

(74)

**GOVT. OF N.C.T OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, C-, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Internal Audit report on accounts of Govt. Boys Sr. Sec. School No.2, Najafgarh, New Delhi-110043 for the period 2008-09 to 2019-20

Introduction

The accounts Govt. Boys Sr. Sec. School No.2, Najafgarh, New Delhi-110043 for the period 2008-09 to 2019-20 were test audited by the Audit Party No-XXIII during the period 24.08.2020 to 01.09.2020 (07 working days) comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO) and Shri Inder Singh, Sr. Asstt.

Aims and Objectives

The aim of our school is to provide the best of education and develop an all round personality of our students, inculcating values of honesty, integrity, leadership, self-confidence, tolerance and esprit –de-corps into the tender minds. The youth are encouraged to develop a bond of humanism with an inquisitive temperament. In order to achieve these value an efforts is made to expose the pupils to a variety of scholastic and co-scholastic activities of the school.

Detail of HOS/DDO/Cashier during 2008-09 to 2019-20

H.O.S

S.NO.	NAME	DESIGNATION	PERIOD
1	Sh. Devender Singh	Principal	04.08.2005 to 18.08.2009
2	Sh. Kailash Chand Meena	Vice Principal	19.08.2009 to 30.06.2010
3	Sh. Kailash Chand Meena	Principal	01.07.2010 to 02.07.2012
4	Sh. Tarrif Singh	Vice Principal	03.07.2012 to 31.03.2015
5	Sh. R.S. Beniwal	Principal	07.04.2015 to 16.11.2016
6	Sh. P.D. Sharma	Vice Principal	17.11.2016 to 21.08.2018
7	Dr. Ajay Kumar	Vice Principal	22.08.2018 to till date

A. Beniwal

D.D.O.

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S.NO.	NAME	DESIGNATION	PERIOD
1	Sh. Devender Singh	Principal	04.08.2005 to 18.08.2009
2	Sh. Kailash Chand Meena	Vice Principal	19.08.2009 to 30.06.2010
3	Sh. Kailash Chand Meena	Principal	01.07.2010 to 02.07.2012
4	Sh. Tarrif Singh	Vice Principal	03.07.2012 to 31.03.2015
5	Sh. R.K. Gupta	Vice Principal	07.04.2015 to 16.11.2016
6	Sh. P.D. Sharma	Vice Principal	17.11.2016 to 21.08.2018
7	Sh. Naresh Kumar	Vice Principal	22.08.2018 to till date

CASHIER

S.NO.	NAME	DESIGNATION	PERIOD
1.	No Cashier is posted during the audit period.		

Budget Allotment and Expenditure during 2008-09 to 2019-20 (in Rs.)

PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2008-2009	1742640	1150920	591720
2009-2010	2657517	2422993	234524
2010-2011	3420849	2937440	483409
2011-2012	4645833	3767644	878189
2012-2013	8005570	7354553	651017
2013-2014	11470224	10460170	1010054
2014-2015	9652024	9085255	566769
2015-2016	8508249	8498648	9601
2016-2017	4078455	4078447	8
2017-2018	1089950	1089911	39
2018-2019	1469032	1068934	400098
2019-2020	1006086	923655	82431

Atul Khat

NON PLAN

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FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2008-2009	23962994	23870576	92418
2009-2010	31372021	31280021	92000
2010-2011	26580458	25847614	732844
2011-2012	33360240	33284911	75329
2012-2013	36385474	34736059	1649415
2013-2014	35720947	35676864	44083
2014-2015	42026409	41863437	162972
2015-2016	46166291	46101951	64340
2016-2017	43525827	43359355	166472
2017-2018	50824493	49670490	1154003
2018-2019	54419666	54409856	9810
2019-2020	55857180	53678681	2178499

Sanctioned strength as on 31.03.2020

S.NO.	NAME OF POST	SANTIONED	FILLED	VACANT
1	GROUP A	01	-	01
2	GROUP B (Gazetted)	03	03	-
3	Group B (Non Gazetted)	14	12	02
4	GROUP C	40	29	11
	Total	58	44	14

Statutory Audit

As informed by the **Head of School, Govt. Boys Sr. Sec. School No.2, Najafgarh, New Delhi-110043**, the AGCR Audit of this office has been conducted by the AGCR upto financial year 2001-02.

Maintenance of Records

The maintenance of records of **Govt. Boys Sr. Sec. School No.2, Najafgarh, New Delhi-110043** for the period **2008-09 to 2019-20** was found satisfactory as per observations made in the Current Audit Report and in Test Audit Notes.

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Old Internal Audit Report

There were 40 Paras outstanding. Out of these 04 paras are settled and 02 paras are taken as fresh in this Audit.

S.N.	Year	Total para	Para Settled	Para no. Settled	Outstanding Paras
1.	1976-1979	04			04
2.	1979-1981	05			05
3.	1981-1983	03			03
4.	1983-1993	12	02	24, 28	10
5.	1993-1995	10			10
6.	1997-2008	06	04	1,4,5,7	02
	Total	40	06		34

The details of old recoveries are as under:

S. No	Year	Para No	Brief of the Para's	Total amount	Amount recovered	Balance
1.	1997-2008	1	Payment of Transport Allowance to teaching staff during summer vacation – recovery thereof.	9700	9700	Nil
			TOTAL	9700	9700	Nil

Current Audit Report

During the course of current audit, 15 audit memos were issued. Out of these, 07 were record memos and remaining 08 were observations memos highlighting various irregularities. 03 memos (8,9 & 14) are settled on the spot. Therefore, remaining 08 memos, converted into 02 Para (01 Para + 01 NPR) and 04 TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
8	Memo settled on the spot	Short deduction of UTGEIS subscription amounting to Rs. 5,520/- from Teachers/official of school.		
9	Memo settled on the spot	Short recovery of License fee is amounting to Rs. 3040/-.		
13	1	Irregularities in maintaining Pupil's Welfare Fund (PWF).	1	

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14	Memo settled on the spot	Irregular payment of Transport Allowance amounting to Rs.1314/-		
	2	Non Production of Record	1	
	TAN No.			
10	1	Shortcomings in Pay Bill Register (GAR-17 & GAR-18)		1
11	2	Shortcomings in Bill Register		1
12	3	Improper maintenance of LTC Register		1
15	4	Irregularities in maintenance of Cash Book		1
		Total	2	4

The details of current recoveries are as under: -

Sr. No.	Audit Memo No.	Para No.	Brief of the Para's	Amount (Rs.)	Amount recovered (Rs.)	Balance Amount (Rs.)
1	8	-	Short deduction of UTGEIS subscription amounting to Rs. 5,520/- from Teachers/official of school.	5520	5520	Nil
2	9	-	Short recovery of License fee is amounting to Rs. 3040/-.	3040	3040	Nil
Nil 3	14	-	Irregular payment of Transport Allowance amounting to Rs.1314/-	1314	1314	Nil
			TOTAL	9874/-	9874/-	Nil

The internal audit report has been prepared on the basis of information/records furnished and made available by the Head of School, Govt. Boys Sr. Sec. School No.2, Najafgarh, New Delhi-110043. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

A.K. Bhatt

(A.K. BHATT)

I.A.O, Audit Party No. XXIII

Najafgarh, Delhi - G.B.S.S.S. No. 2 (508/3)

S No.	Start Year	End Year	Para No.	Subject	Outstanding Amount (in Rs.)
1	1976	1979	2	Contingency Purchases	0
2	1976	1979	3	Stock Register (Middle School)	0
3	1976	1979	4	Service Book & Leave A/c	0
4	1976	1979	6	Verification of Remittances	0
5	1979	1981	8	Boys fund	0
6	1979	1981	9	Irregular Condemntion of Book	0
7	1979	1981	11	G.B. Middle School : Cash Book	0
8	1979	1981	12	Stock Register	0
9	1979	1981	13	Splitting of Purchases	0
10	1981	1983	14	Non Handling Over Charge by Sh. Balbirsing- PGT (Middle School)	0
11	1981	1983	15	Non Verification of Remittance	0
12	1981	1983	16	Non Charging of Scout fund from SC/ST Students	0
13	1983	1993	17	Income Tax	0
14	1983	1993	20	Property Register	0
15	1983	1993	21	Arrear Bill of Sh. Nathu Singh Yadav .	0
16	1983	1993	23	Irregularities of Cash Book	0
17	1983	1993	24	Non Maintenance of Subsidiary Ledger A/c Register	0
18	1983	1993	25	Acquittance Roll	0
19	1983	1993	26	Inproper Maintenance of Boys Fund / Cash Book	0
20	1983	1993	28	Excessive Balance in Scout Fund	0
21	1983	1993	30	Fee & Fine	0
22	1983	1993	33	Verification of Remittance	0
23	1983	1993	34	Free Supply of Uniform	0
24	1983	1993	36	Records Not Maintained/ Produced	0
25	1993	1995	38	Govt. Cash Book (April, 93 to March, 95)	0
26	1993	1995	39	Contingency Bill Pertaining to GBMS & Contingency Vouchers and Contingency Register	0
27	1993	1995	40	Various Stock Register (1993-95)	0
28	1993	1995	41	Non Handling of Charge by Narain Singh PET	0
29	1993	1995	42	Boys fund pertaining to GBMS	0
30	1993	1995	43	SUPW Record	0
31	1993	1995	44	Liveries record (93-95)	0
32	1993	1995	45	Appointment of Cashier & Fedility Bond	0
33	1993	1995	48	Acquittance Roll	0
34	1993	1995	50	Records not Maintained/ Remittance not verified	0

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✓ To be closed

✓ To be closed

to be settled

35	1997	2008	1 ✓	Payment of Transport Allowance to teaching staff during summer vacation - recovery thereof	9700 ✓	✓
36	1997	2008	3	Non-accountal of material in stock property register	0	
37	1997	2008	4 ✓	Improper maintenance of Service Books	0	✓
38	1997	2008	5 ✓	Heavy Balance under Pupils Welfare Fund of GBSSS No., Najafgarh	0	✓
39	1997	2008	6	Non-accountal of items purchased in stock register and splitting of supply orders	0	
40	1997	2008	7 ✓	Non-production of Record	0	✓

to be settled
to be taken
a from

Taken
as from

Total 40 paras
(-) 6
34 o/s

7/18/76 93 (67)

Or Say Rs.	125.00
Deducted	<u>59.00</u>
Bal. to be recovered	<u>66.00</u>

Note: The Teacher had been allowed H. Rent rebate of Rs. 447.50. The receipt submitted in support of the same was on simple paper. The same as per rule, should had been on prescribed printed form with details of owner of the property S.No. of receipt etc. Simple paper receipts are not accepted in Audit.

(C) Shri K.G. Jain PGT 1976-77.

Total Income	Rs.	16,024.10
CDS	(-)	<u>1,081.80</u>
		14,942.30
Std. Deduction (-)		<u>2,494.20</u>
		12,448.10
Savings (-)		<u>2,558.02</u>
		9,890.08
		<u>8,000.00</u>
		1,890.00

Rs. 200/- received from Sh. K. C. Jain on dated 24-01-74 vide Ex PGT (H) No. 9665 dated 24-01-74 amounting to Rs. 200/- (Two hundred rupees) of deposit in a/c of Shri K.G. Jain No. 35

Sh. K. C. Jain, D-645, Sanswari, Vikas, DELHI-110034

or say Rs. 1,890.00

Income Tax	15%	283.50
Surcharge	10%	<u>28.35</u>
		311.85

or say Rs. 312.00

Deducted	<u>112.00</u>
Bal. to be recovered.	<u>200.00</u>

NOTE: The teacher had been allowed rebate of Rs. 1350/- on a/c of H. Rent. He had submitted H. Rent receipt on a simple paper with no details of the owner of the house, receipt No. etc. House rent receipt as per rules, should be on prescribed printed form, such simple receipts are not accepted by the Audit.

2
Para No. 2

Para 4: Contingency Purchase:

In the following cases the codal formality of calling for the quotations and placing the purchase order on competitive rates were observed. Not abiding with the instruction was a serious lapse and as such the purchases made should be regularised by the Competent authority under intimation to the Audit.

18/6 (66)
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S.No.	Deptt.	Ant.	Dealer	Vr. No. & Date
1.	Biology	660.00	Modern Scientific Corpn., Naya Bazar Najafgarh.	60 dt. 30.10.76
2.	"	484.70	Krishna Scientific Works.	73 dt. 27.03.78
3.	"	398.00	=do=	Bill No. 180-C dt. 27.03.79 (Voucher no. not given)
4.	"	294.68	-do-	Bill No. 180-C dt. 27.03.79 (Voucher No. not given)
5.	Physics	255.10	Raj Science Store	Bill No. 145/C dt. 19.11.77 (Voucher No. not given)
6.	"	364.25	Krishna Scientific Store.	Bill No. 181/C dt. 27.3.79 (Vouch.No. Not given)
7.	Agri.	373.10	Shiv Lal Makhan Lal Jain.	65 dt. 26.4.78.
8.	"	395.00	G.P. Enterprise, N.D.	66 dt. 26.2.77.
9.	Commul Art	599.70	M/s Modern Scientific Corpn.	49 dt. 19.10.76

(B) In the following cases, the total purchase of the science material was made for Rs. 299.50. On the one particular date i.e. 27.3.78 but the vouchers in support of the purchase/payment made were split upto escape the codal formality of calling for the quotations. This purchase is viewed as irregular and as such the expenditure should be got regularised by sanction of the competent authority under intimation to the Audit.

Total Amt.	Dealers	Spilitted Vouchers with date & Amt.
Rs. 299.50	M/s Scientific De Star	67 dt. 27.3.78 Rs. 227.50
	-do-	68 dt. " 39.60
	M/s Krishna Scientific Works.	69 dt. " 32.00
		<u>299.10</u>

(S) X

(S) 1800 (65) 95

Page No. 2

Ref Para 6 Stock Registers (Middle School)

76-79 During the course of audit of the various stock registers, the following irregularities were observed:-

Red Cross Stock (Non-consumable)

Following material had been missing from the stock. The cost of the same may please be recovered from the official responsible for the same under intimation to the audit.

S.No.	Register	Article	Page No. of Stock Register	S.No. in the Register	Cost
1.	Red Cross (Non cons)	Hammer	1	10	1.85
2.	=do-	"	2	20	4.50
3.	Science (Non Cons)	Lead Store	3	48	7.20
4.		Set of Volume of same bodies	6	62	23.88
5.		Clinical Thermometer	1	15	4.00
6.		Aspiratory Bottle	2	5	30.94
7.		Drawing Board	1	28	5.90
				Total Rs.	78.27

(C) Science Consumable Stock.

The following materials were lying unused since long. It was possible that due to passage of time, the items may become useless after the expiry of prescribed shelf life. If these materials were not required, these may either be transferred to the senior secondary section where it can be profitably utilised in experiments by higher classes or the items disposed of in the best interest of the state after obtaining the CRA's approval:-

Contd....6/-

779/6 (64)
99

S.No.	Material	Date of Purchase	Amt.	Qty	Consumed	Balance
1.	Calcium Nitrate	19.12.74	23.00	500 gram	100 Gm.	400 Gm.
2.	Ferrous Sulphate	18.03.72	9.80	1000 "	300 Gm	700 Gm.
3.	Glass Rodding	"	12.00	2 Kg	Nil	2 KG.
4.	Calcium Chloride	28.3.74/ 8.05.74	16.80	1000 Gram	100 Gm.	900 Gm.

Calcium chloride 500 grams amounting to Rs. 8.40 was purchased on 28/3/74 as per entry on page 13/A of the Stock Register. Out of this only 100 gm. had been consumed and the balance of 400 gms. was on Stock. In spite of the above balances further purchase of 500 gms. more calcium chloride was made on 8/5/74 worth Rs. 8.40. The balance of 900 gms. was on the stock till the date of audit. In the light of the above facts it is understood as to why further 500 gms. Chloride was purchased when 400 gms. was already in the stock and that too could not be utilised till now. The expenditure as such is infructuous and requires regularisation by the competent Authority under intimation to the Audit.

It may also be ascertained and stated whether the stock of 900 gms. of calcium chloride purchased in 3/74 & 3/74 was still serviceable. If so urgent actions taken to put to use the existing stock of 900 gms. or transferred to some other school where it can be used.

A number of unserviceable articles are still on the stock since long as per 'Annexure A'. Immediate action for the condemnation of the same may please be taken under advice to audit.

Quite a large number of unserviceable Books, as per Annex. 'B' are on the stock of Book Bank. Action for condemnation of the same may also please be taken and intimation sent to the audit.

Contingency Stock :

The Audit of Contingency Stock (presumably meant for recording property items) register revealed that quite a large number of unserviceable articles are on the stock since long. This Register may be given regular nomenclature as per rules. A list of such articles of various stocks is attached as per Annexure 'C'. Immediate action for condemnation of the same may please be taken and audit intimated after doing the needful.

(25) Para 9 Service Book and Leave Account: (11) 17/12/93 (63)

Sh. O.P. Dabag, Drg. Tr. was sanctioned 36 days EOL on dated 26.11.75 and 56 days EOL during the year 1976. The official had been transferred to some other school. However as the school authorities had not maintained any periodical Increment Register, the effect of postponing the increment could be verified. Now a certificate to the effect, that the increment had been postponed to the required extent under rules be obtained from the Head of the office, where the official was working now under intimation to Audit.

Para No 12 (ii)
76-78

a) Non consumable articles (office)- it was seen that in the non-consumable register, some articles of consumable nature were entered such as Blank Register, service Books purchased, Torch Cell, Safeda and varnish etc. Now it may be transferred to consumable articles register.

b) Locks purchased were 40 in number and only two were issued to chowkidar as per record and another 8 were shown as broken due to loss of key where about remaining of locks (30 max.) may be found out and distribution shown in proper record, under intimation to Audit.

Settled on 10/12/78

Para No 14
76-78

Verification of Remittances:

Following remittances made by the Sr. Sec. and Middle School, Najafgarh No. 2/Paprawat may please be got verified from the concerned PAO/Treasury and result communicated to audit.

Month	Challen No.	Date of Deposit	Amount	Head of A/c	Name of School
Dec. 76	29	9.12.76	46.50	077 Edn. Fee & Fine	G. B. Rs. Sec. Sch. No. 2, Najafgarh
"	30	15.12.76	1668.10	077 "	=do=
"	31	"	4.00	062 Misc. Receipt (Library Books)	=do=
"	32	24.12.76	67.25	077 Edn. Fee & Fine	-do-
Jan. 78	75	3.01.78	62.10	-do-	-do-
"	76	11.01.78	1332.05	-do-	-do-
"	77	24.01.78	170.95	-do-	-do-
"	78	"	12.00	077 Misc. other Receipt (Library Books)	-do-
Dec. 76	15	9.12.76	1.00	077 Edn. Fee & Fine	G. B. Middle Sch Paprawat.
"	16	15.12.76	8.85	-do-	-do-

.....8/-

-: 8 : -

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Dec.	76	17	24.12.76	0.45	077 Edn. Fee & Fine GB Middle Schl. Paprawat.	-do-
Jan.	78	34	3.01.78	2.65	-do-	-do-
"		35	11.01.78	6.70	-do-	-do-
"		36	24.01.78	3.150	-do-	-do-

14/11/90 (61)

iii) No receipt issued by the scholarship branch in token of having received the balance amount was made available. In the absence of genuine receipt, authenticity of the refund could not be verified. A certificate to that effect may be obtained from the respective branch of the Dte. of Edn. & furnished to audit.

A sum of Rs. 2452/63 was given as loan out of boys fund on 31.5.79 for the purchase of exercise note books from National co-operative consumer federation Ltd. Mehru Place. The cooperative allowed a sum of Rs. 350/37 as discount on the purchase made. As per instructions, the note books were to be sold as per called price and after deducting the incidental charges i.e. loading unloading of exercise note books, their carriage and handling charges, from the discount allowed, balance amount was to be credited to Boy's fund. It was noticed that out of Rs. 350/37 as discount allowed only a sum of Rs. 142/37 was credited to Boys's fund on 9.8.79 and no account of the incidental expenses had been kept. As such the correctness of the amount credited to the fund could not be verified. This may be expedited.

PARA: 8 (iii) 1979-81

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iv) The following amounts were credited to the Boy's fund on account of sale proceeds of raddi, but no auction documents/bids were made available to audit. As such it could be verified whether the interest of the govt. was safeguarded.

20.11.79	Rs. 206.50	Sale of library magazines
"	129.00	" " extra papers
22.10.80	151.80	-do-
23.10.80	185.95	" " Magazines

The reasons for not maintaining the sub account as provided in GFRs may be intimated.

....3/-

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9
Para : 9

(Ref: IR 1979-81)
Irregular Condensation of Books.

13) 17/11/89 (60)

A condensation board examining the following officers for condensation of library books was appointed vide Education officer Zones, West Distt. Education's letter No. 4212 dt. 6/10/82.

1. Sh. S.G. Shastri Principal, G. B. S. School No.1. Najafgarh, Delhi.
2. Miss. Raj Rani Malik G.B.S. School No.1, Najafgarh, Delhi.
3. Sh. S.G. Pathak Vice Principal G.S. Sec. Co-Edu. School Pindwalan Kalan, Delhi.

On scrutinising the list of books which were written off, it was observed that only two officers joined the condensation board and Miss Raj Rani Malik, Principal did not join the Board and the 396 books worth Rs. 1585/13 written off and subsequently auctioned for Rs.50/= only. In the absence of one member of the condensation of the books was irregular which may be got regularised from the competent authority under intimation to audit.

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Para : 10 G.P. Fund of Group 'D' officials. (Ref IR 79-81)

while scrutinising the G.P. fund ledger accounts, along with other connected records, in respect of Group 'D' employees the following shortages/discrepancies were noticed:-

- a) Interest for the years 1979-80 and 1980-81 was allowed incorrectly in the following cases as per details given against each:-

Name & Designation	1979-80		1980-81	
	Interest Due	Interest Allowed	Int. Due	Int. Allowed
1. Sh. Bhim Singh Waterman	-	-	291.00	276.00
2. " Raju, Sweeper	201.00	210.00	248.00	258.00

Already settled

The GPF account may be corrected accordingly by re-casting interest for the years 1979-80 and 1980-81 under intimation to audit.

- b) The G.P.F. ledger account for the year 1980-81 in respect Sh. Chandar Bhan, Chowkidar was not completed though the official has been transferred. His GPF account upto the date of his transfer may be completed and transferred to the present place of duty under intimation to audit.
- c) Under para 2 of the Appendix 'F' of GPF (CS) rules broadcast in form No. XI was required to be maintained

16 173/ 39
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by each head of office in order to verify that the amount as booked in Balance Sheet tallied with the totals of the certificates of the deductions attached to the pay bills and payments made during the month. It was observed that no such breadsheet was being maintained in both the offices of Sr. Sec. and Middle School. In the absence of which it was not understood as to how the correctness of posting was ensured without tallying the amount of posting with certificates of deduction. It may please be maintained now and compliance reported to audit.

Already Settled

d) As no pay bill register and breadsheet was maintained in the Sr. Sec. School as well as middle school, Paprawat, the amount of subscription and refund towards GPF of the individuals posted in their ledger account could not be verified which may now be verified and compliance reported to audit.

Para 13 G. B. Middle School Paprawat (R. 12.12.1979-81)

7 11

A scrutiny of the cash book for 3/80 & 2/81 revealed the following deficiencies.

- i. Vide Rule 77(ii) all monetary transactions should be entered in the cash book as soon as they occur, and attested by the Head of office in token of check. However, none of the entries in above CB from 4/79 to 3/81 were found attested by the H.O. The reasons for not following the codal provisions may be stated, entries attested with reference to vouchers and compliance -e reported to audit.
- ii. The total of the C Book required to be checked by a person other than the writer of the Cash book were not checked during the period of audit. The reasons thereof be stated and irregularity avoided.
- iii. There were a no. of cuttings/overwritings in the CB such as on 20.4.79, 20.8.79, 10.12.79, 20.10.79, 28.11.79, 11.3.80 etc. without attestation of the H.O. in contravention of the provisions of rule 77(vi) ibid. The cash may be received and such entries attested under dated initials of the H.O. and result of corrections intimated to audit.
- iv. The certification of cash verification at the close of month did not show the result of verification nor the date of verification. In future the result should show both in words and figure, the amount found in cash as also PO Account.

(17) 1979/80 (58)

v. Cash in excess of Rs.100/- was kept in cash chest in contrivention of the codal provisions such as :

10.2.81	971.60
17.2.81	897.85
20.2.81	870.45
10.3.80	200.40
11.3.80	136.40
20.3.80	168.40

In other months also the cash in hand was kept in excess of Rs.100/- such as :

30.8.79	971.02
31.7.79	653.72
22.9.79	293.37
27.10.79	457.35

vi. The retention of Cash in excess of prescribed limit may be justified and irregularity avoided in future. vide Vr. No. 298 dated 23.9.81 booked on LTC rules for Rs.8/- were purchased and charged to Boys fund in contrivention of the provision of the fund. The same may be charged to office expenses and boys fund credited by the amount under intimation to audit.

(12) (8)

Para No. 15 Stock Register (Ref. - IR. 1979-81)
(Govt. Boys middle school, Paprawat)

Scrutiny of the games stock register (cons & Non-cons) revealed the following irregularities/shortcomings:-
a) A number of non consumable items over entered in consumable stock register and their balances reduced from the stock.

A few instances are given below:-

1. Baniyans)
2. Terrycot Shirt)
3. " Pant) Page 10
4. Underwears)
5. soap cases)
6. Badminton Racket) Page 11

18
17/6
8.6
57

Non consumable items should have been entered in the non consumable register and these articles can be reduced from the stock register by obtaining the condemnation orders from the competent authority. The reduction of non consumable items from the stock without obtaining the condemnation orders from the competent authority was irregular and needs elucidation.

b) Two stock registers were separately being maintained in the school for non consumable articles where as only 6 pages of 1st non consumable register was filled in and the rest of the pages of the register were left blank. The circumstances under which the new stock register for non consumable items was opened when there were a sufficient blank pages in the previous stock register may be explained to audit.

(This concerns GMS No. 2, Najafgarh.)

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Para: 16 Splitting up of purchases. (Ref. IR. 1979-81)
 a) as per provisions of general financial rules, purchases should not be split up to avoid the sanction of the higher authority. Scrutiny of the contingent bills however revealed that the under mentioned purchases were intentionally made in piece-meal in order to avoid the calling of quotations.

1. CB No. 233 dt. 25.3.81 rs. 975/- paid to M/s Aggarwal Agencies, Madangir as per details given below for the purchase of drawing material and Batik paintings with frame:

sub Vr. 62	dt. 11.2.81		Rs. 249.00
sub Vr. 63	dt. 12.2.81		Rs. 246.00
sub Vr. 64	dt. 14.2.81		Rs. 242.00
sub Vr. 65	dt. 23.2.81		Rs. <u>238.00</u>
Total			Rs. 975.00

2. CB 237 dt. 26.3.81 Rs. 354/50 (break up given below) paid to M/s Neelan Scientific works for the purchase of scientific instruments.

Sub Vr. 73 dt. 27.1.81

199.50

Sub Vr. 74 dt. 7.2.81

155.00

354.50

Splitting up of the purchases was in contravention of the codal rules and need to be got regularized under the sanction of the competent authority.

B. Following purchases were made in excess of the 250/- at a time, but the quotations for the same were not produced to audit.

- | | |
|---|--|
| i. CB No. 218 sub Vr. 103
dt. 28.3.80 | R. 500/- Purchase of chemicals
from Laxmi Emporium
Ch. Chowk. |
| ii. CB No. 241 Sub Vr. 82
dt. 27.3.81. | R. 850/- Purchase of steel
Almirah from M/s Dus
furniture house, Wazirpur. |
| iii. CB 241 Sub Vr. 83
dt. 28.3.81. | R. 847/50 Purchase of physics and
geography materials from
M/s Ruby stationers
Ashok Vihar. |

Quotations if obtained may be shown during next audit otherwise non-calling of quotations may be got condoned from the competent authority.

(15) 170/6 (56)
85

16/10/83 (55)
84

143
10
Para: 5 (Ref. 18, Jn 1981-83)

Sub: Middle School Parawat.

Non handing over charge by Sh. Balbir Singh P.E.T.

On scrutiny of Games Stock Register and Physical verification Report of Games Stock, it was revealed that a number of items were not handed over by Sh. Balbir Singh P.E.T. when he was transferred from the Middle School, Parawat in Augst, 80, he himself has confessed non-handling over of about 22 items of Games (Item given below since more than 4 years had elapsed from his transfer to other school. Immediate action may be taken to get back these items from him and taken into stock. In case he is not responding the usual correspondence, the case may be taken up through vigilance and the out come of this effort may be intimated to Audit. The 22 items listed in his charge Re/ort are given below:-

Sl.No.	Name of the Articles	No. of Articles.
1.	Football	2
2.	Volley Ball	2
3.	Volley Ball Cover	1
4.	Russian Volley Ball	2
5.	In flow Vell	1
6.	Football Russian	1
7.	Badminton Racket	4
8.	" Net	1
9.	Bladders	4
10.	Football	2
11.	Carrom Board	1
12.	Volley Ball	1
13.	-do-	1

....2/-

(21) 168/83 (54)

-: 2 :-

14.	Volley Ball	1
15.	-do-	1
16.	Chess Board	1
17.	Bonnyans	20
18.	Underwears	20
19.	Cricket Bat	1
20.	" Ball	1
21.	" Bat	1
22.	" Ball	1

22 16/11
82
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Para : 6 (Ref. IR. No. 1981-83)

Sub : Non Verification of Remittances.

The following remittances of Sr. Sec. School No. 2, Najaf Garh & Govt. Boys Middle school, Paprawat were made by the D.D.O. of the school which could ^{not} be verified by the PAO XVIII West Patel Nagar. These remittances may please be get verified from the PAO and verified copy in original may be sent to the Directorate of Audit for record.

A) Govt. Boys Middle School.

Sl. No.	Date	Amount	Head of Account
1.	11.2.82	22.20	077 school fee & Fine.
2.	22.2.82	6.20	-do-
3.	14.3.83	21.20	-do-
4.	22.3.83	2.60	-do-

B) Govt. Boys Sr. Sec. School No. 2.

1.	1.2.82	Rs. 53.10	077 school fee & Fine.
2.	11.2.82	" 3237.90	-do-
3.	22.2.82	" 364.20	-do-
4.	2.3.83	" 33.55	-do-
5.	14.3.83	" 850.25	-do-
6.	"	" 500.00	Refund of advance
7.	22.3.83	" 30.45	077 Fee & Fine.

(Ref. 1R. No. 1981-83)

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HAC
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Para: Non Charging of Scout Fund from the SC/S.T.

10 Student (Middle school).

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In accordance with notification No. F-22/22/(34)/780A
-dt. 25.4.79. Scout and Girl Guide Fund should be charged
from every student irrespective of caste in recognised school
@ 10p./0.20p. p.m. w.e.f. 1.3.79. It was however, seen
that no scout fund was being charged in the school from
schedule caste students. This amount may be washed out
since 3/79 according to number of S.C. students on Roll
and may be treated as loss of money to Govt.. and may be
written off by the competent authority. Further, this
fund may please be collected from each schedule caste
students with immediate effect under intimation to the
audit.

Para 2 Audit Memo No. 26

Sub : Income Tax 1983 to 1993.

(17)
(13)

On Scrutiny of Income Tax Calculation Sheets & PRR etc. following discrepancies, short recovery of Income Tax have been noticed. The discrepancies be rectified and I/Tax short recovery and as detailed in this memo be recovered from the officials and credited to Income Tax Authorities under intimation to audit.

a. Rent receipts are seen alongwith a few Income Tax calculations and rebate on rent has been allowed without following the proper procedure. The future all such cases be scrutinised by the D.D.O. and he after satisfying himself that all Rent Receipts given for the purpose are in order, should allow rebate on these receipts. Issue necessary orders in this respect. Only after completing these formalities, I/Tax rebate on Rent Receipts be allowed in future. The official concerned are also required to give undertakings on these Rent Receipts to the effect that i. The rent mentioned in R.Rs. are actually being paid by them & (ii) that they do not ^{own} ~~have~~ any house in the U.T. of Delhi. This procedure should be followed strictly and compliance be shown to next audit.

Chandan Singh Rao (1984-85)

Total Income	33450.00
Less STD Deduct	<u>6000.00</u>
	27450.00

Rebate under 80-C :

S.P.F.	12000	
CGEIS	<u>480</u>	
	<u>12480</u>	
	6000	
	3000	
	192	<u>9192.00</u>
		18258.00
or Rs:		18260.00

24
16/12
(51)

2.2/-

25
16/11
29
50

-: 2 :-

Income Tax on Rs. 3260	Rs. 734.00
Recovered	205.00
	<hr/>
To be recovered	529.00
	<hr/>

Note: Rent receipt is not found attached. The receipt may be got traced. If it is not traceable, the amount of Rs. 2690/= may be recovered.

Chandan Singh Rao (1985-86)

Total Income	37783
Less Std. Deduction	<hr/> 6000
	31783

Rebate under 80-G

GPF = 14843.65

CGKIS =

480.00

15323.65

6000

3000

1329

10329

Settled on 9/1/12

	<hr/> 10329
Rs.	21451
or	21450

Income Tax on
Rs. 3450/=

Recovered

862.50

182.50

Rs. 680.00

Note: Rent receipt is not Hence rebate of Rs. 2724/= toward HRA is not admissible.

...3/-

529 + 680 = 1209

26/10/89
49

In the following cases amount of F.M.A. i.e. Rs. 180/= has been deducted from Gross Income for the year 1989-90. This is irregular & rebate of FMA is not allowed. This has resulted in short recovery of I/Tax @ Rs. 36/= i.e. 20% of Rs. 180/= in the following cases. The amount @ Rs. 36/= be recovered under intimating to audit:-

S.No.	Name of the official	Amount to be recovered	Remarks
1.	Sh. Ram Rattan PGT	36/=	Settled except a no. 1 + 2 29/11/89
2.	Sh. R.C. Sharma PGT	36/=	
3.	Sh. R.P. Chaurasia PGT	34/=	
4.	Sh. Jai Parkash TGT	36/=	Recovered by depositum 35/11/89
5.	Sh. V.K. Soni TGT	36/=	
6.	Sh. Jai Narain TGT	36/=	

Recovered 36/=
Depositum with
C.A. No. 32/18/89

Recovered 36/=
Depositum with
C.A. No. 032/18/89

In case some I/Tax Calculation sheets for the year 1989-90 have not been produced to audit. There may also be reviewed & I/Tax if short recovered be recovered from the official concerned under intimation to audit.

Settled
9/11/89

1990-91.

Sh. Kanhiya Lal Principal (Ex.):

The then Principal Sh. Kanhiya Lal availed I/Tax rebate on the Rent Receipt which neither in the printed form nor has been seen & Verified by the Competent authority. No orders have been obtained to avail rebate on these R/Receipts from the Competent authority i.e. G.O. Cell Dte. of Edn. In the absence of above formalities. The Rebate allowed is irregular & not acceptable to audit. In case the officer complete. The above formalities & get his case regularised, then the rebate allowed will continue, otherwise. Income Tax to the tune of Rs. 2160/= be recovered from Sh. Kanhiya Lal & Audit be informed of the recovery effected. The raised calculation sheet is as under:-

Gross Income	62,920.00
(-) S.D.	12,000.00
	50,920.00

.../-

27 162/6
27 48

- 1 4 : -

	50920.00	
(-) LIC Metal Fund & NSC.	<u>5200.00</u>	
	<u>45720.00</u>	
Income Tax for 1st	22000	Nil
I/Tax on Next	8000	1600.00
I/Tax on Next	15720	<u>4716.00</u>
Income Tax Payable		6316.00
Less Savings		<u>3992.00</u>
		<u>2324.00</u>
Income Tax Payable		2324.00
Already Paid		<u>164.00</u>
To be recovered		<u>2160.00</u>

(Two Thousand One Hundred sixty only)

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14
36
153
68
47
Para 6/ Ref. Audit Memo No. 21 dt. 11.5.93.

Sub: Property Register.

The School is having a Property register which is maintained from March, 1989. The Property Register prior to March, 89 was not produced ^{to} before audit for verification. The school authorities claim that the property Register prior to March, 89 was available with one Shri Narain Singh the then PET and he never handed over the register & has been relieved from this school on his transfer. This Property register being very Important record should be procured from the official/officer who has failed to handover the Property Stock Register. Principal is requested to pay personal attention to the matter & procure the aforesaid Register at the earliest possible & club the two stock Register under Proper attestation of the Principal. The final action taken be intimated to Dte. & Audit. The matter being serious in nature is brought to the notice of Director of Education for taking appropriate action in the matter.

Para 5

Reg. Mem. No. 115-93

37 154
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Sub: Arrear Bill of Sh. Nathu Singh Yadav
Drawing Teacher.

On checking of arrear Bill of Sh. Nathu Singh Yadav Drawing Teacher (Bill No. 132 A dated 4.12.92 for Rs. 31,600/= was encashed on 31.3.93. The official was allowed stopped up pay vide Dte of. Edn. Middle School Cells G/O No. 2/92/MSC dated 16.3.92. Consequently his bill was prepared, presented, passed & paid by the school authorities/PAO. But as per subsequent orders issued on the subject by the Jt. Dir. of Edn. (Adm.) (Order No. DE-29/11/91 /MSC/1411-1425 dt. 22.9.92), this arrear could have been drawn only after taking finance Deptt. approval under FR-27. No such approval under FR-27 has been obtained in the instant case. Reasons for not obtaining the approval of finance deptt. under FR-27, be explained in the first instance. Secondly the Arrear Bill be got regularised by obtaining approval of the finance Deptt. and Directorate of audit be informed of the final action taken in the matter. Such lapses should not be repeated in future. This matter is being brought to the notice of Jt. Dir. of Edn. (Adm) Delhi Admn. Delhi.

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Para 3 (Audit Memo No. 10 of 17/93)

Sub: Irregularities of Cash Book.

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Rule 13 of the Central Govt. Account (Receipts and Payments)

Rules, 1983 provide as under:-

- i. The Cash Book should be closed regularly and completely checked. Totals of the Cash Book should be verified by some responsible person other than the writer of the Cash Book and initial it as correct.
 - ii. At the end of each month, DDO should verify the Cash Balance in the Cash Book and record a signed and dated certificate to the effect.
 - iii. A detailed summary of Cash balances at the close of each month should be prepared and recorded in the Cash Book.
 - iv. An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. Rectifying entry of a mistake, if any, be done by red ink under proper attestation.
- But during the course of Audit of Cash Book for the year 1983-93, it has been found that the above provisions of rules have not been observed in practice. The Cash Book has not been completed daily and totals of Cash Book have not been checked by any person. It has been noticed that a number of times payments made on a particular date were not reflected in the Cash Book on that date. Errors were committed in the totalling at several times and inflating of Cash Balances continued for days/months together till they were rectified. Non observance of these provisions not only resulted in irregularities and omissions, but also resulted in large scale cuttings, overwritings and cancellation of pages of Cash Book.

A list of few cases of such omissions and large scale cuttings/cancellation of Cash Book pages is enclosed in Annexure 'A' & 'B'.

Further at the end of each month Cash Book has not been closed. Cash Balances have not been verified by the D.D.O. as no certificates, to the effect were recorded in the Cash Book.

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Period of May 1990 to March, 1993 may be referred to in particular in this regard. In the earlier stages till 1988 when cash verification certificate was ~~recorded~~^{recovered}, it has been noticed that on 30.9.1986, it was initially certified that there was a cash balance of Rs. 68/60, but this certificate was subsequently revised showing revised cash balance figure of Rs. 7092/50 for 30/9/86 without dated signatures, which shows that the verification is not done on actual basis.

Detailed summary of Cash balances remaining unpaid at the end of each month has not been recorded in the Cash Book. Period of May 1990 to March, 1993 is pointed out in particular.

Reasons for non observance of provisions of Rules in maintenance of Cash Book and consequently committing large scale omissions needs to be explained to Audit. It is suggested that suitable action may be taken to ensure that provisions of rules are strictly followed in future and the Cash Book is maintained properly and compliance to the effect shown to the next audit. In view of several totally errors, it is required that verification of totals of Cash Book for the entire period of Audit i.e. 1.4.93 to which has not been done earlier, may be got done now by some responsible person and 'total verification' Certificate recorded on every page of the Cash Book duly signed by him. Result of such verification of totals of the Cash Book may also be communicated to Audit.

ANNEXURE-A

To Memo No

Annexure showing
Commissions & Irregularities
of Cash Transactions
Remarks

59 (45) 10/1/88 (43)

Date Page No. of Cash Book Amount of Payment

17-3-87 P-76 Rs. 933/40

Payment amount not received from the closing balance. The closing balance was carried over in excess by Rs. 933/40 from 17-3-87 to 27-3-87.

28-3-87 P-77 R. 2618/-

Payment of Rs. 2618/- not reflected in the Cash Book on the actual date of payment. The payment was inserted in the Cash Book on 11-4-87. As the totals of O/B & C/B were changed & overwritten from 28-3-87 to 11-4-87.

22-4-88 P-105 Rs. 966/-

Payment of Rs. 966/- made on 22-4-88. But the closing balance of 22/4/88 were carried over to the next date in excess of Rs. 966/-.

23-4-88 P-105 Rs. 2775/-

Payment of Rs. 2775/- made on 23-4-88 not shown in the Cash Book on 23-4-88. Appears to have been inserted on 30-4-88 as the totals of O/B and C/B of various dates from 23-4-88 to 30-4-88 were cancelled & overwritten from 22-4-88 to 30-4-88.

ANNEXURE 'A'

P/2

(46) (42)
143/6
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<u>Date</u>	<u>Page No. of Cash Book</u>	<u>Amount of Payment</u>	<u>Remarks</u>
⑤ 30-9-86.	P/63	Rs. 7092/50	Payment of Rs. 7092/50 was reflected in Cash Book on 30-9-86, But after Ho-1986, Payment entries of Rs. 7092/50 dated 30-9-86 were cancelled and the Cash Balance of 30-9-86 was increased from Rs. 68/60 to Rs. 716/10. Even certificate of Physical Verification was received which shows that the Cash Verification is not done after counting the Cash.
⑥ 31-1-89	P/126		Physical Verification certificate signed by DDO on 31-1-89, but the amount of Cash balance actually found not indicated.
⑦ 31-3-89			Two certificates for Physical Verification recorded in the Cash Book on 31-3-89 duly signed by the DDO. First indicating the Cash Balance of Rs. 3,21,224/95 and the second showing Cash balance of Rs. 3,58,834/95.

ANNEXURE - 'B'

To memo No

(47) 162/C
(41) 55

List of Cash Book Pages cancelled & bearing large scale errors and over-writing.

No	Dates	Page No. of Cash Book	Remarks
D	30-11-85 to 3-12-85	P/32, P/33	Cancellation/ entries done to rectify errors at a subsequent date.
D	26-12-85	P-36	
D	24-3-86, 27-3-86	P/44	
D	5-5-86	P/49	
D	2 ⁶ / ₈₆ to 25 ^C / ₈₆	P/52	
D	22-7-86	P/56	
D	31-7-86	P/57	
D	19-7-86	P/55	
D	30-9-86	P/63	
D	17 ³ / ₈₇ to 31 ³ / ₈₇	P/76 to 78 + P/79	
D	29-2-88	P-99, 100	
D	2-8-88 to 31 ⁸ / ₈₈	P/114	
D	31-10-88	P-120	
(14)	1-9-89	P-143	
(15)		P-149 to 150	
(16)	13-3-90 to 16 ³ / ₉₀	P-161	
(17)	28-1-91 to 8-2-91	P/7 & 8	
(18)	31-3-92	P/53 & 54.	

48 16/11/86 56 40

Sub: Non Maintenance of Subsidiary Ledger A/c Register.

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Para 8 (Ref Memo No 9)
97-593

Under the scheme of payment of Salary through cheques to the Teaching Staff, it was required to maintain subsidiary ledger Account Register to keep records of the cheques received from the Pay & Accounts Officer and salary cheques disbursed to the teaching staff of the school.

During the audit, a SLA Register was produced to Audit Party which was started w.e.f. 25.9.85. It was continued upto December, 1986 but that too not in proper shape. From Jan. 87 No. SLA Register has been maintained.

In the absence of SLA Register, Correctness of Salary cheque Account could not be verified. Reasons for not maintaining SLA Register from the date of commencement of scheme of payment of Salary Through cheques to the teaching staff may be explained to Audit. The said SLA Register may be started immediately at least from the current financial 1993-94 and compliance intimated to Audit.

This Para is settled in
view of the Reply given
by the School
A. W. Malhotra
12-13

(49) 1/10/83
(39) 55-

sub: Acquittance Roll.

(25)
(18)

Para 9 (Ref memo No 8)
07553

During the Test Audit of Accounts for the years 1983-93, the following deficiencies/short-comings were observed:-

- i. A sum of Rs. 500/- on a/c of open Merit scholarship was paid on 13.12.1983 as per entries in the Cash Book to Bhagwan Dass s/o Sh. Raja Ram. But Acquittance was ^{not} shown to Audit.

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Totals checked
fair & correct
by 2/2/93

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139/C
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Para 40 Ref: Memo No. 19.

sub: Improper Maintenance of Boys Fund Cash Book/Vouchers.

During the test check of Boys Fund Account Cash book and vouchers, the following deficiencies/shorcomings were noticed.

- i. Cash Book is not being completed daily.
- ii. Total of Cash Book have not been checked by a person other than the writer of the Cash Book.

iii. Excessive Cash Balance in Boys Fund Account:

It has been found that an amount of Rs. 80,073/- was lying as Cash Balance in Boys Fund A/c as on 31.3.1993 which is in excess of the Balance limit incorporated in Delhi Edn. Act. It is suggested that the ^{contribution by} ~~complication~~ of Boys Fund may be stopped in consultation with D.D.E. (West) and compliance intimated to Audit.

The observations of Audit as pointed out above may be complied with under intimation to Audit.

(52) 137/L
52
(37)

(28)
(20)

Para #2 (Ref. memo. etc.)
for 1983-83

sub: Excessive Balance in Scout Fund

It has been observed during the audit for the years 1983-93, that the expenditure out of Scout Fund during the said period has been on very low side. Balance of Rs. 14487/42 existed in Scout Fund a/c. as on 31.3.1993. It is therefore, suggested that the Contribution of Scout Fund may be stopped with approval of D.D.E. (West) and Compliance intimated to audit.

This para is settled
in view of the reply given
by the S.A. /
H.A. / M.A.
Dtd-23

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BHK

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19

Para 17 (Ref Memo No 4)
of 29-4-95
Sub: Fee & Fine.

On scrutiny of the Fee and Fine registers the following irregularities were observed.

1. The students attendance register for the period Jan, 89 11th A, 3/90 9th B, 3/90 6th D could not be produced. In the absence of these register it could not be ascertained that how much amount was collected during that particular month towards Govt. Money, Fee and fine Boys Fund. However ~~the amount was entered in the fee and fine collection register as well as in the Cash Book also.~~

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23

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12/11
35
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Para No. 177 Ref. Memo No. 28.

Sub: Verification of remittance.

The following remittances made by D.D.O. G.B.S.S.S. No. 2 Najafgarh, New Delhi were sent to P.A.O. XVIII for verification but these remittances have not been verified by the concerned P.A.O. as no record is available with there. The school authorities are requested to take up the matter with P & AO No. XVIII & get these remittance verified.

Final action taken be shown to ~~MMMKKMM~~ next audit:-

<u>S.No.</u>	<u>Date</u>	<u>Amount</u> Rs. w/p	<u>Head of A/c</u>
1.	1.3.86	318.65	077 Fees & Fines
2.	11.3.86	1225.75	-do-
3.	21.3.86	69.00	-do-
4.	21.3.86	269.00	-do-

(34)
(2A)

(60) 1991/2
34
44

Para 18 Ref. Audit Memo No. 18 dt. 11.5.93.
Sub : Free Supply of Uniform.

In order to avoid all irregularities in r/o of Free supply of uniform ^{it is suggested that a Composite Register} be maintained the future i.e. one register be opened where in yearwise detail of sanctioned Amount, Nett amount (Cost) of Cloth purchased be indicated yearwise. Break up & Rates of Cloth be quoted in the register & thereby the uniform be distributed strictly as per provisions/ instructions available in the sanction. Pay declaration certificates be properly scrutinised & after the Uniform is distributed a certificate be recorded, every year that All Cloth received for the purpose has been distributed as per rules & no cloth is left. This work can be entrusted to a responsible staff member instead of Two or three officials sharing this work. The Income Declaration form can be kept in Paste file yearwise-

The record not produced to audit be traced out and shown to audit immediately.

(21)

(63)

97
12/1/93

(93)

Para No 20 Record not maintained / Produced before Audit.

(29)

- 1) Broad-Sheet in of G.P.F. Group 'D' employees
- 2) L.T.C. Advance Register
- 3) P.J.C. Register
- 4) S.L.A. Account.
- 5) Contingency charge Register.
- 6) Movement Register for Conveyance claim.
- 7) Medical Re-imbursment - Register
- 8) Expenditure Control Register.

Arora

21/5/93.

(G. V. ARORA)
Accounts Officer (Audit),
Delhi Administration, Delhi.

Para No. 2 (Ref Memo No. 3 dated 26.4.96)

Sub: Govt Cash Book Apr 93 to Mar 95

On test scrutiny of the Cash Book for the period 1.4.93 to 31.3.95 the following omissions/irregularities have been noticed which may be rectified and compliance be shown to the audit:-

The G.B.S.S. No. 2 Najafgarh is having an Imprest amount of Rs 50/- on perusal of the Cash Book it has been revealed that the same has never been utilized. An order may be taken to surrender the said Imprest amount under intimation to the audit.

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Page No. ~~3~~ 3 (Reference memo No. 10 A dt. 7-5-96)

11/9/96

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Sub: - Contingency bills pertaining to Grams.

(2A)

On scrutiny of the contingency bills for the month of March 94, the following discrepancies are observed:-

- i) In sub vouchers of the bills it has been mentioned that received and entered in the Contingency Consumable and Contingency non-consumable register at page & sl. no. so and so. But no Contingency Consumable and non-consumable Stock Register was produced. And therefore the bill could not be compared and verified with the Stock entries. The Stock registers are traced immediately if prepared or prepare the Stock registers accordingly and shown to the Audit.
- ii) In the Contingency bills No. C-55 dt. 28-3-94 for Rs. 24900/- and C-56 dt. 28-3-94 for Rs. 18530/- it was mentioned that the purchase had been made on the basis of comparative statement. No copy of statement or quotation is enclosed with the bill. As it is necessary to observe the legal formalities required under GFR, the quotations called for in these purchases may be shown to the Audit.

Para No. ³⁹ 3 (Reference memo No. 10 dated 6-5-86)

H/C

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Sub: - Contingency vouchers and Contingency Register.

iii) On scrutiny of the Contingent vouchers, the following discrepancies are found which may be rectified and concurrences shown to the audit: -

1. No separate Contingency charges Register is prepared in the form GAR-27.
2. No copy of the tender/ quotation is endorsed with the bill No. 189-C for Rs. 19950/- where scientific equipments are procured in the year 1993-94.

Para no. 4 (Ref. memo no. 15 dt. 8/5/95)

12/11

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Subject - Various stock registers for the period
1993-94 to 1994-95

On scrutiny of stock registers for the above mentioned period on test check basis, the following discrepancies have been noticed which may please be rectified under intimation to the audit & steps be also taken to avoid such lapses in future. Other similar cases may also be reviewed & necessary remedial action taken.

1. A. Property register (G.B.S.S. Najafgarh)

- (i) There is no physical verification of property stock in the old register since 1985. Furthermore physical verification of property stock has also not been done in the new property stock register. Needful may be done & compliance shown to the audit.
- (ii) The school is maintaining a number of property registers (out of which 3 shown) for different periods & on different grounds which is not permissible. Many items are being reflected in all the three property registers. Principal is requested to club all these property registers under his proper attestation & certificates so that true picture of stock items is available at a glance without any confusion & compliance may be shown to the audit.

HBC ← 31
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(iii) In the old property stock registers, it has been mentioned that one wooden admiral & 3 dussies were burnt. However it is not clear whether the F.I.R to this effect has been lodged with the police or not. Position in this regard may be explained to the audit. Needful may be done & compliance be shown.

B. Property register (G.B.M.S. Nagafgarh)

(i) On scrutiny of property register, it has been observed that only entry of 3 dussies has been made into con. stock register (which is unsigned). A certificate to the effect that there is no other article other than 3 dussies in the property of the school, may please be given & the three dussies may be transferred to non-consumable stock register.

2. Gen Science stock register (G.B.M.S. Nagafgarh)

(i) Physical verification of Gen-Science stock register has not been done as on 31/3/95. Same may be done now & compliance shown to the audit.

3. chemistry lab stock register (G.B.S.S.S. Nagafgarh)

(i) Physical verification of stock as required under G.F.R/19(2) has not been done after 5/94. Same may be done now & compliance shown to the audit.

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Para no. 5 (Ref. memo no. 13 dt. 8/5/96)

Subject: Non-handling of Charge by Shri Narain Singh P.E.T
G.B.S.S. No. 11 Najafgarh

On scrutiny of property stock register & the physical verification report of property stock, it was revealed that a number of items were not handed over by Sh. Narain Singh, P.E.T when he was transferred from G.B.S.S. Najafgarh, he himself has confessed non-handling over of about 28 items of property (items given below). Since more than 12 years had elapsed from his transfer to other school, immediate action may be taken to get back these items from him & taken into stock.

The 21 items listed in his charge are given below

Sl. no.	Name of articles	no. of articles
1.	Office Rak	6
2.	Hot Stand	1
3.	Notice board	1
4.	Catalogy ^{stand} Cabinet	1
5.	Officers table	1
6.	Newspaper Stand	2
7.	Officers chairs	2
8.	Typing table	2
9.	Maggine Rak.	1
10.	Wash Basin	2

S. No.

11

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Name of article
office chair

wooden almira

office table

Map stand

Long library table

Attendance board

Drawing Desk

Drawing stool

wall clock

Durrie

Sign Board

Teachers table

Medal stand

office tray

Tat Patties

Dual Desk

Steel Chair

Dual Desk

No. of articles

10

5

9

2

3

1

10

5

1

8

1

8

1

2

3

109

10

100

29
26

42
Para no. 6 Reference memo no. 12 dt. 7.5.96.

13/6

28 (25)

(29) Sub.:- Boys Fund pertaining to G.B.M.S.

On scrutiny of the vouchers and fund cash book it has been observed that the cash book is not maintained properly. Many of the columns where payments are made has not been signed by the DDO. The dealing hand may be instructed to keep the record properly and get the signature of DDO by hand even if it is signed by the Head master.

In the case of the vouchers also it is seen that they are passed for payment neither by the HOO/DDO. All the vouchers are passed by the Head master of the Middle School. But all such vouchers are also to be countersigned by the DDO. The same may be done with intimation to the Audit.

13
Para no. 7 (Ref. memo no. 17 dt. 8/5/96)

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(20) On scrutiny of S.U.P.W record for the above mentioned period on test check basis, the following discrepancies have been noticed which may please be rectified under intimation to the audit & steps be also taken to avoid such lapses in future.

- ① Physical verification of Photography stock register (G.B.S.S Noyafash) has not been done upto 31/3/95. Needful may be done & compliance shown to the audit.
- ② Gardening stock register of G.B.M.S is in very bad shape. The same may be maintained in a proper way & compliance shown to the audit.

Page no. 8 (Ref. memo no. 16 dt. 8/5/95).

(21)

Subject :- Livesires record for the period 1913-14 to 1944-45

On scrutiny of livesires record for the above mentioned period on test check basis, the following discrepancy has been noticed, which may please be rectified under intimation to the audit. Steps be also taken to avoid such lapses in future.

1. (G.B.S.S.S & G.B.M.S Najafgarh). During the course of audit, it has been observed that no separate issue register of uniforms is being maintained. Same may be maintained now & compliance shown to the ^{next} audit.

115
Para no. of (Reference memo no. 18 dated 9-5-96).

119C 25
22
Sub: - Appointment of Cashier and furnishing of Fidelity Bond, 1993-94 & 94-95.

(30)
As per information furnished by the school, there is no cashier in the school for the period i.e. 1993-94 and 1994-95. There are large number of cash transactions in the school. It is not understood how the school is functioning without a cashier. Since no pending cash transactions are reported, it can be inferred that some one has been doing the duties of cashier without furnishing any Fidelity Bond and without execution of prescribed Security Bond in form GFR 31 as laid down in Rule 270 and G.O.-I decision below Rule 276 of GFR. Thus the Govt. interest are not protected.

The reasons for not appointing the cashier may be explained to the audit.

The cashier may be appointed immediately and Fidelity Bond and Security Bond in the prescribed form be obtained from him and compliance in this regard may be shown to the Audit.

1.8
10/6/96
2 (21)
Para No. 12 (Ref. Memo No. 4 dated 1.5.96)

Sub: Acquittance Roll Apr 93 to Mar 95

(31)
On test scrutiny of Acquittance Roll Register for the period 1.4.93 to 31.3.95 the following omissions/irregularities have been noticed in Ho G B SSS No 2 Najafgarh which may be rectified and not repeated in future and compliance may be shown to the audit.

1. The DDO has not recorded the Certificate "paid in my presence" in case of any of bills after payment. The needful may be done and compliance shown to the audit.
2. No designation is being mentioned with the name of the payee in the Acquittance Roll. The needful may be done and compliance shown to the audit.
3. The details regarding disbursed and balance undischursed amount are not being shown in the Acquittance Roll. The needful may be done and compliance shown to the audit.

20/4 (Ref. memo. dt. 26/4/96)

(39) The following documents/Registers are not being maintained / Produced.

- A.
1. Liability register.
 2. Register of watching progress of Exp.
 3. Broad sheet of G.P.F. Class IV
 4. Reg. of undisturbed amount.
 5. Scholarship record of G.B.M.S (Ref Para 2. memo. no. 8) Nagajgarh. dt. 6/5/96
 6. Stock register, consumable & non-consumable of Scouting fund of G.B.M.S Nagajgarh (Ref. Para B (i) of memo no. 5 dt. 1/5/95)
 7. Gardening record of G.B.S.S.S.

B. The following remittances have not been got verified from P.A.O XVIII

S.No	Date	Amount	Major Head.
1	21.4.93	Rs 3319	0202
2.	3.5.93	Rs 7804	2225
3.	31.3.94	Rs 305	0021
4.	11.1.95	Rs 10,197	0202

The same may be got verified & shown to the next audit.


IAO

Current Report

1997-98 to 2002-08

19

Para No 1

(Audit Memo No. 21)

Payment of Transport allowance to teaching staff during summer vacation - recovery thereof

Transport Allowance to teaching staff during summer vacation (being complete calendar month of leave for May & June) is not payable. During scrutiny of record i.e. pay bill registers it is found that Transport allowance (as per annexure attached) has been paid during the financial year 1998-99 to 2002-03 to the teaching staff by the Govt. Boys Sr. Sec. School No. 2, Najafgarh. It is hereby pointed out by audit that this over-payment of Transport Allowance amounting to Rs. 117500/- may be recovered and compliance shown to next audit party.

S. No	Name of official	1998-99	1999-2000	2000-2001	2001-02	2002-03
1	S.K. Arora	800	800	800	800	400
2	Shardha Nand	200	200	200	200	100
3	Ami Chand	-	200	200	200	400
4	Hoshiar Singh	200	200	200	800	400
5	S.N.S. Madhup	800	800	800	800	400
6	I.S. Khokar	800	800	800	800	100
7	Jai Bhagwan	-	200	200	200	100
8	R.S. Sehrawat	800	800	500	200	100
9	D.P. Sehrawat	800	800	800	800	400
10	N.N. Sharma	200	200	200	-	-
11	Raj Singh	800	800	800	800	400
12	Shiva Nand Sharma	200	200	200	Retired on 31.07.2000	
13	Daljeet	200	200	200	200	100
14	Ishwar Singh	800	800	800	800	400
15	B.S. Solankhi	800	800	800	800	400
16	Bal Raj	200	200	200	200	100
17	Jagroop	200	200	200	200	100
18	D. N. Malik	-	800	800	800	400
19	H.C. Dagar	800	800	800	800	400
20	Sunil Kumar	-	-	100	-	-
21	L.P. Aggarwal	800	800	-	-	-
22	Mai Chand	800	-	-	-	-
23	R.K. Verma	-	800	-	-	-
24	Rajbir	800	800	800	800	400
25	V.P. Sharma	800	800	800	800	400
26	Jai Prakash	800	800	800	800	400

35
Full Para 18
12/20/11

8
1000
900

800

Recovery of Settled re. nos. 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16, 17, 19, 20, 21, 23, 24, 25, 26, 27, 28, 30, 31, 32, 33, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 46, 47, 48, 49, 51, 53, 54
on 9/9/12

S. No	Name of official	1998-99	1999-2000	2000-2001	2001-02	2002-03	
27.	Dharamvir	1600	1600	1600	1600	800	15/4/11
28.	Munshi Lal	800	800	800	800	400	13/4/11
29.	Sudhanshu	800	800	-	-	-	19/10/2011
30.	P.R.Ram	-	800	800	800	400	15/10/11
31.	R.C.Sharma	800	800	800	800	400	13/4/11
32.	G.C.Sharma	800	800	800	800	-	do
33.	S.C.Gupta	800	800	800	-	-	do
34.	L.R. Sangwan	800	800	800	800	400	14/4/11
35.	Sube Singh	800	800	800	800	400	13/4/11
36.	K.K.Verma	800	800	800	800	400	19/10/12
37.	B.S.Girdhar	800	800	800	800	400	13/4/11
38.	R.C.Bhardwaj	1600	1600	1600	1600	Transferred	do
39.	Babu Singh	800	800	800	800	400	do
40.	Raghubir Singh	800	800	800	800	400	do
41.	C.M. Bhardwaj	-	200	800	800	400	19/10/2011
42.	Krishan Pal	-	-	-	800	400	19/10/2012
43.	R.L. Meena	-	-	-	200	400	13/4/11
44.	Laujree Ram	-	-	-	200	100	do
45.	Ved Vati Sharma	-	-	-	200	100	14/4/11
46.	Radhy Shyam Sharma	-	-	-	200	100	13/4/11
47.	Ombir	-	-	-	-	100	13/4/11
48.	K.R. Meena	-	-	-	100	-	do
49.	Raman Kumar	-	-	-	-	400	14/4/11
50.	Bhim Singh	-	-	-	-	100	14/4/11
51.	Jai Dev Vashistha	-	-	-	-	-	do
52.	B.P. Ambedkar	400	-	-	-	-	14/4/11
53.	D.D. Sharma	800	-	-	-	-	19/10/11
54.	S.K. Girdha	200	-	-	-	-	do
55.	Ramesh Chand Glote	800	-	-	-	-	do
Total Rs. = 1,17,500/-							

1600

3600

250

100

450

800

107600
9900
Contd

This Person is Fully lefted
Plu' Bhatt
D.A. - 2

20/11/11 2072000 800 (23)
13/4/11 33300 (24, 28, 32, 33, 36, 38, 39, 40, 41, 44, 44)
14/4/11 15200 (2, 3, 7, 15, 17, 18, 20, 35, 44, 47, 50, 51, 53)
15/4/11 39700 (1, 6, 9, 10, 11, 12, 14, 16, 19, 21, 25, 26, 27)
18/2/11 9000 (31, 30, 37, 54, 5, 43, 42)
19/10/11 16200
107600/2

(Balun 9900 + 90000)

Total (46)

17

33

Para No. - 3

(Audit Memo No. 17)

Non-accountal of material in stock property register.

As laid down in GFR 106 every item purchased by the institution has to be accounted for in the stock register and a certificate to that effect has to be recorded on the cash Memos also. As per cash Memos attached with contingency Bill No. 191-C dated 22.03.2005, four numbers fire extinguishers for Rs. 18169/- have been purchased but these have not been taken into respective stock register as no such certificate was recorded on the cash memos. Reasons for non-accountal of these items may be intimated to audit.

Value added tax is payable to the supplier for the items so supplied by him. In case work is executed and labour is involved, no VAT is payable but in the following cases VAT has been paid to the contractor against execution of work:

S. No.	Cong. Bill No. & Date	Total Amount Paid Rs.	VAT Paid Rs.
1.	112 VKS dt 27/09/05	12980	1837
2.	175C dt 7/12/05	6441	804
3.	178C dt 13/12/05	6930	432
Total		26351	3113

This needs elucidation in Audit.

Contd

16

Para No. 4

(Against Audit Memo No. 22)

Improper maintenance of service books.

On scrutiny of service books the following discrepancies are noted and shown against each official.

Qualifying Service

Rule 32(1) of CCS. Pension rule 1972 required that a Govt. Servant completing 25 years of service or on his being left with 5 years of service before the date of retirement on superannuation, whichever is earlier, the head of office in consultation with the accounts officer shall verify the service rendered by such Govt. Servant, determine the Qualifying service and communicate to him the period of qualifying service so determined. This requirement was not found in the following cases:

S. No.	Name	DOB	DOA	DOR
1.	Sh. Raj Singh, PET	04.04.49	25.01.73	30.04.2009
2.	Sh. Ranbir Singh Yadav, PGT-History	19.09.49	18.11.74	30.09.2009
3.	Sh. Mahavir Singh Nehra, PGT-History	04.04.52	07.11.79	30.04.2012
4.	Sh. Radhey Shyam Sharma, TGT-Hindi	01.01.51	12.10.70	31.01.2011
5.	Sh. Ramvir, TGT-S.Sc.	28.09.51	12.10.70	30.09.2011
6.	Sh. Jai Prakash Sharma, TGT-Eng.	30.07.49	12.10.70	31.07.2009
7.	Sh. Shanti Prakash Chutani, TGT-N.Sc.	20.11.50	21.11.79	30.11.2010
8.	Sh. Ami Chand, TGT-Eng.	01.03.58	09.12.78	31.03.2018
9.	Sh. Om Prakash Sharma, Drg. Tr.	05.02.52	27.02.82	28.02.2012
10.	Sh. Jagroop, TGT-S.Sc.	03.04.56	01.01.82	30.04.2016
11.	Sh. Ramesh Kumar, Chowkidar	11.04.59	02.04.83	30.04.2019

Contd

9 (15)

12.	Sh. Desh Ram, Lab. Asstt.	01.09.57	23.11.81	30.09.2017
13.	Sh. Beepat, Lab. Asstt.	10.01.59	27.06.81	31.01.2019

In addition to this, endorsement regarding verification of character & antecedents of Shri. Sanjeev Kumar (Librarian) was also not found in the service book of the official.

In view of above HOS has been asked to do the needful and show it to next audit party.

This Form is settled in view of the
Reply given by the school
A. B. Bhalerao
D-10-1

Contd

Para No. 5

(Audit Memo No. 12)

Heavy balance under Pupils Welfare Fund of GBSSS No.2, Najafgarh New Delhi



During scrutiny of Pupils Welfare Fund Cash Book, it was found that an amount of Rs. 701907/95 as on 05/11/2008 is lying at the disposal of the school. At the close of 2005 these balance were Rs. 228884/95 and increased by Rs. 500,000/- approx. on 5.11.2008. These balances are on very higher side. It is pointed out by Audit that after having the approval of competent authority further collection of fund from the students may be deferred until and unless the maximum amount is duly utilised by the school.

*This Para may be taken
as fresh for 11/11/08
B.S.V.S*

correct

Para No. 6

(Audit Memo No. 15)

Non-accountal of items purchased in stock register and splitting of supply orders.

3A

During scrutiny on contingency bills for 2002-03 & 2003-04 it is found that:-

- (i) Certificate reg. vouchers paid & cancelled is not recorded under the signatures of DDO/HOS.
- (ii) Material taken into stock register is not recorded on the cash memos attached with the following contingency bills:-

S. No.	Contingency Bill No. & Date	Name of Contractor	Amount Paid Rs.
1.	179-Exam dt 18.02.03	Stationery Items	7197
2.	180C dt 01.02.03	Bulbs	880
3.*	209 dt 28.03.03	Fiber Glass & Pane Glass	19935

* (Attached 4 cash memos of Jain Plywood & Sunmica – Bill Nos. not quoted on cash memos)

It is pointed out by audit that the requisite certificate is to be noted on each and every cash memos under the signatures of DDO/HOS.

Reasons for Non-Accountal of ^{above} material purchased for Rs. 25012/- in the relevant stock register, may be elucidated.

Fiber glass & pane glass for Rs. 19935/- has been purchased by splitting the supply in separate 4 Nos. purchases. It is pointed out by audit that quotations for this supply have to be invited to avail competitive rates from the suppliers. Non-following the codal procedure in purchasing the fiber glass and pane glass by inviting open quotations needs elucidation in audit.

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Para No. 7

(Against Audit Memo No. 7)

Non production of record

The following record has not been maintained/produced to audit.

1. Telephone Register
2. Electricity Bill Register
3. Long Term Advance Register
4. ~~EL/CL Register~~ ———— *Seen*
5. Conveyance Charges Register
6. ~~LTC Register~~ ———— *Seen*
7. Broad Sheet in R/o GPF Group 'D' Employees.
8. Contingency Charges Register.
9. ECO-Club Cash Book, Stock Register & Vouchers
10. V.K.S. Petty Cash Book.

The above record may be shown to next Audit Party.

*This para is taken as
 fresh
 Mr. B. S. Reddy*

*C. P. Pillai
 IAO*

11

Test Audit Note 1

(Against Audit Memo No. 9)

Postage stamp register/Despatch register

While auditing the record of Despatch Register and Postage Stamp Register it has come to notice that the same is not being maintained properly. No Postage Stamp Register was maintained by the school authorities. It is not clear how the dak is despatched without maintaining the Postage Stamp Register. In most of the cases dak is sent by Regd. Post/UPC but the value of stamps used is not shown in the Despatch Register. There is no marking in the Despatch Register whether the dak is sent by Regd. Post/UPC/By Hand. Moreover the Despatch Register has not been shown to any higher official other than despatcher.

In view of the above HOS has been asked to do the needful and show it to next audit party.

Contd

Test Audit Note 2

(Against Audit Memo No. 14)

Pay Bill Register

While going through the pay bill register a number of short comings have been noticed Various columns of the PBR such as date of joining, GPF A/c No., Scale of Pay etc. are not filled up, as a result it could not be ascertained that the various amount on account of advance taken by the official are still outstanding or recoveries have been affected in full and final. Some of the official were transferred but the entry of the orders by which they were transferred were not made under the signature of HOS/DDO. Moreover the entries regarding issuance of LPC was not made when the official were transferred to some other school.

In view of above HOS has been asked to do the needful and show it to next audit party.

Contd

4 (10)

Test Audit Note No. – 3

(Audit Memo No. 11)

**Improper Maintenance of
Cash Book – GBSSS No.2,
Najafgarh, New Delhi**

Main Cash book is a very important document of the school. Every entry has to be attested by the DDO/HOS. At the close of month Cash Balance Certificate has to be recorded under the signature of DDO. During the checking of the cash book it was found the individual entries were not attested for the period from 28.11.2005 to 31.08.05. In addition to that as laid down in rule 13(iv) of Receipts & Payments rules 83 closing balance certificate was not recorded for month 4/97 to 6/2000, 11/2000, 1/2001 to 6/2001, 10/2003 & 12/2003.

The needful may be done and shown to next audit party.

1. Over-writings & cuttings have not been attested for the period 4/97 & 4/98 (Page No. 82, 89, 93, 94, 112 & 113).
2. Cash book has not been checked arithmetically by an official other than the cashier.
3. Page numbering certificate has not been recorded on the cash book starting from 1.11.2003.
4. Surprise checking of cash book has not been conducted by the DDO/HOS.

Needful may be done for the observations ~~may be done for the~~ observations made above and compliance shown to text audit party.

Correct

Test Audit Note No. 4

(Audit Memo No. 18)

Non-recovery of Income Tax from the contractors for execution of various works in school.

(A) Various payments have been made to the contractors against execution of works in the school by the HOS. On scrutiny of the contingency bills as listed below it is found that recovery of income tax was due from the contractors but the same was not recovered from the following payments:-

S. No.	Contingency No. & Date	Bill	Name of Contractor	Total Amount Paid	Income Tax Due
1.	146 dt 29.12.04		J. R. Enterprises	Rs. 44000	Rs. 880
2.	191 dt 22.03.05		Nehar Traders	Rs. 35080	Rs. 702
3.	192 dt 22.03.05		J. R. Enterprises	Rs. 16686	Rs. 334
4.	193 dt 22.03.05		J. R. Enterprises	Rs. 23812	Rs. 476
Total				Rs. 119578	Rs. 2392

It is hereby pointed out by audit that recovery of income tax plus cess as due may be recovered and remitted to Govt. Account under intimation to audit. All such other cases may also be reviewed.

(B) As per contingency Bill No. 192C dated 22.03.05 an amount of Rs. 4995/- has been paid vide cash memo no. 299 dt 04.03.05 for repair of rainy water pipes. In the said cash memo. Quantity of work executed is quoted 55.5 sqr. ft but rate is quoted per meter i.e. Rs. 90/- per meter. While arriving at the total payment, it appears to be so that over-payment has been made to the contractor. This observation needs elucidation in audit.

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Test Audit Note: 5

(Against Audit Memo No. 16)

**Improper maintenance of
Physics/Chemistry/Biology
Consumable/Non Consumable
Audit register**

While auditing the record of science lab. stock registers, it is seen that these are not being maintained properly as seen from the Physics Non Consumable Stock register. A number of articles which are received as far as back in 1975 are still lying and shown in the stock register (Page 97-102). It is not clear why these articles are still lying in the science lab though they are supposed to be obsolete/unserviceable. The items may be disposed off at the earliest after completing the necessary formalities.

HOS has been asked to do the needful and show it to text audit party.

CP Chhillar
1/10

6

PART-II

CURRENT AUDIT REPORT (2008-09 to 2019-2020)

**Para No. 1:- Irregularities in maintaining Pupil's Welfare Fund (PWF).
(Ref. Audit Memo No. 13 dated 26.08.2020)**

During the scrutiny of the record pertaining to Pupil Welfare Fund for the audit period, following shortcomings has been noticed:

1. **Maximum accumulation:** Notification No. 1340-2340 Dated 23.02.90 states that "the maximum accumulation in any particular fund should not exceed **Rs. 20,000/-** or one year's collection, whichever is more. If unspent balance exceeds **Rs. 20,000/-** or one year collection, whichever is more, charging of further subscription should be discontinued and shall be restarted when the balance is below **Rs. 5000/-**.

Scrutiny of the Cash Book as well as, information provided by the school authorities revealed that the school authority has continued to charge the subscription even the unspent balance exceed one year's collection. The unspent balance and collection for the years mentioned below is as under:

Year	Unspent Balance of the year (as on 31st March) of preceding year (in Rs.)	Collection during the year (in Rs.)
2008-09	646,670.93	374,623.00
2009-10	538,813.31	396,004.00
2010-11	471,586.31	309,532.00
2011-12	576,865.31	296,256.00
2012-13	667,467.11	307,672.80
2013-14	726,973.31	327,414.20
2014-15	690,654.31	286,520.00
2015-16	636,346.31	242,630.00
2016-17	573,784.31	201,304.00
2017-18	488,333.31	168,207.00
2018-19	519,986.31	170,642.00
2019-20	571,230.31	155,604.00

It is therefore, advised that charging of the fund from the students may be stopped forthwith and started only after the same is brought down at the minimum limit as prescribed in the Delhi School Education Act/Rules.

As per School Manual, proper and meaningful utilization of the Pupil's fund there should be an Advisory Committee to assist and advise Head of the school in this regard. But it has been

Per School

found that there is no Advisory Committee to assist and advise the Head of the School in any of the financial year of audit period. (5)

Rectifications of the above irregularities may be made under intimation audit.

Para No. 2:- Non Production of Records

The under mentioned records have not been produced to Audit and hence these records may be produced to next audit:-

1997-2008

1. Telephone Register
2. Electricity Bill Register
3. Long Term Advance Register
4. Conveyance Charges Register
5. Broad Sheet in r/o GPF Group 'D' Employees.
6. Contingency Charges Register
7. ECO-Club Cash Book, Stock Register & Vouchers
8. V.K.S. Petty Cash Book

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PART-III

**TAN- 1: - Shortcomings in Pay Bill Register (GAR-17 & GAR-18)
(Ref. Audit Memo. No.10 dated 26.08.2020)**

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

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
2. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialed by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of installments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office.
8. **No page counting certificate** – The mandatory page counting certificate not recorded in any of the PBRs.
9. **GAR-18 not filled** GAR-18 (Abstract of the pay bills)- Abstract of bills were not found recorded in any of the PBR. Entries were not found checked and initialed by the competent authority for its correctness.

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

**TAN-2: - Shortcomings in Bill Register.
(Ref. Audit Memo. No.11 dated 26.08.2020)**

On scrutiny of **Bill Registers** for the years from 2014-15 to 2018-19 following shortcomings have been observed:

1. **Page counting certificate** has not been recorded on the first of the any of the register.
2. **Blank Col. 4-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that during 2011-14, all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity.

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and in absence of proper attestation, figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons.

3. **Blank Col-5,6,7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the but these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
5. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. **Cutting and Overwritings-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.

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

TAN-3: - Improper maintenance of LTC Register.
(Ref. Audit Memo. No. 12 dated 26.08.2020)

While reviewing the records and files, it has been observed that LTC advance register has not been maintained properly. In absence of the essential record it could not be verified whether the official has submitted his claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lump-sum and the claim will be treated as one where no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged. When claim submitted within stipulated time but un-utilized portion of advance not refunded, interest is chargeable on that amount from the date of drawl to the date of recovery. When no advance is taken, claim should be submitted within three months from the date of completion of journey, otherwise claim will be forfeited.

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HOS is advised to prepare LTC register in the prescribed format as given below:

Sr. No.	Bill No. & Date of advance /Final bill	Name & designation of govt. servant	Block Year	Place of visit	For whom claimed	Amt. of Advance/ Final Claim	Bill No. & Date of adjustment	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

1. Entries of advance bill should be made in red ink
2. In case of Final Claim where no advance has been drawn, Columns (1) to (7) only need to be filled.
3. In case of adjustment bill, Columns (9) to (12) against the S. No. Of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12)

It is advised to get the LTC Register prepared properly and show it to the next audit.

TAN-4: - Irregularities in maintenance of Cash Book.
(Ref. Audit Memo. No. 15 dated 28.08.2020)

On scrutiny of cash book for the year 2011-2012, following shortcomings have been observed:

1. **Delay in remittance into bank-** As per Rule 6 of Receipts and Payment, 1983, " All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account." But it has been observed that payment received was remitted to Bank after a gap of 0x to xx days. Some of these instances are given as under:

Sl. No.	TR No.	Amount (inRs.)	Date of receipt	Challan no.	Date of deposit	Delay in days
1.	9	3600	15.03.2012	33	28.03.2012	15
2.	10	1724	16.03.2012	32	20.03.2012	5

2. **Certificate of Physical verification of cash certificate was recorded incorrectly-** As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the amount recorded in the certificate was varied as compared to the amount shown as closing balance in the Cash-book. For example, It is, therefore, evident that certificate of physical verification of cash was recorded incorrectly time and again.

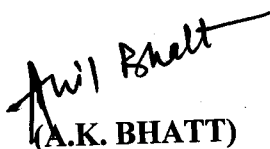
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3. **Entry of 'A' category cheques in the Cash book-** As per Exception (a) below Rule 13 (ii) of Receipt & Payment Rules, 1983 -"An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque-drawing DDO) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its Cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate 'crossed cheques and bank drafts transit register'. However, on scrutiny it has been observed that account payee crossed cheques have also been entered in the Cash book after 28.06.201x, for example, cheques issued by PAO in f/o BSES, MTNL etc. were also entered in the Cash book, which is contrary to the rule stated above.

4. **Erasures/overwriting-** An erasures or overwriting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been made the Cash book but entries were not initialed by the Head of Office on every such correction.

These discrepancies may please be rectified and compliance be shown to next audit.


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