

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

Sub: - Internal Audit Report on accounts of Raisina Bengali School, Mandir Marg, New Delhi (2594), for the period 2005-06 to 2017-18 conducted from 27.08.2018 to 12.09.2018 (12 Working Day including 2 extended days).

The accounts of Raisina Bengali School, Mandir Marg, New Delhi (2594), for the period 2005-06 to 2017-18, were test audited by the Audit Party No. XV comprising of Smt. Neelam Bala Notra, AO, Sh. P.N.Sahay, A.A.O. and Smt. Rekha, Sr. Asstt.

INTRODUCTION:

Raisina Bengali School is Govt. Aided School established on 1925 and has been receiving grant from Govt. of Delhi imparting education to the students from 1st standard to 12th standard. The school is running three streams at Senior Secondary level i.e. Arts, Commerce and Science.

Aims and Objectives of the school:-

- i) To provide quality education to all the students studying in the school.
- ii) To provide healthy and congenial environment to the students for their all round development.
- iii) To achieve high standards of academic excellence.
- iv) To inculcate moral values amongst students.
- v) To make the students responsible beings for our society and country.
- vi) To make aware the students of the current affairs.
- vii) To create awareness about culture, heritage, tradition of human and moral values.
- viii) To promote and sustain the Bengali culture & heritage.

Name of HOS/Principal

Sl. No.	Name of HOS	Designation	Period
1	Shri S. K. Roychaudhury	Vice-Principal/HOS	01.04.2005 – 22.12.2005
2.	Shri S. K. Roychaudhury	Principal	23.12.2005 – 31.12.2005
3.	Smt. M. Sengupta	P.G.T/HOS	01.01.2006 – 26.04.2006
3.	Smt. M. Sengupta	Vice Principal/HOS	27.04.2006 - 15.05.2007
4.	Smt. M. Sengupta	Principal	16.05.2007 - 30.11.2015
5.	Shri D. Chakravarty	Vice-Principal/HOS	01.12.2015 – 15.03.2016
6.	Shri D. Chakravarty	Principal	16.03.2016 – 31.01.2018
7.	Sh. Arvind Kumar	Vice-Principal/HOS SBV, Rani Jhansi Road, ND	01.02.2018 – 31.03.2018

Name of Cashier

Sl. No.	Name of HOS	Designation	Period
1.	Mr. Rakesh Kumar	Head Clerk	01/04/2005 – 28.08.2017
2.	Mr. Prosenjit Mukhopadhyay	UDC	28.08.2017 – 05.11.2017
3.	Mr. Rakesh Kumar	Head Clerk	06.11.201 – 31.03.2018

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2005-2018

S.No.	Year	Grant in Aid	5% OF MC SHARE (SALARY, NPS & 5% OF 8.1/3% OF B.P. TOWARDS PENSIONARY BENEFITS)	Salary & other payment
1	2005-06	1,03,67,809.00	6,21,000.00	1,10,29,738.00
2	2006-07	1,05,61,862.00	5,09,000.00	83,74,849.00
3	2007-08	1,00,19,289.00	5,87,613.00	89,18,586.00
4	2008-09	1,57,84,725.00	8,79,573.00	1,61,44,257.00
5	2009-10	2,35,95,288.00	13,08,756.00	2,48,90,707.00
6	2010-11	2,47,67,549.00	14,03,609.00	2,59,89,877.00
7	2011-12	2,57,59,789.00	15,01,684.00	2,73,79,670.00
8	2012-13	2,82,29,975.00	15,34,936.00	2,95,57,139.00
9	2013-14	3,05,48,090.00	16,62,005.00	3,23,66,486.00
10	2014-15	3,00,81,850.00	16,29,412.00	3,16,27,614.00
11	2015-16	3,45,00,546.00	19,20,963.00	3,68,15,247.00
12	2016-17	3,21,93,229.00	18,22,963.00	3,40,33,327.00
13	2017-18	3,58,42,304.00	23,08,686.00	3,78,52,781.00

The School has provided the audit report for the period 2005-2006 and 2009-2010 to 2014-15 (seven years), but audit report for the year 2006-07 to 2008-09 (three years) are not provided due to non-availability of the audit report in the school. The audit report for the period 2015-16 to 2017-18 has not provided by the School, as no audit was conducted by the CA till date.

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Detail of Filled / Vacant posts as on 31/08/2018 :-

SNo	CATEGORY OF POST	SANCTIONED	WORKING	VACANT	SURPLUS	Mode of Recruitment	REMARKS
1.	Principal	01	01	00			Re-employment
2.	Vice-Principal	01	00	01		DPC	
3.	H.Mistress(Pr.)	01	00	01		DPC	
4.	Asstt. Teacher	14	11	03		SSC	
5.	PGTs	15	14	01		DPC	
	Computer Sc.	01	01	00			
	Bengali	01	01	00			
	Biology	01	01	00			
	Chemistry	01	01	00			
	Commerce	01	01	00			
	Economics	01	01	00			
	English	01	01	00			
	Geography	01	01	00			
	History	01	00	01		DPC	
	Maths	01	01	00			
	Music	01	01	00			
	Painting	01	01	00			
	Physics	01	01	00			
	Pol. Science	01	01	00			
	Sanskrit	01	01	00			
6.	TGTs	17	15	04	02		
	Bengali	02	00	02		SSC	
	English	03	03	00			

	Hindi	02	03	00	01	SURPLUS	We have given representation for restoration of surplus member of staff-Ms. Neelam Rani, TGT-Hindi
	Maths	03	03	00			
	N. Science	03	02	01		DPC	
	Sanskrit	01	02	00	01	SURPLUS	We have given representation for restoration of surplus member of staff -Ms. Kamallesh Kumari Meena-TGT-Sanskrit
	Social Sc.	03	02	01		DPC	
7.	MISC.CAT.						
	Drawing Tr.	01	00	01		SSC	
	Music	01	00	01		SSC	
	PET	02	01(F)	01(M)		SSC	
8.	Ancillary Staff						
	Librarian	01	00	01		SSC	VACANT FROM 30.04.2013 DUE TO SUPERANNUATION OF SH. S. CHAKRAVARTY, LIBRARIAN
	Lab Asstt.	03	03	00			
9.	Minist.Staff						
	Head Clerk	01	01	00			
	UDC	02	01	01		SSC	
	LDC	01	00	01		SSC	
	Peon	01	00	01		SSC	
	Mali	01	00	01		SSC	

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	Sweeper (Full Time)	01	01	00			
	GRAND TOTAL	64	48	18	02		

Note: Sanctioned post : 64
Working : 48
Surplus : 02
Vacant : 18

The surplus posts are two and they are getting salary from this school and they have not received any order from DOE to relieve them for adjustment to other school. So, the School have shown them including working posts.

Statutory Audit

The audit of DACR/AGCR not conducted till date as per information provided by the School.

Maintenance of Records

The maintenance of records of Raisina Bengali School, Mandir Marg, New Delhi (2594), for the period 2005-06 to 2017-18, was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I

Old Internal Audit Report

There are 11 old outstanding Audit Paras pertaining to the period 1976-2005. The school has submitted reply of all outstanding paras. As per reply submitted by the school authorities, Para No.01,02,03, 04 and 05 for the period 1976-1984 and para no 01, 02, 04, & 06 for the period of 1984-2005 have been fully settled on production of relevant record/proof and reply. Therefore, the remaining 02 outstanding audit paras therein have been incorporated in the Current Audit Report, in Part-I (Old Audit Report).

Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras
1.	1976-1984	05	05	--	--	0
1.	1984-2005	06	04	--	--	02
Total		11	09	--	--	02

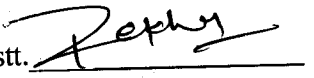


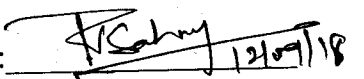
Current Audit Report
PART-II

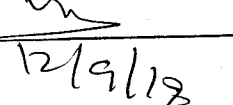
During the course of current audit, 17 audit memos were issued including 08 record memos, highlighting various irregularities. The 17 memos have been converted into 05 paras with reference to Audit Memo Nos. 09, 14, 15, 16 & 1 para of NPR in reference to Record memo. No. 1 to 8 and 4 TAN with reference to audit Memo No. 10, 11, 12 & 17. Memo No. 13 settled on the spot. The details of current recoveries are as under:

S. No.	Memo No.	Brief of the Para's	Amount to be recovered (Rs.)	Remarks
1.	09	Recovery of Rs. 6883/- on account of Wrong Grant of Increment	6883/-	PARA No. 01
2.	10	Shortcomings in Pay Bill Register	-----	TAN No. 01
3.	11	Discrepancies in maintenance of Service Books	-----	TAN No. 02
4.	12	Non filling of the post of Librarian	-----	TAN No.03
5.	13	Recovery on account of Library Books amounting to Rs. 332/-	-----	Settled on the spot
6.	14	Recovery of Rs. 14275/- on account of Financial benefits of increment granted during leave period	14275/-	PARA No.02
7.	15	Recovery of Transport Allowances of Rs. 13080/-	13080/-	PARA No.03
8.	16	Violation of EPF Act 1952	-----	PARA No.04
9.	17	Pupil Welfare Fund.	-----	TAN No. 04
10	Record Memo. 1 to 8	NPR	-----	PARA No.05
		Total	Rs. 34,238/-	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by Raisina Bengali School, Mandir Marg, New Delhi (2594), for the period 2005-06 to 2017-18. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of Sr. Asstt. 

Signature of AAO:  12/09/18

Signature of A.O:  12/9/18

PART-I

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PART - I (1976-84)

FARA NO. 1 (Reference Para No.1 of 1976-77)

Subject: Annual Accounts:-

2. It was observed that the Annual Accounts were signed and checked by the Chartered Accountant subject to his separate report on them. No such report was made available to audit circumstances under which it was not produced to audit may please be made known to audit.

Para No. 2 (Reference Para No.7 of 1977-79)

SUBJECT: Post Fixation

Two Posts of Farash (196-282) were surplus during the year 1977-78 & 1978-79 District Education Officer, Delhi Admn. and a sum of Rs.8780/- each year (details as given by the school) was paid as pay and allowances to the concerned officials during that year. The Matter is brought to the notice of the Education Deptt. for suitable action for productive use of the services of the surplus staff.

Para No. 3 (Reference Para No.1 of 1983-84)

Subject: Final Accounts

On Security of Final Accounts the following has been observed.

(i) A school seeking Grant-In-Aid shall have a reserve fund. The reserve fund shall be property of the school shall be maintained in its name and shall be kept deposited in a scheduled Bank or nationalised Bank or a Post office and as such account shall ordinarily be operated jointly by the Director or any officer authorised by him in this behalf and the Manager of the school. In this connection attention is invited rule 65 Delhi School Education act and rules 1973. As per the extend order, a reserve fund to an amount of Rs.40000/- is to be maintained wherever the school student strength exceeds one thousand. At present the students strength approximately on thousand four hundred. As such the reserve fund should be Rs.40000/-. Immediate action may please be taken to raise the reserve fund to Rs.40000/- and the compliance reported to the Directorate of Audit.

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(ii) As per receipt and payment account for the year ending 31.3.1984 the Provident fund Balance was Rs.90,712.59. The above amount has been shown as deposited in Bank. The said amount has not been shown in the balance sheet liability side as well as assets. In this connection a reference is invited to Para-1 item 3 of the audit report 1976-77 and Para-1 item (ii) of the Audit Report 1977-79. The reasons for not showing the P.F. amount in balance sheet even after repeated observations are not clear, which may please be elucidated. The P.F. account may please be shown in the balance sheet, for the year ending 31-03-1988 and the compliance reported to the Directorate of Audit. The Audit requirement may please be strictly followed in future.

(iii) As per receipt and payment account for the year ending 31-03-1984, a sum of Rs.1,07,462/- was deposited in State Bank of India, Old Secretariat, Delhi. As per challan the above amount was deposited through a cheque on 13-02-1984. The Bank authority has not indicated the amount on each challan. As the amount was deposited through a consolidated cheque and the specific amount was not shown in each challan. The audit is not in a position to satisfy the transactions. It is, therefore, suggested that a confirmation may please be obtained from PAO-IX, Old Secretariat, Delhi for having received the credit scroll for the said amount (i.e. Rs.1,07,462/-). The copy of the confirmation may please be sent to the Directorate of Audit at an early date.

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Para No. 4 (Reference Para No.4 of 1982-84)

Subject: Boys Fund Account

On scrutiny of boys fund cash book account, the following discrepancies were noted:-

(1) As per cash book the closing balance at Post Office account is Rs.504.39. This balance is as on 8-2-76. Thereafter no post office transaction was made by the school. Even though no deposit/withdrawal was made by the school during the last several years, the interest accrued on the balance of Rs.504.39 should have been get posted in the pass book. The reason for not got posted the interest in the Pass Book is not clear, which may please be elucidated. Immediate action may please be taken to produce the pass book in post office and the interest got posted in the pass book as on date. As the school is already operating the bank account for boys fund account, the necessity of operating a post office account is not clear. Therefore, it may be considered to class the post office account at an early date. The action taken may please be intimated to audit.

(2) As per boys fund cash book the closing at Nath Bank Calcutta, is Rs.692.39. The school is not having any records to verify the correctness of the above balance. On discussion on this point it came to light that the above bank has already been liquidated 40 years ago. The school had received two to three times the liquidation amount from Calcutta High Court. In the absence of the bank pass book, it is not possible for the audit to justify the closing balance shown in the cash book.

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In case no records are forthcoming from school, the matter may please be referred to the liquidator, and ascertain the amount of the closing balance, stood at the time of liquidation of the bank. The outcome of the reference msds to the liquidator may please be intimated to Directorate of Audit. The full facts of the case may also please be intimated.

(4) No balance sheet is got prepared for the boys fund account from the C.A. immediate action may please be taken to do the needful from 1982-83 and onwards, and the compliance shown to next audit.

(5) Only one cash book is being maintained for boys fund account and scout fund account. The scout fund has been started from 1.4.79. Seperate cashbook is to be maintained for the above account. A cash book for scout fund may please be opened with effect from 1-4-1988. The amount of scout fund credited in boys fund account from 1-4-1979 to 31-3-88 may please be assessed, and the same transferred to scout fund account from the boys fund account with suitable remarks in both accounts. A seperate bank account or post office account may please be opened for scout fund account. The action taken may please be intimated to Directorate of Audit.

(6) A sum of Rs.1,182/- was paid to M/s. Golden Tent New Delhi on 16-2-1984, vide cheque No.450366 the vouchers and the receipt for the said payment were not found on records. The same may please be traced and produced for audit verification.

(7) The monthly physical verification on the cash balance was not made as per orders. Monthly physical verification of the balance may please be carriedout and its findings recorded in cash book on the following lines.

"I have physically verified the cash balances and found (Rs. _____) in hand and (Rs. _____) at Bank which tally with the cash book".

Para No. 5 (Reference Para No.6 of 1982-84)

Non-Production of records:-

Documents relating to the disbursement of free supply of uniforms to students amounting to Rs.3000/- for the year 1982-83. The same may please be traced out and produced to next audit party.

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PART-II

Para No.1 (Reference audit Memo No. 12 & 15 dated 10-8-05)

Sub: - Irregularities in Boys Fund cash book.

Test check of cash book in r/o Boys Fund revealed the following discrepancies: -

- i) Closing balance as on 31/10/1984 is Rs.25,648.96, but the opening balance carried-forward on 1/11/1984 is Rs.25,323.16 creating a difference of Rs.325.80 which still persists.
- ii) Cash book was not found closed on each financial year ending, and No cash balance certificate was furnished for instance, cash book of 1984-85 was not closed on 31/3/1985 and no cash balance certificate was recorded in token of having checked the cash balance physically, as per receipt and payment rules.
- iii) It is irregular to retain Government money. As soon as the revenue is realized, the same has to be deposited into Govt. a/c on the following day. Instance of late deposit of boys fund has been noticed. An amount of Rs.16,131/- was realized on a/c of Boys fund on 4/4/1988, but the same was deposited only on 11/4/1988.
- iv) Fee collection summaries were not found prepared. More-over the competent authority had not signed in the collection registers. The details of boys fund money deposited into bank had also not mentioned in fee collection register. Since this is a vital revenue document, this may be maintained in an appropriate and serious manner.
- v) Cash book prior to 1/12/2001 was not produced to audit, and as much opening balance mentioned on 1/12/2001 in cash and bank columns i.e. Rs.64.04 and Rs.48,364.59 respectively cannot be authenticated.
- vi) It has been observed from the cash book for the period 1/4/2002 to 31/3/2003, that most of the entries have been made with pencil and as such these entries also cannot be authenticated.
- vii) Cash book for the period 2003-05 was not produced to the audit.
- viii) Test check of Boys fund as provided to audit reveals that in the following cases codal formalities have not been observed as the school authorities could not produce any records related to these purchases: -


Need to be noted

<u>Sl. NO.</u>	<u>Bill No. & Date</u>	<u>Party</u>	<u>Item</u>	<u>Amount (Rs.)</u>
1.	678 dt. 21/12/84	Mudran Kala Sewa Ngr.	Stationary items answer books	1993.00
2.	252 dt. 15/2/86	Chadha Sports Bhagat Singh Mkt.	Sports goods	2455.65
3.	4962 dt. 25.2.86	New Delhi Sports Emp. Municipal Mkt. Con.Place	Sports goods	1432.73
4.	3713 dt.nil	N.C.Kansil & Co. A-109, Wazirpur, Indl. Area, Delhi	Children Park items	1995.55

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<u>Sl. NO.</u>	<u>Bill No. & Date</u>	<u>Party</u>	<u>Item</u>	<u>Amount</u> (Rs.)
5.	3712 dt. 28/10/85	-do-	-do-	1990.20
6.	774 dt.1/8/89	Nath Sports, Ashok Vihar	sports goods	1715/-
7.	1038 dt.3/8/89	Dutta Sports C.R.Park	-do-	2485/-
8.	866 dt.8/2/89	Chadha Sports Bhagat Singh Mkt.	-do-	1786.90
9.	1173 dt.20/3/89	Mudran Kala Sewa Ngr.	Exam materials like maps, sutli, drawing sheets refills, pen, etc.	2724.22
10.	1140/3.1.89	-do-	-do-	2153.91
11.	5622 / 23/12/87	New Delhi Sports Emp. Municipal Mkt.Con.Place	Sports goods	1712.00
12.	3058 / 24.3.04	Chadha Sports (regd.)Bhagat Singh Mkt.	Sports goods	4903.60
13.	571/5.1.88	Nath Sports Ashok Vihar,	Sports goods	3218
14.	570 / 5.1.88	-do-	-do-	2354
15.	573/ 5.1.88	-do-	-do-	1626
16.	571/ 5.1.88	-do-	-do-	5572
17.	180/ 8.3.04	The classic Book Co 53, Devli Village	Books	2055
18.	181/ 8.3.04	-do-	-do-	4355
19.	182/ 8.3.04	-do-	-do-	4986
20.	177/ 16.2.04	-do-	-do-	2427
21.	178/16.2.04	-do-	-do-	4789
22.	179/16.2.04	-do-	-do-	4998
23.	818/27.3.04	Quality Steel Furniture Pusa Road, ND	Children Park item	4995
24.	-do-	-do-	Fixing & Labour Charges	2815


Neelendra Kumar
(AD)

b) It has been observed that a DVD player costing Rs. 4990/- has been purchased from M/s. Rahul Electronics, 12F, Con. Place vide bill No. 15853 dt. 29.3.2004. It may be intimated, whether approval has been obtained from the competent authority for the said purchases. The purpose and utility of the item may be specified to audit. Moreover, no codal formalities were observed. Reasons may be explained to audit/ next audit.

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Para No. 2 (Reference audit Memo No. 13 dated 10-8-05)

Sub. :- Checking of Income Tax.

(A) It has been noticed that the records for Income tax for the years 1984-85 to 1988-89 provided to the audit was not complete in all respect. In some cases either calculation sheets or supporting documents were missing or incomplete otherwise. The condition of records is very poor and improper. As such it is very difficult for audit to ascertain the correctness of the same in the absence of the complete records as referred above.

School authorities are requested to initiate suitable action and produce the relevant records to the next audit as school authorities failed to produce the same during the current audit.

(B) The following records/documents were not produced to audit for scrutiny for the period from 1984-85 to 1988-89 and 2001-02 to 2004-05: -

1. Free supply of books and stationery.
 2. Liveries and LTC Account.
 3. Income Tax Records for the period 1984-85 to 1988-89.
 4. Cash Book for Scout & Guide Fund Account for 1984-89 and 2001-05.
 5. Bank Statements in respect of school and staff Account for the period from 1984-89.
 6. Contingent Voucher No.394/- dated 20-3-04 for Rs.7847/- and Vr. No.418 dated 23-3-04 for Rs.1620/-.
 7. Books Issue Registers of Library in respect of Staff and Students.
 8. Annual Accounts for 1986-87 to 1988-89 and 2004-05 and Receipt & Payment Account for 1984-85.
 9. Water/Electricity and Telephone records.
 10. Postage Account.
 11. Scout and Guide Stock Register.
- Particulars Notes*
(A)

PARA NO. I

Para No. 3 (Reference audit Memo No.17 dated 12-8-05)

Sub. :- Library records.

Test check of library records revealed the following discrepancies: -

- i) Two accession registers were produced to audit, and in one of them, Sl. No. starts with P-80, after leaving gap, without entering the details of books from P-1 to P-79. Details of un-recorded books from Sl. No. P/1 to P/79 may be furnished to audit.
- ii) Stock verification is required to be carried-out every year, during the month of April, by the officials nominated by the Principal. A certificate to this effect has to be recorded in the accession register. The school authorities had not complied with these instructions during the entire audit period.
- iii) The school library committee has not prepared the list of out-dated and old edition text books which were not included or prescribed in the present CBSE syllabus and Directorate of Education, and No action had ever been initiated to work-out these out-dated books.
- iv) The school had not maintained any issue registers to monitor and record the details of library books issued to teachers and students. In the absence of such details, loss of library books could not be worked-out.

The above noted deficiencies may be set-right and compliance be communicated to next audit as school authorities failed to show the compliance during the current audit

Para No. 4 (Reference audit Memo No. 18 dated 16/8/05)

Sub. :- Information / records in r/o expenditure made under various heads.

Test check of annual a/cs audited by the chartered accountants of the school revealed that, the school had incurred following expenditures from time-to-time.

Sl.	F.Y.	Heads			Liveries (Rs.)
		Misc. (Rs.)	LTC (Rs.)	Bank charges (Rs.)	
1)	2001-2002	12611	4566	---	---
2)	2000-2001	13013	49742	10886	---
3)	2002-03	---	15517	---	4192
4)	2003-04	---	38435	---	10217

Details of above expenditure along with vouchers and records (LTC register, liveries register etc.) may be produced to audit.

It has also been noticed that the school has spent considerable amount towards electricity. All electricity / water bills along with relevant registers for the audit period may also be submitted to next audit as school authorities failed to produce the same during the current audit.

PARA No. ² Para No. 5 (Reference audit Memo No. 20 dated 17/8/05)

Sub. :- Regarding Staff and School cash book.

Test scrutiny of the staff cash book reveals the following discrepancies:-

The school authorities are maintaining two cash books, i.e. one for staff and another for school account. (Contingency a/c) both are govt. accounts. As per Rule 13 (b) (i) of R & P Rules there should be only one cash book in the form of GAR-3 maintained but the school authorities are not adhering to the above rule.

The following challans for deposits on account of Income tax in Government account were not made available to audit:-

<u>DATE</u>	<u>AMOUNT</u> (Rs.)
7.3.87	6572.00
10.2.88	9860.00
29.3.89	11100.00

The school authorities are operating a T/C Society of their employees and transactions relating to this society are being reflected in the staff account cash book which is not permissible, as the T/C Society is purely private. As per rule only government transactions are to be entered in this cash book.

It has also been gathered that some employees of the school have taken loan from the banks on their personal security but refund of the same is being made from their salaries and reflected in the cash book which is not permissible under the rules being a purely private affairs.

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Canara Bank, Gole Market, New Delhi where the staff account of the school is being maintained, has given a credit of Rs. 5,554/- as per bank reconciliation statement on 31/1/05 that still persists. The school authorities are advised to take up the matter with the bank authorities to reconcile the account properly. There is also a difference of Rs.4/- as on 31/3/2005. Action may be taken to expedite the matter. Bank statements for the period from 1984-89 were not made available to audit.

Further, the test check of school a/c cash book reveals the following discrepancies:-

The purchases made during 1/3/85 to 31/3/85 by way of cash or through cheque from voucher No. 142 to 162 were not shown to audit.

Cash book for the period 1985-86 were not made available to audit and as such opening balance as on 1/4/86 cannot be authenticated.

The following vouchers along with quotations where-ever required were not shown to the audit :-

<u>Voucher No. & date</u>	<u>Amount</u> (Rs.)
145 / 4.3.87	345.00
148 / 9.3.87	471.00
151 / 9.3.87	1239.05
155 / 7.3.87	695.50
nil 17.3.87	500.94
nil -do-	500.30
nil -do-	499.50
178 / 1.2.88	105.00
180 / 6.2.88	210.00
185 / 6.3.89	3992.78
nil / 25.3.89	996.20

The DDO has not signed the cash book on certain occasion, Bank statements from 1984-89 were not made available to audit and Cash book has not been closed on daily basis.

No contingent vouchers for the period from 2001-03 were made available to audit for verification.

It has been seen that the school authorities were having sufficient cash-in-hand and even than amount have been withdrawn as detailed below. The school authorities are advised to mention supporting reasons for those withdrawals: -

<u>DATE</u>	<u>Cash-in-hand</u> (Rs.)	<u>Amount withdrawn</u> (Rs.)
4/4/01	2298.38	2000.00
18/4/01	3698.38	2000.00
9.5.01	4320.85	2000.00
1.7.01	4208.85	2000.00
20.7.01	5617.85	2000.00
18.8.01	6007.85	1500.00
27.9.01	5167.85	1000.00
16.10.01	5480.80	1500.00
5.12.01	4848.80	1500.00
15.4.02	1994.70	1500.00
28.5.02	1280.10	2000.00
14.8.02	1199.10	2000.00
12.9.02	2219.10	2000.00
11.10.02	2881.60	8500.00

25/10
14/C

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<u>DATE</u>	<u>Cash-in-hand</u> (Rs.)	<u>Amount withdrawn</u> (Rs.)
11.12.02	4432.25	3500.00
1.1.03	4688.25	3500.00
27.1.03	6216.60	3000.00
20.3.03	6964.32	3000.00
10.5.03	2566.07	3000.00
1.7.03	1187.47	4000.00

Action on the above may be initiated under intimation to the next audit.

Para No. 6 (Reference audit Memo No. 14 dated 10-8-05 and 16 dated 11-8-05)

Sub: - Scout & Guide Fund Cash Book.

It has been informed by the school authorities, in response to audit memo No.14 dated 10-8-05 (Placed at page 22/C) that the Cash Book of Scout & Guide Fund Account had not been written for the period from 1984-85 to 1988-89 and 2001-02 to 2003-04. It has also been intimated that the Bank Statements for the period from 1-4-1984 to 31-3-1989 are also not available. However, bank statements for the period 1-4-2001 to 31-3-2005 were not found legible and school authorities were requested to provide the legible copies of the same vide audit memo No.16 dated 11-8-2005. In turn they had provided the information in respect of fees deposited in the Scout & Guide Fund Account and expenditure incurred therefrom during the period 2001-02 to 2004-05 on the basis of Bank Pass Book available with the school authorities which is annexed at page 33-34/C in the file.

Further as already mentioned that the school authorities had not written the cash book for the period from 1984-85 to 1988-89 and 2001-02 to 2003-04, a statement containing the details of fees collected and deposited on account of Scout & Guide Fund Account for the period from 1-4-1984 to 31-7-1988 was provided to audit, a copy of which is placed at page 45/C in the file. It could not be feasible for audit to ascertain the deposit of collection of fees as neither the cash book nor the bank statements were made available.

The details of fees collected, so provided by the school authorities are as under:

<u>Year</u>	<u>Fees Collected as Per Statement</u> (Rs.)
1984-85	2216.40
1985-86	2402.40
1986-87	2504.40
1987-88	2604.00
4/88 to 7/88	932.00
8/88 to 3/89	3358.00
TOTAL	14017.20

(on the basis of Fee Register)

Handwritten notes: *Near the Bank Notes (10)*

<u>Year</u>	<u>Fees Collected as Per Fees Register</u> (Rs.)	<u>Fees Deposited as per Bank Passbook</u> (Rs.)	<u>Difference</u> (+) Excess (-) Short (Rs.)
2001-02	20461.00	26576.00	+6115.00
2002-03	17715.00	152.00	-17563.00
2003-04	16545.00	43779.00	+27234.00
2004-05	18395.00	19659.00	+1764.00

82

24/11
13/C

The school authorities were asked to explain as to why the amount was deposited in excess during the years 2001-02, 2003-04 and 2004-05 and short in 2002-03, but no reply has been received from them. Since the Cash Book had not been written for the period from 1984-85 to 1988-89 and 2001-02 to 2003-04, the expenditure incurred during 1984-89 and 2001-02 to 16-11-2004 could not be verified. It has also been intimated that school authorities had incurred expenditure amounting to Rs.47630.00 during 2001-02 to 2003-05 (up to 16-11-2004). The year-wise break up is as under: -

<u>Year</u>	<u>Expenditure Incurred</u> (Rs.)
2001-02	3283.00
2002-03	13814.00
2003-04	10067.00
2004-05 (up to 16-11-04)	10466.00
TOTAL	47630.00

(Neelesh Kumar Mehra)
(A.O.)

Further, the cash book for the financial year 2004-05 which has been written up to 8-11-2004 does not depict any opening balance as on 1-4-2004.

Cash-in-hand and Cash at Bank were not worked out on daily basis up to 8-11-2004.

In view of the above, it is gathered that the position of accounts of the school are not satisfactory and the audit is unable to ascertain the genuineness and correctness of the same in such conditions.

Pawan Kumar
(Pawan Kumar)
J.A.O.

Jayaprakash
(Jayaprakash)
J.A.O.

Kulgeet Singh
(Kulgeet Singh)
A.O.

PART-II

CURRENT AUDIT REPORT (2005-06 to 2017-18)

PARA No. 1

(Ref, Audit Memo No. 9 dated 29/08/2018)

Sub:- Recovery of Rs. 6883/- on account of wrong Grant Of Increment.

As per the Rule No.13 of CCS (Revised Pay) Rules 2008, "In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee of more should be rounded off to next multiple of 10.

On scrutiny of service record of Smt. Renu Marwaha (TGT). It reveals, that she was granted Ist MACP Wef. 1/9/2008 and IInd MACP Wef. 5/7/2012. But the pay fixation on grant of MACP is not as per above rules. The pay fixation may be re-casted as follows:-

Period	As per service record		As per audit observation		
	Basic Pay	Grade Pay	Basic Pay	Grade Pay	Difference(Excess Payment (in Rs.))
01/07/08	18540/-	4800/-	18540/-	4800/-	0/-
01/09/08 I st MACP	19280/-	5400/-	19240/-	5400/-	40/-
01/07/09	20020/-	5400/-	19980/-	5400/-	40/-
01/07/10	20790/-	5400/-	20750/-	5400/-	40/-
01/07/11	21580/-	5400/-	21540/-	5400/-	40/-
01/07/12	22390/-	5400/-	22350/-	5400/-	40/-
05/07/12 2 nd MACP	23230/-	5400/-	23190/-	5400/-	40/-
01/07/13	24090/-	5400/-	24050/-	5400/-	40/-
01/07/14	24980/-	5400/-	24940/-	5400/-	40/-
01/07/15	25900/-	5400/-	25850/-	5400/-	50/-
01/07/16	26840/-	5400/-	26790/-	5400/-	50/-
01/01/16	82400/-		82400/-		

The total recovery of above teacher on account of over payment of salary due to wrong fixation of pay is **Rs. 6883/-**. Due drawn statement at Annexure 'A'

An amount of **Rs. 6883/-** to be recovered from the above teacher under intimation to the audit, and other similar case to be reviewed and necessary recovery to be made.

11/c

FOR THE PERIOD 1/9/2008 TO 31/12/2015

MS. RENU MARWAHA, TGT-SCIENCE

DRAWN

PERIOD	PAY	GRADE PAY	D.A.	HRA	TA	TOTAL
SEP.	19280	5400	3949	7404	3712	39745
OCT.	19280	5400	3949	7404	3712	39745
NOV.	19280	5400	3949	7404	3712	39745
DEC.	19280	5400	3949	7404	3712	39745
JAN. 2009	19280	5400	5430	7404	3904	41418
FEB.	19280	5400	5430	7404	3904	41418
MARCH	19280	5400	5430	7404	3904	41418
APRIL	19280	5400	5430	7404	3904	41418
MAY	19280	5400	5430	7404	3904	41418
JUNE	19280	5400	5430	7404	3904	41418
JULY	20020	5400	6863	7626	4064	43973
AUG.09	20020	5400	6863	7626	4064	43973
SEPT.09	20020	5400	6863	7626	4064	43973
OCT.09	20020	5400	6863	7626	4064	43973
NOV.09	20020	5400	6863	7626	4064	43973
DEC.09	20020	5400	6863	7626	4064	43973
JAN. 10	20020	5400	8897	7626	4320	46263
FEB.10	20020	5400	8897	7626	4320	46263
MARCH	20020	5400	8897	7626	4320	46263
APRIL	20020	5400	8897	7626	4320	46263
MAY	20020	5400	8897	7626	4320	46263
JUNE	20020	5400	8897	7626	4320	46263
JULY	20790	5400	11786	7857	4640	50473
AUG.	20790	5400	11786	7857	4640	50473
SEPT.	20790	5400	11786	7857	4640	50473
OCT.	20790	5400	11786	7857	4640	50473
NOV.	20790	5400	11786	7857	4640	50473
DEC.10	20790	5400	11786	7857	4640	50473
JAN.11	20790	5400	13357	7857	4832	52236
FEB.11	20790	5400	13357	7857	4832	52236
3/11	20790	5400	13357	7857	4832	52236
4/11	20790	5400	13357	7857	4832	52236
5/11	20790	5400	13357	7857	4832	52236
6/11	20790	5400	13357	7857	4832	52236
7/11	21580	5400	15648	8094	5056	55778
8/11	21580	5400	15648	8094	5056	55778
9/11	21580	5400	15648	8094	5056	55778
10/11	21580	5400	15648	8094	5056	55778
11/11	21580	5400	15648	8094	5056	55778
12/11	21580	5400	15648	8094	5056	55778
1/12	21580	5400	17537	8094	5280	57891
2/12	21580	5400	17537	8094	5280	57891
3/12	21580	5400	17537	8094	5280	57891
4/12	21580	5400	17537	8094	5280	57891
5/12	21580	5400	17537	8094	5280	57891
6/12	21580	5400	17537	8094	5280	57891
1.7.12-4.7.12	2785	697	2507	1044	710	7742
5.7.12-31.7.12	20233	4703	17954	7481	4794	55164
8/12	23230	5400	20614	8589	5504	63337
9/12	23230	5400	20614	8589	5504	63337
10/12	23230	5400	20614	8589	5504	63337
11/12	23230	5400	20614	8589	5504	63337
12/12	23230	5400	20614	8589	5504	63337
1/13	23230	5400	22904	8589	5760	65883
2/13	23230	5400	22904	8589	5760	65883
3/13	23230	5400	22904	8589	5760	65883

Renu
29/12/18

A. Choudhary
29/08/18

NOV.	24090	5400	26541	8847	6080	70958
DEC.	24090	5400	26541	8847	6080	70958
JAN 2014	24090	5400	29490	8847	6400	74227
FEB	24090	5400	29490	8847	6400	74227
MARCH	24090	5400	29490	8847	6400	74227
APRIL	24090	5400	29490	8847	6400	74227
MAY	24090	5400	29490	8847	6400	74227
JUNE	24090	5400	29490	8847	6400	74227
JULY	24980	5400	32507	9114	6624	78625
AUG.	24980	5400	32507	9114	6624	78625
SEP.	24980	5400	32507	9114	6624	78625
OCT.	24980	5400	32507	9114	6624	78625
NOV.	24980	5400	32507	9114	6624	78625
DEC.	24980	5400	32507	9114	6624	78625
JAN 2015	24980	5400	34329	9114	6816	80639
FEB	24980	5400	34329	9114	6816	80639
MARCH	24980	5400	34329	9114	6816	80639
APRIL	24980	5400	34329	9114	6816	80639
MAY	24980	5400	34329	9114	6816	80639
JUNE	24980	5400	34329	9114	6816	80639
JULY	25900	5400	35369	9390	6816	82875
AUG.	25900	5400	35369	9390	6816	82875
SEP.	25900	5400	35369	9390	6816	82875
OCT.	25900	5400	35369	9390	6816	82875
NOV.	25900	5400	35369	9390	6816	82875
DEC.	25900	5400	35369	9390	6816	82875
TOTAL	1964267	475200	1703270	731840	471424	5346002

10/c

4/13	23230	5400	22904	8589	5760	65883
5/13	23230	5400	22904	8589	5760	65883
JUNE	23230	5400	22904	8589	5760	65883
JULY	24090	5400	26541	8847	6080	70958
AUG.	24090	5400	26541	8847	6080	70958
SEP.	24090	5400	26541	8847	6080	70958
OCT.	24090	5400	26541	8847	6080	70958
NOV.	24090	5400	26541	8847	6080	70958
DEC.	24090	5400	26541	8847	6080	70958
JAN.2014	24090	5400	29490	8847	6400	74227
FEB	24090	5400	29490	8847	6400	74227
MARCH	24090	5400	29490	8847	6400	74227
APRIL	24090	5400	29490	8847	6400	74227
MAY	24090	5400	29490	8847	6400	74227
JUNE	24090	5400	29490	8847	6400	74227
JULY	24980	5400	32507	9114	6624	78625
AUG.	24980	5400	32507	9114	6624	78625
SEP.	24980	5400	32507	9114	6624	78625
OCT.	24980	5400	32507	9114	6624	78625
NOV.	24980	5400	32507	9114	6624	78625
DEC.	24980	5400	32507	9114	6624	78625
JAN. 2015	24980	5400	34329	9114	6816	80639
FEB	24980	5400	34329	9114	6816	80639
MARCH	24980	5400	34329	9114	6816	80639
APRIL	24980	5400	34329	9114	6816	80639
MAY	24980	5400	34329	9114	6816	80639
JUNE	24980	5400	34329	9114	6816	80639
JULY	25900	5400	35369	9390	6816	82875
AUG.	25900	5400	35369	9390	6816	82875
SEP.	25900	5400	35369	9390	6816	82875
OCT.	25900	5400	35369	9390	6816	82875
NOV.	25900	5400	35369	9390	6816	82875
DEC.	25900	5400	35369	9390	6816	82875
TOTAL	1964267	475200	1703270	731840	471424	5346002

RW
29/8/18

A. Chakrabarti
29/08/18

NOV	24090	5400	26541	8847	6080	70958
DEC	24090	5400	26541	8847	6380	70958
JAN 2014	24090	5400	29490	8847	6400	74227
FEB	24090	5400	29490	8847	6400	74227
MARCH	24090	5400	29490	8847	6400	74227
APRIL	24090	5400	29490	8847	6400	74227
MAY	24090	5400	29490	8847	6400	74227
JUNE	24090	5400	29490	8847	6400	74227
JULY	24980	5400	32507	9114	6624	78625
AUG.	24980	5400	32507	9114	6624	78625
SEP.	24980	5400	32507	9114	6624	78625
OCT.	24980	5400	32507	9114	6624	78625
NOV.	24980	5400	32507	9114	6624	78625
DEC.	24980	5400	32507	9114	6624	78625
JAN. 2015	24980	5400	34329	9114	6816	80639
FEB	24980	5400	34329	9114	6816	80639
MARCH	24980	5400	34329	9114	6816	80639
APRIL	24980	5400	34329	9114	6816	80639
MAY	24980	5400	34329	9114	6816	80639
JUNE	24980	5400	34329	9114	6816	80639
JULY	25900	5400	35369	9390	6816	82875
AUG.	25900	5400	35369	9390	6816	82875
SEP.	25900	5400	35369	9390	6816	82875
OCT.	25900	5400	35369	9390	6816	82875
NOV.	25900	5400	35369	9390	6816	82875
DEC.	25900	5400	35369	9390	6816	82875
TOTAL	1964267	475200	1703270	731840	471424	5346002

RAISINA BENGALI SCHOOL, MANDIR MARG, NEW DELHI-110001
FOR THE PERIOD 1/9/2008 TO 31/12/2015
MS. RENU MARWAHA, TGT-SCIENCE

abc

Annexure A

PERIOD	PAY	GRADE	D.A.	HRA	TA	TOTAL	DRAWN						BALANCE						TOTAL REMARKS
							PAY	GRADE	D.A.	HRA	TA	TOTAL	PAY	GRADE	D.A.	HRA	TA	TOTAL	
SEP. 2008	19240	5400	3942	7392	3712	39686	19280	5400	3949	7404	3712	39745	-40	0	-6	-12	0	-58	0
OCT.	19240	5400	3942	7392	3712	39686	19280	5400	3949	7404	3712	39745	-40	0	-6	-12	0	-58	
NOV.	19240	5400	3942	7392	3712	39686	19280	5400	3949	7404	3712	39745	-40	0	-6	-12	0	-58	
DEC.	19240	5400	3942	7392	3712	39686	19280	5400	3949	7404	3712	39745	-40	0	-6	-12	0	-58	0
JAN. 2009	19240	5400	3942	7392	3904	41357	19280	5400	5430	7404	3904	41418	-40	0	-9	-12	0	-61	
FEB.	19240	5400	3942	7392	3904	41357	19280	5400	5430	7404	3904	41418	-40	0	-9	-12	0	-61	
MARCH	19240	5400	3942	7392	3904	41357	19280	5400	5430	7404	3904	41418	-40	0	-9	-12	0	-61	
APRIL	19240	5400	3942	7392	3904	41357	19280	5400	5430	7404	3904	41418	-40	0	-9	-12	0	-61	
MAY	19240	5400	3942	7392	3904	41357	19280	5400	5430	7404	3904	41418	-40	0	-9	-12	0	-61	
JUNE	19240	5400	3942	7392	3904	41357	19280	5400	5430	7404	3904	41418	-40	0	-9	-12	0	-61	
JULY	19240	5400	3942	7392	3904	41357	19280	5400	5430	7404	3904	41418	-40	0	-9	-12	0	-61	
AUG. 09	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
SEPT. 09	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
OCT. 09	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
NOV. 09	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
DEC. 09	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
JAN. 10	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	DA @ 35%
FEB. 10	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
MARCH	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
APRIL	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
MAY	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
JUNE	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
JULY	19980	5400	6853	7614	4064	43911	20020	5400	6863	7626	4064	43973	-40	0	-11	-12	0	-63	
AUG.	20750	5400	11768	7845	4640	50403	20790	5400	11786	7857	4640	50473	-40	0	-18	-12	0	-70	
SEPT.	20750	5400	11768	7845	4640	50403	20790	5400	11786	7857	4640	50473	-40	0	-18	-12	0	-70	
OCT.	20750	5400	11768	7845	4640	50403	20790	5400	11786	7857	4640	50473	-40	0	-18	-12	0	-70	
NOV.	20750	5400	11768	7845	4640	50403	20790	5400	11786	7857	4640	50473	-40	0	-18	-12	0	-70	
DEC. 10	20750	5400	11768	7845	4640	50403	20790	5400	11786	7857	4640	50473	-40	0	-18	-12	0	-70	
JAN. 11	20750	5400	13337	7845	4832	52164	20790	5400	13357	7857	4832	52236	-40	0	-20	-12	0	-72	DA @ 51%
FEB. 11	20750	5400	13337	7845	4832	52164	20790	5400	13357	7857	4832	52236	-40	0	-20	-12	0	-72	
3/11	20750	5400	13337	7845	4832	52164	20790	5400	13357	7857	4832	52236	-40	0	-20	-12	0	-72	
4/11	20750	5400	13337	7845	4832	52164	20790	5400	13357	7857	4832	52236	-40	0	-20	-12	0	-72	
5/11	20750	5400	13337	7845	4832	52164	20790	5400	13357	7857	4832	52236	-40	0	-20	-12	0	-72	
6/11	20750	5400	13337	7845	4832	52164	20790	5400	13357	7857	4832	52236	-40	0	-20	-12	0	-72	
7/11	21540	5400	15625	8082	5056	55703	21580	5400	15648	8094	5056	55778	-40	0	-23	-12	0	-75	DA @ 58%
8/11	21540	5400	15625	8082	5056	55703	21580	5400	15648	8094	5056	55778	-40	0	-23	-12	0	-75	
9/11	21540	5400	15625	8082	5056	55703	21580	5400	15648	8094	5056	55778	-40	0	-23	-12	0	-75	
10/11	21540	5400	15625	8082	5056	55703	21580	5400	15648	8094	5056	55778	-40	0	-23	-12	0	-75	
11/11	21540	5400	15625	8082	5056	55703	21580	5400	15648	8094	5056	55778	-40	0	-23	-12	0	-75	
12/11	21540	5400	15625	8082	5056	55703	21580	5400	15648	8094	5056	55778	-40	0	-23	-12	0	-75	

Handwritten mark

1/12	1540	5400	17511	8082	5280	57813	21580	5400	17537	8094	5280	57891	-40	0	-26	-12	0	-78	DA @ 65%
2/12	21540	5400	17511	8082	5280	57813	21580	5400	17537	8094	5280	57891	-40	0	-26	-12	0	-78	
3/12	21540	5400	17511	8082	5280	57813	21580	5400	17537	8094	5280	57891	-40	0	-26	-12	0	-78	
4/12	21540	5400	17511	8082	5280	57813	21580	5400	17537	8094	5280	57891	-40	0	-26	-12	0	-78	
5/12	21540	5400	17511	8082	5280	57813	21580	5400	17537	8094	5280	57891	-40	0	-26	-12	0	-78	
6/12	21540	5400	17511	8082	5280	57813	21580	5400	17537	8094	5280	57891	-40	0	-26	-12	0	-78	
1-7-12-	2884	697	2578	1074	710	7943	2785	697	2507	1044	710	7742	99	0	72	30	0	201	
5.7.12-	20198	4703	17929	7470	4794	55094	20233	4703	17954	7481	4794	55164	-35	0	-25	-10	0	-70	DA @ 72%
31.7.12	23190	5400	20585	8577	5504	63256	23230	5400	20614	8589	5504	63337	-40	0	-29	-12	0	-81	
8/12	23190	5400	20585	8577	5504	63256	23230	5400	20614	8589	5504	63337	-40	0	-29	-12	0	-81	
9/12	23190	5400	20585	8577	5504	63256	23230	5400	20614	8589	5504	63337	-40	0	-29	-12	0	-81	
10/12	23190	5400	20585	8577	5504	63256	23230	5400	20614	8589	5504	63337	-40	0	-29	-12	0	-81	
11/12	23190	5400	20585	8577	5504	63256	23230	5400	20614	8589	5504	63337	-40	0	-29	-12	0	-81	
12/12	23190	5400	20585	8577	5504	63256	23230	5400	20614	8589	5504	63337	-40	0	-29	-12	0	-81	
1/13	23190	5400	22872	8577	5760	65799	23230	5400	22904	8589	5760	65883	-40	0	-32	-12	0	-84	1
2/13	23190	5400	22872	8577	5760	65799	23230	5400	22904	8589	5760	65883	-40	0	-32	-12	0	-84	
3/13	23190	5400	22872	8577	5760	65799	23230	5400	22904	8589	5760	65883	-40	0	-32	-12	0	-84	
4/13	23190	5400	22872	8577	5760	65799	23230	5400	22904	8589	5760	65883	-40	0	-32	-12	0	-84	
5/13	23190	5400	22872	8577	5760	65799	23230	5400	22904	8589	5760	65883	-40	0	-32	-12	0	-84	
JUNE	23190	5400	22872	8577	5760	65799	23230	5400	22904	8589	5760	65883	-40	0	-32	-12	0	-84	1
JULY	24050	5400	26505	8835	6080	70870	24090	5400	26541	8847	6080	70958	-40	0	-36	-12	0	-88	
AUG.	24050	5400	26505	8835	6080	70870	24090	5400	26541	8847	6080	70958	-40	0	-36	-12	0	-88	
SEP.	24050	5400	26505	8835	6080	70870	24090	5400	26541	8847	6080	70958	-40	0	-36	-12	0	-88	
OCT.	24050	5400	26505	8835	6080	70870	24090	5400	26541	8847	6080	70958	-40	0	-36	-12	0	-88	
NOV.	24050	5400	26505	8835	6080	70870	24090	5400	26541	8847	6080	70958	-40	0	-36	-12	0	-88	1
DEC.	24050	5400	26505	8835	6080	70870	24090	5400	26541	8847	6080	70958	-40	0	-36	-12	0	-88	
JAN.2014	24050	5400	29450	8835	6400	74135	24090	5400	29490	8847	6400	74227	-40	0	-40	-12	0	-92	
FEB.	24050	5400	29450	8835	6400	74135	24090	5400	29490	8847	6400	74227	-40	0	-40	-12	0	-92	
MARCH	24050	5400	29450	8835	6400	74135	24090	5400	29490	8847	6400	74227	-40	0	-40	-12	0	-92	
APRIL	24050	5400	29450	8835	6400	74135	24090	5400	29490	8847	6400	74227	-40	0	-40	-12	0	-92	
MAY	24050	5400	29450	8835	6400	74135	24090	5400	29490	8847	6400	74227	-40	0	-40	-12	0	-92	
JUNE	24050	5400	29450	8835	6400	74135	24090	5400	29490	8847	6400	74227	-40	0	-40	-12	0	-92	1
JULY	24940	5400	32464	9102	6624	78530	24980	5400	32507	9114	6624	78625	-40	0	-43	-12	0	-95	
AUG.	24940	5400	32464	9102	6624	78530	24980	5400	32507	9114	6624	78625	-40	0	-43	-12	0	-95	
SEP.	24940	5400	32464	9102	6624	78530	24980	5400	32507	9114	6624	78625	-40	0	-43	-12	0	-95	
OCT.	24940	5400	32464	9102	6624	78530	24980	5400	32507	9114	6624	78625	-40	0	-43	-12	0	-95	
NOV.	24940	5400	32464	9102	6624	78530	24980	5400	32507	9114	6624	78625	-40	0	-43	-12	0	-95	
DEC.	24940	5400	32464	9102	6624	78530	24980	5400	32507	9114	6624	78625	-40	0	-43	-12	0	-95	1
JAN. 2011	24940	5400	34284	9102	6816	80542	24980	5400	34329	9114	6816	80639	-40	0	-45	-12	0	-97	
FEB.	24940	5400	34284	9102	6816	80542	24980	5400	34329	9114	6816	80639	-40	0	-45	-12	0	-97	
MARCH	24940	5400	34284	9102	6816	80542	24980	5400	34329	9114	6816	80639	-40	0	-45	-12	0	-97	
APRIL	24940	5400	34284	9102	6816	80542	24980	5400	34329	9114	6816	80639	-40	0	-45	-12	0	-97	
MAY	24940	5400	34284	9102	6816	80542	24980	5400	34329	9114	6816	80639	-40	0	-45	-12	0	-97	
JUNE	24940	5400	34284	9102	6816	80542	24980	5400	34329	9114	6816	80639	-40	0	-45	-12	0	-97	1
JULY	25850	5400	35313	9375	6816	82754	25900	5400	35369	9390	6816	82875	-50	0	-57	-15	0	-122	
AUG.	25850	5400	35313	9375	6816	82754	25900	5400	35369	9390	6816	82875	-50	0	-57	-15	0	-122	
SEP.	25850	5400	35313	9375	6816	82754	25900	5400	35369	9390	6816	82875	-50	0	-57	-15	0	-122	
OCT.	25850	5400	35313	9375	6816	82754	25900	5400	35369	9390	6816	82875	-50	0	-57	-15	0	-122	

NOV.	25850	5400	35313	9375	6816	82754	25900	5400	35369	9390	6816	82875	-50	0	-57	-15	0	-122
DEC.	25850	5400	35313	9375	6816	82754	25900	5400	35369	9390	6816	82875	-50	0	-57	-15	0	-122
TOTAL	1960792	475200	1700905	730797	471424	5339118	1964267	475200	1703270	731840	471424	5346002	-3475	0	-2365	-1043	0	-6883

✓

PARA No. 02

(Ref, Audit Memo No. 14 dated 05/09/2018)

Sub: Recovery of Rs. 14275/- on account of Financial benefits of increment granted during leave period.

As per the information provided by the school in response to audit memo no. 3 dated 27/08/2018, it reveals, that Smt. Monika Yadav, TGT (Hindi) was on maternity leave w.e.f. 01/07/2015 to 30/11/2015 (153 days) and her date of next increment was in the month July. It is further noticed that Smt. Monika Yadav, TGT (Hindi) granted annual increment including financial benefit w.e.f. 1/07/2015, whereas she actually joined on 01/12/2015, which is irregular. Financial benefit of increment can only be granted from the date of joining.

Period	As per PBR						As per audit observation						Difference
	Basic Pay (1)	Grade Pay (2)	DA (3)	HR A (4)	TA (5)	Gross (Rs.) (6)	Basic Pay (7)	Grade Pay (8)	DA (9)	HRA (10)	TA (11)	Gross (Rs.) (12)	
30/06/2015	15290	4600	22476	5967	3408	51741	15290	4600	22476	5967	3408	51741	0
01/07/2015	15890	4600	23154	6147	3408	53199	15290	4600	22476	5967	-	48333	4866
01/08/2015	15890	4600	23154	6147	3408	53199	15290	4600	22476	5967	-	48333	4866
01/09/2015	15890	4600	23154	6147	-	49791	15290	4600	22476	5967	-	48333	1458
DA Arrear w.e.f. 07/15 to 09/15	-	-	3318	-	-	3318	-	-	3221	-	-	3221	97
01/10/2015	15890	4600	24383	6147	-	51020	15290	4600	23669	5967	-	49526	1494
01/11/2015	15890	4600	24383	6147	-	51020	15290	4600	23669	5967	-	49526	1494
						313288						299013	Rs. 14275/-

The total recovery of above teacher on account of over payment of salary due to wrong fixation of pay is **Rs. 14275/-**.

An amount of **Rs. 14275/-** to be recovered from the above teacher under intimation to the audit, and other similar case to be reviewed and necessary recovery to be made.

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13-16

PARA No. 03

(Ref, Audit Memo No. 15 dated 06/09/2018)

Recovery of Transport Allowances of Rs. 13,080/-

In response to audit Memo No. 03, dated: 27/08/2018, the School has intimated that the following Teachers were on leave for more than one calendar month. On scrutiny of PBR it reveals, that transport allowance was paid to the Teachers for the following leave period.

Sl. No.	Name & Designation	Nature of leave (Maternity leave) & Period	TPT paid by the School	Amount to be recovered
1.	Papia Mullick, TGT	01/01/2006 to 28/02/2006	TA paid for the Month of Jan, 2006 & Feb. 2006 @ Rs.100/-	200/-
2.	C. Basak, PGT	01/11/2006 To 31/12/2006	TA paid for the Month of Dec. 2006 @ Rs. 400/-	400/-
3.	Antara Halder, Asstt. Tr.	01/09/2012 To 28/02/2013	TA paid for the Month of Sep. 2012 and Oct. 2012 @ Rs. 2640/-	5280/-
4.	Geeta Sablaina, Asstt. Tr.	15/11/2016 To 08/05/2017	TA paid for the Month of Dec. 2016 and Feb. 2017 @ Rs. 3600/-	7200/-
Total Recovery				Rs. 13,080/-

Therefore, the recovery of transport allowance of Rs. 13,080/- to be made from the concerned officials as per detail given above under intimation to the audit.

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PARA No. 04

(Ref, Audit Memo No. 16 dated 06/09/2018)

Subject: Violation of EPF Act 1952

As per records of Raisina Bengali School, Mandir Marg, new Delhi (2594), It reveals, that there are total 48 teachers working out of the total sanctioned post of 64, out of 48 staff 19 teachers appointed after 2004 have been opted for NPS. Rest of the teachers, in the name of GPF minimum 10% of the basic pay is being deducted from their salary and depositing in to the individual saving accounts and as and when the accumulated account reach a certain level (no ceiling prescribed) converted in to F.D Account. This arrangement is irregular, and does not cover under any rules. It is totally inadequate for saving for future needs of the teachers.

According to Employees provident funds & miscellaneous provisions Act 1952 private educational institutions are liable to register under EPF Act. The Ministry of labour notification No. SO 986, Dated 19/02/1981 published in part 2 section 3, sub section II of the gazette of India dated 6th march 1982, all education institutions are brought under the preview of the EPF Act.

EPF Act is a social welfare enactment envisaged for the benefit of the Employees/Workers working in various establishments.

It is pertinent to mention that the teachers working for the last many years are deprived these benefit and violated the basic right of the employees which is guaranteed by the EPF Act.

Hence forth all employees including non teaching staff of the school should be registered with EPF authority and necessary deduction/contribution as prescribed under EPF act may be deducted under intimation to the audit.

PARA No. 05 (In reference the Record Memo no.1 to 8)**Subject: Non Production of Records.****1984-2005**

1. Annual accounts for the period of 1986-87 to 1988-89 and 2001-05 and Receipt & payment Accounts for 1984-85.
2. Book Issue Register of Library of Staff and Students.

2005-06 to 2017-18

1. Book Issue Register of Library of Staff and Students.
2. Audit Report for the period of 2006-07 to 2008-09 and 2015-16 to 2017-18.

Sanjiv Chakravarty
12/09/2018
Principal
Raisina Bengali Sr. Sec. School
Mandir Marg, New Delhi-1

[Signature]
12/9/18
I.A.O. Audit Party No. XV

PART-III

TEST AUDIT NOTE

TAN No. 01

(Ref, Audit Memo No. 10 dated 29/08/2018)

Sub: Shortcomings in Pay Bill Register

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

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2005-18.
2. **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 for the period 2005-18. 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.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO in some cases.
5. Abstract of Pay Bills (GAR-18) not filled up.
6. Index is not prepared in the Pay Bill Register for the entire audit period.

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

TAN No. 02

(Ref, Audit Memo No. 11 dated 29/08/2018)

Subject: Discrepancies in maintenance of Service Books.

1. While scrutiny of the service books of following teachers/officials it has been noticed that the following discrepancies have been found, while maintaining the service record of a Government servants:-

Sl. No.	Name & Designation	Discrepancies
01	Sujata Dutta, Asstt. Teacher	Nomination document is not found.
02	Mrinmoy Barua, PGT	Nomination document is not found.
03	Indrani Dey, PGT	Nomination document is not found.
04	Surinder Kumar, Lab. Asstt.	Nomination document is not found and Service verification entries are unsigned w.e.f. 01/04/2014 to 31/07/2018
05	Renu Marwaha, TGT	Nomination document and Medical Report are not found.
	Malabika De, Asstt.	Nomination document is not found.

06	Teacher	
07	Swapan Mala, Asstt. Teacher	Nomination document is not found.
08	Priyanka Roy, Asstt. Teacher	Nomination document is not found.
09	Reetu Khurana, TGT	Nomination document is not found.
10	Antara Halder, Asstt. Teacher	Nomination document is not found.
11	Geeta Devi, TGT	Nomination document is not found.
12	Geeta Sablania, Asstt. Teacher	Nomination document is not found and Address is not mention in Form of Declaration of Hometown.
13	Charanpal Singh, TGT	Nomination document is not found.
14	Dilip Kumar, Lab. Asstt.	Nomination document is not found and Address is not mention in Form of Declaration of Hometown.
15	Samita Datta, Lect.	Nomination document and family details are not found
16	Priyank Gupta, PGT	Nomination document is not found.
17	Asim Biswas, PGT	Nomination document is not found
18	Preeti Sharma, PGT	Nomination document is not found and leaves are not updated.
19	Kirti Saini, PGT	Nomination document is not found and leaves are not updated.

2. **Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement-** As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in the following cases, the above instructions have not been followed by the department.

Sr. No.	Name	Designation
1	Sujata Dutta	TGT
2	Samita Dutta	PGT
3	Surinder Kumar	Lab. Asstt.
4	Mrinmoy Barua	PGT
5	Renu Marwaha	PGT

3. **Excessive overwriting and cuttings and the same has not been attested.**

The above discrepancies to be removed at the earliest and shown to the audit.

TAN No. 03

(Ref, Audit Memo No. 13, dated 31/08/2018)

Sub:- Non filling of the post of Librarian

On scrutiny of the records of the school it is observed that school library is not functioning since 2013 onwards, as per the vacancy position of the staff one post of librarian is vacant w.e.f. 01/05/2013.

Extra reading is essential for the mental growth and personality development of student. It is as important as any other subjects in the curriculum of our education system.

Since 2002 onwards hundreds of students left this school without reading extra books in short the school authorities deprived an integral part of the "Right of Education" i.e. use of library. Reading of extra books which should have played a crucial role in their formative years of adolescence. Reason for non appointment of librarian may be elucidated to the audit. It is pertinent to point out that in the absence of librarian any other teacher can perform the basic duties of a librarian i.e distribution of book etc.

In audit point of view till the appointment of librarian any other teacher may be assigned the duty to distribute book to the students. Necessary steps may be initiated to fill the post of librarian under intimation to the audit.

TAN No. 04

(Ref, Audit Memo No. 17, dated 07/09/2018)

Sub:- Pupil Welfare Fund.

- 1 It has been seen that several times interest was credited by bank in PWF account. So the interest credited into the PWF, may be calculated year wise and should be deposited into the Govt. Account under intimation the audit.
- 2 There are several cutting and over writings in the PWF cash book. It should be avoided and cutting should be attested.
- 3 Cash book account and pass book account is not matching. It is written 344429 in cash book but it is written 347620 in pass book on 01/04/17.
- 4 Neither the signature of the writer of the cash book nor the signature of DDO is appended on the PWF cash book.
- 5 At the end of the month PWF account must be closed but account is never closed and no details of closing is written, only a blank page was left.

Several types of news paper, magazines and books were purchased from the PWF account and even that were purchased on Sunday and gazzated holiday which is irregular. In few cases even news paper purchased in the summer vacation also.

Sanjiv
S. Chakravarty
 12/09/2018
 Principal
 Rastna Bengali Sr. Sec. School
 Mandir Marg, New Delhi-1

[Signature]
 12/9/18
 I.A.O., Audit Party No. XV