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

**Sub:- Internal Audit Report on accounts Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi for the period from 2018-19 to 2020-21**

**Introduction**

The accounts of **Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi** for the period 2018 to 2021 were test audited by the Audit Party No. VI comprising of Sh. Sreenivas.V, Sr.A.O/IAO, Sh. Hemant Tekwani, AAO and Ms. Vaishali Mathur, DEO during the period from 23.03.2022 to 06.04.2022 (11 working days).

**AIMS & OBJECTIVES:**

1. To provide students with excellent learning resources that could embue them with the skills and knowledge that marks them highly motivated and qualified individuals.
2. To provide an enriching, engaging and challenging curriculum that will prepare our students for success.
3. To prepare an educational environment where all students could use their full potential as creative problem solver and be life long learners.
4. All round development of students with a collaborative effort of school, family and community.

**List of HOS:**

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Sh. Rajpal Singh	Principal	01/04/2018 to 31/01/2019
2.	Smt. Sangeeta Jay	Principal	01/02/2019 to 30/04/2020
3.	Sh. Rajpal Singh	Principal	01/05/2020 to 30/11/2020
4.	Sh. Harish Kumar	Principal	01/12/2020 to till date

**List of DDO:**

S.No.	Name(Mr./Mrs.)	Designation	Period
1.	Sh. Rajpal Singh	Principal	01/04/2018 to 31/01/2019
2.	Smt. Sangeeta Jay	Principal	01/02/2019 to 30/04/2020
3.	Sh. Rajpal Singh	Principal	01/05/2020 to 30/11/2020
4.	Sh. Harish Kumar	Principal	01/12/2020 to till date

**List of Cashier:**

S.No.	Name(Mr./Mrs.)	Designation	Period
NIL			

**VACANCY STATEMENT**

<b>Group</b>	<b>Sanctioned posts</b>	<b>Filled Posts</b>	<b>Vacant Posts</b>
A	02	01	01
B	51	44	07
C	08	05	03
<b>Total</b>	<b>61</b>	<b>50</b>	<b>11</b>

**Details of Budget for the Audit Period 2018-2021**

**(Amounts in Rupees)**

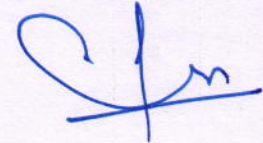
<b>Financial Year</b>	<b>Budget Allotted</b>	<b>Expenditure</b>	<b>Balance</b>
<b>2018-19</b>	117575154	116851141	724013
<b>2019-20</b>	62182126	59656643	2525483
<b>2020-21</b>	61082580	60391140	691440

**Statutory Audit**

Details regarding Statutory Audit of **Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi** has not been provided to audit by the school authorities.

**Maintenance of Records**

The maintenance of records of **Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi** for the period 2018-19 to 2020-21 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.



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**PART-I**  
**Old Internal Audit Report**

There were 05 Audit Paras with Rs.31,720/- as outstanding recovery for the period 2005-2018. Out of which Para 1 (Rs.1,625) and Para 2 (Rs.24,301/-) of Audit period 2005-18 with a total recovery of Rs.4055/- has been fully settled. The details are as under:-

S.No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras with Para No.
1.	2001-2005	01	0	0	0	3
2.	2005-2018	04	02	0	0	3,4
	<b>Total</b>	<b>05</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>03</b>

Recoveries outstanding	31,720
Settled by Audit HQ vide letter dt.28/01/2022	27,665
Recoveries effected on the spot	4,055
Remaining recoveries	NIL

  
**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**

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# PART - I

OLD AUDIT REPORT  
~~(2001-2005)~~

PART-II  
2001-02 to 2004-05

19

72/C

42

PARA No. 1

Refer No. Memo No. 14  
09/09/2005

**Subject: Income Tax**

On the scrutiny of the income tax calculation statement of the relevant records, following discrepancies / irregularities were noticed.

1. The short recovery of Rs.3286/-, an amount of income tax from the official due to reason/remark mentioned in the annexure.

The competent authority may please recovered the amount as per detailed in the annexure after due verification under intimation to the audit.

Sh. U N Upadhyay, (TGT) (2004-2005)  
GI=166669  
SD=30000

CMRF	13666
	- 319
	136350
Tax 1000	16270
15270	
	11703
Rebate U/S 88 @ 20% on 58517	
	4567
Surcharge	91
	4658
Tax paid	1372
Tax to be recovered	Rs. 3286/-

*Get Recovered*  
*Rs. 3286/- recovered*  
*vide challan No. 37*  
*dated 27/Sept./2018*

*29/09/2018*  
*(PARDEEP KUMAR)*  
*Audit Party No. 216*

18 (71/C) 41

PARA No. 2

Refer No. Memo No. 13  
(5/03/05)

**Subject: Observation regarding cash Book**

While scrutinizing the cash Book the following lacunae have been noticed:

- (1) For "A" category cheques separate Register may be prepared to enter the cheques and their disbursement there of.
- (2) Instead of writing "paid to concern" the name of the party and person should be written to whom the payment has been made.

Still work  
No 3027-28  
Date 4/16/07

*Handwritten signature*

*Para No-1*

PARA No. 3

Memo Refer No. 12 dt 4/3/05

**Observation regarding Contingency Bills**

While scrutinizing the contingent bills following shortcoming have been noticed:

(1) Two advances were drawn in the month of March 2005 but these advances have not yet adjustment.

*Settled No 327-10000 4/13/07*

C-131 dt. 12/3/05 Rs. 4400/-

C-132 dt. 12/3/05 Rs. 9600/-

(2) Purchase files/Tender Files are not self Explanatory. Copy of vouchers and copy of sanction orders are not placed in the files. Noting portion is not available in files.

16 (69/C)

PARA No. 4

Memo Refer No. 1 dt 27/06/2015

**Subject:** Verification and communication of qualifying service of 25 years or 5 year before retirement.

As per Rule 32 of CCS(Pension) the verification of services of the Govt. Servant should be communicated on completion of 25 years of service or 5 years before the date of retirement, a certificate in the prescribed form issued to him from the competent authority.

In the following cases the same were not made :

S. No	Name of officials	Length of service	Date of birth	Date of appointment	Date of retirement
1.	Sh. N.P. Sing (Principal)	34	1/11/1949	12/10/1970	31/10/09
2.	Sh. Ashok Kumar (TGT)	25	01/4/1954	14/8/1980	31/03/14
3.	Smt. Urmil Sharma (PGT)	26	22/11/1949	10/9/1974	30/11/09
4.	Sh. Abdus Sami Ansari (PGT)	25	15/12/1949	18/12/1978	31/12/09
5.	Sh. Shrikrishan (UDC)	29	15/1/1953	4/5/1974	31/1/13

*Called as per reply of the Deptt*

*29/09/2018  
PAR DEEP KUMAR  
Audit Party No. 26*

In the above mentioned cases, the services may please be got verified from the competent Authority under intimation to the Audit.

15 (EB/e)

PARA No. 5

Memo Refer No. 2 (22/06/05)

**Subject: Feudality Bond.**

Employee required to work as cashier, should furnish security as prescribed by the Head of the Deptt./HOD Under GFR 270 in form of cash or feudality bond in form.GFR 27A duly supported by a Bond in form GFR 30 or 31 as the case may be. During the course of audit it revealed that the feudality bond was not furnished for the audit period ie (2001-02 to 2004-05) by the cashier, which is not in order.

The same may please be furnished now under intimation to the Audit.

*Settlement  
copy of*

*Dr*  
*29/09/2018*  
*PAR. DARP KUMAR*  
*Auditor*  
*Nov 26*

14 (E7/C) 37

PARA No. 6

Memo  
Refer No. 11 dt 1/02/05

**Subject: Welfare schemes for Student (ie Scholarship, Free Supply of stationary & Books, Girls Stipends).**

During the course of Audit the following observation were noticed after scrutinizing the records pertains to welfare schemes for students' i.e scholarship free supply of stationary & Books, Uniforms & Girls Stipends:

*Satisfied with  
No 3027/28-21/51  
4/6/07*

(1) Application forms for the proposed welfare schemes record from the students were not properly checked in most of case. The same were not accepted and of counter signed by the competent Authority ie unchanged of the subject from the principal.

13 (6/C)

PARA No. 7

Memo Refer No. A dt 28/06/2005

**Subject: Pay Bill Register**

The following observations were noticed during the last audit of Pay Bill Register in audit period ie 2002-2003 to 2004-05.

(1) Coloumn No.36, which is provided for checkers initials, has not been completed.

(2) Salary/Pay particular is R/O officials for the F.Y 2002-2003 & 2003-2004 were maintained on single page instead of separately. One page should be used for single financial year for single employee.

Need full may please be done under information to the Audit.

*copy of the Dept.*

*Received two copies of Audit Report from*

*MS*  
*29/09/2010*  
*(AR DEEP KUMAR)*  
*Audit Party No. 26*

*Soman Rajan*  
*(I.A.O)*  
*(SOMAN RAJAN)*  
Audit Party No.IV

Directorate of Audit

Principal/H.O.  
R.P.V.V. - B Block  
Yamuna Nagar, Distt.

**PARA-1: Short deduction of Rs. 13,000/- towards DGEHS Subscription**

**Audit Memo. No. 03**

**Date: 08.08.2018**

The "Delhi Govt. Employees Health Scheme (DGEHS)" is applicable for all Delhi Govt. Employees including the teachers working in the schools of Govt. of NCT of Delhi. As per the scheme, the details of which are also available on the website of Directorate of Health Services, Govt. of NCT of Delhi", following is the rate of subscription on the basis of pay of the Delhi Govt. Employees w.e.f. July, 2009:

S.No.	Grade Pay drawn per month	Rate of monthly subscription
1	Upto Rs. 1650	Rs. 50/-
2	Rs. 1800, Rs. 1900, Rs.2000, Rs. 2400 & Rs. 2800	Rs. 125/-
3	Rs. 4200	Rs. 225/-
4	Rs. 4600, Rs. 4800, Rs. 5400 & Rs. 6600/-	Rs. 325/-
5	Rs. 7600 and above	Rs. 500/-

Further, the rate of subscription towards DGEHS have been revised w.e.f. **01 Feb. 2017** vide Order No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services, DGEHS Cell, Directorate of Health Services, Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:

S.No.	Corresponding levels in the Pay Matrix as per 7 <sup>th</sup> CPC	Contribution (Rs. Per month)
1	Level: 1 to 5	Rs. 250
2	Level: 6	Rs. 450
3	Level: 7 to 11	Rs. 650
4	Level: 12 and above	Rs. 1000

During the test check of pay bill registers, it has been observed that the School Authority has not been deducted the subscription towards DGEHS as per the above instructions and thus resulted in short recovery of Rs 13,000/- as per detail below:-

**PGTs/TGTs/PETs/Drawing Teacher etc.**

S. No	Name of the employee (S/ Shri/Ms.)	Pay Level	DGEHS Contribution		DIFF. TO BE RECOVERED	Period/ Month	Amount short deducted to be recovered
			DEDUCTED	TO BE DEDUCTED			
1	Brijesh Bahadur Singh	L:8	325	650	325	Feb 17 to June 17 5 months	1625
2	Puran Charider Joshi	L:7	325	650	325	Do	1625
3	R.P.Shukla	L:8	325	650	325	Do	1625
4	Saurabh Sharma	L:8	325	650	325	Do	1625
5	Neelam Sharma	L:9	325	650	325	Do	1625
6	S.K.Srivastava	L:8	325	650	325	Do	1625
7	Gajender Yadav	L:7	325	650	325	Do	1625
8	Deepa Kumari	L:7	325	650	325	Do	1625
Total							13000 /-

*(Handwritten signature)*

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Recovery of Rs. 13,000/- may be effected from the concerned officers/officials after due verification of facts and figure and deposited in government account under intimation to Audit.

Other similar cases may also be reviewed if any, and the recoveries be made for the earlier period too in terms of a regular promotion of the member under intimation to audit.

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**PARA-2: Short deduction of Rs. 18,720/- towards UTGEIS**

**Audit Memo. No. 04**

**Date: 10.8.2018**

In pursuance of implementation of the recommendation of the 6th CPC vide notification no. GSR (E) dated 29.08.2008 issued by M/o Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, post of all PGTs, TGTs, PETs etc. and any other Ex cadre post related to teaching category drawing pay in the Grade pay of Rs. 4200/-, 4600/- & 4800/- were classified as Group "B" (Non-Gazetted) non-ministerial posts w.e.f. 09.04.2009 for the purpose of LTC, UTGEIS, DGEHS subscription etc. vide Assistant Director, Establishment-III, Directorate of Education, GNCT of Delhi office order no. F.DE3(14)/E-III/2001/6118-6177 datd 29.03.2010. This fact was further clarified vide Asstt. Director(E-III), Directorate of Education, GNCT of Delhi letter no. DE.3(54)/E-III/DR/2014/117-22 dated 20.01.2016.

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

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

As per guidelines mentioned therein, the employees are enrolled as members of the Scheme only from 1<sup>st</sup> January every year. If an employee enters service on or after 2<sup>nd</sup> January in any year, he is enrolled as a member only from 1<sup>st</sup> January of the next year. Further on regular promotion of a member to a higher Group after the 1<sup>st</sup> January in any year, his subscription will be raised only from the 1<sup>st</sup> January of the next year.

During the test check of pay bill registers, it has been observed that the School Authority has not been deducting the UTGEIS contribution as per the above instructions in r/o following officials whose grade pay is falling between 4200 to 6600 and thus resulted in short recovery of Rs.18,720/- as per detail below:-

**PGTs/TGTs/PETs/Asstt. Teacher etc**

S.No	Name of the employee (S/ Shri )	UTGEIS Contribution		DIFF.	Period/ Month	Amt. to be recovered
		DEDUCTED	TO BE DEDUCTED			
1.	Brijesh Bahadur Singh, TGT	30	60	30	01/2011 to 9/2017=81 months	2430
2.	R.P.Shukla, TGT	30	60	30	01/2011 to 9/2017=81 months	2430
3.	Saurabh Sharma, TGT	30	60	30	01/2011 to 9/2017=81 months	2430
4.	Neelam Sharma, PGT	30	60	30	01/2011 to 9/2017=81 months	2430
5.	S.K.Srivastava, PGT	30	60	30	01/2011 to 9/2017=81 months	2430
6.	Gajender Yadav, PET	30	60	30	01/2013 to 9/2017=57 months	1710
7.	Deepa Kumari, TGT	30	60	30	01/2011 to 9/2017=81 months	2430

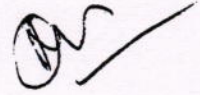
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8.	Puran Chander Joshi, TGT (now PGT)	30	60	30	01/2011 to 9/2017=81 months	2430
<b>Total</b>						<b>18720</b>

Recovery of Rs. 18,720/- may be effected from the concerned officers/officials after due verification of facts and figure and deposited in government account under intimation to Audit.

Other similar cases may also be reviewed if any, and the recoveries be made for the earlier period too in terms of a regular promotion of the member under intimation to audit.



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~~NO-2~~

**PARA-3 : Condemnation / disposal of obsolete / unserviceable items of Physics, Chemistry & Biology Lab having total book value of Rs. 24385/-**

**Audit Memo. No. 06**

**Dated: 01.10.2018**

The unserviceable stock / items not only occupies valuable space of store unnecessarily but also losing their monetary value with the passage of time.

It has been observed that following items are lying in the store as dead stock / unserviceable items, as per the details provided to Audit by the school authorities:

**(A) Physics Lab. Items**

S.N o.	Name of the Obsolete/unserviceable/condemned items, chemical equipments	Date of purchase	Qty.	Life of the items/equipments/shelf life of chemicals	Since when lying vacant	Purchase /Book Value (In Rs.)
1.	Galvanometer	25/02/02	12 Pcs	7 Yrs	11 Yrs	2780
2.	Glass Slab	04/03/02	18 Pcs	5 Yrs	11 Yrs	486
3.	Dry Cell	04/03/02	10 Pcs	2 Yrs	11 Yrs	1720
<b>TOTAL</b>						<b>4986</b>

**(B) Chemistry Lab. Items**

S.N o.	Name of the Obsolete/unserviceable/condemned items, chemical equipments	Date of purchase	Qty. (in pieces)	Life of the items/equipments/shelf life of chemicals	Since when lying vacant	Purchase /Book Value (In Rs.)
1	Burette	18/02/2002	20	3 Years	14 Years	3760
2	Pipette	18/02/2002	20	1Year	10 Years	420
3	Beaker Local 500ml	18/01/2001	48	1Year	9 Years	408
4	Beaker Local 500ml	29/01/2002	5	1Year	12 Years	365
5	Beaker Borosil 100 ml	20/02/2001	25	1Year	14 Years	1700
6	Beaker Borosil 250 ml	18/02/2001	5	1Year	12 Years	180
7	Beaker Borosil 250ml	29/01/2002	15	1Year	10 Years	235
8	Beaker Borosil 250ml	20/02/2002	50	1Year	11 Years	2000
9	Funnel Borosil	29/01/2002	10	1Year	12 Years	55
10	Conical Flusk	29/01/2002	10	1Year	14 Years	730
11	Conical Flusk	20/02/2002	50	1Year	14 Years	3300

(P)

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12	Wire Gauze "4x4"	19/02/2002	36	3 Years	10 Years	180
13	Test tube Holder	20/02/2002	70	2 Years	9 Years	245
14	Watch Glass	20/02/2002	30	1Year	12 Years	108
15	Brush Test Tube	18/02/2002	60	1Year	10 Years	145
<b>TOTAL</b>						<b>13831</b>

**(C) Biology Lab. Items**

S. N o.	Name of the Obsolete/unserviceable/condemned items, chemical equipments	Date of purchase	Qty.	Life of the items/equipment/shelf life of chemicals	Since when lying vacant	Purchase /Book Value (In Rs.)
1	Speciman of fern	16/01/2002	1	05 Years	14 Years	80
2	Pinus male & Female	25/02/2002	1	05 Years	14 Years	85
3	Eichhornia	26/02/2002	1	05 Years	14 Years	72
4	Hydrilla	14/01/2002	1	05 Years	14 Years	72
5	Maizgermination	22/01/2004	1	05 Years	14 Years	78
6	Utricularia (Bladder wort)	16/01/2002	1	05 Years	14 Years	80
7	Pitcher Plant	16/01/2002	1	05 Years	14 Years	175
8	Root nodules	07/03/2002	1	05 Years	14 Years	78
9	Speciman of runner	17/03/2002	1	05 Years	14 Years	180
10	Sucker Specimen	17/03/2002	1	05 Years	14 Years	180
11	Stolen Specimen	17/03/2002	1	05 Years	14 Years	180
12	Offset Specimen	17/03/2002	1	05 Years	14 Years	180
13	Specimen of Suscuta	25/02/2002	1	05 Years	14 Years	75
14	Specimen of Sundew plant	25/02/2002	1	05 Years	14 Years	80
15	Specimen of Sood germinaton	22/01/2004	1	05 Years	14 Years	78
16	Specimen of Mossplant (Funeric)	25/02/2002	1	05 Years	14 Years	80
17	Human skeleton	06/03/2003	1	10 Years	15 Years	2600
18	Chemical Balance	26/02/2002	1	05 Years	16 Years	235
19	Weight Box	26/02/2002	1	05 Years	16 Years	290
20	B.P. apparatus	26/02/2002	1	05 Years	16 Years	690
<b>TOTAL</b>						<b>5568</b>

The unserviceable stock / items not only occupies valuable space of store unnecessarily but also losing their monetary value with the passage of time.

The disposal of un-serviceable items lying in the store as per GFR 196 may be done at the earliest under the intimation to Audit.



PARA-4

NO-3

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2005-2018

1. Non Consumable & Consumable Stock Register



**(PARDEEP KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**

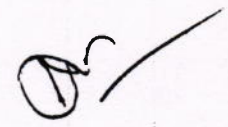
**TAN 1 : Improper maintenance of Pay Bill Registers**

**Audit Memo. No.02  
Dated: 07.08.2018**

During the test check of the PBRs for the audit period 2005 to 2018, the following irregularities have been noticed:

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like Pay (Basic + Grade Pay)/ Pay level, columns related to date of joining, status of occupation / non-occupation of govt. residence, details of loan /advances/ refunds, installment No., etc. were also not found completely filled.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. There are many cuttings & over-writings in the PBRs. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



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**TAN-2 : Improper maintenance of S/Book etc**

**Audit Memo. No. 01**  
**Dated: 06.08.2018**

**(A)**  
**Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.**

On test check of Service Books of staff of "RPVV, Yamuna Vihar, B-Block, Delhi", it has been found that entry of Aadhaar Numbers has not been made in the Service Book of following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	Date of Appointment	DOB
1.	Meena Kumari	PGT	12.01.2000	10.10.1970
2.	Subhash Chand	Lab. Asstt.	03.02.1993	15.04.1969

Further, as per rule 32 of CCS (pension) Rules, verification of service of the Government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. During test check of S/Books, the said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	Date of Appointment	DOB
1	Manoj Kumar	PGT (Phy.Edn.)	01.07.1997	04.03.1973
2.	Subhash Chand	Lab. Asstt.	03.02.1993	15.04.1969
3.	Sangeeta Malhotra	PGT	26.07.1989	03.03.1968


**(B) Improper maintenance of S/Books:**

During the test check of Service Books, the following shortcomings have been observed:

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

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained accordingly. However, during test check of S/Books, the Service Book was not shown to the officials as no signature of officials were found obtained in the Service Book in the following cases:

S.No.	Name of the official (S/Shri/Ms.)	Designation
1	Lokesh Kumar Kaushik	PET
2.	Madhu Chauhan	TGT



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(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in the following cases:


S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	DOB
1	Manisha	PGT	01.05.1974
2.	Satish Kumar	Lab. Asstt.	25.06.1971
3.	Madhu Chauhan	TGT	29.01.1977

(3) **Home Town declaration in S/Books:**

SR 199 GIO (9) provides that "declaration submitted for home town should be kept in Service Book". But there is no home town declaration in the following Service Books:

S.No.	Name of the official (S/Shri/Ms.)	Designation	DOB
1	Madhu Chauhan	TGT	29.01.1977
2	Pramod Kumar	TGT	15.07.1988

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



①

**TAN-3: Improper Maintenance of Cash Book**

**Audit Memo. No. 7**  
**Dated: 08.10.2018**

During the test check of Cash Book, the following irregularities have been noticed by the audit:-

1. The certificate recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual. At some times, no certificate of closing balance has been recorded.

2. The Govt. Cash Book and the Cash Book of DDO Account are not being maintained separately. The Cash Book for DDO account should be maintained separately with Bank Column therein so as to clearly depict the Cash Balance as per Cash Book lying in DDO's Bank Account. Bank reconciliation statement should also be prepared in DDO Cash Book at the close of the month for taking into account the Interest received and any other variation etc.

3. An erasure or over-writing 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 Head of Office should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the School/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.

4. As referred in Rule 13 (III) & IV of Receipt and Payments Rules, the cash should be closed regularly and completely checked. The Head of Office/DDO should verify the totaling of the cash book or have this done by some responsible subordinate other than writer of the cash book and initial it as correct, same was overlooked by school. At the end of each month, Head of Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. During the test check of the cash book revealed that these instructions were not followed by the HOS/DDO.

It is advised that the Cash Book may be prepared and maintained strictly as per the provisions contained in Receipt & Payment Rules.

(PARDEEP KUMAR)  
IAO  
Audit Party No: XXVI

**Current Audit Report (2018-21)**

**PART-II**

During the course of current audit, 36 audit memos were issued including 21 record memos & 15 observation memos, highlighting various irregularities with a recovery of Rs. 2,10,065/-. Out of which recovery of Rs.1,62,252/- has been dropped on the basis of reply submitted by the School. The 15 observation memos and 1 record memo have been converted into 10 paras and 05 TANs. One Reminder has been converted into NPR-Para No.10. The details are as under:

Audit Obs. Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	(Amount in Rupees)	
					Balance	Remarks
01	Irregularities in maintenance of Bill registers for the period 2018-19 to 2020-21.	-	-	-	-	TAN 01
02	Recovery of Rs.66,312/- on account of overpayment of Transport Allowance.	66,312	-	45,252	21,060	Para-01
03	Recovery of Rs.1,40,400/- on account of Short or Non-deduction of contribution towards DGEHS	1,40,400	-	1,17,000	23,400	Para-02
04	Irregularities in maintenance of Pay Bill Registers (PBRs)	-	-	-	-	TAN 02
05	Irregularities in maintenance/updation of Income Tax Record	-	-	-	-	Para-05
06	Improper maintenance of Services Books.	-	-	-	-	TAN 03
07	Irregularities in finalization of LTC claims causing overpayment and non-charging of Interest of Rs.3,353/- on refund of amount of LTC Advance	3,353	-	-	3,353	Para-04
08	Irregularities in maintenance of Cash Book & TR-5	-	-	-	-	Para-03
09	Continuation of services rendered in autonomous bodies/corporations (MCD) without approval of competent Authority.	-	-	-	-	Para-06(A)
10	Discrepancies in maintenance of Stock Registers	-	-	-	-	TAN 04
11	Counting of past service without the approval of Competent Authority	-	-	-	-	Para-06(C)
12	Irregularities in maintenance of PWF account & record	-	-	-	-	TAN 05
13	Non-payment of DJB bills since 2018 due to penalty amounting to Rs.1,37,37,165/-	-	-	-	-	Para-07
14	Irregularities in VKS/SMC works.	-	-	-	-	Para-08
15	Irregular Pay Protection in r/o Sh. Manish Sharma, PGT	-	-	-	-	Para-06(B)
16	Non-Production of Records	-	-	-	-	Para-10
Record Memo No.8	Details of Non-condemnation of unserviceable items	-	-	-	-	Para-09
Letter No.1	Letter No.01 to PAO-08 dated 23.03.2022 for verification of remittances	-	-	-	-	Verified by PAO-08
	<b>Total</b>	<b>2,10,065</b>	<b>-</b>	<b>1,62,252</b>	<b>47,813</b>	

(SREENIVAS V.)

IAO/Sr. A.O.

Audit Party No. VI

**PART II**  
**CURRENT AUDIT REPORT (2018-19 to 2020-21)**

**PARA No.01 (Ref: Audit Observation Memo No.02, dated 25/03/2022)**

**Sub: Recovery of Rs.21,060/- on account of overpayment of Transport Allowance.**

During the test check scrutiny of Attendance Records of RPVV, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi for the Audit period 2018-19 to 2020-21 it was observed that the following teachers were on Leave/ Lockdown as confirmed by the school for full month/months and were paid full Transport Allowance. The details are as under:

S. No.	Name of Employee	Nature of Leave/Lockdown / Vacation	Period of Leave/Lockdown	Recovery (in rupees)
1.	Smt. Mansi Gupta, PGT	Lockdown period	May-2020 (4212x1)	4212
2.	Sh. Deepesh Chauhan, TGT	Lockdown period	May, July, August-2020 (4212x3)	12636
3.	Sh. Lokesh Kr. Sharma, PET	Lockdown period	October-2020 (4212x1)	4212
Total				21,060

As per FR & SR, Part-II, transport allowance is not admissible to employees during absence from duty for a full calendar month due to leave/training/tour, etc. if the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

In view of the above, the above amounts of overpayment may be recovered from the Government Servants concerned and deposited into Government Account under intimation to Audit with copies of relevant documents duly verified by the Pay & Accounts Officer concerned.

**PARA No. 02 (Ref: Audit Observation Memo No.03, dated 25/03/2022)**

**Sub: Recovery of Rs.23,400/- on account of Short or Non-deduction of contribution towards DGEHS**

As per DGHS, GNCTD O.M. dated 02.05.2017 monthly contributions for availing DGEHS facility are as under:-

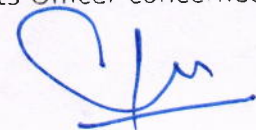
Sl.No.	Level in Pay Matrix as per 7 <sup>th</sup> CPC	DGEHS Contribution (Rs. Per month)
1	Level : 1 to 5	250
2	Level : 6	450
3	Level : 7 to 11	650
4	Level : 12 & above	1000

During test check scrutiny of PBRs for the period 2018-19 to 2020-21 it was observed that the DGEHS contribution at prescribed rates has not been deducted in respect of following teachers/staff/official:

S.No.	Name & Designation	Year	Subs.	Months	Amount (in Rs.)
1.	Smt. Manisha, PGT, Level - 08	April 2018 to March 2021	650	36	23400
Total					23,400

\*(Prescribed rates: Rs. 325/- w.e.f. 1.3.2011 to 31.1.2017  
Rs. 650/- w.e.f. 1.2.2017)

The above amounts of overpayment may be recovered from the Government Servants concerned and deposited into Government Account under intimation to Audit with copies of relevant documents duly verified by the Pay & Accounts Officer concerned.



**PARA No.03 (Ref: Audit Observation Memo No.08, dated 04/04/2022)**

**Sub: Irregularities in maintenance of Cash Book & TR-5.**

During test check scrutiny of relevant record provided to Audit for the period 2018-19 to 2020-21, it was observed that:-

- (1) TR-5/Form GAR-6 were not maintained from April 2018 to July 2019 not provided to audit;
- (2) Cash Book has not been maintained properly i.e., some of the entries of TR-5 are not found in Cash Book and some of the challan amounts are not found entered in Government Account through TR-5;
- (3) No. of entries of cash receipts have been shown on Debit side (Receipts) but corresponding entry has not been shown on credit (Payments) side of Cash Book;
- (4) Cash Balance as per Cash Book as on date of 01.12.2020 as per Cash Book is Rs.4,59,403/-. This needs to be confirmed with documentary proofs, etc.,
- (5) Interest earned on different dates in respect of DDO Account have never been deposited into Government Account.
- (6) After closure of Saving Account in Canara Bank balance amount has not been shown and not deposited into Government Account.

Reasons for the above detailed lapses and irregularities may be elucidated to Audit.

**PARA No. 04 (Ref: Audit Observation Memo No.07, dated 04/04/2022)**

**Sub: Irregularities in finalization of LTC claims causing overpayment and non-charging of Interest of Rs.3,353/- on refund of amount of LTC Advance**

(A) Test check scrutiny of copies of LTC claims of following official, it was observed that the below mentioned Govt. Servants performed the journey with family by private Air Lines. As per Para 2(c) of OM No.F.20/10/2016-AC/104-28 dated 25.02.2016 issued by Finance (Accounts) Department, Govt. of NCT of Delhi, **"No reimbursement of air fare shall be allowed more than that of Air-India. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach a printout of rate chart of air fare of Air India taken from their official web-site, i.e. the air fare applicable on the date of booking of ticket of private airlines"**. But the following officials have not submitted the required printout of rate chart of air fare of Air-India on the date of booking of ticket of private airlines and the School has allowed said LTC Claims as it was claimed by the Government Servants.

Sl. No	Name & Designation	To	Block year	Date of visit	B.No. & Date	Amount	Airlines
1	Sh. Satya Pal Singh, TGT	Port Blair	2014-17 (Ext.2018)	19.10.18 to 25.10.18	LTC-179 11.01.19	1,62,040/-	Vistara
2	Mohd. Asif Khan, PGT	Port Blair	2014-17 (Ext.2018)	19.10.18 to 25.10.18	LTC-178 11.01.19	1,49,472/-	Vistara

3	Sh. Harish Chandra Joshi, TGT	Port Blair	2014-17 (Ext.2018)	25.10.18 19.10.18 to 25.10.18	LTC-177 11.01.19	1,21,508/-	Vistara
4	Sh. Arvind Kumar, TGT	Port Blair	2014-17 (Ext.2018)	19.10.18 to 25.10.18	LTC-176 11.01.19  Leave Encashment Bill No.126 dt.12.10.2018	56,974/-  24,707/-	Vistara
5	Sh. Vijay Kr. Garg, PET	Port Blair	2014-17 (Ext.2018)	19.10.18 to 25.10.18	LTC-175 11.01.19  Leave Encashment Bill No.124 dt.12.10.2018	1,13,948/-  21,945/-	Vistara
6	Sh. Manoj Kumar, PET	Bagdogra	2014-17 (Ext.2018)	14.10.18 to 19.10.18	LTC-174 14.11.18  Leave Encashment Bill No.125 dt.12.10.2018	69,236/-  26,669/-	Air Asia
7	Smt. Archana Goswami, TGT	Bagdogra	2014-17 (Ext.2018)	07.04.18 to 13.04.18	LTC-49 07.06.18	47,851/-	Air Asia
8	Sh. Veeresh Kumar, Dr. Tr.	Port Blair	2014-17 (Ext.2018)	04.06.18 to 09.06.18	LTC-82 04.08.18	1,45,528/-	Spicejet
9	Sh. Munesh Pal, TGT	Port Blair	2014-17 (Ext.2018)	17.10.18 to 22.10.18	LTC-198 11.01.19	24,678/-	Vistara
10	Sh. Sudeep Kumar, TGT	Port Blair	2014-17 (Ext.2018)	17.10.18 to 22.10.18	LTC-197 11.01.19	49,356/-	Vistara
11	Sh. Vishal Dikshit, TGT	Leh Ladakh	2014-17 (Ext.2018)	08.11.18 to 13.11.18	LTC-281 06.02.19	32,716/-	Spicejet
<b>TOTAL</b>						<b>10,46,628/-</b>	

**(B)**

Following Teachers/officials have not deposited Interest component while refunding the balance amount of LTC Advance as records provided by the School :-

S. No	Name & Designation	From/To	Block year	Date of visit	Particulars	Interest Amount
1	Sh. Satya Pal Singh, TGT	Port Blair	2014-17 (Ext.2018)	19.10.18 to 25.10.18	<b>Interest rate 7.6% GPF rate + 2% Penal Int. = 9.6%</b>  LTC Advn.-107 dt.07.09.18 - 1,92,555/- LTC-179 dt.11.01.2019 - 1,62,040/- <b>Refund - 30,515/-</b>	536 <i>209</i>

18-25210  
275  
(K.D.F.W)

*[Handwritten Signature]*

Challan No.105 dt 05.11.2018 Rs.26,765/- 07.09.18 to 05.11.18 = 60 days Int. rate. - 9.6% } g-1-8 Challan No.100 dt.31.12.2018 Rs. 3,850/- 07.09.18 to 31.12.18 - 116 days Int. rate - 9.6% <b>Refund amount Rs.30,515/-</b>  $26765 \times 9.6 \times 60 / 100 \times 365 = 422$ $3850 \times 9.6 \times 116 / 100 \times 365 = 114$ <b>Total Interest = 536</b>						
2	Mohd. Asif Khan, PGT	Port Blair	2014-17 (Ext.20 18)	19.10.18 to 25.10.18	<b>Interest rate 7.6% GPF rate + 2% Penal Int. = 9.6%</b>  LTC Advn.-108 dt.07.09.18 - 1,54,044/- LTC-178 dt.11.01.2019 - 1,49,472/- <b>Refund - 4,572/-</b>	43 117
Challan No.104 dt 05.11.2018 Rs.1572/- 07.09.18 to 05.11.18 = 60 days Int. rate. - 9.6% } g-1-18 Challan No.117 dt.31.12.2018 Rs.3000/- 07.09.18 to 31.12.18 - 116 days Int. rate - 9.6% <b>Refund amount Rs.4572/-</b>  $1572 \times 9.6 \times 60 / 100 \times 365 = 25$ $3000 \times 9.6 \times 116 / 100 \times 365 = 92$ <b>Total Interest = 117</b>						
3	Sh. Harish Chandra Joshi, TGT	Port Blair	2014-17 (Ext.20 18)	19.10.18 to 25.10.18	<b>Interest rate 7.6% GPF rate + 2% Penal Int. = 9.6%</b>  LTC Advn.-102 dt.04.09.18 - 1,54,044/- LTC-177 dt.11.01.2019 - 1,21,508/- <b>Refund - 32,536/-</b>	583
Challan No.108 dt 05.11.2018 Rs.29,536/- 04.09.18 to 05.11.18 = 63 days Int. rate. - 9.6% } g-1-18 Challan No.123 dt.31.12.2018 Rs.3000/- 04.09.18 to 31.12.18 - 119 days Int. rate - 9.6% <b>Refund amount Rs.32,536/-</b>  $29536 \times 9.6 \times 63 / 100 \times 365 = 489$ $3000 \times 9.6 \times 119 / 100 \times 365 = 94$ <b>Total Interest = 583</b>						
4	Sh. Arvind Kumar, TGT	Port Blair	2014-17 (Ext.20 18)	19.10.18 to 25.10.18	<b>Interest rate 7.6% GPF rate + 2% Penal Int. = 9.6%</b>  LTC Advn.-104 dt.05.09.18 - 1,54,044/- LTC-176 dt.11.01.2019 - 56,974/- <b>Refund - 97,340/-</b>	697
Challan No.99 dt 27.09.2018 Rs.90,000/- 05.09.18 to 27.09.18 = 23 days Int. rate. - 9.6% } g-1-18 Challan No.109 dt.12.11.2018 Rs.5840/- 05.09.18 to 12.11.18 - 69 days Int. rate - 9.6% Challan No.119 dt.31.12.2018 Rs.1500/- 05.09.18 to 31.12.18 - 118 days Int. rate - 9.6% <b>Refund amount Rs.97,340/-</b>  $90000 \times 9.6 \times 23 / 100 \times 365 = 544$ $5840 \times 9.6 \times 69 / 100 \times 365 = 106$ $1500 \times 9.6 \times 118 / 100 \times 365 = 47$ <b>Total Interest = 697</b>						

B.276 to 300 (K-D file)

B.210 to 230 (K-D file)

B.231 to 251 (K-D file)

5	Sh. Vijay Kr. Garg, PET	Port Blair	2014-17 (Ext.20 18)	19.10.18 to 25.10.18	<b>Interest rate 7.6% GPF rate + 2% Penal Int. = 9.6%</b>  LTC Advn.-103 dt.05.09.18 - 1,54,044/- LTC-175 dt.11.01.2019 - 1,13,948/- <b>Refund - 40,096/-</b>	698
Challan No.107 dt 05.11.2018 Rs.37,096/- 05.09.18 to 05.11.18 = 62 days Int. rate. - 9.6% Challan No.118 dt.31.12.2018 Rs.3000/- 05.09.18 to 31.12.18 - 118 days Int. rate - 9.6% <b>Refund amount Rs.40,096/-</b>  $37,096 \times 9.6 \times 62 / 100 \times 365 = 605$ $3000 \times 9.6 \times 118 / 100 \times 365 = 93$ <b>Total Interest = 698</b>						
6	Sh. Veeresh Kumar, Dr. Tr.	Port Blair	2014-17 (Ext.20 18)	04.06.18 to 09.06.18	<b>Interest rate 7.6% GPF rate + 2% Penal Int. = 9.6%</b>  LTC Advn.-40 dt.25.05.18 - 1,46,477/- LTC-82 dt.04.08.2018 - 1,45,528/- <b>Refund - 949/-</b>	13
Challan No.97 dt 27.07.2018 Rs.949/- 25.05.18 to 27.07.18 = 64 days Int. rate. - 9.6% <b>Refund amount Rs.949/-</b>  $949 \times 9.6 \times 64 / 100 \times 365 = 13$ <b>Total Interest = 13</b>						
7	Sh. Munesh Pal, TGT	Port Blair	2014-17 (Ext.20 18)	17.10.18 to 22.10.18	<b>Interest rate 7.6% GPF rate + 2% Penal Int. = 9.6% upto 31/12/18</b> <b>Interest rate 8% + 2% Penal Int. w.e.f. 01/01/19</b>  LTC Advn.-99 dt.04.09.18 - 38,511/- LTC-198 dt.11.01.2019 - 24,678/- <b>Refund - 13,833/-</b>	290
Challan No.110 dt 14.11.2018 Rs.10,084/- 04.09.18 to 14.11.18 = 72 days Int. rate. - 9.6% Challan No.113 dt.28.11.2018 Rs.2289/- 04.09.18 to 28.11.18 - 86 days Int. rate - 9.6% Challan No.124 dt.04.01.2019 Rs.1460/- 04.09.18 to 31.12.18 - 119 days Int. rate - 9.6% Challan No.124 dt.04.01.2019 Rs.1460/- 01.01.19 to 04.01.19 - 04 days Int. rate - 10% <b>Refund amount Rs.13,833/-</b>  $10084 \times 9.6 \times 72 / 100 \times 365 = 191$ $2289 \times 9.6 \times 86 / 100 \times 365 = 52$ $1460 \times 9.6 \times 119 / 100 \times 365 = 46$ $1460 \times 10 \times 4 / 100 \times 365 = 01$ <b>Total Interest = 290</b>						

18-360-382 (K.D. file)

18-53 to 68 (K.D. file)

18-161 to 179 (K.D. file)

8	Sh. Sudeep Kumar, TGT	Port Blair	2014-17 (Ext.2018)	17.10.18 to 22.10.18	<b>Interest rate 7.6% GPF rate + 2% Penal Int. = 9.6%</b>	419
					LTC Advn.-100 dt.04.09.18 - 77,022/-	
					LTC-197 dt.11.01.2019 - 49,356/-	
					<b>Refund - 27,666/-</b>	
Challan No.106 dt 05.11.2018 Rs.20,168/- 04.09.18 to 05.11.18 = 63 days Int. rate. - 9.6%						
Challan No.112 dt.28.11.2018 Rs.4578/- 04.09.18 to 28.11.18 - 86 days Int. rate - 9.6%						
Challan No.121 dt.31.12.2018 Rs.2920/- 04.09.18 to 31.12.18 - 119 days Int. rate - 9.6%						
<b>Refund amount</b>		<b>Rs.27,666/-</b>				
20168 x 9.6 x 63/ 100 x 365 = 265						
4578 x 9.6 x 86 /100x365 = 82						
2920 x 9.6 x 119 /100x365 = 72						
<b>Total Interest</b>		<b>= 419</b>				
						<b>Total interest = 3,353/-</b>

The School could not confirm the facts and figures given above and the reasons could not be provided to audit along with documentary proofs for allowing the reimbursement of LTC amount against the rules and against the instructions given in para 2(c) of OM No.F.20/10/2016-AC/104-28 dated 25.02.2016 issued by Finance (Accounts) Department, Govt. of NCT of Delhi and not charging interest amount on refund of LTC Advance. Corrective action, if any, taken could also not provided to audit with documentary proofs.

In view of the above, amounts of irregular LTC claims in r/o. (A) above may be reviewed as per Guidelines, Rules and Regulations and relevant Orders issued by the Government from time to time and restricted as per entitlement of government servants and recovery, if any, may be made from the Government Servants concerned after due verification of facts and figures and deposited into Government Account under intimation to Audit with copies of relevant documents duly verified by the Pay & Accounts Officer concerned.

Interest component as mentioned at (B) above may also be recovered from the Government Servants concerned and deposited into Government Account under intimation to Audit with copies of relevant documents duly verified by the Pay & Accounts Officer concerned

All similar cases, may also be reviewed and recoveries, if any, may be made and deposited into government account under intimation to Audit with documentary proofs.

## **PARA No.05 (Ref: Audit Observation Memo No.05, dated 01/04/2022)**

### **Sub: Irregularities in maintenance/updation of Income Tax Record**

A deduction for exemption of HRA is permissible under Section 10(13A) of the Income Tax Act, in accordance with Rule 2A of the Income Tax Rules if you stay in a rented house and get a HRA from your employer.

According to Income Tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records it has been noticed that the DDO has allowed rebate of HRA on account of payment of rent but on checking of rent receipts/rent agreement and service books, it has been observed that the addresses given in the HRA receipts differ from the addresses declared by some of the employees as residence address in the service books.

Further, it has also been noticed that the DDO has allowed rebate of HRA on the basis of receipt of payment of rent in which no mode of payment (Cash/Cheque) is mentioned. Rent receipt for all the twelve months for which deduction allowed have not been available with the calculation

sheets. No ownership proof of the property are enclosed with documents of income tax calculation sheet.

During the scrutiny of Income Tax Record provided, the following irregularities have been observed:-

1. In case where calculation sheets provided, some were not signed by the DDO and in many cases were not properly filled and cuttings are not attested.
2. Supporting documents for rebate of Income Tax in the following cases were not found attached with the calculation sheet/Form-16:-

S.No.	Name & Designation of employee	Financial Year	Rebate given (besides GPF, UTGEIS etc.)	Required Supporting documents not found attached
1.	Smt. Deepti Chawla, TGT	2019-20	Interest on Housing Loan - 2.00 lacs	Final Interest certificate
2.	Sh. Harish Chandra Joshi, TGT	2020-21 2019-20	Interest on Housing Loan - 38,558/- Interest on Housing Loan - 57,275/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property
3.	Sh. Harish Kumar, Principal	2020-21	Interest on Housing Loan - 2,00,000/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property
4.	Smt. Manisha, PGT	2019-20	Chapter VI-A (80-C) 1,50,000/-	No supporting documents attached
5.	Sh. Amit Kaushik, TGT	2020-21	HRA rebate -60,040/-	Ownership proof, ITR of Landlord, payment proof
6.	Sh. Mahesh Kumar, TGT	2020-21 2019-20	Interest on Housing Loan - 63,077/- Interest on Housing Loan - 67,168/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property
7.	Sh. Arvind Kumar, PGT	2019-20	Interest on Housing Loan - 60,758/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property
8.	Sh. Satya Pal Singh, TGT	2019-20	Interest on Housing Loan - 1,02,978/-  Chapter VI-A (80-C) 1,50,000/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property  No supporting documents attached
9.	Sh. Gaurav Garg, TGT	2019-20	Interest on Housing Loan - 2.00 lacs	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property
10.	Sh. Manish Sharma, PGT	2020-21 2019-20	Interest on Housing Loan - 59,745/- Interest on Housing Loan - 66,086/- Chapter VI-A (80-C)	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property  No supporting documents

			1,50,000/-	attached
11.	Smt. Reena Maan, PGT	2019-20 2020-21	Interest on Housing Loan - 70,746/- Interest on Housing Loan - 31,360/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property
12.	Smt. Usha, PGT	2020-21 2019-20	Interest on Housing Loan - 63,265/- Interest on Housing Loan - 92,868/- Chapter VI-A (80-C) 1,50,000/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property No supporting documents attached
13.	Sh. Sachin Jain, SET	2020-21 2019-20	Interest on Housing Loan - 1,69,215/- Chapter VI-A (80-C) 1,50,000/- HRA rebate -1,12,526/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property No supporting documents Rent Agreement, Ownership proof, ITR of Landlord, payment proof
14.	Sh. Mansi Gupta, TGT	2020-21 2019-20	Interest on Housing Loan - 68,407/- Interest on Housing Loan - 13,635/- Chapter VI-A (80-C) 1,50,000/-	Final Interest certificate, Permission for Housing Loan, Possession letter & Proof of Self-occupied property No supporting documents attached
15.	Smt. Sangeeta Verma, PGT	2019-20	Interest on Housing Loan - 1,81,183/- Chapter VI-A (80-C) 1,50,000/-	Final Interest certificate No supporting documents attached
16.	Sh. Brijesh Bahadur Singh, PGT	2020-21	HRA rebate -1,99,754/-	Ownership proof, ITR of Landlord, payment proof
17.	Sh. Sunil, Superintendent	2020-21 2019-20	HRA rebate -1,96,800/- HRA rebate -1,91,712/- Chapter VI-A (80-C) 1,50,000/-	Ownership proof, ITR of Landlord, payment proof No supporting documents attached
18.	Sh. Pramod Kumar, TGT	2020-21 2019-20	HRA rebate -1,11,859/- HRA rebate -90,472/-	Ownership proof, ITR of Landlord, payment proof
19.	Sh. Sudeep Kumar, TGT	2020-21 2019-20	HRA rebate -1,27,800/- HRA rebate -28,526/-	Ownership proof, ITR of Landlord, payment proof
20.	Sh. Manoj Kumar, PET	2020-21 2019-20	HRA rebate -1,82,105/- HRA rebate -1,59,915/-	Ownership proof, ITR of Landlord, payment proof
21.	Sh. Munesh Pal,	2020-21 2019-20	HRA rebate -1,33,800/- HRA rebate -1,18,256/-	Ownership proof, ITR of Landlord, payment proof
22.	Smt. Preeti Aggarwal	2020-21 2019-20	HRA rebate -1,39,800/- Chapter VI-A (80-C) 1.50 lacs	Ownership proof, ITR of Landlord, payment proof No supporting documents attached
23.	Sh. Ravinder Kr. Malik,	2020-21 2019-20	HRA rebate -1,13,153/- HRA rebate -1,05,566/-	Rent Agreement, Ownership proof, PAN and ITR of Landlord, payment proof

24.	Sh. Arvind Kr. Sharma, Asstt. Lab	2020-21	HRA rebate -51,433/-  Chapter VI-A (80-C) 1.50 lacs	Ownership proof, ITR of Landlord, payment proof  No supporting documents attached
25.	Sh. Deepesh Chauhan, TGT	2020-21	HRA rebate -67,156/-	Ownership proof, ITR of Landlord, payment proof
26.	Sh. Desh Deepak Pathak, TGT	2020-21 2019-20	HRA rebate -46,842/- HRA rebate -41,054/-	Ownership proof, ITR of Landlord, payment proof
27.	Sh. Mahesh Pratap Maurya, PGT	2020-21	HRA rebate -56,521/-	Ownership proof, ITR of Landlord, payment proof

Necessary calculations of Income Tax could not be made in the absence of relevant documents with the Form-16 and calculation sheet provided to Audit. In view of the above, the school may take necessary action immediately to review, re-calculate Income Tax year-wise from 2018-19 to 2020-21 after considering all available and non-available documents pertaining to rebate/exemption allowed under Income Tax Rules.

**PARA No.06(A) (Ref: Audit Observation Memo No.09, dt. 05/04/2022)**

**Sub: Continuation of services rendered in autonomous bodies/ corporations (MCD) without approval of competent Authority.**

As per existing instructions, employees recruited on or after 01.01.2004 into the service of GNCT of Delhi would be governed by provisions of Defined Contribution Pension System. In respect of those employees who, before taking up appointment in service of GNT of Delhi on or after 01.01.2004, if had rendered service under the Autonomous Bodies or State Governments prior to 01.01.2004 and if those organizations were governed under the provisions of Old CCS (Pension) Rules, 1972, they are eligible for counting of past service and to govern under the provisions of Old Pension Scheme.

As per existing delegations, the administrative department of GNCT of Delhi have not been delegated powers for counting of past service rendered by the employees in Autonomous Bodies or State Governments prior to joining the service in the GNCT of Delhi.

Test check scrutiny of relevant record including service books, etc., of following Govt. Servants provided to audit by the school reveals that they were first appointed as Assistant Teachers in MCD/EDMC/South DMC/North DMC & NDMC, etc., and subsequently, on their promotion/appointment as TGTs and also even as PGT, have been transferred permanently to the Govt. of NCT of Delhi.

Since the MCD/EDMC/South DMC/North DMC& NDMC, etc., all are autonomous/corporation bodies under the Government, the services rendered by these Government Servants under those bodies need to be counted as per Rules for the purposes allowed as per relevant rules with the prior approval of competent authority i.e., Finance Department, GNCTD after following due procedure including obtaining pro-rata pensionary benefits, etc., from that Body, etc.

However, in the following case audit has observed that no action has been taken with regard to obtaining of pro-rata pensionary benefits from the corporation concerned nor has got approval of competent authority for counting of past services but pay fixation as well as pay protection has been done and the same leave account has also been also continued.

S.No.	Name of the employee	Period in MCD as Asstt. Teacher
1.	Sh. Brijesh Bahadur Singh, PGT	17.03.1994 to 20.12.2004
2.	Smt. Madhu Chauhan, TGT	03.03.1997 to 21.12.2010
3.	Sh. Ashutosh Sharma, TGT	03.10.2006 to 09.10.2013
4.	Sh. Manish Sharma, PGT	03.10.2006 to 03.04.2013

Necessary action with reference to letter no. F.6(3)/GPF/P.Cell/2015/968 dated 18.09.2018 is required to be taken by the school through proper channel for obtaining Pro-rata-pensionary benefits and their approval of Finance Department for counting of past services rendered by all above teaching staff as per delegation of financial powers so that regularization of Pay fixation/pay protection, continuation of leave account may be got done.

**PARA No.06(B) (Ref: Audit Observation Memo No.15, dt. 06/04/2022)**

**Sub: Irregular Pay Protection in r/o Sh. Manish Sharma, PGT.**

Test check scrutiny of Service Book, etc., provided to audit in respect of Sh. Manish Sharma, PGT revealed the following:-

(i) Pay of Sh. Manish Sharma, PGT was refixed vide order No. RPVV/YV/2019/1065-1069 dt. 13.05.2019. Extract of said Order is as under:

"(a) The instant case is regarding pay protection & provision of one notional increment in respect of Sh. Manish Sharma, PGT, Employee ID: 20170732 who was promoted to TGT in DOE on 01/05/2013 vide no. DE.3(23)/E-III/Prom/ Posting/ 2012/620-631 and joined on 04/04/2013. Thereafter, he was selected as PGT through proper channel and joined on 27/02/2017 as PGT in the Grade Pay of Rs.4800. The case has been approved by the **Competent Authority (DDE/North East) Vide No. 4836/AB/NE dated 24/12/2018**

Now the pay of Sh. Manish Sharma, PGT, is hereby fixed as under:-

- (1) Basic Pay as on 27/02/2017 (In level 7) = Rs. 50500  
(As TGT Eng. In Grade Pay of Rs.4600)
- (2) Pay after notional increment (In level 7) = Rs. 52000  
(On Appointment of PGT Eng. And Increment given in the lower Grade Pay of Rs.4600)
- (3) Pay fixed as on 28/02/2017 = Rs. 52000  
(In level 8 in corresponding cell in which he has been appointed as PGT (Eng.) in Grade Pay of Rs.4800)
- (4) Pay as on 01/01/2018 (After regular increment) = Rs.53600
- (5) Pay as on 01/01/2019 (After regular increment) = Rs.55200
- (6) Date of Next Increment: 01/01/2020

The facts and figures as given above could not be confirmed with authenticated copies of all relevant documents along with the rule and Regulations under which the pay protection was done and circumstances under which approval of Finance Department being Competent Authority as per Delegation of Financial Powers has not been obtained for Counting of past service as well as pay protection on appointment as PGT w.e.f.28.2.2017.

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Corrective action if any, taken in this regard for regularization of pay fixation/pay protection with retrospective effect from competent authority, viz., Finance Department, could also not be provided to audit with documentary proofs.

The same may be elucidated to Audit.

**PARA No.06 (C) (Ref: Audit Observation Memo No.11, dt.05/04/2022)**

**Sub:- Counting of past service without the approval of Competent Authority.**

During test check scrutiny of Service Book and other relevant record as provided to audit by Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi it was observed that Sh. Manish Sharma, PGT, on selection on provisional basis through DSSSB, has joined the school on 28.02.2017 vide order No. DE/47/4/3/TGT/E/A/2017/1469-72 dated 27.02.2017 in the PB-2 of Rs.9300-34800 with Grade Pay of Rs. 4800/- (Revised in Pay Matrix Level 08 of Rs.47600-151100).

It was further observed that Sh. Manish Sharma, PGT, before joining Govt. of NCT of Delhi, had first worked as Assistant Teacher in M.C.D., Delhi from 03.10.2006 to 03.04.2013 and on promotion vide order No. DE-3(23) E-N/Prom/Posting/2012/620-631 dt. 01/05/2013 joined GSBV, Kanti Nagar, Dte. Of Education, GNCTD as TGT from 04/04/2013 to 27/02/2017 and his leave account in Service Book continued from old leave (03.10.2006 to 03.04.2013 and again from 04.04.2013 to 27.02.2017).

The pay of Sh. Manish Sharma, PGT was fixed 50,500/-w.e.f. 28-02-2017 (Date of joining as PGT) instead of 47600/- (minimum pay in pay matrix level 08 of Rs.47600-151100) of the post concerned (As per Service Book PgNo.36- No order/provided to Audit).

The school could not confirm the facts & figures above as requisitioned vide Memo No.11, dt.05.04.2022 and reasons could also not be provided to Audit with documentary proofs for the following:

- (i) protected the pay of the teacher concerned without the approval of competent authority ;
- (ii) pay fixation by considering the case as promotion instead of fresh appointment as PGT through DSSSB.
- (iii) the School has continued the Leave Account of the concerned teacher

Corrective action, if any, taken in this regard was also not be provided to Audit with Documentary proofs.

Necessary action with reference to letter no. F.6(3)/GPF/P.Cell/2015/968 dated 18.09.2018 is required to be taken by the school through proper channel for obtaining Pro-rata-pensionary benefits and their approval of Finance

Department for counting of past services rendered by all above teaching staff as per delegation of financial powers so that regularization of Pay fixation/pay protection, continuation of leave account may be got done.

**PARA No. 07 (Ref: Audit Observation Memo No.13, dated 05/04/2022)**

**Sub: Non-payment of DJB bills since 2018 due to penalty amounting to Rs.1,37,37,165/-.**

During the test check scrutiny of relevant record and reply provided to audit by the school with reference to Memo No.17 dt. 23.03.2022 vide their reply No. RPVV/YV/2022/1111 dated 26.03.2022, the audit observed that:-

- (i) The school is having facility of Rain Water Harvesting and also functional but does not have Waste Water Recycle Plant;
- (ii) In spite of having these facilities, penalty has been imposed by Delhi Jal Board due to insufficient capacity of Rain Water Harvesting System as per updated norms of Delhi Jal Board.
- (iii) The school has not been making payment of Bills due to heavy amount of penalty imposed by DJB throughout the audit period (till date of current audit);
- (iv) As per copy of Bill Issued by DJB for March 2021, the amount was Rs.89,13,373/- and for/upto November-2021, the Bill amount was Rs.91,46,278/-
- (v) As per copy of Bill Issued by DJB for March 2022, the amount was Rs.1,37,37,165/-

In this connection, it was observed that the delay in finalising the Matter of Penalty is causing accumulation of monthly Bill day to day and will cause heavy burden to the Public exchequer at a later date.

The school does not have any information of last payment made to Delhi Jal Board since no register is being maintained in this regard.

Reasons for above lapses and lack of proper efforts and continuous for this long pending issue could not be provided to audit and corrective action taken, in this regard, was also not provided to audit.

Same may be elucidated to Audit.

**PARA No. 08 (Ref: Audit Observation Memo No.14, dated 05/04/2022)**

**Sub: Irregularities in VKS/SMC works.**

As per Dte. Of Education order no. F.31/DE/VKS/37/06/1042-1692, dt.3/3/2006 and order no. F.31/DE/VKS/37/06/2330-2980 dt.19/6/2006, w.e.f. 1/4/2006 photographs would be mandatory for the works carried out of VKS/SMC funds costing Rs.5000/- and above in schools. The photographs will be snapped before the beginning of works and also after completion of the works. These photographs will

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be kept with bills/vouchers. **No such photograph was found enclosed with the bill/vouchers by the audit.**

2) As per circular No. 7058-83 dated 23/10/2007 under para No. 05(X) of VKS/SMC Guidelines 'The VKS/SMC must/will satisfy itself that all works have been carried out as per actual requirement/work order and that the quantity and quality is as per the work order and found it satisfactory. The VKS/SMC will certify the same in writing and this certificate will form part of the records of VKS/SMC and will be open for inspection.

3) It has been observed that abovementioned guidelines have not been complied with. The Convener has not given the certificate on body of the bill that "VKS/SMC has accorded administrative approval and inspected the work after completion of the same and found it satisfactory".

4) As per order No. DE/31/VKS/2015/644-656 dated 10/9/2015 issued by Dte. Of Education, Govt. of NCT of Delhi all the Vidyalaya kalyan samities in the schools shall stand dissolved with immediate effect. SMC's here after shall be responsible for the proper implementation and monitoring of VKS Schemes as per guidelines already issued vide order No. DE/31/VKS/61/2008/318-328 dated 27/1/2015 regarding purpose & procedure of incurring expenditure from VKS fund (Plan) shall remain unchanged.

During scrutiny of VKS/SMC related vouchers provided by Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi for the audit period from 2018-19 to 2020-21, the following discrepancies have been noticed:-

(1) It was observed that Piecemeal purchases have been made to avoid the necessity of obtaining the sanction of Higher Authority. Such practice is in violation of monetary restrictions as well as the provisions of GFRs and various instructions/guidelines issued by Government from time to time.

(2) No stock entry has been found recorded on maximum of the paid vouchers.

(3) Most of the vouchers/bills are not cancelled after payment during the audit period. The cancellation of vouchers/bills must have been done to avoid double payments.

(4) Neither, the reasons for procuring goods & services from other sources than GeM have been given/mentioned nor any certificates as per GFR given/provided in respect of Non-GeM Bills.

Reasons for the above irregularities could not be explained to audit and necessary steps taken by HOS not to recur such cases in future and also henceforth, he/she shall observe all codal provisions while incurring expenditure from VKS/SMC funds. Reasons for the above irregularities as sought vide Audit Memo No.14 could not be explained to audit. Necessary steps to be taken by HOS/DDO not to re-occur such cases in future and also henceforth, all codal provisions while incurring expenditure from VKS/SMC funds may be strictly followed.

**PARA No. 09 (Ref: Audit Record Memo No.08, dated 23/03/2022)****Sub: Details of Non-condemnation of unserviceable items**

With reference to item No.01 of Memo No.8 dated 23.03.2022 the school has provided the details of "Unserviceable Items" as under:-

S.No.	Name of the obsolete / unserviceable / condemned item	Qty.	Date of purchase	Purchase/ Book value (in Rs.)	Since when lying in the store	Remarks, if any.
1.	Various Books of Library	51	2002	5000	2002	All items unserviceable
2.	Various Books of Library	38	2003	4965	2003	
3.	Various items of Biology Lab	41	2002,2004,2010,2013	17449	2002,2004,2010,2013	
4.	Various items of Biology Lab	23	2002,2003,2004,2006,2011,2012,2014	14262.50	2002,2003,2004,2006,2011,2012,2014	
5.	Various items of Geography	27	14/03/2002	37070	14/03/2002	
6.	Sports items	08	2002,2003,2010,2011,2016	30415	2002,2003,2010,2011,2016	
7.	Home science items	27	30/03/2002	29870	30/03/2002	
8.	Physics lab items	16	2002,2006,2007,2011	21869	2002,2006,2007,2011	
9.	Physics lab items	24	2002,2006	27544	2002,2006	
10.	Chemistry lab items	29	2002,2003,2004,2008,2010	28485	2002,2003,2004,2008,2010	
11.	Chemistry lab items	33	2002,2003,2006,2007	22013	2002,2003,2006,2007	
12.	Various books	44	2002	5000	2002	
13.	Various items of music	23	2002,2007	9984	2002,2007	

In view of above, it was requested to provide the following details :-

- Date since when all these items are lying in the school- in the condition of unserviceable;
- Reasons for not undertaking process of condemnation of all or any of the items;
- Details of condemnation, if any;

The School has not provided the above details. School should initiate the process of condemnation of above mentioned unserviceable items as the items are losing their value from time to time, which occur losses to exchequer and also occupying the space.

**PARA No. 10 (Ref: REMINDER-II, dated 01/04/2022)**

**Sub:- Non-Production of Records.**

The following records for the Audit period were not provided to Audit:

1. TR-5 (01.04.18 to 23.07.19);
2. Pay Bill Registers of NPS employees;
3. Contingency Bill quotation file
4. Property Registers
5. G.P.F. Ledger, Broad Sheet and Index Register of Class-IV employees, if any
6. LTC/ TA/ Conveyance Allowance/ Children Education Allowance/ Newspaper & Telephone Reimbursement Registers and their bills
7. Rent/Electricity/Water/Telephone Bills and their Registers
8. Stock Registers of T.R.-5 Receipts;
9. Long term Advances Register & Short term advances Registers
10. Photocopier Registers
11. Log Book and History Sheet of the Vehicles
12. Certificates as per Annexure (I & II).
13. Projectors and other equipment provided by Dte. Of Education with relevant Record;
14. Detail of employees drawing Family Planning Allowance on account of sterilization as on date.
15. Details of last audit conducted by A.G.C.R. along with copy of report.
16. Details of final payments of G.P.F. made during 01.04.2018 to 31.03.2021.
17. A list of pending pension cases as on date along with detailed reasons for the pendency.
18. Detail of outstanding Abstract Contingent/Medical/LTC etc. Advances as on date with relevant Registers
19. Detail of on strength and hired vehicles during the Audit period
20. The details/Information regarding Contract Teachers/staffs during the audit period 2018-19 to 2020-21 may be provided to audit in the following format:-

S. No	Name Of The Staff With Designation	Date of Joining	Pay	Period of Contract	
				From	To

21. Details of Condemnation carried out during Audit Period 2018-19 to 2020-21.
22. Following Records/Documents for the period 01.04.2018 to 31.03.2021:-
  - (1) Bank Pass Books, Bank Reconciliation Statements, Bank Book, Cash Book etc. in respect of Home Science and any other such schemes.
  - (2) Details of audit performed by AGCR, Delhi along with copies of reports.
23. Details of record and/or information pertaining to advances drawn (including Abstract Contingent Bills) during the audit period of 2018-19 to 2020-21 may please be provided to audit in the following proforma:

(Amount in Rupees)

Name of Scheme / Purpose	Advances Drawn		Amount utilized	Balance amount deposited	
	Bill No. & Date (including ACBs)	Amount		Amount	Challan No. & Date

24. The full details regarding payment of scholarships and other incentives to the students under different schemes of the Government through Cash and ECS (Year-wise detail) in the given format, during the audit period (2018-2021) may be provided to audit:-

S.No.	Name of Scheme	Total Sanctioned Amount	Payment made through CASH	Payment made through ECS	Balance amount deposited in Govt. A/c	Details of Refund to Govt. A/c
1	2	3	4	5	6	7

25. Summary (class-wise/scheme wise/yearly) of the total disbursement made to students during the audit period.

26. Total No. of Non-Operational Bank Accounts for various schemes.

27. Total No. of Operational Bank Accounts for various schemes.

28. Further, details of special audit, if any, undertaken in respect of payments to Guest Teachers, with copies of all relevant documents may please be provided to audit.

29. Please provide the following details with all relevant documents :-

1. Confirm whether the School is having Rain Water Harvesting system and Waste water recycling plants; if yes, Both are functional and from which date;
2. Whether any Penalty has been imposed by Delhi Jal Board as mentioned above.
3. Status of the Rain Water Harvesting System/Waste water recycling plants as on date, may also be provided to audit.
4. Paid vouchers of Every March of Audit period may be provided/shown to audit please.

30. Details of sanctioned strength, filled and vacancy position in respect of posts

- (a) Chowkidar, security personnel,
- (b) Sweeper, sanitation workers, etc.,
- (c) LDC, UDC, HC(Gr.II)
- (d) IT Assistant
- (e) Data entry operator

31. Year-wise details of incumbents who have been posted/deployed against posts mentioned as at (1) above;

32. Year-wise details of persons posted or posts filled with retired personnel with post etc., from which they were retired;

33. Attendance of the security & sanitation workers for the audit period and complaints if any, against them or the Agency;

34. Authenticated copies of contracts/agreements, etc., in respect of engagement, appointment, etc., on contract basis, outsourced basis, etc.

35. Copies of letters, orders, etc., issued by Directorate of Education in respect of filling up of posts or engagement of security and sanitation work along with terms and conditions etc.,

36. Requested to provide the following information, record, etc., pertaining to audit period i.e., 2018-19 to 2020-21:

37. Expenditure control register

- 38. Bonus records
- 39. License fee records
- 40. Contingency register of work
- 41. List of idle store/equipments of unserviceable items
- 42. Cheque issued register
- 43. Valuable register
- 44.

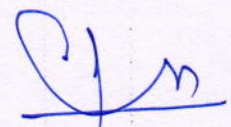
Cheque books received from banks	Cheque books used	Balance

45.

S.No.	Cheque No. & Date	To whom issued	Amount	Particulars

46. Information in respect of Govt. Accommodation allotted to Staff and recovery of License Fee and Water Charges therein may please be furnished in the following format for the audit period:-

S.No.	Name of the staff	Designation	Type	Address	Rate of license fee recovered w.e.f. 01/07/18 to 31/03/21	Rate of water charges recovered w.e.f. 01/07/18 to 31/03/21	Remarks if any



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**

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**PART-III**  
**TEST AUDIT NOTE**

**TAN No. 01 (Ref: Audit Observation Memo No. 01 dated 23/03/2022)**

**Sub: - Irregularities in maintenance of Bill registers for the period 2018-19 to 2020-21.**

During the test check of Bill registers maintained by the RPVV, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi for the audit period from 2018-19 to 2020-21, the following irregularities have been observed:

1. Page counting certificate has not been recorded on the first page of Bill Registers. Page numbering is also not done in the Bill Registers for the same period.
2. D.D.O. has never signed on any entry of the Bill Register;
3. 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 but the same have never been completed/signed by the DDO in respect of any of the financial years under audit period;
4. There were number of cuttings and overwritings, cancelled bills found in the Bill registers, but have never been attested by the DDO nor any reasons given for cancellation of Bills;
5. The details of Bill summary at the end of the month have not been given.

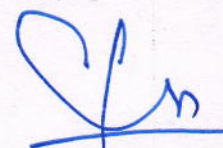
The above shortcomings may be rectified and shown to the next audit.

**TAN No. 02 (Ref: Audit Observation Memo No. 04, dated 29/03/2022)**

**Sub: Irregularities in maintenance of Pay Bill Registers (PBRs)**

During the test check of the PBRs maintained by the RPVV, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi for the Audit period 2018-19 to 2020-21, following irregularities/ lapses have been noticed in:-

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned;
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBRs. Apart from name, other details like Pay, details of advances/ refunds, installment No., PAN No., GPF No., PRAN (NPS) etc. were also not found filled in most of the cases;
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the Unit have not been recorded in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR;



4. Monthly entries of Pay & allowances entered in PBRs have not been signed by DDO;
5. GAR-18, Abstract of Pay and other Bills is not found prepared on any of the PBRs;
6. Total of each column is also required to be entered on the last line of each page (at the bottom) for calculation of Income Tax of each of the Government Servants for respective period;
7. Details/Particulars of Payment of Retirement Benefits, etc. are not found entered in P.B.R folios in respect of Government Servants on their Retirement;
8. GPF advances/withdrawal, short term & long term advances not entered in PBR.
9. Several cuttings/over-writings made in the PBR have not been attested by the DDO;
10. In terms of Para 10(m) of the Govt. of India, Ministry of Finances O.M. No. F. No. 1(7)/(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, separate Pay Bill Register should be maintained in r/o Govt. Servants joining Govt. Services on or after 01/01/2004, which is not found maintained separately in the School;

The above shortcomings may be rectified and shown to the next audit.

**TAN No. 03 (Ref: Audit Observation Memo No. 06, dated 04/04/2022)**

**Sub: Improper maintenance of Services Books.**

During the test check scrutiny of the Service Books provided by the Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi to audit, the following discrepancies have been observed by Audit :-

- 2) Nominations in some of the cases in r/o DCRG, GPF, UTGEIS, Form-3/Family Details either not found in Service Books or not updated with reference to D.O.B, Date of starting of livelihood, Marriage etc., In some of the cases, details of family submitted by Government Servants which include Parents-in-law, sister-in-law, nephew, niece, etc., which have not allowed as per rules;  
Examples are:  
(a) Sh. Rajbir Sharma, TGT  
Dependents: (i) Ms. Arti, Niece (Aug 89)  
(ii) Mr. Sandeep, Nephew (July 92)  
  
(b) Smt. Shalini, TGT  
Dependents: (i) Ms. Shristy Chand, Sister-in-law  
(ii) Father-in-law  
(iii) Mother-in-law
- 3) Entries with regard to obtaining of Pro-rata Pensionary benefits as well as approval of competent authority in respect of previous employments are not found;
- 4) Leave Accounts in most of the Service Books have not been maintained properly and updated. In maximum cases, one day-HPL- has been granted as commuted leave without following leave rules;
- 5) Increments in some of the cases have not been signed/verified by HOS;

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6) CCL Account not updated/maintained. CCL entries in some of the cases not verified by HOS;

7) Entries in service books are not found with regard to approval of competent authority (i.e., Finance Department of GNCT of Delhi) in respect of counting of past services rendered by Govt. Servants in autonomous bodies/corporations like MCD/ EDMC/ North DMC/ South DMC/ NDMC or any state or UT Govt./Central Govt. etc., prior to their joining of GNCT of Delhi. In some of the cases, benefits of Pay fixation and Pay protection have been availed but approval of Finance Department, for counting of past service;

Ex: (i) Sh. Manish Sharma, worked as Asstt. Tr. In MCD w.e.f 03.10.2006 to 03.04.2013 and on being selected through DSSSB, joined GNCTD.

However, without the approval of Competent Authority, his pay has been fixed and protected considering his service in MCD but approval of Finance Department has not been obtained nor Pro-rata-Pensionary benefits obtained from MCD.

8) Re-attestation - The particulars of each government servant at the first page of service book should be re-attested from time to time whenever there is a change in details, with dated signature by the HOO/DDO. But the same was not complied with;

9) Verification and communication of qualifying service - As per rule 32(1) of CCS Pension Rules, The Head of Office in consultation with the Accounts Officer is required to issue a certificate regarding qualifying service after completion of 18 years of service and again 5 years before the date of retirement of an employee. Further, the verification done under this rule shall be treated as final and shall not be re-opened except under certain conditions. The service verification certificate should invariably be issued to the govt. servant in the prescribed proforma;

10) SR-202 of FRSR(Part-I) General Rules, stipulates that Service Book is to be shown to the official every year and his/her signature obtained in token of his/her perusal. But the same was not found in most of the cases;

11) As per GFR Rule 288(2) the service book of all Government servants shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and the second copy should be given to the government servant for safe custody as indicated below :- (i) To the existing employees - within six months of the date on which these rules become effective, if not already given. (ii) To new appointees - within one month of the date of appointment;

12) Rule 288 (3) In January each year the Government servant shall handover his copy of the Service Book to his office for updation. The office shall update and return it to the Government Servants within thirty days of its receipt;

Reasons for above discrepancies/lapses on the part of the school, may be elucidated to Audit with documentary proofs please.

The above shortcomings may be rectified and shown to the next audit.

**TAN No. 04 (Ref: Audit Observation Memo No. 10, dated 07/03/2022)**

**Sub: Discrepancies in Stock Registers**

During scrutiny of Stock Registers (Consumable and Non-Consumable), maintained by Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi for the audit period from 2018-19 to 2020-21, the following discrepancies have been noticed:-

1. All Items (consumable & non-consumable) have not been entered and issued properly due to which balance of items could not be ascertained. Further some entries of stock registers have not been verified by the stock in charge.
2. Some Non-Consumable items were entered in the consumable stock register and Consumable items were found in the non-consumable stock register which may please be transferred to concerned stock register.
3. Cuttings are not verified by Concerned Authority.
4. Rule 213 (1) and 213 (2) of GFR 2017 stipulates that physical verification of fixed assets (non-consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed in some of the registers that no physical verification of consumable items was undertaken by the competent authority during audit period.
5. Handing over / taking over entries are not found in some of the registers.
6. As per condemnation record provided by the school, GFR-10 & GFR-11 has not filled by science & home science labs as mentioned in circular dt.13/11/2019.

The above shortcomings may be rectified and shown to the next audit.

**TAN No. 05 (Ref: Audit Observation Memo No. 12, dated 05/04/2022)**

**Sub: Irregularities in PWF.**

During test check scrutiny of Pupils Welfare Fund Cash Book of Rajkiya Pratibha Vikas Vidyalaya, B-Block, Govt. of N.C.T of Delhi, Yamuna Vihar, Delhi following irregularities have been noticed by the Audit :-

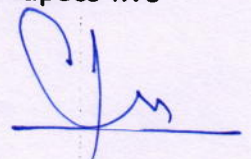
The amounts collected under the Pupils Welfare Fund during the period 2018-19 to 2020-21 are as under:-

Year	Opening Balance	Yearly Subscription	Total	Expenditure	Closing Balance
2018-19	99040.65	165470	264510.65	160164	104346.65
2019-20	104346.65	114798	219144.65	110570	108574.65
2020-21	108574.65	14562	123136.65	35422	87714.65

As per the Delhi School Education Rules 1973-Rule-149 4-(a) of Pupils welfare fund:-

Rule-149-4 the amount standing to the credit of the Pupils welfare fund shall be at the disposal of the Head of School and shall be spent in the interest of the students for various physical and co-curricular activities of the school or for purpose and the manner specified below:-

4(a): The maximum accumulation in the Pupils welfare fund shall not exceed one year's collection or rupees Twenty thousand whichever is more. If unspent balance exceeds one year's collection or rupees Twenty thousand whichever is more, charging of further subscription shall be discontinued and shall be registered the balance is below rupees five thousand.



4(b) Prior sanction for purchase exceeding rupees five thousand out of the Pupils welfare funds shall be obtained from the Competent Authority.

As per record provided to audit, it is observed that the cash at bank as on 31.03.2021 was Rs.87714.65/-. The Head of School is advised to act as per rule 149-4(a) and amount must be utilized for welfare of students for various physical and co-curricular activities of the School.

The above shortcomings may be rectified and shown to the next audit.



**(SREENIVAS V.)**  
**IAO/Sr. A.O.**  
**Audit Party No. VI**