm</u>	<u>Item</u>	<u>Amount</u>
1	2950 25.11.91	surjit sons&co	Flagzari crested.	1813-00
2	2981 25.2.01	Param Printing Service	Answer sheet	3637-00
3.	2980 ..	—do—	—do—	2451-00
4.	1579 1.8.01	Surjit Sons&co	Musical instrument	2688-00
5.	1633 12.9.01	—do—	—do—	5476-00
				----- 16071-00 -----

The other similar cases may also be reviewed under intimation to audit.

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Subled

(9)

SUB: FIDDLITY GUARANTEE OF THE CASHIER

As per G.F.R. -270 every Govt. Servant whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security for such an amount as the Deptt, may prescribe and to execute a security bond setting forth the conditions under which Govt. will hold the security and may ultimately refund or appropriate it.

Wentapur

If any such requirement of the G.F.R.- 270 has been met, the same be produced before audit for examination and scrutiny.

*Wentapur
29/10/2012
Audit Deptt, 01/10/2012*

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**PART-II
CURRENT REPORT
(2002-03 TO 2008-09)**

PARA NO.1

(REFER MEMO NO. 09 Dt :- 10/02/2010)

Subject :- Bank Book (-) Minus Balance

During Scrutiny of Bank Book of under mentioned period (-) Minus Balance has been observed :-

YEAR 2003-04 :-

DATE	Bank Balance	Payment	Balance remain in B.Bank
10-09-2003	Rs 15856.20	Rs 54750	Rs (-) 38893.80
12-09-2003	(-) 38893.80	Rs 11775	Rs (-) 50668.80

YEAR 2006-07 :-

DATE	Bank Balance	Payment	Balance remain in B.Bank
15-06-2006	Rs 40488.20	Rs 68650	Rs (-) 28161.80
17-06-2006	Rs(-)28161.80	Rs 1500	Rs (-) 29661.80
21-09-2006	Rs 11104.20	Rs 20490	Rs (-) 9385.80
25-09-2006	Rs(-) 9385.80	Rs 928	Rs (-) 10313.80

YEAR 2007-08 :-

DATE	Bank Balance	Payment	Balance remain in B.Bank
11-12-2007	Rs 14893	Rs 77100	Rs(-) 62208.80
12-12-2007	Rs (-) 62206.80	Rs 3750 Rs 1458	Rs(-) 80531.80
14-12-2007 to 31-03-2008	(-) Balance maintained till 31-03-2008		Rs(-) 44101.80

From above observation, it has been seen that School Authorities failed to maintain sufficient balance in their Bank A/Cs and kept on paying their dues by issuing cheques despite (-) minus balance :- This shows that School Management has failed to provide the timely financial help to school to have a good sufficient Bank Balance. The school management may ensure that such type of financial situation not re-occur in future.

PARA NO.2

(REFER MEMO NO. 10 Dt :- 15/02/2010)

Subject:- Provident Fund Deductions.

(i) During the Scrutiny of Ledger and Bank Book of the School. It has been observed that an Amount of Rs 77100/- being the Provident Fund subscriptions of staff for the month of Nov-2007 shown as paid /deposited into individual accounts vide Cheque No. 829314 dated 11/12/2007. But the said cheque has not presented to Bank for clearance till 29/04/2008. The School Management may work out the interest of Provident fund loss due to late deposit of Provident Fund and same may be deposited into the individuals accounts.

(ii) Provident fund subscription Sept' 2008 shown as paid / deposited into individuals accounts of staff vide ch.no.312966 dated 24/10/2008 in Bank Book, but the said cheque was not presented for payment till 29/06/2009. A new cheque no.292535 dated 29/06/2009 was issued to deposit the provident fund of Sept 2008 into the individuals accounts. The Amount of interest loss to the individuals may be workout and be deposited into individuals Provident fund A/C immediately.

PARA NO. 3

(REFER MEMO NO. 13 Dt :- 16/02/2010 & REFER MEMO NO.14 Dt.:- 16/02/2010)

SUBJECT :- Pupil welfare fund.

During the test check of Pupil Welfare fund record, the following observation have been made by the Audit.

(i) On scrutiny of the cash book it has been observed that the balances under the PWF for the last few years is as below :-

	Cash in hand	Cash at bank
as on 31.03.2006	9160.53	312990.00
as on 31.03.2007	3935.03	453240.82
as on 31.03.2008	8086.38	600566.82
as on 31.03.2009	3549.38	728967.82
Balance as on 09/02/2010	2303.29	902975.82

As per rule, PWF should be utilised for the welfare of the students. Accumulating the students fund each year in Bank does not serve any purpose. Moreover, maximum accumulation in the fund should not exceed Rs 20,000/- or one year collection whichever is more. If it happens, Subscription should be discontinued & restart when balance becomes less than Rs 5000/-. Needful be got done under intimation to Audit.

(ii) From Oct' 2004, Girls fund has been merged in P.W.F and balance lying in that fund may be merged in the P.W.F but scrutiny of the record reveals that the school is having an amount of Rs. 290316.61 in the Girls Scout fund. The same may be transferred in the P.W.F.

(iii) Bank Reconciliation Statement has not been prepared at the end of each month.

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B. During test check of Pupil fund voucher for the period under Audit the following discrepancies have been noticed:

(a) As per Delhi School Manual prior sanction for purchases exceeding Rs.5000/- out of Pupil's fund shall be obtained from Director but the School has purchased the following items exceeding Rs 5000/- without getting approval. The expenditure be got regularized from the competent Authority under intimation to audit:

1.

S.NO	Billno and date	Items	Amount
1.	101/29.9.04	Musical Items	9165/-
2.	1232/17.8.07	Sports Items	6347/-
3.	8908/27.9.07	Electric Pumpset	7087/-
4.	1372/5.10.07	Yoga Set	10400/-
5.	Nil/9.1.09	Purchase of Furniture and repair of almirahs	22000/-

(b) The Following items has purchased for the amount below Rs 5000/- only to split the purchases

1.

S.NO	Billno and date	Items	Amount
1.	49/22.08.06	Report Cards	4000/-
2.	54/24.8.06	Report Cards	3800/-

2.

S.NO	Billno and date	Items	Amount
1.	73/dt nil	Band Items	3300/-
2.	74/25.8.06	Band Items	3825/-
3.	75/dt nil	Band Items	1500/-

PARA NO.4

(REFER MEMO NO.3 Dt :- 09/02/2010)

SUBJECT :- Annual C.A Report for year ending 31st March 2003 to 31st March 2006 and Action taken report on C.A reports for year ending 31st March 2007 to 31st March 2009.

During scrutiny of report of C.A. for Audit inspection for the years 2006-07, 2007-08 and 2008-09. It has been observed that C.A has raised certain objections on account of unit but the unit has not taken any action regarding the objections raised by the C.A. HOO may take necessary action and action taken report may be sent to Audit

The C.A report on account of year 2002-03, 2003-04, 2004-05 and 2005-06 of unit has not been submitted to Audit, the same may be shown to next Audit.

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PARA NO.5

(REFER MEMO NO.1 Dt :- 05/02/2010)

SUBJECT :- Non Production of record.

The following record has not been produced to audit the same may be prepared/traced and shown to next audit:-

1. G.I.A Register
2. LTC Record
3. TR - V & TR - V Stock Register
4. Bill Register
5. G.P.F. Broadsheet
6. Income tax record for the period 2002-03, 2003-04 2004-05 and 2007-08

(KAMAL DEV)
AUDIT PARTY NO.III

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TEST AUDIT NOTE

TAN NO. 1

(REFER MEMO NO.5 DATED:- 09/02/2010)

SUBJECT:- Qualifying Service.

Sub rule 32 of CCS (Pension) Rule 1972, provides that Govt. Servant on completing 25 years of service or on his having been left with five years of service before retirement whichever is earlier the H.O.O in consultation with the P.A.O. shall verify the service rendered by such a Govt. Servant determine the qualifying service. The same has not been fulfilled in the following cases:-

<u>S.No.</u>	<u>Name & Designation</u>	<u>D.O.B</u>	<u>D.O.A</u>	<u>D.O.R</u>
1.	MRS.JASBIR KAUR (PRINCIPAL)	26-03-1951	01-04-1981	31.03.2011
2.	MRS.YASHVIR KAUR (TGT)	07-06-1952	23-07-1981	30.06.2012
3.	MRS.AMARJIT KAUR (TGT)	29-04-1954	05-01-1984	30.04.2014
4.	MRS.ANITA (YOGA TR.)	21-11-1959	31-01-1984	30.11.2019
5.	MRS.ARVINDER K. BHATIA (TGT)	05-01-1961	23-01-1984	31.01.2021
6.	MRS.SUNITA KM (TGT)	19-12-1958	24-02-1984	31.12.2018
7.	MRS.SUSHEELA (SWEEPER)	07-01-1961	31-01-1984	31.01.2021
8.	MR.D.P.SINGH	07-01-1955	20-07-1977	31.01.2015
9.	MRS.SUSHMA JAIN	02-01-1951	10-02-1976	31.01.2011
10.	SH. D.S.RAI	05-03-1956	04-03-1975	31.03.2016

Other similar cases may be reviewed at your level and effort may be made to take appropriate action as mentioned above under intimation to audit.

TAN No. 2

(REFER MEMO NO. 08 Dt :- 10/02/2010)

Subject :- Wrong fixation of Pay due to implementation of VIth Pay Commission.

During due course of Scrutiny of Service Books. It has been observed that fraction of Paisa has been rounded to Rs 10/-, which is Incorrect, As per circular dated 29.01.2009, the fraction of Paisa was to be ignored and not to be rounded to next Rs 10/-. In the following cases fraction of Paisa has been rounded to Rs 10/-

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<u>No.</u>	<u>Name & Designation</u>	<u>Pay Fixation by the school</u>	<u>Pay to be fixed</u>
1.	MRS. YASHVIR KAUR (TGT)	Rs 17210/- 01-07-06 Rs 17880/- 01-07-07 Rs 18570/- 01-07-08	Rs 17200/- Rs 17860/- Rs 18540/-
2.	MRS. ARVINDER KAUR (ASSTT. TR)	Rs 11620/- 01-07-07 Rs 12590/- 01-07-08	Rs 11610/- Rs 12550/-
3.	MRS. SUNITA KUMARI (TGT)	Rs 13820/- 01-01-06	Rs 13810/-
4.	MRS. AMARDEEP KAUR (U.D.C)	Rs 9630/- 01-07-07 Rs 10000/- 01-07-08	Rs 9620/- Rs 9980/-
5.	SH. HEM CHANDER VERMA (CHOWKIDAR)	Rs 6280/- 01/07/08	Rs 6270/-

The Pay of the above officials may be got revised and the overpayment may be recovered after verification & deposited into Govt. A/C under intimation to Audit. Similar other cases may be reviewed at your level.

(KAMAL DEV)
AUDIT PARTY NO.III

PART-II
Current Audit Report

Para-01

Audit Memo No. 07

Dated 17/6/2021

SUB:-Auditing of Accounts by C.A.

The Accounts of the school are audited only upto the Financial year 2017-18 of **Sri Guru Nanak Khalsa, Girls sr. sec school, Sadar Bazar, Delhi Cantt, ND** as it is a Grant-in-Aid School and the grant is being issued by Govt. of Delhi. As per the rules and regulations governing the Grant-in-Aid, it is obligatory on part of the management to produce the audited statements of the Accounts along with utilization certificate within six months of the close of the financial year to the education authorities.

The reasons why till now accounts not got audited for the financial year 2018-19 to 2020-21 by the C.A. The same may got Audited under intimation to Audit. .Needful may be done and compliance may be shown to next audit.

Para-02

Audit Memo No. 12

Dated: 21/6/2021

Sub:-Huge amount lying in the Pupil Welfare fund A/C NO. 0867100006531

RULE 149(4a) Delhi School Education Act 1973 stipulated as under:-

“The amount standing to the credit of the pupil’s fund shall be at the disposal of the head of the school and shall be spent in the interest of the students for various physical and co-curricular activities of the school. Further the maximum accumulation in the pupil’s fund shall not exceed one year’s collections or rupees Twenty thousand whichever is higher, charging of further subscription shall be discontinued and shall be restarted when the balance is below rupees twenty thousand.”

While making scrutiny of PWF Account, it has been found that an amount of Rs. 109745/- as on 06/2021) is lying in the Punjab & Sind Bank , New Delhi, Delhi Cantt. As per Audit observation an amount of Rs. 55400/- and Rs.49740/- are lying in PWF account since 20/12/2018 as unspent amount of Uniform for the Financial year 2016-2017. The same should has been deposited in the Government account.Reasons for the above irregularities may be intimated to Audit.

V. P. Singh

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Para-03 (Record Memo)

SUB: Non-Production of Records

The following records has not been produced to Audit the same may be shown to next audit:-

1. Electricity/Water and Telephone Register.
2. LTC/medical Registers.
3. List of Unserviceable stock and condemned material
4. Biometric Attendance Record.

Vipul Kapoor
(Vipul Kapoor)
A.O/IAO
Audit Party No.03

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TEST AUDIT NOTE

TAN=-01

Audit Memo. No.3

Dated: 16/6/2021

Sub:- Non Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/ reviewing the pay bill register it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation
1	Ms. Prabhleen kaur, TGT
2	Ms. Ruchi Kataria, TGT
3	Ms. Chanpreet kaur, TGT
4.	Ms. Maninder kaur, TGT

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004 .Needful may be done under intimation to Audit.

TAN=-02

Audit Memo No. 04

Dated: 16/6/2021

Subject:- Shortcomings in maintenance of Service Books.

During the test check of Service books maintained by HOS, the following short coming has been noticed:-

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years, Nominations and fresh photo graphs should be

v. Paul Kaur

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appended and attested after every 10 year. But on test check/scrutiny of service books it has been noticed that this has not been followed in most of the cases. Some examples are given below:-

Sr. No.	Name & Designation Mrs/Ms.
1.	Ms. Anita Ahuja, HOS
2.	Ms. Harpreet Kaur lamba, LIB
3.	Ms. Asant kaur, PGT
4.	Ms. Prabhjot Kaur, TGT

2. **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 and his/her signature be obtained in token of seen. The Govt. Servant will ensure that his/her services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year in all cases. The HOO/HOS may get the service books of the employees competed under intimation to audit. Similar other cases may also be examined by the school at their own level and their service records be updated accordingly under intimation to audit. Needful may be done under intimation to audit.

TAN=-03

Audit Memo No. 05

Dated 16/6/2021

Subject: Shortcomings in Mid-Day Meal Register

On scrutiny of records, the following Shortcomings have been observed:-

1. On test check/ scrutiny of Mid-Day Meal Registers provided for the Audit report and it has been noticed that it is not properly maintained by the School. There is no page counting certificate found to be recorded in the registers.
2. Numerous over-writings were noticed in students' number and other details in the Mid-Day Meal register, which is irregular.

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3. Further, in order to maintain quality control, the Directorate of Education has, vide Circular dated 21/06/2016 has deputed M/s FICCI Research and Analysis Centre to lift the sample in sterilized container. However, as per the records made available to the audit, it is found that the aforesaid Agency has not lifted any sample till date to analyze the quality of meal being served in the School.
4. No certificate of the school level MDM Committee with name of the member has been given in the register about the hygiene of the food from each container supplied after tasting the meal on daily basis and found it fit for human consumption/ distribution among the students in a number of cases before 16/12/2017.
5. Student wise register has not been made.

HOS/DDO may take immediate necessary action to rectify the above discrepancies accordingly and compliance intimated to audit.. Needful may be done under intimation to audit.

TAN=-04

Audit Memo No. 06

Dated 17/6/2021

SUB:-Maintenance of Child Care Leave Account:

vide DOPT OM No. 13018/2/2008-Estt/(L) dated 29.092008, it was decided that the leave account for child care leave shall be maintained in the proforma given below, and it shall be kept alongwith the Service Book of the Government servant concerned.

Period of Child Care Leave Taken		Balance of Child Care Leave		Signature and designation of the certifying officer
From	To	From	To	
1	2	3	4	

But it has been observed that leave account for Child Care Leave has not been maintained in the prescribed performa and not kept along with the Service Book of the following Officials:-

1. Ms. Chanpreet kaur, TGT

Ms. Chanpreet kaur

2. Ms. Prabhleen kaur, TGT

Elucidate reasons for non-maintaining CCL account and up to date CCL cases should be reviewed and accounted for in the aforesaid proforma under intimation to audit. Other similar case may also be reviewed at own level.. Needful may be done under intimation to audit.

TAN=-05

Audit Memo No. 08

Dated 18/6/2021

Sub:- Shortcomings while allowing Income Tax rebate

During the test check of Form 16 of Officers/Officials working for the Audit Period, following Discrepancies have been noticed which are as under :-

1. There are number of cases where HRA exemptions allowed on Rent receipt without revenue stamp and rent Agreement with the house owner, which is irregular.
2. It is mandatory for the Employee to report the PAN card of the 'Landlord' to the Employer if the Rent paid is more than Rs. 1,00,000 annually. But rebate was allowed without obtaining Pan card of Landlord, which is irregular.
3. During test check of income tax calculation sheets for Audit period, it has been found that the rebate under Sec 24 and under section 80 C on account of payment of Principal and interest thereon has been allowed to some of the employees on the basis of only provisional certificate issued by respective lender bank/institution during this period.
4. An undertaking from the Officer/ Official that the details of rebate claimed for the financial year would not be claimed by any of his/her family members was not found.
5. During Test Check it was found that the rebate in r/o interest on HBA was fully allowed whereas the spouse was also the Co-borrowers without getting a certificate the he or she will not be claiming the rebate in his income tax return.. Needful may be done under intimation to audit.

V. Paul / K. P. P. P.

TAN=-06

SUB;-Shortcomings in utilization of PWF

On scrutiny/test check of the records of PWF for the Audit period made available to audit, the following irregularities have been detected:-

1. As per the directions issued by the Directorate of Education, Pupil Welfare Fund will be utilized by the Pupils Welfare Fund Advisory Committee consisting of Head of School as Chairman, at least 2 teachers and 2 students nominated by Head of School. One of the teachers nominated shall function as Secretary, responsible for maintaining minutes of the meeting and all the relevant records. However it is noticed that all the expenditure have been incurred by the School not in conformity with Pupils Welfare Fund Advisory Committee and no minutes of meetings have been maintained.
2. It is further observed that no demand & requisition, its technical specifications and estimated cost and quantity with proper justification has been obtained from the concerned before making purchases of goods which is against the fundamental principal of public buying.
3. No certificate as stipulated under GFR has been given on the bills regarding goods received in good condition and as per specification. Needful may be done under intimation to audit.

TAN=-07

Sub Shortcomings in Library.

RULE 215 GFR Stipulates that "(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.

- (i) 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."

On the scrutiny of the Library accession register and Issue Register for the audit period, the following shortcomings have come to the notice:-

1. Cutting and fluid is used in the register and not attested by the HOS.

v. Paul Kaper

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2. During the test check of records, it has been noticed condemnation of books and condemnation process has been done but condemned books not shown in Accession Registers.
 3. Signature of the HOS were missing on each page or after making entry every year.

The HOS may look into it and ensure that proper procedure as laid down is followed for the maintenance of library books, their issue and return from students and staff. A compliance of the same may be shown to next audit after due verification of facts and figures. Needful may be done under intimation to audit.

TAN=-08

Audit Memo No.11

Dated :- 18/6/2021

Subject: Shortcomings in maintenance of stock registers (Non-Consumable and consumable both) of Science

During test check of stock registers for the audit period the following shortcomings are observed:-

1. Page counting certificate has not been given in the stock registers.
2. Manner of disposal shown in stock register as "unserviceable" and no proof regarding disposal of these items were shown to audit.
3. No separate stock entry according to nomenclature/description of items has been made in consumable /non consumable stock register. A number of different items purchased have been clubbed together and entered under a single head of item.
4. Entries are not being signed by the officials responsible for maintenance of the records/ registers and the head of the schools.
5. In the consumable stock registers, date of issue, quantity consumed, how consumed, signature of the receiving authority and the balance remaining columns has not been filled up properly. Further no indent of demanding/receiving authority has been produced to audit.
6. In some of the cases the Consumable items has been entered in Non Consumable registers.. Needful may be done under intimation to audit.

Vipul Kapoor
(Vipul Kapoor)
A.O/IAO
Audit Party No.03