

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

Inspection report on the test audit of **Govt Boys Sec. Sec. School ,Hari Nagar Ashram New Delhi**, for the period 01-04-05 to 31-03-18

PART – I

A Introductory

The accounts of the of **Govt Boys Sec. Sec. School ,Hari Nagar Ashram, New Delhi** for the period 01-04-05 to 31-03-18 were test audited by audit party no. 10 consisting of Sh. Ajay Gupta AO/IAO and Sh. Prabhu Narayan Jha, Asstt. Accounts Officer w.e.f. 20.3.19 to 3.4.19 (10 working days).

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

1. **HOS**

S.No.	Name	Period
1.	Sh. Kishan Lal	2000 to June 2006
2.	Sh. V.D. Shharma	July 2006 to Feb 2007
3.	Sh. B.S. Nigam	March 07 to April'13
4.	Sh. Prithvi Singh	May'13 to Aug'14
5	Sh. Lal Singh	Sep'14 to Dec'14
6	Sh. N.L. Sharma	2015 to July' 16
7	Sh. K.S. Dharma	Aug'16 to till date

2. **DDO**

S.No.	Name	Period
1.	Sh. Kishan Lal	2005 to Feb'07
2.	Sh. B.S. Nigam	March 07 to April'13
3.	Sh. Prithvi Singh	May'13 to Aug'14
4.	Sh. Lal Singh	Sep'14 to Dec'14
5	Sh. K.S. Dharma	2015 to till date

3. Cashier

S.No.	Name	Period
1	Sh. Rakesh Kumar	2016 to till date

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment and Expenditure incurred during the year 2005-06 to 2017-18 is as under :

Year	Non Plan		Plan		(in Rs.)
	Allotment	Expenditure	Allotment	Expenditure	
2005-06	8479283	8466600	611100	610808	
2006-07	5032325	4755273	377200	335673	
2007-08	8189945	8188715	844802	844744	
2007-08	12950062	12905275	1076046	1054533	
2008-09	2384629	1941450	899377	761383	
2013-14	20512534	20484084	3403915	3265991	
2014-15	21571723	21401672	2684308	2506237	
2015-16	19364018	19362607	3896261	3896200	
2016-17	20136205	20067930	4423575	4289795	
2017-18	26925385	26925139	250190	250186	

GENERAL SET-UP AND ACTIVITIES

Govt Boys Sec. Sec. School , Hari Nagar Ashram, New Delhi, is Senior Secondary school. The main aim of the school is to provide quality education to the girls from the standard VI to XII class in the stream of Science, Commerce, Vocational & Art.

VACANCY POSITION

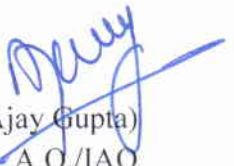
Sl No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group "A"	--	--	--
02	Group "B"	30	18	12
03	Group "C"	7	3	4
	TOTAL	37	21	16

INTERNAL AUDIT

There were paras 19 outstanding in the previous report, 9 para settled out of 19 outstanding paras on the basis of reply submitted by school.

GENERAL

The general condition of the record **Govt Boys Sec. Sec. School ,Hari Nagar Ashram New Delhi** for the period 01-04-05 to 31-03-18 was found to be satisfactory, subject to the observation made in the audit report. The inspection report has been prepared on the basis of information furnished and made available. Dte. of Audit disclaims any responsibility for any mis-information and/or non-information on the part of auditee.


(Ajay Gupta)
A.O./IAO
Party no. 10

PART - I A
OLD AUDIT REPORT

PART - I A
OLD AUDIT REPORT

There are 19 audit paras outstanding. 9 para settled out of 19 outstanding para on the basis of reply submitted by the authorities

S. No.	Year	Total Para	Para Settled	Para No settled	Outstanding
1	1985-2005	19	09	9,10,11,12,13,15,16,17 and 19	1,2,3,4(4),5(5),6(6),7(7),8(8),12(9), 18(10)

Recoveries Pending of Old Audit Report

S No.	Start Year	End Year	Para No.	Outstanding Amount (in Rs.)
1	1985	2005	3	1360169
2	1985	2005	4	18300
3	1985	2005	5	29000
4	1985	2005	6	188111
5	1985	2005	7	218701
6	1985	2005	8	41446
			Total	1855727


PART - IB

Current audit report

This time 5 preliminary audit memos and one record were issued. All memo are converted into 03 para and 03 tan incorporated in current audit report as part – II.

During the course of current audit a recovery amounting to Rs.70070/- has been pointed and hole amount is still recoverable. The detail of the same is as under:-

Memo no	Para No	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
2	1	Wrong pay fixation	66792.00	0.00	66792.00
4	2	Mid day Meal recovery	3278	0.00	3278.00
		Total	70070	0.00	70070.00


(Ajay Gupta)
A.O./IAO, Party no. 10

PART. I

104
82

(OLD OUTSTANDING PARAS)

Will be sent separately

PART II
(CONCERNING AUDIT REPORT)

103
81

Page No. 1

Ref. Memo No. 10
Dated 24/6/2005

Sub: Income Tax

During the course of audit and while
ascertaining the Income Tax calculation sheets
produced by the audit party, it has been
observed that, House Rent Allowance (HRA) of
10(13A) of the Income Tax Act, 1961, has been
without obtaining rent receipt or form 108B
under Income Tax Act 1961. Income tax calculation
of the Tax is wrongly done unless total of
savings wrongly related. Therefore the
showing from page 2 onwards of the memo may be
affected. The showing of the savings is being given
against each as note.

Correct

102
80

Financial years 1986-1987

① D2 Mrs. Arvi, TGT

Taxable Income	23640 = 30
Less Rebate	3455 = 40
	<u>20184 - 90</u>
Tax on Income	546
Tax deducted	NIL
Recovery	546

Note: HRA rebate of Rs 3455/60 was given without rent receipt/Form 12AB.

Financial years 1991-92

② Sri Mohinder Singh, Dsg Teacher.

Details
 of
 Tax

Taxable Income	29872
Tax.	1575
Rebate 2760 @ 20%	552
Tax Payable	1023
Tax deducted	NIL
Recovery	1023

Note: HRA rebate for Rs 5400/- given without rent receipt/Form 12AB

Financial years 1992-93

③ Sri S.C. Dixit

Taxable Income	39600.
Tax.	2319.
Rebate 7560 @ 20%	1512.
Tax Payable	807.
Tax deducted.	NIL
Recovery.	807.

Note: HRA rebate of Rs 5400/- was given without RR/Form 12AB

④ Sri Mohinder Singh, Drg Teacher

Complie vent
& part
570

Taxable Income	35720
Tax.	1544
Rebate 5760 @ 20%	1032
Tax Payable	512
Tax deducted	1016
Recovery	512

(Note: HRA rebate of Rs 5760/- given without RR/12AB)

⑤ Sri. R.S. Gupta

Taxable Income	43860
Tax.	3172
Rebate @ 20%	1761
Tax Payable	1411
Tax deducted	331
Recovery	1080

(Note HRA rebate @ 5700/- given without RR/12AB)

⑥ Sri Deep Chand Saini

Taxable Income	66140
Tax.	9242
Rebate 35368 @ 20%	7074
Tax Payable	2168
Tax deducted	8
Balance	2160

(Note HRA rebate @ 7200/- given w/o RR/12AB)

⑦ Mohd Ayem

Complie vent
& part
570

Taxable Income	52670
Tax.	5201
Rebate 19116 @ 20%	3823
Tax Payable	1378
Deduct (Tax)	31
Balance	1347

(Note HRA rebate of Rs 5400/- given without RR/12AB)

Annual year 1995-96

~~Sri. R.S. Gupta~~
⑧ Sri Deep Chand Saini, PWT

Taxable Income	96580
Tax.	14974
Rebate 5944 @ 20%	11888
Tax Payable	3086

9) Sri Taibkuvan Singh

Taxable Income	83780
Tax	1134
Rebate 32908 @ 20%	6582
Tax Payable	4552
Tax deducted	2392
Balance recovery	2160

Note: HRA rebate of Rs 7200 given without RR/12AB

10) Sri Parvathi Madan

Taxable Income	98875
Tax	15662
Rebate 16000 @ 20%	3200
Tax Payable	12462
Tax Deducted	12395
Recovery	67

Note: Total Savings works out to Rs 16000 whereas rebate was given on Rs 163887=)

11) Sri Mokinder Singh

Combined vent of settlement
8000

Taxable Income	56360
Tax	3292
Rebate 8760 @ 20%	1752
Tax deductible Payable	1520
Tax deducted	440
Recovery	1080

Note: - HRA rebate of Rs 5400 given without RR/12AB

12) Sri Budhan Singh Adhara, CT

Taxable Income	50670
Tax	2184
Rebate 8960 @ 20%	792
Tax Payable	1392
Tax deducted	262
Balance recovery	1080

Note: HRA rebate of Rs 5400 given without RR/12AB

13) Mohd Ayman

combined vent of settlement
8000

Taxable Income	80060
Tax	10018
Rebate 25108 @ 20%	5020
Tax Payable	4998
Tax deducted	2808
Recovery	2190

Financial years 1998-99

⑭ Sri Kale Singh, OP

Taxable Income	210290
Tax	37087
Rebate u/s 88	12000
Tax payable	25087
Tax deducted	15475
Tax recoverable	9612

Note: HRA rebate u/s 10(13A) ~~was~~ was given without obtaining rent receipt or Form 12AB

⑮ Sri Deep Chand Srivastava, Pat

Taxable Income	206843
Tax	36053
Rebate u/s 88	14000
Tax payable	22053
Tax deducted	9880
Tax Balance	12173

Note:- HRA rebate u/s 10(13A) given without rent receipt/
form 12AB

⑯ Sri B.S. Adhikari, Pat.

Taxable Income	131720
Tax	15344
Rebate u/s 88	2472
Tax payable	12872
Tax paid	2472
Tax recovery	10400/-

Note: HRA rebate u/s 10(13A) for Rs 21021 and u/s 88-2, for handicapped person for Rs 4000/- was given without any proof.

17) Sri Mohinder Singh
 Compliant vent
 1st of
 2nd

Taxable Income	139780
Tax	16858
Rebate u/s 88	7272
Tax Payable	9584
Tax deducted.	4256
Tax balance	5328

Note: - HRA rebate u/s 10(13A) given without obtaining Rent receipt/Form 12AB

18) Sri Ram Sarsan Gupta,

Taxable Income	136440
Tax.	16288
Rebate u/s 88	12000
Tax Payable	4288
Tax Paid	NIL
Recovery	4288

Note - HRA rebate u/s 10(13A) for Rs 2810/- was given without Rent receipt/Form 12AB

19) Ms Anurag Choudhary

Taxable Income	117560
Tax.	18312
Rebate u/s 88	10073
Tax Payable	2489
Tax Paid	NIL
Recovery	2489

Note:- HRA rebate u/s 10(13A) for Rs 12229/- was given without Rent receipt/Form 12AB

20) Humayun Akid Misra, TAT

Taxable Income	89050
Tax.	6810
Rebate u/s 88	4872
Tax Payable	1938
Tax Paid.	NIL
Recovery	1938

Note: - HRA rebate u/s 10(13A) for Rs 20489/- was

21) Mrs Purnima Bhatnagar, TGT

Taxable Income	176580
Tax	26974
Rebate 68360 @ 20%	13672
Tax Payable	13302
Tax deducted	12974
Tax recoverable	328

Note:- As per ITR Rs 58000 was deducted as CRR whereas rebate was given on Rs 60000.

22) Sri Shashid Chaudhary

Taxable Income	116770
Tax	12354
Rebate u/s 88	7869
Tax Payable	4485
Tax deducted	Nil
Recovery	4485

Note:- HRA rebate u/s 10 (13A) for Rs 22216/- was given without Rent receipt/ Form 12AB

23) Sri. S. K. Na Singh, PAT

Taxable Income	183500
Tax	29065
Rebate u/s 88	14000
Tax Payable	15065
Tax deducted	4450
Recovery	10615

Note:- HRA rebate u/s 10 (13A) on Rs 36200/- was given without Rent receipt/ Form 12AB

24) Shweta Mujib, PAT

Taxable Income	139520
Tax	16904
Rebate u/s 88	11681
Tax Payable	5223
Recovery	Nil

Financial Year 1999-2000

25) Sri. Datta Shetty, I/P

Taxable Income	296524
Tax	41258
Rebate 7000 @ 20%	14000
Tax Payable + sc	27988 + 2796 = 30784
Tax deducted	16324
Recovery	14480

Note: HRA rebate u/s 10(13A) for Rs 43725/- was given without Rent receipt/Form 12AB

26) Sri. Tribhuvan Shetty, I/P

Taxable Income	185837
Tax	29751
Rebate 6000 @ 20%	12000
Tax Payable + sc	17757 + 1775 = 19526
Tax deducted	12102
Recovery	7424

Note: - HRA rebate u/s 10(13A) for Rs 22500/- was given without Rent receipt/Form 12AB

27) Sri. Hari Prakash Gupta, I/P

Taxable Income	190570
Tax	31153
Rebate 6000 @ 20%	12000
Tax Payable + sc	19153 + 1915 = 21068
Tax deducted	9070
Tax Recovery	11998

Note: HRA rebate u/s 10(13A) for Rs 36360/- was given without Rent receipt/Form 12AB.

28) Sharda Mujib I/P

Taxable Income	139006
Tax	16802
Rebate 59794 @ 20%	11959
Tax Payable + sc	4843 + 484 = 5327

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39) Moud Anjum, Librarian

Taxable Income	176870
Tax	27061
Rebate 60000 @ 20%	12000
Tax Payable + SC	15061 + 1506 = 16567
Tax deducted	6061
Recovery	10506

Note: - HRA rebate up/s 10 (3A) of Rs 34320/- was given without rent receipt/Form 12AB

30) Su Sam Nimes Gupta, TGT

Taxable Income	137670
Tax	16584
Rebate 60000 @ 20%	12000
Tax Payable + SC	4584 + 453 = 4987
Tax deducted	NIL
Recovery	4987

Note: HRA rebate up/s 10 (3A) for Rs 27240/- was given without rent receipt/Form 12AB

31) Sh. N.R. Sharma, TGT

Taxable Income	138004
Tax	16601
Rebate up/s 60000 @ 20%	12000
Tax Payable + SC	4601 + 460 = 5061
Tax deducted	1100
Recovery	3961

Note: - HRA rebate up/s 10 (3A) for Rs 18000/- was given w/o rent receipt/Form 12AB.

32) Su Poozan Singh

Taxable Income	108715
Tax	10743
Rebate up/s (32100 @ 20%)	6420
Tax + SC Payable	4323 + 432 = 4755
Tax deducted	NIL
Recovery	4755

33) Hemangam Abad Misra, IAT

Taxable Income	102665
Tax.	9533
Rebate 26360 @ 20%	5272
Tax + se payable	4261 + 426 = 4687
Tax deducted	42
Recovery	4645

Note: - HRA rebate u/s 10(BA) for Rs 21117 was given without Rent receipt/Form 12AB

34) Sri Ram Suman Gupta, IAT

Taxable Income	145922
Tax.	18184
Rebate 6000 @ 20%	1200
Tax + se payable	6184 + 618 = 6802
Tax deducted	484
Recovery	6318

Note: - HRA rebate u/s 10(BA) of Rs 22327 was given w/o Rent receipt/Form 12AB

35) Sri. B.S. Adhary

Taxable Income	110455
Tax.	11091
Rebate 24360 @ 20%	4872
Tax + se payable	6217 + 621 = 6838
Tax deducted	1932
Recovery	4906

Note: - HRA rebate u/s 10(BA) for Rs 22327 was given w/o RR/12AB

Financial years 2019/2020

36)

Contd

Annual year 200-2001

Name & Design	Taxable Income	Tax	Relate yssk	Tax + sc payak	Deducted	Relay	HRA relate yssk
Mahd August, Librarian	18500	29527	12000	17577 + 2950 = 20527	8807	12800	35040
Humayun Mid Mistr	11170	11224	3672	7552 + 706 = 8458	5313	5145	21748
Ram Nivars Gullu	145060	18012	12000	6012 + 721 = 6733	470	6263	27960
Suward Chandra, TAT	124330	13866	9870	3996 + 480 = 4476	NIL	4476	23476
Vinod Kumar, TAT	11960	12467	10172	1705 + 289 = 2234	NIL	2234	23060
Satish Kumar	14620	18280	10000	2000 + 2000 = 4000	NIL	6146	28440
Probander Singh, Sr. Sr.	14970	18824	10872	7762 + 95 = 8919	2771	6384	28500
Gopal Sajan, Ltd. CEO	148800	18760	12000	6760 + 811 = 7571	1182	3705	25260
Sudhakar Chand, PGT	130400	15080	11772	3308 + 2973 = 705	NIL	4322	1982
Prasanna Kumar, PGT	95470	8094	6190	3984 + 468 = 4332	NIL	833	-
L.C. Saha, Principal	17980	27772	11888	16284 + 2802 = 19086	18453	-	-

Note: HRA relate yss (13%) was given from s no 36 to my was given to the individuals shown against each, without obtaining that receipt/Form 12-13

For s no 45 :- Relate on C.A.F.I.S was given in Rs 11800/- whereas it should be Rs 1400/-

51 It has been noticed that following payments were made to last time vocational / ~~Guest~~ teachers as mentioned against each without deducted Income Tax on source. Now the I/Tax returns may be obtained to see whether they have declared the Income from school or not, asking which I/Tax has been deposited into Govt Pay under information to Audit.

on the basis of the only salary sheet

S.No	Name	Profol	2002-03	2003-04	2004-05
1	Shri S. Chouhan, GT	29485	36595	36140	38875
2	Shri Rajendra Bhandari, voc/PT	-	39500	66000	69600
3	Shri S.D. Sharma,	-	-	18980	32500
4	Shri M.L. Sindhuani, GT	-	-	-	23600
5	Shri Taxan Ghosh, voc/PT	-	39500	66000	69600
6	Shri M.L. Sud, voc/PT	-	34000	27500	-
7	Shri Mahesh Singh, GT	-	-	32480	-
8	Shri R. Sharma, GT	-	-	9150	-
9	Shri Mohinder Singh	-	-	-	27600
10	Shri O.P. Chauria, GT	-	-	43280	-

52 It has also been observed that following individuals had claimed HRA rebate of 80% of I/Tax Act as well as rebate of 80% is different with the proof of savings (LIC etc) collected with the calculation sheet. The exact address may now be ascertained, if they are not sending a true address given in rent receipt, rebate of 10(31A) should be given and recovery should be effected under information to Audit.

S.No	Name	Address as per rent receipt	Address as per LIC	Yr
1	Shri Gopal Saran, Lect	10/420 Sai Nagar K. Anand Nagar - 201301	B-55 Om Enclave Faridabad (Haryana)	2003-04

- ③ Su B. Sharma 1791/3 Gurdwara Road S-301 Well 2002-03
Jawahar Colony Sany, MIT
Meharoon, Fbd. Fbd.
- ④ Faisal Deeba F-24 Abul Fazal F, 23 Abul 2004-05
Enclave ND Fazal Enclave 2004-05
ND ND
- ⑤ Su Ajay Kumar C-117 Gokalpuri A-4 Gokalpuri 2004-05
ND ND

Misc

⑤3 I/Tax Calculation sheets and Rent receipts during
the years 1986-87, 2002-03, 2003-04 and 2004-05
has not been countersigned/verified by me H.oo/Obo.
It is now to be done and shown to Audit.

Satyajit
Mishra
JPO

Page no. 2.

Ref Memo No 11
Dated. 28/6/2005

Sub: Income Tax (Middle school)

During the course of Audit and while scrutinising the Income tax calculation files provided to Audit, the following short-comings has been notified:-

Financial year 2000-2001,

① Su Shanjahan, TAT

Settled on 3/11/06

Taxable Income	19323 6
Tax.	3177
Rebate 60000 @ 20%	12000
Tax payable + SC	19971 + 3395 = 23366
Tax deducted	10563
Recovery	12903

Settled under letter dt: 3/11/06

Note: HRA rebate u/s 10(13A) was given without Rent receipt/Form 12AB for Rs 36480/-

② Su Shamsul Qamar, TAT

Taxable Income	121148
Tax.	15230
Rebate 32010 @ 20%	6402
Tax + SC payable	8828 + 1059 = 9987
Tax deducted.	4175
Recovery	5712/-

Note: HRA Rebate of Rs 2500/- u/s 10(13A) was given without Rent Receipt/Form 12AB

③ Su Qudri Nizgumuddi Ahmed, TAT

Taxable Income	129216
Tax.	14893
Rebate 123600 @ 20%	2472
Tax + sc payable	12371 + 1485 = 13856
Tax deducted.	8382
Recovery.	5474

Note: - HRA rebate of Rs 24424 - u/s 10(13A) was given without Rent Receipt Form 12BB.

④ Su Suxa Lal Singh, TAT

Taxable Income	96150
Tax.	8230
Rebate 33600 @ 20%	672
Tax + sc payable	7558 + 907 = 8465
Tax deducted.	3994
Recovery.	4471

Note: - HRA rebate of Rs 19919 - u/s 10(13A) was given without Rent Receipt Form 12BB

⑤ Suit Alpava Vats, TAT

Taxable Income	149520
Tax.	18904
Rebate 43755 @ 20%	8751
Rebate u/s 80C	5000
Tax Payable + sc	5153 + 618 = 5771
Tax deducted	NIL
Recovery.	5771

Note: - HRA rebate of Rs 26604 - u/s 10(13A) was given without Rent Receipt Form 12BB

⑥ Su Rizwan Ahmed Khan, TAT

Taxable Income	121786
Tax.	13358
Rebate 36360 @ 20%	7272
Tax + sc payable	6087 + 780 = 6867

⑦ Su Badayyazam, TGT

Taxable Income	118226
Tax.	12645
Rebate 27816 @ 20%	5563
Tax + SC Payable	7082 + 850 = 7932
Tax deducted	2732
Recovery	5200

Note:- HRA Rebate of Rs 22216 of u/s 10(13A) was given without Rent Receipt/Form 13A

⑧ It has also been noticed that address given by the following official for claiming HRA rebate u/s 10(13A) are different with the address given in other Savings proofs u/s 88 of I/Tax Act. Therefore the exact place of residence may be ascertained whether the official are residing on the address given on Rent Receipt. Failing which rebate u/s 10(13A) allowed to the individual may be withdrawn and recovery should be effected under intimation to Audit.

SNO	Name & Desig	Address as Rent Receipt	Address as Savings	Year
1	Mrs Alpna Vats, TGT	140 Bhagwan Nagar Rd	188 Hazi Nagar 99 Azharan Rd 2000-01/0	99-0
2	Shamsul Qamar, TGT	F-14/5 Ghali Street Joghai Stn. Rd	313/2 Joghai 4th Jawahar 2000-0	99-0

⑨ It has been noticed that the following officials had not been submitted proof of savings to claim rebate u/s 88 of I/Tax Act

SNO	Name & Desig	Nature of Savings	Year
1	Sh Sahayal, TGT	Rent Receipt of Rs 4500/m net of 10% by HOO	1999-2000
2	Smt Alpna Vats, TGT	Rent Receipt of Rs 3000/m net of 10% by HOO	-do-
3	MS Farah Debi, TGT	LIC-13586, PLI-15000	2000-01
4	MS Alpna Vats, TGT	LIC-4395, PPF-20000	2000-01
5	Su K.D. Sharma, TGT	HBA (Po) - 2000/-	2001-02

(10) It has been noticed that Income Tax calculation sheets/ Rent Receipts Submitted by the individuals to claim rebate of 10(13A), 80 and 88 are ~~not being~~ for the years 1991-92, 2001-02, and 2002-03 has not been verified/accepted by H.O./AO.

Therefore all the above irregularities/short-comings may be rectified or necessary should be made wherever necessary, under intimation to Audit.

Para No. 3

Ref. Memo No. 2
Dated 1.6.2005

(21) (17)

Subject: Pro-rata Pensionary Contribution of teachers who joined Delhi Govt. from M.C.D.

M.C.D. teachers who joined Govt. of N.C.T. of Delhi on promotion/transfer, their cases are required to be processed and finalised in terms of provisions contained in Govt. of India OM dated 29-8-84 and 7-2-86 as incorporated in Appendix-12 of C.S. (Pension) Rules, 1972. Pensionary liability of such M.C.D. teachers are to be born and discharged by M.C.D. upto the period they remained in M.C.D. before joining Delhi Govt. Pro-rata pensionary contribution are to be paid by M.C.D. to Delhi Govt.

But going through records/8. Books of the following teachers who joined Govt. of N.C.T. of Delhi from M.C.D. on promotion/transfer, their pro-rata pensionary contribution amounting to Rs. 13,60,169/- (As per enclosures) has not been received in Delhi Govt. from M.C.D.:-

S.No.	Name & Design.	Pensionary liabilities of M.C.D. in Rupees.
1.	Smt Shamshad Begum TGT	323328
2.	Smt Anila Chaudhary TGT	81289
3.	Sh. Quezi Nazim uddin Ahmed, TGT	16200
4.	Sh. Kapi Chand Sharma TGT	134394
5.	Sh. Mohd. Istiyak Ali TGT	93825
6.	Sh. Pratap Singh, TGT	368334
7.	Sh. Ajay Kumar, TGT	3,42,799
	Total	<u>13,60,169/-</u>

cont.

Hence, it is suggested that the cases of Above teachers may be taken up with your Pay and Accounts officer through DDE (South) Dte of Edn. Delhi and entire amount of b20-rate pensionary contributions which are to be borne by M.C.D. may be obtained from M.C.D. after due verification and under intimation to Audit.

(1)

62

Name : Smt Shamsad Begum, TAT

Date of Birth : 5-6-1953

Date of AppH in MCD : 28-2-1981

Date of AppH. in delikout : 1-10-1996

Pensionable Service in MCD = 15 y 23 7 Mon 12 2 days
say 15 1/2 y 23.

Pay as on 12/95 = 1700
" 1/96 = 5850
" 9/96 = 6025

AE for Pension:	12/95	= 1700 + 25/16 + 680 + 100 + 100 + 190	= 5266
	1/96	= 5850 x 8	= 46800
	9/96	= 6025	= 6025
		T. total	<u>58091</u>
		=	5809.10

Pension for 33 y 23 Service = $\frac{5809.10}{2} = 2904.55$

" " 15 1/2 = $\frac{2904.55 \times 15.5}{33} = 1364.25$
say = 1365

ACRG = $\frac{6025 \cdot 1}{241} = \frac{6266 \times 15.5}{2} = 48561.50$
say 48562/- (A)

Commulation of full Pension:- Age on next Birthday = 44 y 23
Commulation factor = 14.90

Commulated value = $1365 \times 12 \times 14.90 = 244062$ (B)

Leave Encashment for 147 days = $\frac{6266 \times 147}{30} = 30703.40$
say 30704/- (C)

Total Pensionary liabilities of MCD = 3,23,328/-
(48562 + 244062 + 30704)

(2)

Name : Smt Amite Chaudhary, TAT (83) 61
 Date of Birth : 15-9-1961
 Date of App't. in MED : 9-10-1987
 Date of App't. in Delhifort : 1-1-1997
 Service rendered in MED : 9425 2 months 23 days
 of 9425.

pay was on 31-12-96 = 4875

Service gratuity (Service less than 10 years) = $5070 \times 9 = 45630$ (A)

Emoluments pay 4875
 DA 195
5070

DEQA = $\frac{5070 \times 9}{2} = 22815$ (B)

Earned Leave Encasement :-

E/L at credit = 76 days.

Leave Encasement = $\frac{5070 \times 76}{30} = 12844$ (C)

Pensionary liabilities of MED = R. 81,289/-
 (45630 + 22815 + 12844)

(3)

(82) 60

Name

Sh. Quazi Nazim Uddin Ahmed
TGT

Date of Birth

21-2-1954

Date of AppH in MCD

18-7-1980

Date of AppH in Delhi Govt: 7-1-1988

Total Service rendered in MCD = 7 yrs 5 months 20 days
= $7\frac{1}{2}$ yrs.

Pay as on 6-7-88 = 1440

Service gratuity (Service less than 10 yrs)

$$= 1440 \times 7\frac{1}{2} = 10800/2 \quad (A)$$

$$D.C.R.G. = \frac{1440 \times 7\frac{1}{2}}{2} = 5400/2 \quad (B)$$

Pensionary liabilities of MCD = 16,200/=

$$(10800 + 5400)$$

(4)

(8159)

Name : Sr. Gopi Chand Sharma, TGT

Date of Appnt in MCD : 12-10-1970

Date of Birth : 11-5-1950

Date of Appnt in Delhitrust : 30-1-1990

Total Service rendered in MCD = 19 1/2 years 3 months 19 days

B- Pay as on 1-1-89 = 1900

1-1-90 = 1950

Say 19 1/2 yrs

AE, Emoluments : 29 dy 1/90 @ 1950 = 1885

= 9 months 4/89 @ 14/89 = 17100

@ 1900

= 1 day 3/89 @ 1900 = 63.33

19048.33

AE for 10 months = $\frac{19048.33}{10} = 1904.83$

Pension for 33 yrs of service = $\frac{1904.83}{2} = 952.41$

" " 19 1/2

= $\frac{952.41 \times 19.5}{33} = 562.78$

Say 563/-

Full Commutation :- Age on next Bz/Bdy = 40 yrs

Commutation factor = 15.87

Commutation value = $563 \times 12 \times 15.87 = 107217.72$

Say 107218/- (A)

DCRC : $\frac{1950 \times 19 \frac{1}{2}}{2} = 19012.50$

Say 19013/- (B)

E. Leave Encashment :- E.L. at credit = 91 days

= Encashment = $1950 + 741 = 2691$

L.E = $\frac{2691 \times 91}{30} = 8162.70$ Say 8163/- (C)

Total Pensionary Liabilities of MCD = 1,34,394/-
(107218 + 19013 + 8163)

(5)

(80) 58
TGT

Name : SK Mohd Istiyah Ali
 Date of Birth : 1-1-1953
 Date of AppH. in MCD : 26-7-1980
 Date of AppH in Delhi Govt : 1-4-1992
 Total service rendered in MCD = 11yrs 8 months 6 days
 Pay as on 1-7-90 = 1520
 1-7-91 = 1560

Pension :-
 1-7-91 to 31-3-92 = 8 months @ 1560 = 12480
 1-5-91 to 30-6-91 = 2 months @ 1520 = 3040
15520

AE = $\frac{15520}{10} = 1552/-$

Pension for 33yrs service = $\frac{1552}{2} = 776$
 " " 11 1/2 yrs = $\frac{776 \times 11.5}{33} = 270.42$

Commulation : Age on next Birth day = 39yrs
 Commulation Factor = 16.90
 Raised to minimum 375/-

Full Pension Commulation = $375 \times 12 \times 16.90 = 76050/-$ (A)

De R G = $\frac{1560 \times 11.5}{2} = 8970/-$ (B)

Earned Leave Encashment :- 2/2 of credit = 99 days
 Emoluments: 1560
 Nil DA = 1108

Leave Encashment = $\frac{2668 \times 99}{30} = 8804.4$
 say 8805/- (C)

Total Pensionary liabilities of MCD = 93,825/-
 (76050 + 8970 + 8805)

6

Name : Sh. Pratap Singh TGT
 Date of Birth : 12-1-1965
 Date of Appnt in M.C.D. : 12-10-1989
 Date of Appnt in Delhi Govt : 15-10-2003
 Pensionable Service in M.C.D. : 14 yrs & 4 days
 Pay on 1-10-2004 = 5675
 Pay on 1-10-2003 = 5850

A.D. Emoluments for Pension :
 1-10-2003 to 14-10-2003 = 14 days @ 5850 = 2730
 1-1-2003 to 30-9-2003 = 9 months @ 5625 = 51075
 16-12-2002 to 31-12-2002 = 16 days @ 5625 = 3026.66
 = $\frac{56831.66}{10} = 5683.16$

Pension for 33 yrs of service = $\frac{5683.16}{2} = 2841.58$
 " " 14 yrs of service = $\frac{2841.58}{33} \times 14 = 1205.57$
 Step up to Minimum Pen = 1275/-

Commutation of Full Pension =
 i) Age on next Birthday = 39 yrs
 ii) Commutation factor = 16.90
 commuted value = $1275 \times 16.90 \times 12 = 2,58,570/-$ (A)

DCRG : Emolument = 5850
 DA = 3452
 $\frac{9302}{2} \times 14 = 65114/-$ (B)

Earned Leave Encashment = 144 days
 Leave Encashment :- $\frac{9302 \times 144}{30} = 44649.60$
 = 44650/- (C)

Total Pensionary liabilities of M.C.D. = 3,68,334/-
 (258570 + 65114 + 44650)

(7)

(78) 56
T.G.T

Name : Sh. Ajay Kumar.
 Date of Birth : 15-11-1960
 Date of Appnt in MCD : 13-10-1989
 Date of Appnt in Delhi Govt : 28-10-2003
 Pensionable Service in MCD : 14 yrs and 16 days
 Basic Pay as on 1-10-2002 - 5675
 1-10-2003 - 5850

Encumbrance for Pension

1-10-2003 to 27-10-2003 = 27 days @ 5850 = 5265
 1-1-2003 to 30-9-2003 = 9 months @ 5675 = 51075
 27-12-2002 to 31-12-2002 = 3 days @ 5675 = 567.50

AE for 10 months = $\frac{56907.50}{10} = 5690.75$

Pension for 33 yrs of service = $\frac{5690.75}{2} = 2845.37$

" " 14 yrs " = $\frac{2845.37 \times 14}{33} = 1207.12$
 Step up to Minimum 1275/-

Committed Value of Full Pension

i) Age on next Birth day 43 yrs
 ii) Commutation factor = 15.15

Commutation Value = $1275 \times 12 \times 15.15 = 2,31,795/-$ (A)

DERG = $\frac{\text{Encumbrance} - 5850}{9302} = \frac{3452}{9302} = \frac{9302 \times 14}{2} = 65114/-$ (B)

Earned Leave Encumbrance = $\frac{\text{e/l at credit} \times 148}{30} = \frac{148 \text{ days} \times 9302}{30} = 45889.86$
 5-1 45890/- (C)

Total Pensionary Liabilities of MCD = $3,42,799/-$
 (231795 + 65114 + 45890)

Page No 4

Ref Memo No 3
Dated 2/8/05

Over Payment of Transport Allowance (CBMs)
Hawari:
Ashram.

As per Govt of India, Min. of Finance, Dept. of Expenditure, O.M. No. 21(1)/97-E. 11(B) dated 22-2-2002, which is endorsed by Govt of Delhi vide Finance (Budget) Dept's letter no. FA4 (1)/2002-Fin.(B) dated 11-4-2002, the vacation staff working in schools are not entitled for payment of Transport Allowance during vacations exceeding 30 days upto 21-2-2002 and thereafter for the period of vacation that envelops the entire calendar Month/Months.

According to the above order and its Annexures, the Transport Allowance paid during the vacations exceeding 30 days upto 21-2-2002 is to be recovered hence forth. But going through the P.B.R. of the school it has been observed that no such recovery was affected so far.

Hence, it is suggested that the entire amount of Transport Allowance paid during the vacations from 1999 to 2001 amounting to Rs (26900) 18300 detailed in the Annexure to this memo may be recovered after due verification and under intimation to Audit.

a)	Total Recovery	26900
b)	Amount Recovered	8600
c)	Recovery outstanding	<u>18300</u>

Over payments of Transport in % Teaching Staff

Page No.	
Date:	

Year	Sr No	Name & Design.	1998		1999		20
			May	June	May	June	May
	1	Sh. A.K. Sharma, HM	400	400	400	400	-
	2	Sh. Natha Singh, TGT	100	100	100	100	-
	3	Sh. Suresh Choud, TGT	100	100	100	100	100
	4	Sh. Shyam Sunder Sharma, TGT	100	100	Transfered		-
	5	Sh. Shah Jahan, TGT	400	400	400	400	400
	6	Sh. Laxmi Choud Sharma, TGT	100	100	100	100	-
	7	Sh. K. E. Sharma, TGT	400	400	Retired		-
	8	Sh. Shri Ram, TGT	100	100	400	400	400
	9	Smt. Alpana Vats, TGT	400	400	400	400	400
	10	Miss Fajha Dabas, DGT	100	100	100	100	100
	11	Sh. R. P. Appawal, PET	400	400	400	400	400
	12	Smt. Ma. moons Akson, TGT	100	100	100	100	100
	13	Sh. D. N. Ahmad, TGT	100	100	100	100	100
	14	Sh. Lingat Ali Khan, YGT	400	400	400	400	400
	15	Smt. Shanti Devi, w/w	100	100	-	-	-
	16	Sh. Hari Charan, w/m	-	-	100	100	100
	17	Sh. Shams-ul-Daman, TGT	-	-	400	400	400
	18	Sh. Krishna Dev Sharma, TGT	-	-	-	100	100
	19	Sh. Rizwan Ahmad Khan, TGT	-	-	100	100	100
	20	Sh. Shri Pal Singh, TGT	-	-	-	-	100
	21	Sh. Yogesh Kumar Meena, TGT	-	-	-	-	100
	22	Sh. Badruzzaman, TGT	-	-	-	-	-

Relief made in Mo. 8 in 6, 10, 11, 13, 14 & 22 of 1998
 number mentioned therein amount to Rs 8600/-

(Signature)

Allowance paid during vacations 53

415026, Hari Nagar Ashram

Sl. No.
Date:

(26)

2001	2002		2003		Total
	May	June	May	June	
					1600
					400
100	Transfer				600
					200
400	400	400	400		3200
					400
					800
450	400	400			2600
400	400	400			3200
100	100	100			800
400	400	400			3200
100	100	100			800
100	100	100			800
400	400	400			3200
					200
100	100	100			600
400	400	400			2400
100	100	100			500
100	100	100			600
100	100	100			400
100					200
	100	100			200
					26900
					8500
					18300

may 2003 1600/- at
 total 16000 & 3200 with
 at 31/1/06

31st dt 14/05

31st dt 14/05

31st dt 14/05

Ant. received 26900
 8500
 Total 18300
 Ant to D/S 18300
 Sr 1 A 0

PART II
(CURRENT AUDIT REPORT)

75 52

Page No 5

Ref Memo No 5
Dated 26/2/05

Over Payment of Transport Allowance

As per Govt of India, Min. of Finance, Deptt. of Expenditure, O.M. No. 21(CI)/97-E. 11(B) dated 22-2-2002, which is endorsed by Govt of Delhi vide Finance (Budget) Deptt's letter No. F.14 (1)/2002- Fin.(B) dated 11-4-2002, the vacation staff working in schools are not entitled for payment of Transport Allowance during vacations exceeding 30 days upto 21-2-2002 and thereafter for the period of vacation that envelops the entire calendar Month/Months.

According to the above order and its Annexure, the Transport Allowance paid during the vacations exceeding 30 days upto 21-2-2002 is to be recovered hence forth. But going through the P.B.R. of the school it has been observed that no such recovery was affected so far.

Hence, it is suggested that the entire amount of Transport Allowance paid during the vacations from 1998 to 2001 amounting to Rs. ~~62000/-~~ 29000/- detailed in the Annexure to this memo may be recovered after due verification and under intimation to Audit.

a)	Total Recovery	62000
b)	Amount Recovered	33000
c)	Recovery Outstanding	<u>29000/-</u>

Over Payment of Transport Summer Vaca^{tion} Passes in 21

Page No. _____
Date: _____

Sl No	Name & Design.	1998		1999	
		May	June	May	June
1	Sh. G. C. Pandey, PGT	400	400	—	—
2	Sh. Deep Chand Sainastva, PGT	400	400	400	—
3	Sh. Tribhuvan Singh, PGT	400	400	400	400
4	Sh. Shamsud Ahmed, TGT	400	400	400	400
5	Sh. R. N. Gulia, TGT	400	400	400	400
6	Smt. Pushpa Bata, TGT	400	400	400	400
7	Sh. Hemant Tehlani, TGT	100	100	100	100
8	Sh. N. R. Sharma, TGT	400	400	400	400
9	Sh. Dharm Prakash, TGT	400	400	400	400
10	Sh. Sharad Chander, TGT	100	100	100	100
11	Sh. Vinod Kumar, TGT	100	100	100	100
12	Sh. Jastyab Ali, TGT	100	100	100	100
13	Sh. Mahinder Singh, DPT	400	400	400	400
14	Sh. Deep Chand, L.A. Staff	100	100	100	100
15	Sh. Zamin Ahmed, L.A. Staff	100	100	100	100
16	Smt. Suresh Saxena, Craft Tr	400	400	—	—
17	Sh. S. C. Sharma, Long Tr	400	400	400	400
18	Sh. Budhan Singh Adhoni, L. Tr	100	100	100	100
19	Smt. Vidyawati, W/P	100	100	100	100
20	Miss Shamsud Begum, TGT	100	100	100	100
21	Sh. Bal Singh, V. PR	400	400	400	400
22	Sh. Ram Chander, PGT	400	400	400	400
23	Sh. M. R. Sharma, PGT	400	400	—	—
24	Sh. H. P. Gupta, PGT	400	400	400	400
25	Sh. S. K. Nigam, PGT	400	400	400	—

Reference to vacation staff ⁽¹⁰⁾ during for 50
 0 G B S S S, Hari Nagar, Ashram, ND

Page No:
 Date:

2000		2001		2002	Total
May	June	May	June	June	
-	-	-	-	-	800
-	-	-	-	-	1200
-	-	-	-	-	3200
400	400	400	400	vide bill 30 dt 14/7/00	3200
400	400	400	400	do	3200
400	400	400	400	do	3200
-	-	-	-	-	1600
100	100	100	100	-	800
400	400	-	-	-	2400
400	400	-	-	-	2400
100	100	100	100	30 dt 14-7-00	800
100	100	100	100	30 dt 14/7/00	800
100	100	100	100	do	800
100	100	100	100	do	800
400	400	400	400	do	3200
100	100	-	-	-	800
100	100	100	100	30 dt 14-7-00	800
-	-	-	-	-	800
400	400	400	400	-	3200
100	100	100	100	30 dt 14/7/00	800
100	100	100	100	30 dt 14/7/00	800
100	100	100	100	30 dt 14/7/00	800
-	-	-	-	-	1600
-	-	-	-	-	1600
-	-	-	-	-	800
-	-	-	-	-	3200
400	400	400	400	-	1200
-	-	-	-	-	1200
Total 2600 40800 40800					

S. No.	Name & Design	1998		1999	
		May	June	May	June
26	Sh. H. S. Chauhan, TGT	100	100	100	100
27	Sh. Puzan Singh L.T	100	100	100	100
28	Sh. R. S. Gupta L.T	100	100	100	100
29	Sh. Mohd Anjum, Lkt.	400	400	400	400
30	Sh. Surender Kumar EUGC	400	400	400	400
31	Smt Geeta Kulkarni TGT	100	100	100	100
32	Smt Amrita Chaudhary, TGT	100	100	100	100
33	Miss Shahida Mujib, PGT	-	-	400	400
34	Sh. M. L. Sindhawani PGT	-	-	400	400
35	Sh. Himayu Akid Misra TGT	-	-	100	100
36	Sh. R. C. Chaturvedi, PGT	-	-	-	-
37	Sh. Suresh Chandra, PET	-	-	-	-
38	Sh. W. N. Khan, T.T	-	-	-	-
39	Sh. Gopal Suman, PGT	-	-	-	-
40	Sh. Pratap Prasad,	-	-	-	-
41					
42					
43					
44	Recovery made in Mo. Nos 3, 45, 10, 11, 12, 13, 15, 19, 20,				
45	27, 29, 30, 31, 32, 33, 36, 37 & 40				
46	against Bill number mentioned				
47	therein amount is Rs 33,000/-				
48					
49					
50					

Recd

2000		2001		2002	Total
May	June	May	June	June	
100	100	-	-	-	600
100	100	100	100	31st 14 ² / ₅	800
100	100	-	-	-	600
400	400	400	400	31st 14 ² / ₅	3200
400	400	400	400	32nd 14 ² / ₅	3200
100	100	100	100	31st 14 ² / ₅	800
100	100	100	100	do	800
400	400	400	400	30th 14 ² / ₅	2400
400	400	400	400	do	2400
100	100	100	100	do	600
400	400	400	400	30th 14 ² / ₅	1600
400	400	400	400	do	1600
400	400	400	400	do	1600
400	400	400	400	30th 14 ² / ₅	800
		400	400	31st 14 ² / ₅	800
		100	100	do	200
				29000	62000

Total
62000
33000

Amount handed

29000

very O/S

Shan
S. 140

47
47

Para no. 6

Ref. Memo No. 6

Dated: 9.6.2005

Subject: Pay fixation

During scrutiny of pay fixation cases of the official of GBSSS, Hazi Nagar Ashram, New Delhi for the period 1985-86 to 2004-2005, the following short comings were noticed :-

Transfer

(A) SI. Bhupinder Kapur, PGT. He was drawing his basic pay at Rs 2975 in the pay scale of Rs 1640-2950 w.e.f 1-10-94 (1st stagnation increment). His pay under VII CPC should have been revised to Rs 9300/- in revised pay scale of Rs 6500-200-10500 after granted one additional increment w.e.f 1-1-96 as he was drawing one stagnation increment in pre-revised scale. His date of next should be 1-1-97. But going through S. Book and P.B.R. it was observed that through his pay has been

P To

(71) 46

Correctly fixed at Rs 9300 as on 1-1-96 but he was allowed next increment on 1-10-96 instead of 1-1-97 resulting overpayment during October, November and December in the year 1996, 1997, 1998, 1999, 2000, 2001 and 2003.

An overpayment of Rs ~~6744/-~~ ^{6786/-} was made to him as per detail given below:-

Period	Die	Drawn	Overpayment for pay	DA	HRA
10/96 to 12/96	9300	9500	2003 = 600	24	
10/97 to 12/97	9500	9700	600	78	30
10/98 to 12/98	9700	9900	600	132	
10/99 to 12/99	9900	10100	600	222	
10/2000 to 12/2000	10100	10300	600	246	
10/2001 to 12/2001	10300	10500	600	270	
10/2002 to 12/2002	10500	10700	600	312	354
10/2003 to 12/2003			4200	1284	1260
				<u>1326</u>	

By 4200
DA 1284
HRA 1260

Total 6744 ^{6786/-}

Overpayment of Rs ⁶⁷⁸⁶ ~~6744~~ may be recovered after due verification and entries of pay may

be revised correctly in his Service Book. Action taken in this regard may be intimated to audit.

Retire

(B) Sh. R. P. Aggarwal, P.E.T. He was drawing his basic pay at 2540 in pre revised scale of Rs 1640-2900 on 1-11-95. His pay under I.H.C.A.R. is revised by scale of Rs 6500-200-10500 should have been regulated as under:-

1-1-96	7900
1-11-96	8100
1-11-97	8300
1-11-98	8500
1-11-99	8700
1-11-2000	8900
1-11-2001	9100
1-11-2002	9300
1-11-2003	9500
1-11-2004	9700

Revised by scale of Rs 6500-10500

But going through P.B.R. and S. Book he was paid correctly as under upto 3/98 only:-

1-1-96 to 10/96	7900
11/96 to 10/97	8100
11/97 to 3/98	8300

An overpayment of Rs ~~1,72,391/-~~ ^{1,72,385/-} were

made to him w/ 4/98 to 6/2005 as per detail given below:—

Period	By Due	Drawn	Over payment	By	DA
4/98 to 10/98	8300	10250	1950 x 7 =	13650	2652
11/98 to 10/99	8500	10250	1750 x 12 =	21000	6720
11/99 to 8/2000	8700	10250	1550 x 10 =	15500	5952
9/2000 to 10/2000	8700	9750	1000 x 2 =	2000	4260
11/2000 to 8/2001	8900	9700	800 x 10 =	8000	
9/2001 to 10/2001	8900	9900	1000 x 2 =	2000	4804
11/2001 to 8/2002	9100	9900	800 x 10 =	8000	
9/2002 to 10/2002	9100	10100	1000 x 2 =	2000	5456
11/2002 to 8/2003	9300	10100	800 x 10 =	8000	
9/2003 to 10/2003	9300	10300	1000 x 2 =	2000	3588
11/03 to 3/2004	9500	10300	800 x 5 =	4000	
4/2004 to 6/2004	9500	10300	800 x 3 =	3600	396
7/2004 to 8/2004	9500	10300	800 x 2 = DP 400 x 2	2400	756
9/2004 to 10/2004	9500	10500	1000 x 2 = DP 500 x 2	3000	
11/2004 to 6/2005	9700	10500	800 x 8 = DP 400 x 8	6400 3200	1632

Total 104750 36216

Overpayment of Pay 104750
DA 36216
MRA 31425

Total 1,72,391

This pay fixation case may be got approved from Director of Education and over-payment of Rs 1,72,391/- may be recovered after due verification and approval of Director of Edn. Action taken in this regard may also be intimated to audit.

Transfer

Miss S. Mujib DGT :- she was drawn of Rs 2000/- in pay scale of Rs 1640-2900 on 1-8-93. She availed off 365 days Extra ordinary leave w.e.f 16-4-94 to 15-4-95. Her date of annual increment should have been deferred by 365 days from 1-8-94 to 1-8-95. But going through S. Book it was revealed that she was granted annual increment on 1-7-95 raising her pay to Rs 2060/- She was again availed off 78 days of EOL on private affairs w.e.f 16-4-95 to 2-7-95. So her annual increment should fall on 1-10-95. But it was observed that in revised pay scale of Rs 6500-10500 she was allowed annual increment on July, 96 and thereafter 13 1/2 months of July every year resulting overpayment in July to Sept. every year

- 6 -

(67) 42

Welf 96 to 2004. detail of over payment is as under: -

Period	Due	Drawn	overpayment	DA	HRA
7/96 to 9/96	6900	7100	600	24	48
7/97 to 9/97	7100	7300	600	78	156
7/98 to 9/98	7300	7500	600	132	264
7/99 to 9/99	7500	7700	600	222	444
7/2000 to 9/2000	7700	7900	600	246	492
7/2001 to 9/2001	7900	8100	600	270	540
7/2002 to 9/2002	8100	8300	600	312	624
7/2003 to 9/2003	8300	8500	600	354	708
7/2004 to 9/2004	8500	8700	600	300	600
			<u>5700</u>	<u>1764</u>	<u>1470</u>

Total Pay 5700
 DA 1764
 HRA 1470
8934

Already debited

Her annual increment entries may be revised in S. Book and overpayment of Rs 8934/- may

be recovered after due verification and under intimation to audit.

Transferred

Sh. Tribhuvan Singh PGT. :- He was

drawing two stagnation increment on 1-10-95 in the pay scale of 1640-2900. His pay on 1-10-95 was 2900+75+75. His pay should have been fixed at Rs 9500/- after allowing one additional increment as he was drawing 2 stagnation increment in the revised scale w.e.f 1-1-96 under Vth C.P.E. with date of next increment on 1-1-97.

But going through the S. Book it was revealed that his pay was fixed at Rs 9300/- in revised pay scale of Rs 6800-10500 w.e.f 1-1-96 with D.A. as on 1-10-96.

His pay may be revised correctly w.e.f 1-1-96 and arrears due may be paid after due verification and under intimation to Audit.

65
40

Page no. 7

Ref Memo No 14
Dated 6/7/05

Sus: L.T.C. (C.B.S.S.C)

During the course of Audit and while scrutinising L.T.C vouchers way 1985-86 to 2004-05, the following irregularities/shortcomings have been noticed:-

Financial year 1985-90

Expired

① Bill no 61 dt 1-6-89 Su Asadun, Pat for Rs 368/-

Su Asadun, Pat had drawn LTC advance for Rs 368/- for block year 86-89 to visit Bahalgram vide bill no 61 dt 1-6-89. The advance bill was adjusted by bill no 196 dt 9-12-89 ^{for Rs 368/-} claiming journey up to Sri Nagar only. As per Rule-6 of CCS (LTC) Rules, the declared place of visit may be changed before the commencement of the journey but it may not be changed after the commencement of the journey. Therefore ~~Rs 368/-~~ Rs 376/- ~~advance~~ ^{balance} interest may be recovered under intimation to audit.

Financial year 1990-91

Expired

② Bill no 205 dt 15-1-91, Sible Hasay Siddique for Rs 648/-

Su Sible Hasay Siddique had claimed 90-91 home town LTC vide above bill for Rs 648/-. He undertake optional journey through Kaurer (847 kms, long route) and claimed Rs 330/- as fare. He perform inward journey via Lucknow (779 kms, short route) and claimed fare for Rs 318/-
R. term of Govt of India OM no 43/10/58-2/15 (A) dt 11-4-58.

Financial year 1993-94

Hafiz

Expended

③ Bill no - 190 dt 14/12/93 Sr M.A. Hafiz for Rs 11126/-

Sr M.A. Hafiz, claimed 90-93 LTC for Bangalore and Base for Rs 11126/- vide bill mentioned above. The Advance was adjusted vide Bill no 255 dt 12/3/94 for Rs Nil and defended Rs 519/- as unspent amount. As per the vouchers attached with the bills, he travelled from Hyderabad to Bangalore by M/s Vijaya Travels vide receipt no 300 dt 27/12/93. As per DoPT OM no 31011/9/86 - Est(A) dated 18-4-86 use of private vehicle is not admissible. Therefore an amount of Rs 10611 (11126-515) may be recovered from him under intimation to audit. Moreover he has claimed three LTC for the block year 1990-93 as per details below.

<u>Bill no.</u>	<u>Date</u>	<u>Amount</u>	<u>Block year</u>	<u>Place</u>
36	20/7/91	5240/-	91-92 (HT)	Hyderabad
79	29/6/92	5050/-	93-94 (HT)	Hyderabad
190	14/12/93	11126/-	90-93	Bangalore

④ Bill no 191 dt 14/12/93 Sr G.C. Pandey for Rs 1872/-

Retire

Sr G.C. Pandey took advance of Rs 1872/- to claim 90-93 LTC for visiting Lucknow. The advance was adjusted vide bill no 258 dt 12/3/94 for Rs Nil. On going through from the bill it has been noticed that he had visited up to Gaya through Lucknow and claimed fare up to Gaya. Therefore 94 excess fare for Rs 516/- from Lucknow to Gaya and back may be recovered alongwith penal interest under intimation to audit.

Financial year 1994-95

Retire

⑤ Bill no 94 dt 25/7/94 Sr Mohd Anjum, Guberna for Rs 4841/-

Sr Mohd Anjum claim 4 yr block (90-93) LTC to visit Abu Road (Mt Abu). He travelled from Delhi to Ajmer and Ajmer

for outward journey. An amount of Rs 27- may be recovered from him under intimation to audit

Financial year 1995-96

Retired Expired

⑤ Bill no 77 dt 11/8/95 Sh H.S. Chauhan, TGT for Rs 11400/-

Sh H.S. Chauhan, TGT had drawn LTC advance of Rs 11400/- vide bill no 27 dt 9/5/95 to visit Char-Dham yatra for the block year 90-93 extended upto Jun 95. As per the application attached with adjustment bill no 77 dt 11/8/95, he failed to visit declared place of visit due to non availability of bus service / accommodation. He visited upto Badrinathy only and returned to Delhi. An unspent amount of Rs 6303/- was deposited in Govt Try on 20/7/95 vide challan dt 20/7/95. It is not understood why the unspent amount of Rs 6303/- kept by him for approx one month when the journey was completed on 28/6/95. He performed the journey from Delhi to Rishikesh by STDC bus and from Rishikesh to Badrinathy by charter taxi hired by Gramal Mandab Vikas Nigam Ltd vide receipt no 6243 dt 9/6/95 in form of DORT OM No 31011/2/84-EST(A) dt 11-78, read with OM no 31011/34/86-EST(A) dt 5-28, facility of travel by private chartered bus/ taxi has been withdrawn for purpose of LTC w.e.f 11-78.

Therefore the balance amount of Rs 5077/- may be recovered from him with penal interest under intimation to audit

⑥ Bill no 80 dt 11-8-95 for Rs 674/- Sh Vinod K Tiwari

Minor of early bill

Sh Vinod Kumar Tiwari has claimed up to block LTC, 90-93 extended upto Jun 95 to visit Jabalpur. He travelled from Delhi alone on 26/6/95 and returned with his wife on 30/6/95. As per DORT OM No 48710/58-EST(A) dt 11-12-58 read with LTC Rules, the condition for entitled to

62/41

Financial year 1998-99.

Transfer

⑤ Bill No 80 dt 11/8/98 by Shazad Chaudhry, TAT Rs 9388/-

Sr Shazad Chaudhry, TAT claimed 1994-97 (4 yr) basic LTC from ND to roty and back. He had disson. 90% advance of AC atter amounting to Rs 9388/- vide bill no 20 dt 1-5-98. His basic pay at the time of advance dissonal was Rs 6027/- and entitled for AC-3 tier fare, which comes to Rs 8186/-. Therefore a penal interest on Rs 1197/- (9388 - 8186) up to 10 July 98. Rs 28/- may be recovered from him.

On return journey he travelled from roty to Mysore and Mysore to Bangalore by bus and from Bangalore to ND by ordinary sleeper class in train and claimed Rs 1417/- as return journey fare. As per the railway fare certificate attached with advance bill No-20 the ordinary sleeper class fare from roty to ND was Rs 391/- per person. For 2 1/2 person it comes to Rs 987/- whereas payment of Rs 1417/- was made to him. An amount of Rs 441/- along with interest of Rs 28/- earlier calculated may be recovered from him under intimation to audit.

Transfer

⑥ Bill No 88 dt 8-9-98 Shubhod Kumar, Rs 1057/-

Shubhod Kumar, TAT had claimed 4 yrs basic (94-97) LTC to visit Jabalpur. His wife travelled directly to Jabalpur on 6-5-98 but Shubhod Kumar travelled through Aggr on 7-6-98 and claimed fare from ND to Aggr and Aggr to Jabalpur. As per LTC Rules, the claim should be restricted to shortest direct route which works out to Rs 267/- but claimed Rs 267/- Therefore an amount to be recovered

Retire
submitted

10) Bill No 157 dt 8-1-99, Sh. M.L. Sindwani, PGT

Sh. M.L. Sindwani, PGT has drawn ~~drawn~~ LTC advance of Rs 500/- vide bill no - 85 dt 1-9-98 to visit Dargling. ~~for the year~~ The tickets were on waiting basis and not confirmed upto date of journey therefore vide his application dt 5-11-98 he requested to change the destination from Dargling to Goa and was allowed by the Principal. He travelled to Goa on 9-12-98 by AC-2 tier and claimed outward journey fare upto Goa for Rs 2747/-. On return journey he travelled through Bombay by bus and claimed bus fare from Goa to Bombay for Rs 100/- and Bombay to Delhi by train for Rs 424/- by Rajdhani Exp. Total fare claimed for inward journey of Rs 4765/- As per LTC rules the claim should be settled by Shortest direct-train. The claim should be restricted to Rs 7884/- (i.e. same fare charged for outward journey). Therefore an amount of Rs 839/- along with penal interest may be recovered from him under intimation to audit.

transferred

11) Bill No 159 dt 8-1-99 Mrs Asha Setui, VDC for Rs 5480/-

Mrs Asha Setui, VDC had claimed 9497 & 40 below LTC to visit Bombay (Thane) vide bill mentioned above. She reached Bombay Central on 26-12-98 and claimed Train/Bus fare from Bombay Central to Thane and return bus fare from Mulund to Bombay Central. As per LTC Rule fare upto nearest railway station is admissible. Therefore fare from Bombay to Central for local journey within jurisdiction of Bombay is not admissible. A sum of Rs 70/- may be recovered from her and deposited in Court Try under intimation to audit.

A certificate from husband's office is also
... had claimed LTC for the

Financial year 2004-05

(12) Bill No 129 dt 18-11-04 Sh. Ajay Kumar, LT (SST) Rs 1083/-

Sh. Ajay Kumar had claimed 2002-03 Home town LTC to visit Patna. He travelled from ND to Patna alone and returned with his wife and claimed Rs 1083/- as fare. As per DOP on No 42/10/58-ests (A) dt 11-12-58 read with CTC rules, the conditions for entitlement to re-imburse of Home town journey is not met in this case. Journey on CTC allowance starts from place of duty to Home Town. Therefore an amount of Rs 361/- along with penal interest may be recovered from him under intimation to credit.

Principal of supply

(13) Bill No 164 dt 11-1-05 Sh. Bhupinder Kaur, Pat Rs 4214/-

Transfer

Sh. Bhupinder Kaur, Pat had claimed 4 yrs Home C (2002-05) LTC to visit Srinagar. She travelled from ND to Jammu by Train and thereafter hired a Taxi to visit Srinagar and back. As per DOP on No 31011/9/86-est (A) dt 18-4-86, on No 31011/87/84-est (A) dt 11-7-85 read with on No 31011/84/86-ests (A) dt 5-2-87, facility of Travel by private bus/Taxi has been withdrawn for the purpose of CTC w.e.f. 11-7-85.

Therefore an amount of Rs 4214/- may be recovered from him under intimation to credit.

(14) It has been observed that to watch the outstanding advances/recoveries register of CTC claims was directed by C.A. No NGE/31/1982-No 3422-NGE/1/681 dated 27-11-82 has not been maintained, resulting CTC advances given to the official are still outstanding as per details given at S.No. 15. Therefore it is requested to maintain the CTC claim register in accordance with the

Old record not available
no further please be
dropped

(59)

(15) It has been noticed that the following LTC advances are still outstanding. Personal intention is required at HOO/ DDO level to materialise the following advances. The Adjustment bills are not found in the folders provided to the Auditor. Therefore it is requested to show the adjustment bill to audit, if held or submitted by the individual within the time limit fixed in the LTC rules otherwise recoveries alongwith penal interest may be effected under intimation to Auditor.

	Name & Design	Adu Bill No & date	Amount	FY
Transferred	1) S/S Bahadur Pd, GPC	243/15-86	344/-	85-86
	2) Abul Faiz, TGT	62/16-86	1015/-	86-87
	3) Musli Ram, CID	68/19-86	1650/-	86-87
	4) O.P. Gupta, TGT	71/2-86	4700/-	86-87
	5) Mokinder Singh, TGT	72/5-86	6485/-	86-87
Transfer	6) S.S. Anand, HC	76/10-86	3328/-	86-87
Expired	7) Abul Faiz, TGT	52/10-88	860/-	87-90
	8) MA Hajji	36/20-91	5210/-	91-92
	9) AM Khan	65/28-92	14087/-	92-93
	10) MA Hajji Expired	79/29-92	5050/-	92-93
	11) Kusuma Bhat, TGT	22/7-94	6138/-	94-95
	12) AM Khan, TGT	39/23-95	16984/-	95-96
	13) B.S. Adhara, TGT	13-95	15475/-	95-96
	14) H.C. Chouhan, TGT	11/2-11-95	7600/-	97-98
	15) Shalishan, TGT	87/9-98	4989/-	2002-05

Left hand
except
1, 6, 7, 10, 11
IAO

The above irregularities/shortcoming may be rectified and shown to Auditor.

Dt of Audit
Govt. of NCT of Delhi
DELHI

Page no. 8

Ref Memo No. 17

Dt. 12/08/05

Sub: LTC Bills (GBMS)

Test checks in respect of LTC bills were scrutinized and it was revealed that:-

- 1) Register in respect of advances granted is not being maintained.
- 2) Entries should be made in service books indicating the dates of Commencement of the outward journey as per order No. 1.
- 3) All LTC claim should be disbursed in first instance to see whether claim has been submitted within stipulated period or not as no LTC claim was ~~not~~ disbursed.
- 4) as per LTC rules, home towns, specially, a register of those officials, who after writing their hometown be kept for proper scrutiny of claim.
- 5) a watch over outstanding advances be maintained so that claims be settled within stipulated period or recovery be made of advances due for adjustment in accordance to LTC rule 14 2015 (VI) of the rules.

Discrepancies noticed are as under :-

A) Sh. Sahajahan, TQT

Sh. Sahajahan had taken LTC advance of Rs 795/2 during 1986 when he was posted in GBS Railway Colony, Tughlaqabad, New Delhi. The LTC claim was fraudulent one and he was charge sheeted under rule 14 of CCS (CCA) Rules by DDE (South) on 31.1.91 vide their letter no F 113/2/(S2)/DST/91/174. The inquiry held by ~~MSB~~ which was completed on 12/3/93 vide order no F 113/2/DST/91/4944 dt. 12/3/93 wherein it has been stated that charges against him was substantiated.

As per rule 16 of CCS (LTC) Rules if a decision is taken by the disciplinary authority to initiate disciplinary proceedings against a Govt. servant and the charge of pressing fraudulent claim of LTC proved then Govt servant shall not be ~~ent~~ allowed LTC till the ~~case~~ finalisation of the case.

If the disciplinary proceeding result in imposition of any of the penalties specified in rule 11 of CCS (CCA) Rules he should not be allowed to draw LTC during 1986 to 1993 and next two sets i.e. one Home Town and four year LTC of 94-97 (AI). But he has been ~~paid~~ following amount for

35
①

- 2 -

<u>B. No & date</u>	<u>Am't</u> <u>(in Rs)</u>	<u>By</u>
1. 12 dt 27 $\frac{4}{94}$	5160	94-95 HT
2. 77 dt 13 $\frac{3}{95}$	5190	
3. 12 dt 11 $\frac{4}{96}$	4860	94-97
4. 68 dt 12 $\frac{3}{96}$	1160	
5. 08 dt 16 $\frac{4}{98}$	6105	94-97
6. 48 dt 1 $\frac{8}{98}$	1231	

Therefore Rs 19035 + penal interest thereof be recommended
under the provision to award. The records of the revenue dept
two claims were awarded in one B.Y. 94-97 respectively.

Page no 7

Pop No. 23

21-7-05

Sub: Contingency (GIBSS, Hairnagar, Ahmednagar)

During the course of audit and while the test check of Contingency vouchers for the period 1985-86 to 2004-05, the following discrepancies were noticed. The compliance of these observations may be shown to audit.

- (1) purchases made without completing code formalities.

It has been observed that the following purchases ^(as per Annexure A) were made without completing code formalities. If the quotations / tenders supplied by the school pertains to these purchases and are available, the same may be shown to audit. Further, which these purchases may be got regularized from the competent authority under intimation to audit.

- (2) Contingency Register was not maintained as per Rule 110 of Receipt and payments Rules 1903.

Encl: Annexure - A.

Settled

Done

Signature

54

Sl. No.	Bill No & Date	Party bill no & Date	Name of firm	Amt. (in Rs)	Item
1.	337 dt. 30/3/86	279 dt. 27 $\frac{3}{86}$	Adarsh Furniture Home, Koppal ngr	11940	Wooden table
2.	323 dt. 27/3/86	643 dt. 24 $\frac{3}{86}$	modal furniture man., U.T. Kannal Rd	9872	Dual desk.
3.	276 dt. 29.3.90	1742 dt. 22 $\frac{3}{90}$	M.K. Enterprises Dr. Ambedkar ngr.	9370	Steel Almirah.
4.	260 dt. 28/3/91	2066 dt. 18/3/91	- do -	12900	steel Almirah.
5.	286 dt. 26/3/93	606 dt. 28 $\frac{8}{92}$	Varma puftale Bhandas Koppal ngr.	9660	copies.
6.	301 dt. 31.3.93	nr/wc/3/93, 31 $\frac{3}{93}$	Shri Ram, Refrige salo, Andankur Kirti Nagar.	24320	water cooler.
7.	299 dt. 25/3/94	219 dt. 28 $\frac{3}{94}$	Aggarwal Trades part pachtapur	19622	Steel Almirah/Chairs
8.	154 dt. 26/12/95	406 dt. 23 $\frac{11}{95}$	- do -	10920	desert cooler.
9.	199 dt. 30/3/99	807 dt. 6/3/99	Aggarwal Aggarwal, mandapur.	9996	Fixing of wire jali
10.	178 dt. 23/3/00	509 dt. 7/3/00	Crown steel Fabric, 24, Kirti Nagar.	11958	cooler.
11.	179 dt. 23/3/00	508 dt. 7/3/00	Crown steel Fabrication	33475	water cooler.
12.	190 31/3/01	nr/d dt. 30/3/01	Raj enterprises west jyoti ngr.	11176	Almirah chair
13.	157 dt. 11 $\frac{12}{03}$	388 dt. 24 $\frac{11}{03}$	Sharma Tr. Co. Kailash ngr.	50006	chair.
14.	- do -	211 dt. 21 $\frac{11}{03}$	Shah Enterprises west jyoti ngr.	10584	table.
15.	158 dt. 11 $\frac{12}{03}$	7675 dt. 20 $\frac{11}{03}$	Dell. uni coop store Ltd, 32 chhatra ngr	23832	nike set etc
16.	223 dt. 26 $\frac{3}{04}$	388 dt. 22 $\frac{2}{04}$	Shah enterprises west - jyoti ngr.	96228	upitip chair.
17.	227 dt. 21 $\frac{3}{04}$	515 dt. 21 $\frac{4}{04}$	Q. mode enterprises New modern Bhandas	24900	Almirah
18.	- do -	516 dt. 22 $\frac{4}{04}$	- do -	36000	- do -
19.	136 dt. 6 $\frac{12}{04}$	402 dt. 19 $\frac{11}{04}$	Sharma Food Co Kailash ngr	32076	chair
20.	- do -	- do -	Sharma Food Co Delhi-7	- do -	blouse spare furniture

Settle Only

Compliance verified Settle date Sl. no 13, 14, 15, 16, 19, 20, 21, 17, 18.

11

31 ~~27~~

(53)

Para no-10

Ref Memo No 25

Dated: 1.8.05

Subj: Contingency (GBMS)

From scrutiny of record it has been observed that

a) Contingency register has not been maintained indicating sub-voucher etc.

b) Some vouchers have not been passed for payment by HOO but payment drawn & disbursed by DDO

Some vouchers have not been shown paid & cancelled

d) Purchases have been splitted to avoid local formalities and sanction of competent Authority.

Settled
Ally

1985-86

BNo 37 dt 31 $\frac{3}{8}$ M/S Cabinet Bag was purchased without calling quotation from M/S Annapurna Indl. Corpn., taken into stock and drawn vide chq. No 921877 dt 31 $\frac{3}{8}$ but on 9/4/86, Rs 121925p. was deposited in Treasury shows excess/extra drawl of amount. Therefore, it is not clear that after purchase etc. what situation arises so that amount required to be deposited in Trg. Classification need to be given.

1987-88BNo 90 dt 25 $\frac{3}{88}$

Rs 873/2 was drawn vide

Chq No 053351 dt 29 $\frac{3}{88}$ towards pre-matric scholarship to SC/ST students but not utilized and deposited in Govt. a/c on 7/11/88 after lapse of 07 months. Reason for keeping govt. money so long unutilized be explained.

BNo 88 dt 21 $\frac{3}{88}$

Waller serge for Rs 319/2

was purchased from local market i.e. for M/s. Kishor Lal & Sons on 18/2/88. No stock entry was done. Reason for purchase from local market without usual formalities be given.

2000-01 It has also been observed that on different occasions during the financial year stationery was purchased by splitting of the requirements to avoid sanction of competent authority and calling of tender/quotation. Some of them are as per below:-

28 25
5

<u>Financial year</u>	<u>B.No & date</u>	<u>Particulars</u>	<u>Voucher date</u>	<u>Amnt. (in Rs)</u>	
2001-02	70 dt 2 $\frac{3}{02}$	M/s Raj Enter.	497 dt 5 $\frac{7}{2001}$	993	
	71 dt -		515 dt 8 $\frac{11}{01}$	998	
	72 dt -		544 dt 18 $\frac{12}{01}$	988	
	73 dt -		554 dt 10 $\frac{1}{02}$	970	
				<u>3949</u>	
1999-2000	88 dt 14/2/2000	M/s Verma Pushtak Bhandar	dt 20 $\frac{9}{99}$	490	
			dt 1 $\frac{10}{99}$	485	
			dt 20 $\frac{10}{99}$	492	
			dt 12 $\frac{11}{99}$	<u>495</u>	
				146	
			M/s Vishal Toys	dt 1 $\frac{12}{99}$	490
				dt 1 $\frac{11}{99}$	475
				<u>705</u>	
99-2000	98 dt 13/3/2000	M/s Verma Pushtak Bhandar	dt 20 $\frac{10}{99}$	490	
			dt 1 $\frac{3}{2000}$	470	
			dt 14 $\frac{2}{2000}$	642	
				<u>1602</u>	
		M/s Raj Enterprises	dt 20 $\frac{12}{99}$	494	
			dt 23 $\frac{12}{99}$	495	
				<u>989</u>	

made
Purchases are not in order and be got
regularised. It has also ^{not} been clear why separate
bills have been prepared and got done from
different shops, when the same work was being
done by one shopkeeper.

2001-02
Advance drawn

B. Nos 75, 76, 77, 78, 79 & 80 were

drawn under various schemes but it seems that no adjustment bill were preferred in order to settle the advance, detail of them are as under:-

<u>BH & date</u>	<u>Purpose</u>	<u>Am</u>
75 dt 6 $\frac{3}{02}$	Suppl of unitor ^{ist}	2700
76 "	do (com)	12300
77 "	Scholar	5220
78 "	unitor (com)	9600
79 "	Free Supply of books & sty.	19250

Similar cases, if noticed, be reviewed at your level.

2002-03

Vikas Kalyan Samiti

B. No 70 dt 24/5/03

Repair work of chair was carried out by M/s Manu Ram vide B. No 61 dt 20 $\frac{3}{02}$ for Rs 1890/- and 4115/2 respectively. It is not clear as to why repair work carried out for outside despite there is one part-part of chair weaver. Clarification needs to be given.

Para no. 11

Ref memo no. 24
Dated: 27-7-05

Sub: Boys fund

During the test checked of Boys fund, the following irregularities were noticed.

1. Payment Certificate is not recorded in the Pet page of the Cash Book.
2. As per fees collection register, Boys fund collected Rs. 25/- on 25-9-92 but not entered in the Cash Book of Boys fund. The amount recovered from Concerned official and deposited in Boys fund A/c under intimation to audit.
3. As per fees collection register, Boys fund collected Rs. 463/- on 12.2.93 but entry shown in the Cash Book of Boys fund Rs. 438/-. The difference of Rs. 25/- may be recovered from concerned official and deposited in Boys fund A/c under intimation to audit.
4. As per Cash Book of Boys fund, the 1st installment of Boys fund Rs. 1275/- on 10.9.1998, but entry is not shown in the Boys fund collection register. The reason for omission of entry in fees and fine register may be intimated to audit.
5. The scrutiny of vouchers revealed that the purchase shown in the Annexure-I were made out of the fund which should have been purchased out of Anticipation of the amount so spent. Therefore, is deemed as irregularity and needs regularisation.

On no. 1
copy 8/10
15/4
settled

settled
D. V. V.

6. As per following bills, chalk were purchased from M/s Aggarwal Learning Press in volume and shown issued on the same date as per issue register, therefore consumption seen to be on higher side and need justification.

S.No.	Bill No. & Date	Quantity (in packets)	Amount
1.	252 13.12.2002	300	975-00
2.	259 18.12.2002	300	975-00
3.	262 20.12.2002	300	975-00
4.	265 23.12.2002	300	975-00
5.	267 24.12.2002	300	975-00
			<u>Total: 4875-00</u>

Settled
D. Singh

The purchase were split up by the school authorities in order to avoid completion of code formalities.

7. It has been observed that the following loans were given out of fund and the same were received back after lapse of long period. The reason for giving loan out of fund may intimated to audit.

S.No. 7
Detailed
F.A.O.

- (i) loan to office for D.F.S.U of Rs. 9308 on 28.8.93 and received back from office on 4.10.93
- (ii) loan to office for D.F.S.U of Rs. 9835/- on 22.11.95 and received back from office on 10.2.96.
- (iii) loan to office of Rs. 1000/- on 24.3.99 and received back on 12.4.99.

Other such cases may be reviewed at lower level.

46 20

<u>Sr. No.</u>	<u>Pr. No & Date</u>	<u>Firm Name</u>	<u>Account Name</u>	<u>Amount</u>
35.	Re-613/19.1.93	Lochl.	Vijay Store	20.00
36.	Re-630/9.2.93	Lochl.	Vijay Store	30.00
37.	Re-680/14.5.93	Lochl.	Tann Fruits & H/W Store	43.45
38.	G-702/17.8.93	Lochl.	Brood Fruits & H/W Store	42.80
39.	G-724/2.9.93	Lochl.	Vijay Stationer	8.00
40.	Re-817/5.2.94	Lochl.	Vijay Stationer & Book Sellers	36.00
41.	Re-70/21.8.95	Lochl.	Talwale	280.00
42.	G-111/28.10.95	Lochl.	Brood Fruits & H/W Store	20.33
43.	AV-130/16.10.95	White Chalk	Mahesh Spate & Stationer Gift Palace	75.00
44.	Re-143/11.1.96	Lochl.	Brood Fruits & H/W Store	28.99
45.	Re-144/11.1.96	Lochl.	Brood Fruits & H/W Store	19.26
46.	RR-244/12.8.96	Lochl.	Decent Metal Industries	35.00
47.	AV-245/12.8.96	Mahesh Spate & Stationer	Decent Metal Industries	410.00
48.	AV-246/16.8.96	R.T.T. Comm.	Brood Fruits & H/W Store	96.30
49.	AV-249/2.9.96	Lochl.	Decent Metal Industries	90.00
50.	RR-288/29.11.96	Leena Fulekar Swamy Hand Book	Tann Book Depot	140.00
51.	AV-58/11.7.2001	Lochl.	Brood Fruits & H/W Store	216.00
52.	G-80/10.11.2001	Lochl.	Brood Fruits & H/W Store	401.76
53.	180/23.7.2002	Lochl.	Sushil Electronics	25.00
54.	181/30.7.2002	Shri Pad	Jagadamb Book Depot	30.00
55.	182/31.7.2002	Calculator	Subhash Gift Gallery	150.00
56.	AV-695/22.10.2003	Water Connector Repair Station Charga	R.K. Summit	675.00
Total =				Rs. 5189.31

Page no. 12.

Ref. Memo no 22

01- 18.7.05

Sub: - Cash book (GBSSS, Hari Nagar, Ashram)

During the course of audit and while the test-check of cash book for the period 1985-86 to 2004-05, the following discrepancies were noticed. The same may be rectified and the compliance of these observations may be shown to audit.

(I) Maintained double cash book.

It has been observed that two cash books were in operation simultaneously for the period 25/2/84 to 30/8/85. The reasons for maintaining double cash book for the said period may be elucidated to audit.

(ii) Unsigned cash book.

According to Rule 13(iii) of Receipt- and payments Rules 1963, cash book should be completely checked. The HOD, ^{DDO} should verify the entries in cash book and initial as correct. But it has been observed that entries made in the cash book maintained by the school for the period 1.4.72 to 12/11/03 were not attested by HOD/DDO. The reasons for non attestation of entries made in the cash book for the said period may be elucidated to audit.

Left
D. J. Jeyapalan

(III) Non Grant of Receipts to the payers.

According to Rule 21 of Receipt and payment Rules, 1983, where money is received on behalf of the Govt., the H.O. must give the payer a receipt in form GAR.6. But it has been observed that no GAR.6 (Receipts) were issued to the payers. The receipt books were not made available to audit in the absence of which amount taken as receipt in cash books could not be verified. The reasons for non maintenance of receipt books may be elucidated to audit.

(IV) Unsigned Bill Registers.

It has been observed that entries in Bill Registers for the period Dec. 1986 to March 1988 were not attested by H.O./BDO in the absence of which the correctness of these entries could not be verified and tallied with the corresponding entries in cash books for the said period. The reasons for non attestation of entries in Bill Registers for the said period may be elucidated to audit.

Settled
Duly

(V) Variance between Fees of fines Registers and cash book.

On 20/3/02 the amount of fees of fines taken into the cash book as receipt was Rs. 278.75 whereas, as per ... received

(vi) On corrad. entries made on 31.1.94.

As per entries made in the Payment Side of Cash book total amount disbursed on 31.1.94 was Rs 190367/- whereas it was shown as ^{total} payments were made for Rs. 189731 resulting a difference of Rs. 636/- (excess) in the closing balance on 31.1.94. It has also been certified by DDO on 31.1.94 that Cash balance has been physically verified by him and found correct. How the DDO has verified the physical balance with the Cash book when there was an excess in the entries made in cash book. The factual position may be elucidated to audit.

(vii) payments made without proper acquittance.

According to Rule 92 of Receipts and payments Rule 1983, the Head of office is personally responsible for the amount drawn as a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal acquittance. But it has been observed that the legal acquittance was not obtained in the

In view of copy of bill

following cases. The reasons for making payments without proper acquittance may be submitted to audit. It has also been observed that in most of the cases DDO has not verified/ certified the payments in the acquittance Register.

Sub: Imp proper maintenance of govt a/c Cash Book

On test check of Cash Book, it has been observed that cash book has not been maintained properly:-

1. overwriting/cuttings have been done ~~numerously~~.
2. Most of the entries have been left unsigned by DDO.
3. Challan numbers of deposits have rarely been shown in Cash Book.
4. Entries have not been checked by H.O. as no certificate in regard to checking/cash verification found in Cash Book.
5. Instances have been noticed when amount drawn but undebited amount not deposited within stipulated period in the Treasury.
6. Entries have been checked by DDO in casual manner without any proper check.
7. Cash Book was never been checked by the person other than the writer of Cash Book.
8. Entries have not been checked with acquittance registers to authenticate proper date of receipt.
9. Bank charges are being drawn & debited in Bank without ascertaining actual balances before paying charges.
10. Amount of receipt towards fees & fines or otherwise have not been taken in cash book immediately & on some occasion club receipts and then deposited in treasury.
11. In many cases neither revenue stamp have been affixed nor signature obtained in acquittance roll in token of receipt of amount.

Settled
D. V. Singh

Cases noticed in respect of pre-charge are given below.

1) 1986-87

Amount of Rs 341240p have been shown against B.No 93 dt. 19³/₈₇ in bill register but in cash Book it has been shown as 357240p. require clarification.

2) 1988-89

i) B.No 36 dt 14/7/88 for Rs. 9951/2 was drawn vide chq. No 171546 out of which Rs 2950/2 stated to be paid to Sh. Mohd. Muzammel but no acquittance has been obtained.

ii) B.No 26 dt. 18⁸/₈₈ for Rs 38870/2 was drawn vide chq. No 170639 dt. 31/8/88 & as per cash book paid on 31/8/88. But after a lapse of more than 07 months i.e. on 31/3/89 Rs 3116/2 was deposited through challan on account of undischursed pay for the month of 8/88 in Mo. Sh. S. Saini, TGT whereas under rules, any amount lying undischursed, be deposited in govt. account within three months. Reason for keeping the amount more than stipulated period need to be clarified and how the balances were tallied physically checked. This may also be elucidated.

3) 1989-90

Banker Chq. B.No 49 dt 18¹¹/₉₀ for Rs 37680/2, was recd. on 29.11.90 and paid thereon as per cash Book but no acquittance has been obtained in Mo. report of Rs 2688/2 to Sh Maya Ram. Same may be obtained & shown to audit.

4) 90-91

Signature of Sat Shanti Saini has not been found on LTC Bill submitted by her for B.Y. 90-91 HT n.d. dt 18⁹/₉₁.

(10)

97-98

5) i) B.N. 89 & 90 dt 20/2/98 for Rs 3000/- each was encashed on 10/3/98 and shown as paid on 11/3/98 whereas as per schedule it has been receipted by official on 16/3/98

ii) B.N. 77/MS dt 16/2/98 for Rs 29363/- paid in toto as per Cash Book but Rs 5371/- stated to be paid to Sh. Natha Singh but no sign / Revenue stamp affixed found on acknowledgement bill. The same may be recorded and shown to audit. Other such cases may also be reviewed/checked at your level.

6) 2000-01

B.N. 90 dt 19/3/2001 for medical reimbursement was shown as Rs 5787/- in bill register but in Cash Book it appears Rs 6187/-. Need to explain the delay in depositing the excess amount of Rs 400/- in Trst. on 23-05-2001.

7) 2002-03

B.N. 96 dt. 27/2/03 for 1855 on a/c of payment of Bank charges, paid on 31/3/03 wherein interest amounts to Rs 20/- charged which need to be avoided by making timely payment and also regular reconciliation with bank.

Discrepancies shows above during test check required immediate attention and review thereof under initiative to audit.

Page (9)

39

~~Page no. 44.~~

Ref. Memo No 20
Dated 15-7-58

Sub: Loss of Property: Typewriter

During the course of Audit and while scrutinising State register of Typewriters produced before Audit, it has been observed that one Facit typewriter No 585296 has been stolen from the school premises by an unknown person on 2-1-96. FIR to this effect was registered with Police Station Sai Nilwas Puri vide FIR No 8 dated 2-1-96 of S 380 IPC. After best efforts by Police authorities they were unable to trace out the typewriter or culprit and submitted a crime report to the Principal on 20-3-96. The said typewriter was purchased vide order No ME 7/1906 dt 9-9-91 by the Central purchase of Dte of Education. The value of the typewriter was not intimated to School by the Central pool. It has been observed that procedure laid down in rule 16 to 21 of CFR has not been adhered for reporting of loss by theft to Competent authority.

Therefore it is suggested that purchase value of the said typewriter may be obtained from the Dte of Education and sanction of the Competent authority may be obtained to write off the loss under Schedule-VII to

Page no. 15

Ref. Memo No 18
Dated 11-7-05

Sub: GPF - class-IV

During the course of Audit and while scrutinising the record produced before Audit in connection with calculation/maintenance of class-IV GPF, the following irregularities/shortcomings have been noticed:-

① GPF broadsheet had been maintained upto 1998-99, which is also ^{not} according to the procedure laid by the Government. Only subscription of the employee has been recorded without giving opening balances, closing balances and interest allowed during the years. In the absence of required data it is not possible to Audit the class-IV GPF.

Settled
GPF

② No transfer advise of the incoming/outgoing employees of the school has been produced to authenticate the opening balance or amount transferred from other schools.

③ I.P.F. of the individual in the GPF ledger for calculating interest has also not been recorded properly. Only current years I.P.F. has been recorded without considering opening balances of the previous years. It is not possible to ascertain the correctness

4) GPF ledger of class IV employees has been maintained properly w.e.f 1995-96, which also have some classical mistakes enumerated below:-

a) Mrs Vidya wati, w/w - Interest of Rs 1/2 extra credited in her account during the year 2002-03 which effect the closing balance upto 2004-05.

b) Mrs Hem Lata, sweeper - She had taken Rs 500/- advance during 9.8.99 but the same has not been deducted from the ledger. She also took the following advances but the same has not been deducted from IPP to calculate the interest correctly.

- Rs 500/- vide bill no 177 dt 24/9/00
- Rs 800/- vide bill no 68 dt 24/9/02
- Rs 2000/- vide bill no 130 dt 22/11/04.

c) Sh. Sheetal Kansal, Chair weaver - He has been transferred to this school from SHK Saroodiya Bal vidyalaya, Lajpat Nagar w.e.f 18-12-98 with opening balance of Rs 27316/- but transfer advice has not been produced to Audit. He also taken the following advances/withdrawals but the same has not been deducted from IPP or deducted after 2/3 months to calculate interest correctly.

- Rs 2000/- vide bill no 65 dt 22/5/01
- Rs 14500/- vide bill no 121 dt 8/11/04.

5) Reconciliation of class IV GPF with Pto-17 as on 31 Mar 2005 has not been produced to audit to ascertain the correctness of the closing balance shown in the GPF ledger.

Therefore all the shortcomings mentioned above

Settled
July

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Para no- 16

Ref. Memo No. 7
Dated: 9.6.2005

Sub: Qualifying Service

Under rule 32(1) of the C.C.S. Pension Rules, the Head of office in consultation with PAO has to verify the qualifying service of those officials who have completed 25 years of service or who are left with less than 5 years of service and to intimate the same to them in the prescribed performa.

In the following cases the same has not been done. Efforts may be made to take up the matter with PAO concerned in order to get their service verified at the earliest:-

Sr No	Name & Designation	DOB	DOA	DOE
1.	Sh. Faizkhan Supt, PGT	19.8.1948	4.1.1977	31.8.2008
2.	Sh. H.P. Gupta, PGT	15.11.1947	9.9.1972	30.11.2007
3.	Sh. Gopi Chand Sharma, PGT	11.5.1950	12.10.1970	31.5.2010
4.	Sh. Krishan Lal, Pt.	1.1.1955	5.11.1979	31.12.2004
5.	Sh. P.C. Chakravarti, PGT	10.6.1952	12.3.1980	30.6.2012
6.	Ms. Shahis Mujib, PGT	15.4.1955	5.11.1979	30.4.2015
7.	Sh. Bhupinder Kaur, PGT	21.6.1946	26.10.1970	30.6.2006
8.	Sh. Jamis Ahmad, Lab Asst.	25.7.1949	29.6.1972	31.7.2009
9.	Sh. R.P. Aggarwal, PGT	1.10.1950	9.11.1972	30.9.2010
10.	Sh. Chajju Singh, Lab Asst.	15.7.1949	28.7.1972	31.7.2009
11.	Sh. Mohammad Anjum, Lab.	1.1.1950	8.1.1973	31.12.2009

Settled
Duly

Other such cases may be reviewed at your level.

Para no. 17

Ref Memo No. 4

Dated: 3.6.05

Sub: Service Book

The following service books were test checked and discrepancies were noticed as under which may be rectified and compliance shown to audit:

1. Ms Shabla Mujib, PAF :- The official has taken a lot of E.O.L., but it is observed that the E/L a/c was not deducted at the rate of 1/30 of the E.O.L. taken by her. The E/L a/c of the official may be re-calculated accordingly under intimation to audit.

Other such cases may be reviewed at your level.

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Prady

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Para (10)

(34)

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para no. 18

Ref - Memo No 15
Dated. 11/27/05

SUB: Udyalaya Kalyan Samiti (Bhogidasi)

During the course of audit and while scrutinising the vouchers of U.K.S, it has been observed that during 2004-05. Sri Suggam Singh, Labourer has been paid double wages in the month of Nov 04 and Jan 05 for Ist and IInd shift separately. The details are as under:-

CB NO	Date	Name of Labourer	Purpose	Amount	Month
149	24-12-04	Sri Suggam Singh	cleaning I shift	1900	Nov 04
149	"	-do-	cleaning II shift	1900	Nov 04
174	9-2-05	-do-	cleaning I shift	1700	Jan 05
175	14-2-05	-do-	cleaning II shift	1900	Jan 05

How it is possible that two wages were paid to same person for same school and same ~~month~~ months.

It has been observed that all the purchases were made below Rs 2000/- to avoid local formalities or approval of higher authorities. During the year 2004-05, two fire extinguisher stand were purchased for each shift of the school separately from M/s Sangeeta Enterprises bifurcating the fire stand in three stages as enumerated below:-

CB NO/Date	Party name	Item purchased	Bill no/date	Amount	
143/13 ¹¹ / ₀₄	Sangeeta Enterprises	Steel Pipe	861/22-10-04	1990	For I shift
"	"	Buckets for stand	862/24-10-04	1950	
"	"	Fabrication charges	865/26-10-04	1000	
"	"	Steel Pipe	867/29-10-04	1990	
"	"	Buckets for stand	874/2-11-04	1950	
"	"	Fabrication charges	871/1-11-04	1000	
"	"	TOTAL		9880	

and should be treated as one unit/item for purchase

③ During the year 2002-03, paints and hardware store ~~was~~ ^{had} attached with CBMO 183 dt 30-3-03. Originally the bill was for Rs 120/-, Rs 1800/- later on added in the bill as labour charges without proper attestation of the vendor.

④ During the year 2002-03 and 2003-04, the following payments were made on estimate performing only without obtaining proper bills

On the basis of supply being dropped.

Sl. No.	CBMO	Party Name	Amount	Year
1	183/303/03	M/s Kano Durgas Paints	Rs 200/- dt 12/1/03 Rs 80/- dt 12-3-03 Rs 125/- dt 13-3-03	2002-03
2	84/4903	M/s Subhash Glass	Rs 1737/-	2003-04

⑤ As per S.M.O.C (G) of the Dte of Education circular No P/DE/OKS/2003/3302-4002 dt 6-10-03 regarding powers and functions of U.K.S. the expenditure on repair of furniture other than desks shall not exceed Rs 5000/- in a year. But during 2004-05 an amount of Rs 7165/- was incurred as per details below -

Sl. No.	Date	Party Name	Amount
71	28-8-04	Sangeeta Enterprises	1900
108	2-11-04	Bharanender Kondhore	1950
143	13-12-04	Krishna Tradex	1900
175	14-2-05	Pandit Sales Corp	1415
Total			<u>7165/-</u>

Su Shetal Kassar, Chair weaver is working in the as permanent employee despite this Rs 1000/- has been incurred for weaving of chair to M/s Krishna Tradex vide Bill No 1 dt 29-11-04 attached with CBMO 143 dt 13/1/04.

Para no. 19

NON PRODUCTION

OF RECORDS

10 B
Ref memo no. 1 dt 20/5/05

The following records were not made available to audit.

1. Income tax statements for the following years

G.B.S.S.

G.B.M.S.

1985-86

1985-86

87-88

87-88

88-89

88-89

89-90

89-90

90-91

90-91

93-94

93-94

94-95

96-97

96-97

97-98

97-98

2. Property Register (G.B.S.S.)
(G.B.M.S.)
3. Livestock Register (G.B.M.S.)
4. Library record of G.B.M.S.

[Handwritten signatures]

(S.C. SHARMA)
SR. I.A.O
Audit Party no. V

9

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

Para No. 1

(Ref memo no.2 dated 28.02.2019)

Sub:- Excess Payment of Rs.66792/- due to wrong Pay Fixation.

During the test check of Service Book of Sh. Gopal Ji Prasad Yadav, Grade-II, it comes into notice that the official was appointed in the department of Delhi State Mineral Development Corporation (DSMDC). The official was surplus by the department and later joined the Delhi Govt. by the order of Chief Secretary. The official was granted Ist ACP w.e.f. 26-12-2001 and subsequently his pay was fixed at Rs. 10470 + 2800 as on 01-01-2006. The department has granted NFSG to the official w.e.f. 22-06-2011 in the G.Pay of 4200/- opted to fix from 01/07/2011. The official was promoted as Grade-II w.e.f. 29-03-2016 and the official has opted to fix his salary from the date of next increment in the lower scale which was not in order. The revised calculation is as under:-

	Pay fixed by Audit		Pay Fixed by School	
Jan-06	10470	2800	10470	2800
Jul-06	10870	2800	10870	2800
Jul-07	11280	2800	11280	2800
Jul-08	11710	2800	11710	2800
Jul-09	12150	2800	12150	2800
Jul-10	12600	2800	12600	2800
01/07/2011 Grant of NFSG	13550	4200	13550	4200
Jul-12	14090	4200	14090	4200
Jul-13	14640	4200	14640	4200
Jul-14	15210	4200	15210	4200
Jul-15	15800	4200	15800	4200
01-07-2016 Promoted as Gr.- II	16400	4600	17020	4600
Jul-16	55200		56900	
Jul-17	56900		58600	
Jul-18	58600		60400	

Amy

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as such there was an overpayment of Rs. 66792/- to the official. The same has to be recovered from the official. Other similar cases may also be reviewed accordingly.

Para No. 2

(Ref memo no.4 dated 29.03.19.)

Sub. Recovery of Rs. 3278/- from M/s. Ekta Shakti foundation - excess payment of Mid Day Meal

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 to prevent children 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.

Vide office order no. DE 23/487/MDM/2012-13/820-830 dt. 19.07.2012. As per the directions of Min. of HRD the rates of cooked meals were revised to Rs. 4.65 from Rs. 4.33 for upper primary and Rs. 2.89 to Rs. 3.11 for primary and were applicable w.e.f. 01.07.2012, But while test audit of Govt. Boys Sr. Sec. School, Hari Nagar, Ashram, New Delhi, it has been found that in the month of April 2012 and May 2012 the payment has been made with the revised rate, and an amount of Rs.3278/- - has been made to M/s. Ekta Shakti Foundation in excess, as per the detail given below

(A) Upper Primary

Month	Quantity supplied	Amount paid (@ Rs. 4.65) rounded	Amount payable (@ Rs. 4.33)	Excess amount
April 2012	7253	33726.00	31405	2321.00
May 2012	2993	13917.00	12960	957.00
Amount recoverable				3278.00

Further vide circular no. DE23(467)/MDM/2007-08/Part file/113-116 dt. 39.09.2012, issued by Directorate of Education, GNCT of Delhi, vide which it has been directed that HOS shall form a school Mid-Day Meal Committee (SMDMC) comprising of – Head of school, In charge Mid-Day Meal, Home Science teacher, Minimum three mothers of students from different classes, DDO of the school and one VKS member, for monitoring the distribution, compliance of general instructions, etc. No such record has been provided.

School authorities should ensure that the payment should be made as per T/C, a committee should be formed and the recovery of Rs. 3278/- may be made from M/s. Ekta Shakti Foundation under intimation to audit.

Ajay

Para No. 3

7
(Ref record memo dated 20.3.19)

Sub. Non Production of Record.

During audit the following record has not been provided to audit, the same may be provided to next audit.

1. Expenditure control Register
2. Water/electricity/telephone bill register
3. Postage Stamp A/C
4. Budget file 2010-11 and 2012-13

Ajay
~~(Ajay Gupta)~~
AO/AO
Party No. X

2

TEST AUDIT NOTES

TAN No.1

(Ref Memo No.1 dated 22.3.19)

Sub. Shortcomings in maintaining of Cash Book.

- (1) As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct. But it has been found that the cash book never been checked by any of the responsible officer other than writer, even the cash book has not been signed by the writer.
- (2) The mandatory page counting certificate has not recorded in any of the Cash Book for the audit period 2005-06 to 2017-18.
- (3) As per Receipt and Payment Rules at the time of Opening of new Cash Book a Certificate regarding Opening /Carry forward of Cash Balance has to be recorded on the first page of the Cash Book, but the same has not been recorded in the Cash Book.
- (4) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the cutting/overwriting made in the cash book at various pages of current cash book have not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
- (5) The office has received number of times fees/fines but TR No. was not mentioned in the cash book for the same. The office is also using two TR books as per their convenience.

Hence, remedial steps may be taken to rectify the above referred lapses.

TAN No.2

(Ref Memo No.2 dated 25.3.19)

Sub. Shortcoming in maintaining Pay Bill Register (PBR)

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

1. Entries in the PBR have not been checked and initialled by the DDO every month for its correctness.
2. GAR-18 (abstract of the pay-bills) were not found dully filled up and signed by the DDO.
3. No detail of LPC issued/received has been entered in the PBR.
4. No entry of GPF advance/withdrawal has been made in the PBR
5. All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, Govt. Accommodation, GPF number etc. have not been filled up, during 2012-13 & 2017-18.
6. The mandatory page-counting certificate has not recorded in the PBRs.
7. There are bulks of cuttings and over writings in the PBR not attested by DDO.

May

HOO may please explain the reasons for the aforesaid irregularities/non-compliance of the rules. Further, rectifications of the above irregularities may be made and shown to audit.

Hence, remedial steps may be taken to rectify the above referred lapses. Other similar cases may also be reviewed accordingly.

TAN No.3

(Ref Memo No.5 dated 2.4.19)


Sub. Shortcomings in Service Book.

During the test check of ser books, the following short comings have been observed:

1.Entry of Aadhaar Number has not been made in the service book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

2. Nomination forms i.e. Death-cum-retirement Gratuity, commutation, Family pension etc. not pasted in the service book of the several employees.
3. Audit party has also observed that the leaves taken by the staff of the school was not updated in the maximum ser book of the individual and during the checking of attendance register, it was also observed that there was number of cutting and overwriting in the same, this shows that manipulation in same cannot be ruled out.

Hence, remedial steps may be taken to rectify the above referred lapses. Other similar cases may also be reviewed accordingly.


(Ajay Gupta)
AO/IAO
Party No. X

Due - Drawn Statement In r/o Sh. Gopal Ji Prasad Yadav, Grade-II
From the period of 01st Jan. 2006 to 28-02-2019

MONTH	DUE				DRAWN				DIFFERENCE						
	BP	GP	DA	HRA	TOTAL	BP	GP/DP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Jan-06	10470	2800	0	0	13270	10470	2800	0	0	13270	0	0	0	0	0
Feb-06	10470	2800	0	0	13270	10470	2800	0	0	13270	0	0	0	0	0
Mar-06	10470	2800	0	0	13270	10470	2800	0	0	13270	0	0	0	0	0
Apr-06	10470	2800	0	0	13270	10470	2800	0	0	13270	0	0	0	0	0
May-06	10470	2800	0	0	13270	10470	2800	0	0	13270	0	0	0	0	0
Jun-06	10470	2800	0	0	13270	10470	2800	0	0	13270	0	0	0	0	0
Jul-06	10870	2800	273	0	13943	10870	2800	273	0	13943	0	0	0	0	0
Aug-06	10870	2800	273	0	13943	10870	2800	273	0	13943	0	0	0	0	0
Sep-06	10870	2800	273	0	13943	10870	2800	273	0	13943	0	0	0	0	0
Oct-06	10870	2800	273	0	13943	10870	2800	273	0	13943	0	0	0	0	0
Nov-06	10870	2800	273	0	13943	10870	2800	273	0	13943	0	0	0	0	0
Dec-06	10870	2800	273	0	13943	10870	2800	273	0	13943	0	0	0	0	0
Jan-07	10870	2800	820	0	14490	10870	2800	820	0	14490	0	0	0	0	0
Feb-07	10870	2800	820	0	14490	10870	2800	820	0	14490	0	0	0	0	0
Mar-07	10870	2800	820	0	14490	10870	2800	820	0	14490	0	0	0	0	0
Apr-07	10870	2800	820	0	14490	10870	2800	820	0	14490	0	0	0	0	0
May-07	10870	2800	820	0	14490	10870	2800	820	0	14490	0	0	0	0	0
Jun-07	10870	2800	820	0	14490	10870	2800	820	0	14490	0	0	0	0	0
Jul-07	11280	2800	1267	0	15347	11280	2800	1267	0	15347	0	0	0	0	0
Aug-07	11280	2800	1267	0	15347	11280	2800	1267	0	15347	0	0	0	0	0
Sep-07	11280	2800	1267	0	15347	11280	2800	1267	0	15347	0	0	0	0	0
Oct-07	11280	2800	1267	0	15347	11280	2800	1267	0	15347	0	0	0	0	0
Nov-07	11280	2800	1267	0	15347	11280	2800	1267	0	15347	0	0	0	0	0
Dec-07	11280	2800	1267	0	15347	11280	2800	1267	0	15347	0	0	0	0	0
Jan-08	11280	2800	1690	0	15770	11280	2800	1690	0	15770	0	0	0	0	0
Feb-08	11280	2800	1690	0	15770	11280	2800	1690	0	15770	0	0	0	0	0
Mar-08	11280	2800	1690	0	15770	11280	2800	1690	0	15770	0	0	0	0	0
Apr-08	11280	2800	1690	0	15770	11280	2800	1690	0	15770	0	0	0	0	0
May-08	11280	2800	1690	0	15770	11280	2800	1690	0	15770	0	0	0	0	0
Jun-08	11280	2800	1690	0	15770	11280	2800	1690	0	15770	0	0	0	0	0
Jul-08	11710	2800	2322	0	16832	11710	2800	2322	0	16832	0	0	0	0	0
Aug-08	11710	2800	2322	0	16832	11710	2800	2322	0	16832	0	0	0	0	0
Sep-08	11710	2800	2322	4353	21185	11710	2800	2322	4353	21185	0	0	0	0	0
Oct-08	11710	2800	2322	4353	21185	11710	2800	2322	4353	21185	0	0	0	0	0
Nov-08	11710	2800	2322	4353	21185	11710	2800	2322	4353	21185	0	0	0	0	0
Dec-08	11710	2800	2322	4353	21185	11710	2800	2322	4353	21185	0	0	0	0	0
Jan-09	11710	2800	3192	4353	22055	11710	2800	3192	4353	22055	0	0	0	0	0
Feb-09	11710	2800	3192	4353	22055	11710	2800	3192	4353	22055	0	0	0	0	0
Mar-09	11710	2800	3192	4353	22055	11710	2800	3192	4353	22055	0	0	0	0	0
Apr-09	11710	2800	3192	4353	22055	11710	2800	3192	4353	22055	0	0	0	0	0
May-09	11710	2800	3192	4353	22055	11710	2800	3192	4353	22055	0	0	0	0	0

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Jun-09	11710	2800	3192	4353	22055	11710	2800	3192	4353	22055	0	0	0	0	0	0	0	0	0
Jul-09	12150	2800	4037	4485	23472	12150	2800	4037	4485	23472	0	0	0	0	0	0	0	0	0
Aug-09	12150	2800	4037	4485	23472	12150	2800	4037	4485	23472	0	0	0	0	0	0	0	0	0
Sep-09	12150	2800	4037	4485	23472	12150	2800	4037	4485	23472	0	0	0	0	0	0	0	0	0
Oct-09	12150	2800	4037	4485	23472	12150	2800	4037	4485	23472	0	0	0	0	0	0	0	0	0
Nov-09	12150	2800	4037	4485	23472	12150	2800	4037	4485	23472	0	0	0	0	0	0	0	0	0
Dec-09	12150	2800	4037	4485	23472	12150	2800	4037	4485	23472	0	0	0	0	0	0	0	0	0
Jan-10	12150	2800	5233	4485	24668	12150	2800	5233	4485	24668	0	0	0	0	0	0	0	0	0
Feb-10	12150	2800	5233	4485	24668	12150	2800	5233	4485	24668	0	0	0	0	0	0	0	0	0
Mar-10	12150	2800	5233	4485	24668	12150	2800	5233	4485	24668	0	0	0	0	0	0	0	0	0
Apr-10	12150	2800	5233	4485	24668	12150	2800	5233	4485	24668	0	0	0	0	0	0	0	0	0
May-10	12150	2800	5233	4485	24668	12150	2800	5233	4485	24668	0	0	0	0	0	0	0	0	0
Jun-10	12150	2800	5233	4485	24668	12150	2800	5233	4485	24668	0	0	0	0	0	0	0	0	0
Jul-10	12600	2800	6930	4620	26950	12600	2800	6930	4620	26950	0	0	0	0	0	0	0	0	0
Aug-10	12600	2800	6930	4620	26950	12600	2800	6930	4620	26950	0	0	0	0	0	0	0	0	0
Sep-10	12600	2800	6930	4620	26950	12600	2800	6930	4620	26950	0	0	0	0	0	0	0	0	0
Oct-10	12600	2800	6930	4620	26950	12600	2800	6930	4620	26950	0	0	0	0	0	0	0	0	0
Nov-10	12600	2800	6930	4620	26950	12600	2800	6930	4620	26950	0	0	0	0	0	0	0	0	0
Dec-10	12600	2800	6930	4620	26950	12600	2800	6930	4620	26950	0	0	0	0	0	0	0	0	0
Jan-11	12600	2800	7854	4620	27874	12600	2800	7854	4620	27874	0	0	0	0	0	0	0	0	0
Feb-11	12600	2800	7854	4620	27874	12600	2800	7854	4620	27874	0	0	0	0	0	0	0	0	0
Mar-11	12600	2800	7854	4620	27874	12600	2800	7854	4620	27874	0	0	0	0	0	0	0	0	0
Apr-11	12600	2800	7854	4620	27874	12600	2800	7854	4620	27874	0	0	0	0	0	0	0	0	0
May-11	12600	2800	7854	4620	27874	12600	2800	7854	4620	27874	0	0	0	0	0	0	0	0	0
Jun-11	12600	2800	7854	4620	27874	12600	2800	7854	4620	27874	0	0	0	0	0	0	0	0	0
Jul-11	13550	4200	10295	5325	33370	13550	4200	10295	5325	33370	0	0	0	0	0	0	0	0	0
Aug-11	13550	4200	10295	5325	33370	13550	4200	10295	5325	33370	0	0	0	0	0	0	0	0	0
Sep-11	13550	4200	10295	5325	33370	13550	4200	10295	5325	33370	0	0	0	0	0	0	0	0	0
Oct-11	13550	4200	10295	5325	33370	13550	4200	10295	5325	33370	0	0	0	0	0	0	0	0	0
Nov-11	13550	4200	10295	5325	33370	13550	4200	10295	5325	33370	0	0	0	0	0	0	0	0	0
Dec-11	13550	4200	10295	5325	33370	13550	4200	10295	5325	33370	0	0	0	0	0	0	0	0	0
Jan-12	13550	4200	11538	5325	34613	13550	4200	11538	5325	34613	0	0	0	0	0	0	0	0	0
Feb-12	13550	4200	11538	5325	34613	13550	4200	11538	5325	34613	0	0	0	0	0	0	0	0	0
Mar-12	13550	4200	11538	5325	34613	13550	4200	11538	5325	34613	0	0	0	0	0	0	0	0	0
Apr-12	13550	4200	11538	5325	34613	13550	4200	11538	5325	34613	0	0	0	0	0	0	0	0	0
May-12	13550	4200	11538	5325	34613	13550	4200	11538	5325	34613	0	0	0	0	0	0	0	0	0
Jun-12	13550	4200	11538	5325	34613	13550	4200	11538	5325	34613	0	0	0	0	0	0	0	0	0
Jul-12	14090	4200	13169	5487	36946	14090	4200	13169	5487	36946	0	0	0	0	0	0	0	0	0
Aug-12	14090	4200	13169	5487	36946	14090	4200	13169	5487	36946	0	0	0	0	0	0	0	0	0
Sep-12	14090	4200	13169	5487	36946	14090	4200	13169	5487	36946	0	0	0	0	0	0	0	0	0
Oct-12	14090	4200	13169	5487	36946	14090	4200	13169	5487	36946	0	0	0	0	0	0	0	0	0
Nov-12	14090	4200	13169	5487	36946	14090	4200	13169	5487	36946	0	0	0	0	0	0	0	0	0
Dec-12	14090	4200	13169	5487	36946	14090	4200	13169	5487	36946	0	0	0	0	0	0	0	0	0
Jan-13	14090	4200	14632	5487	38409	14090	4200	14632	5487	38409	0	0	0	0	0	0	0	0	0
Feb-13	14090	4200	14632	5487	38409	14090	4200	14632	5487	38409	0	0	0	0	0	0	0	0	0
Mar-13	14090	4200	14632	5487	38409	14090	4200	14632	5487	38409	0	0	0	0	0	0	0	0	0
Apr-13	14090	4200	14632	5487	38409	14090	4200	14632	5487	38409	0	0	0	0	0	0	0	0	0

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3

Apr-17	55200		2208	6000	63408	56900		2276	6000	65176	-1700		-68	0	-1768
May-17	55200		2208	6000	63408	56900		2276	6000	65176	-1700		-68	0	-1768
Jun-17	55200		2208	6000	63408	56900		2276	6000	65176	-1700		-68	0	-1768
	56900		2845	13656	73401	58600		2930	14064	75594	-1700		-85	-408	-2193
Aug-17	56900		2845	13656	73401	58600		2930	14064	75594	-1700		-85	-408	-2193
Sep-17	56900		2845	13656	73401	58600		2930	14064	75594	-1700		-85	-408	-2193
Oct-17	56900		2845	13656	73401	58600		2930	14064	75594	-1700		-85	-408	-2193
Nov-17	56900		2845	13656	73401	58600		2930	14064	75594	-1700		-85	-408	-2193
Dec-17	56900		2845	13656	73401	58600		2930	14064	75594	-1700		-85	-408	-2193
Jan-18	56900		3983	13656	74539	58600		4102	14064	76766	-1700		-119	-408	-2227
Feb-18	56900		3983	13656	74539	58600		4102	14064	76766	-1700		-119	-408	-2227
Mar-18	56900		3983	13656	74539	58600		4102	14064	76766	-1700		-119	-408	-2227
Apr-18	56900		3983	13656	74539	58600		4102	14064	76766	-1700		-119	-408	-2227
May-18	56900		3983	13656	74539	58600		4102	14064	76766	-1700		-119	-408	-2227
Jun-18	56900		3983	13656	74539	58600		4102	14064	76766	-1700		-119	-408	-2227
	58600		5274	14064	77938	60400		5436	14496	80332	-1800		-162	-432	-2394
Aug-18	58600		5274	14064	77938	60400		5436	14496	80332	-1800		-162	-432	-2394
Sep-18	58600		5274	14064	77938	60400		5436	14496	80332	-1800		-162	-432	-2394
Oct-18	58600		5274	14064	77938	60400		5436	14496	80332	-1800		-162	-432	-2394
Nov-18	58600		5274	14064	77938	60400		5436	14496	80332	-1800		-162	-432	-2394
Dec-18	58600		5274	14064	77938	60400		5436	14496	80332	-1800		-162	-432	-2394
Jan-19	58600		7032	14064	79696	60400		7248	14496	82144	-1800		-216	-432	-2448
Feb-19	58600		7032	14064	79696	60400		7248	14496	82144	-1800		-216	-432	-2448
TOTAL	3459620	436800	1369848	840618	6106886	3514820	436800	1373088	846970	6173678	-55200	0	-3240	-8352	-66792

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