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GOVT. OF NCT OF DELHI, DIRECTORATE OF AUDIT
4th LEVEL, 'C' WING, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI-02
PARTY NO.V

Sub:- Audit report of Govt. Girls Sr. Sec. School, Sabhapur, Delhi for the period 01.04.2009 to 31.03.2019.

INTRODUCTION

The I.A.R. on the account of Govt. Girls Sr. Sec. School, Sabhapur, Delhi for the period 01.04.2009 to 31.03.2019 was conducted by field Audit Party No. V comprising of Sh. Satish, Sr. A.O., Sh. Deepak Kumar, AAO, Sh. D.P. Singh, A.S.O (on leave w.e.f. 22.07.2019 to 30.07.2019 & 01.08.2019 to 08.08.2019) and Sh. Deepak Kumar, Sr. Asstt. (on leave w.e.f. 22.07.2019 to 23.07.2019 & 25.07.2019 to 28.07.2019) The audit was conducted during 15 working days w.e.f. 19.07.19 to 08.08.19 (15-Working Days).

AIMS AND OBJECTIVES

The School was running as Co-Ed. school under the name Govt. Co-Ed. Ser. Sec. School. It was bifurcated on 30.03.2012 as per order no.D-21(1)/STAT/2012/2739-2754. The cardinal aim of the school is to effectuate an inclusive environment to help students discover their curricular and co-curricular potential. To help them learn their abilities, students are provided enlightening and delightful learning ambience, where learning by doing is focused right from VI to XII. Every opportunity furnished by department of education is heartily employed to provide the students a versatile learning atmosphere. The co-operation of parents and community is utilized to enable students grab the chance to enrich their scholastic, innovative and gregarious skills to help them grow into a responsible citizen. Financial management of the school.

To keep the school in a healthy economic situation, utmost care is given by transparent financial management and also by careful updating of records like bill register, cash book, passbook, stock registers etc.

H.O.S./D.D.O./CASHIER

During the audit period following officials worked is DDO/HOD/HOS & Cashier. Details are as under:-

<u>HOO</u>			
S. No.	Name of Officer	Designation	Period
1	Sh. Hari Singh	V. Principal	01-04-09 to 30-06-09
2	Sh. Malkhan Singh	Principal	01-07-09 to 31-01-14
3	Smt. Sashi Prabha Madhukar	V. Principal	01-02-14 to 04-09-14
4	NO HOO	--	05-09-14 to 08-09-14

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5	Smt. Mithlesh Sharma	V. Principal	09-04-15 to 02-07-18
6	NO HOO	--	03-07-18 to 12-08-18
7	Smt. Anita Chauhan	V. Principal	13-08-18 to 10-09-18
8	NO HOO		11-09-18 to 28-09-18
9	Smt. Anupama Malhotra	V. Principal	29-09-18 till date

DDO/Cashier

S. No.	Name of Officer	Designation	Period
1	Sh. Hari Singh	V. Principal	01-04-09 to 28-04-10
2	Malkhan Singh	Principal	29-04-10 to 31-01-14
3	Smt. Sashi Prabha Madhukar	V. Principal	01-02-14 to 04-09-14
4	NO DDO	---	05-09-14 to 08-09-14
5	Sh. Dalbir Singh	V. Principal	09-09-14 to 08-04-15
6	Smt. Mithlesh Sharma	V. Principal	09-04-15 to 02-07-18
7	NO DDO*		03-07-18 to 11-11-18
8	Smt. Anupama Malhotra	V. Principal	12-11-18 till date

Cashier:- DDO's worked as cashier

*During this period salary bills were signed by Murari Lal of GBSSS Sabhapur Evening Shift(Nodal officer).

BUDGET and EXPENDITURE:-

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Budget Allocation and expenditure during the audit period as provided by HOS is as under:-

FINANCIAL YEAR	PLAN/NON-PLAN	BUDGET ALLOTTED	EXPENDITURE	BALANCE
2009-2010	PLAN			
	NON-PLAN			
2010-2011	PLAN	4077265	3404349	672916
	NON-PLAN	11765644	10307071	1458573
2011-2012	PLAN	5144163	4890804	253359
	NON-PLAN	20449618	20441964	7654
2012-2013	PLAN	6330598	5928670	401928
	NON-PLAN	20045861	18389028	1656833
2013-2014	PLAN	8549534	8063628	485906
	NON-PLAN	10771300	8479800	2291500
2014-2015	PLAN	7130264	6599640	530624
	NON-PLAN	5985337	5972051	13286
2015-2016	PLAN	9232465	9173132	59333
	NON-PLAN	6596821	6548687	48134
2016-2017	PLAN	10144292	10075698	68594
	NON-PLAN	8066279	8066196	83
2017-2018		26127770	25899935	227835
2018-2019		35452058	35198662	253396

Note: Expenditure reconciliation statement for the period of April 2009 to January 2010 and March 2010 are not available. Expenditure reconciliation statement February 2010 is enclosed.

VACANCY STATEMENT AS ON 31.03.2019:-

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GROUP	SANCTIONED POST	POST FILLED			Total	POST VACANT
		Permanent	Guest Teacher/ Contractual			
A	01	-	-	-	01	
B	83	15	52	67	16	
C	08	04	-	04	04	
Total	92	19	52	71	21	

STATUTORY AUDIT:-

As per record provided by Govt. Girls Sr. Sec. School, Sabhapur, Delhi AGCR audit was not conducted till the period of audit.

MAINTENANCE OF RECORDS:-

The maintenance of records of Govt. Girls Sr. Sec. School, Sabhapur, Delhi was found satisfactory subject of observations made in Current audit report.

**PART-I
(OLD AUDIT REPORT)**

There was 01 audit para outstanding with recovery of Rs. 5300/- in r/o Govt. Girls Sr. Sec. School, Sabhapur, Delhi based on the replies provided by the unit, 01 para was settled fully during the current audit. Accordingly **NIL** outstanding para with recovery of NIL have been included in the Current Audit Report as Part-I.

Details of Old Recovery:-

S.No.	Para No.	Year	Details of Recoveries (amount in Rupees)				Remarks
			Raised	Recovered	Settled on documents	Balance	
1	1	1999-2009	5300	5300	--	00	Settled.

(Current Audit Report)

During the course of current audit, 20-Audit memos (excluding 11 record memos) highlighting various irregularities/short comings were issued with recovery of Rs.215133/-. On the basis of reply furnished, 10 -memos were fully settled with recovery of Rs. 1, 38,043/-on the spot and Rs. 19800 /-on the basis of documents produced. Accordingly 10 memo has been incorporated as 07 audit paras and 3-TANs in the current audit report with the recovery of Rs.57290/-.

Details of Current Recovery

S.No.	Memo No.	Details of Recoveries (amount in Rupees)				Incorporated in Para No.
		Raised	Recovered on the Spot	Settled on documents	Balance	
1	1	6200	6200	--	00	Settled.
2	2	3600	3600	--	00	Settled
3	3	18750	18750	--	00	Settled
4	4	2115	2115	--	00	Settled
5	6	57290	00	--	57290	Para 1
6	7	20450	20450	--	00	Settled
7	8	9732	9732	--	00	Settled
8	10	20500	700	19800	00	Settled
9	11	34145	34145			Settled.
10	12	33750	33750	--	00	Settled
11	14	6541	6541	--	00	Settled
12	17	2060	2060	--	00	Settled
Total		215133	138043	19800	57290	

The internal audit report has been prepared on the basis of information furnished and made available by the Govt. Girls Sr. Sec. School, Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

Sabir
IAO/Sr.AO
Party No. V

PART-I
OLD AUDIT REPORT
(1999- 2009)

PART-I - OLD PARAS -NIL

PART-II-CURRENT REPORT

Audit Para No. 1 Sub:- Payment of Transport Allowance to teaching staff during summer vacations- Recovery thereof.

(Audit Memo No.15)

As laid down in Transport Allowance rules, Transport Allowance to teaching staff during summer vacation (being complete calendar months of leave for May & June) is not payable. During scrutiny of record i.e. Pay bill register, it is found that Transport allowance (as per Annexure attached) has been paid during the financial year 98-99 to 2002-03 to teaching staff by Govt. (Co-Ed) Sr. Sec. School, Sabhapur, Delhi. Hence this is over-payment to teaching staff. It is hereby pointed out by audit that this over-payment of Transport Allowance amounting to Rs.49900 may be recovered if otherwise in order and compliance shown to next audit party. In addition to above all other such cases may be reviewed and recovery if due may be affected under intimation to audit.

Annexure to Para No. 1 - Details of Over-payment of T.A.

S.No.	Name of Official	Financial year-T.A. Paid					Total Amount (Rs.)
		98-99	99-00	2000-01	2001-02	02-03	
1	Sh. Ranbir Singh	TGT 200	200	200	200	100	900
2	Sh. Subhash Jhakra	TGT 200	200	200	200	100	900
3	Sh. Dal Chand	I.T. 800	-	-	-	-	800
4	Sh. Rich Pal	DT. 200	200	200	200	200	1000
5	Sh. Pawan Kumar	TGT 200	200	200	200	100	900
6	Sh. Devender Kumar	TGT 200	200	-	-	-	400
7	Sh. Rajender Kumar	TGT 200	200	200	200	100	900
8	Sh. Kundan Lal	LT. 200	200	200	200	100	900
9	Sh. Tej Singh	LA. 200	200	200	200	100	900
10	Sh. Bishambar Dayal	200	200	200	200	100	900
11	Sh. Yogesh Kumar	TGT 200	200	200	200	-	800
12	Sh. Manohar Lal	TGT 200	200	-	-	-	400
13	Sh. Lakshmi Chand	TGT 200	200	200	200	100	900

Settled

Settled

Balance amount of Rs. 145300/-
had been recovered by S.No 03, 07 & 26
challan No 21 dated 26/02/14 and deposited into the Govt. Ac. vide
S. LAD p. No 5

14	Sh. Girraj Singh	TGT 200	200	200	200	100	900 ✓
15	Sh. Baljeet Singh Arya	PGT 800	800	800	800	400	3600 ✓
16	Sh. Murari Lal	TGT 800	800	800	800	400	3600 ✓
17	Sh. Tara Chand	PGT 800	800	800	800	400	3600 ✓
18	Sh. Jai Pal Singh	PGT 800	800	800	800	400	3600 ✓
19	Sh. Rajbir Singh	PGT 800	800	800	800	400	3600 ✓
20	Sh. B.D. Tyagi	PGT 800	-	-	-	-	800 ✓
21	Sh. Lilu Singh	TGT 800	800	800	800	400	3600 ✓
22	Sh. Arvind Kumar	TGT 200	200	200	200	100	900 ✓
23	Sh. C.S. Sharma	TGT 200	200	200	200	100	900 ✓
24	Sh. Satyavir Singh	TGT 200	200	200	200	100	900 ✓
25	Sh. Ved Pal Singh	TGT 200	200	200	200	100	900 ✓
26	Smt. Mirza Naim Beg	LIB 800	800	800	800	400	3600 ✓
27	Sh. Devender Kumar	TGT 200	-	-	-	-	200 ✓
28	Sh. Mewa Lal		- 200	-	-	-	200 ✓
29	Sh. Hoti Lal Sharma	TGT	- 200	200	200	100	700 ✓

Sethi

3600

30	Sh. Vidya Bhushan Sharma	TGT -	200	200	200	100	700 ✓	
31	Sh. Rakesh Kumar	TGT -	-	200	200	100	500 ✓	
32	Sh. Ajay Kumar	TGT -	-	200	200	100	500 ✓	
33	Sh. Shashi Bhushan	PGT -	-	800	-	-	800 ✓	
34	Sh. Rash Pal	TGT -	-	200	200	100	500 ✓	
35	Sh. Hari Ram		800	800	800	200	400	
	Shehrawat	PET					p-145	
36	Sh. Giri Raj Singh	PGT -	-	-	800	400	1200 ✓	
37	Sh. Krishan Kumar	PET -	-	-	200	100	300 ✓	
38	Sh. Sushil Kr. Sanehi	TGT -	-	-	-	100	100 ✓	
39	Sh. Ramveer Singh	TGT -	-	-	-	100	100 ✓	
Total =			11600/-	10400/-	11200/-	10800/-	5900/-	49900

Grand Total = 49900/-

PART-II

CURRENT AUDIT REPORT
(01.04.2009 to 31.03.2019)

Para No. 01 (Ref. Memo No. 06 Dated: 25/07/2019)

Sub: Sub: Irregularity in the pay fixation on the Promotion to the post of Lab Assistant

As per point no.4 in annexure-1 under OM No.35034/3/2008-Estt.(D) Dt.19.05.2009, it is clarify that benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial up gradation under the Scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such up gradation. There shall, however, be no further fixation of pay at the time regular promotion if it is in the same grade pay as granted under MACPS. However, at the time of actual promotion if it happens to be in a post carrying higher grade pay than what is available under MACPS, no pay fixation would be available and only difference of grade pay would be made available.

During the test check of service books of Sh. Vijay Pal, Lab Assistant it has been observed that the official was promoted to the Post of Lab Assistant vide order No. DE-4/(8)(23)/E-IV/2013/566-680 dated 23/02/2015 and relieved vide order NO. F5(93)/AHD/Estt/2012/6266 dated 02/03/2015 and joined on 03/03/2015. As per option of official the pay was fixed with grant of notional increment on the promotion to the post of Lab Assistant w.e.f. 01.07.2015 vide Office order No. Nil dated Nil, which is irregular. The Official already granted 1st MACP on 01-09-2008. Hence no increment is allowed on regular promotion, only difference of grade pay is admissible. The pay of official is to be revised as under:-

(Amount in Rs.)

Particular	Pay fixed as per Service Book	Pay to be re-fixed as per rules
Existing Pay as on 02-03-2015	8580+1900	8580+1900
Pay fixed on Promotion w.e.f. 03-03-2015	8580+2400	8580+2400
Pay as on 01.07.2015 after annual increment @ 3% on Lower Pay i.e. Rs. 8500/+ Rs1900/-	9230+2400	8900+2400
Pay as on 01.01.2016 after fixation under 7 th CPC	30500	29600
Pay as on 01.07.2016 after annual increment	31400	30500
Pay as on 01.07.2017 after annual increment	32300	31400
Pay as on 01.07.2018 after annual increment	33300	32300
Pay as on 01.07.2019 after annual increment	34300	33300

Recovery of overpayment of pay and allowances on account of irregular fixation of pay is worked out to be Rs. **57290** /- (Fifty Seven thousand two hundred ninety only) as per Annexure-I, same may be recovered from the official after due verification of facts and figures under intimation to the Audit.

Other similar type of cases may also be scrutinized and recovery, if any, may also be made under intimation to Audit.



ANNEXURE-I TO MEMO NO. 06

Recovery statement in R/o Sh. Vijay Pal, Lab Asstt.

Period	DUE					DRAWN					Difference (15-8)	DA RATE		
	B.P.	GP	Pay (BP+GP) (2+3)	D.A. (4*DA) (%)	H.R.A. (4*30%)	T.A. (B.TA+D) A%	Total (4+5+6+7)	B.P.	GP	Pay (BP+GP) (9+10)			D.A. (11*D) A%	H.R.A. (11*30%)
Jul-15	8900	2400	11300	13447	3390	3504	31641	9230	2400	11630	13840	3489	3504	32463
Aug-15	8900	2400	11300	13447	3390	3504	31641	9230	2400	11630	13840	3489	3504	32463
Sep-15	8900	2400	11300	13447	3390	3504	31641	9230	2400	11630	13840	3489	3504	32463
Oct-15	8900	2400	11300	13447	3390	3504	31641	9230	2400	11630	13840	3489	3504	32463
Nov-15	8900	2400	11300	13447	3390	3504	31641	9230	2400	11630	13840	3489	3504	32463
Dec-15	8900	2400	11300	13447	3390	3504	31641	9230	2400	11630	13840	3489	3504	32463
														5382

3

Period	DUE					DRAWN					DA RATE	
	B.P.	D.A.	H.R.A.	T.A.	Total	B.P.	D.A.	H.R.A.	T.A.	Total	Difference	
Jan-16	29600		3390		32990	30500		3489		33989	999	
Feb-16	29600		3390		32990	30500		3489		33989	999	
Mar-16	29600		3390		32990	30500		3489		33989	999	
Apr-16	29600		3390		32990	30500		3489		33989	999	
May-16	29600		3390		32990	30500		3489		33989	999	
Jun-16	29600		3390		32990	30500		3489		33989	999	
Jul-16	30500	610	3480		34590	31400	628	3594		35622	1032	2%
Aug-16	30500	610	3480		34590	31400	628	3594		35622	1032	2%
Sep-16	30500	610	3480		34590	31400	628	3594		35622	1032	2%
Oct-16	30500	610	3480		34590	31400	628	3594		35622	1032	2%
Nov-16	30500	610	3480		34590	31400	628	3594		35622	1032	2%
Dec-16	30500	610	3480		34590	31400	628	3594		35622	1032	2%
Jan-17	30500	1220	3480		35200	31400	1256	3594		36250	1050	4%
Feb-17	30500	1220	3480		35200	31400	1256	3594		36250	1050	4%
Mar-17	30500	1220	3480		35200	31400	1256	3594		36250	1050	4%
Apr-17	30500	1220	3480		35200	31400	1256	3594		36250	1050	4%
May-17	30500	1220	3480		35200	31400	1256	3594		36250	1050	4%
Jun-17	30500	1220	3480		35200	31400	1256	3594		36250	1050	4%
Jul-17	31400	1570	7536	3780	44286	32300	1615	7752	3780	45447	1161	5%
Aug-17	31400	1570	7536	3780	44286	32300	1615	7752	3780	45447	1161	5%
Sep-17	31400	1570	7536	3780	44286	32300	1615	7752	3780	45447	1161	5%
Oct-17	31400	1570	7536	3780	44286	32300	1615	7752	3780	45447	1161	5%
Nov-17	31400	1570	7536	3780	44286	32300	1615	7752	3780	45447	1161	5%
Dec-17	31400	1570	7536	3780	44286	32300	1615	7752	3780	45447	1161	5%
Jan-18	31400	2198	7536	3852	44986	32300	2261	7752	3852	46165	1179	7%
Feb-18	31400	2198	7536	3852	44986	32300	2261	7752	3852	46165	1179	7%
Mar-18	31400	2198	7536	3852	44986	32300	2261	7752	3852	46165	1179	7%
Apr-18	31400	2198	7536	3852	44986	32300	2261	7752	3852	46165	1179	7%
May-18	31400	2198	7536	3852	44986	32300	2261	7752	3852	46165	1179	7%
Jun-18	31400	2198	7536	3852	44986	32300	2261	7752	3852	46165	1179	7%
Jul-18	32300	2907	7752	3924	46883	33300	2997	7992	3924	48213	1330	9%
Aug-18	32300	2907	7752	3924	46883	33300	2997	7992	3924	48213	1330	9%
Sep-18	32300	2907	7752	3924	46883	33300	2997	7992	3924	48213	1330	9%
Oct-18	32300	2907	7752	3924	46883	33300	2997	7992	3924	48213	1330	9%
Nov-18	32300	2907	7752	3924	46883	33300	2997	7992	3924	48213	1330	9%
Dec-18	32300	2907	7752	3924	46883	33300	2997	7992	3924	48213	1330	9%
Jan-19	32300	3876	7752	8682	52610	33300	3996	7992	8951	54239	1629	12%
Feb-19	32300	3876	7752	8682	52610	33300	3996	7992	8951	54239	1629	12%
Mar-19	32300	3876	7752	8682	52610	33300	3996	7992	8951	54239	1629	12%
Apr-19	32300	3876	7752	8682	52610	33300	3996	7992	8951	54239	1629	12%
May-19	32300	3876	7752	8682	52610	33300	3996	7992	8951	54239	1629	12%
Jun-19	32300	3876	7752	8682	52610	33300	3996	7992	8951	54239	1629	12%
Jul-19	33300	3996	7992	8951	54239	34300	4116	8232	9220	55868	1629	12%
											51908	
7/15 to 12/15		5382										
1/16 to 7/19		51908										
		57290										

Sub:- Irregularities in Cash Book

During the test check of Cash Book (Govt. A/c) maintained by Govt. Girls Sr. Sec. School, Sabhapur, Delhi-94 during the audit period 2009-10 to 2018-19, the following irregularities have been noticed:-

1. On the scrutiny of the cash book and the bank statement it is found that cash book had not been maintained properly. Balance of the cash book and Bank statement are not matching. Some expenditure had been incurred but not entered in the cash book.
2. An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque drawing D.D.O.) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered in cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate "crossed cheques and bank drafts transit register." However, no such register is maintained by the office, which is irregular. Several third Party Cheques have been entered in DDO Cash Book which is irregular.
3. Detail of payment outstanding at the end of the month is not recorded properly in the Cash Book.
4. No such TR-5/GAR-6 has been maintained during the audit period due to Information/details of receipt and payment have not been mentioned properly for ascertain the balance amount. Some time Govt. receipt directly deposited vide challans into the Govt. A/c without making entry in the cash book.
5. DDO cash book was closed on dated 14.12.2017. Thereafter, entry of receipt of govt. money and deposited into the Govt. A/c has not been made in the Cash book.

Necessary step may be taken for rectify the above discrepancies under intimation to audit.



PARA No. 03 (Ref. Memo No. 15 Dated: 06/05/2019)

Sub:- Irregularity in r/o change of the home town and grant of LTC

As per LTC rules and school manual, the home town once declared and accepted by the controlling officer shall be treated as final. In exceptional circumstances, the Head of the Department or, if the Government servant himself is the Head of the Department, the Administrative Ministry, may authorize a change in such declaration provided that, such a change shall not be made more than once during the service of a Government servant.

During the text check of service book and personal file in respect of Ms. Priyanka Sharma, TGT (Drawing) it has been observed that the official initially joined on 23.07.2011 and declared Delhi as her home town.

Further, the official has requested for change of her home town from Delhi to Kolkata (West Bengal) vide her application dated 11.03.2016.

As per record provided to audit the HOS approved the change of Home town as per official request but no such approval of competent authority i.e. HOD was obtained for change of home town Delhi to Kolkata (west Bengal) in the said case. The official also availed LTC Home town for Kolkata during the period 23.04.2017 to 29.04.2017 which is irregular as per LTC rules

The necessary step may take for regularized the same from HOD.

Para No. 4

(Memo No. 17 dated:- 07.08.2019)

Sub: Non returning of Library Books.

As per point No. 04 of the circular dated DE/101/11/Lib.Br/2017/37 dated 14.06.2018 issued by DoE, GNCTD, Realizing the cost of Books which are not returned by the Teachers and Students:-

- (a) The library books issued to the school drop outs/NSO students if any shall be noted by the Librarian and may be included in the condemnation of list with the approval of the School Library Committee
- (b) The Books lost by students may also be included in the condemnation list with the approval of School Library Committee
- (c) The cost of library books due from a teacher on transfer shall be mentioned in his/her LPC (Last Pay Certificate). If not returned by the teacher, the amount may be deducted from his/her next pay bill and deposited in the Govt. Treasury.

As per the details/Information provided to audit, the following Library books unreturned/missing by the students during audit period 01.04.2009 to 31.03.2019:-

STUDENT

S. NO	ACCESSION NO	NAME OF BOOK	COST OF BOOK (in Rs.)
1	3153	Chandrakanta	350
2	2969	Raja ka Ilaj	30
3	3762	Adhut Kanya	40
4	3478	Chanakya	250
5	4275	Budhiman Bakri	60
6	2176	Imali Ka Pedh	30
7	.283	Nawab Rangeela	20
8	4208	Immandari Ka Natija	35
9	4530	Sone Ka Haar	250
10	3167	Saral Hindi Viyakaran	200
11	4070	Pinocchio Ke Sunder Ghar	70
12	4290	Swacch Jal Swacch Jivan	60
13	4527	Vishwa ki Prasad Kahaniyaan	300
14	3236	Haste Rahe Jaogye	400
15	4014	Baccho Ki Kahaniya	40
16	2267	Laalu ki Shaitaniyan	60
17	4441	Pustak Mera Mitra	15
18	4426	Budhi aur Bal	250
19	3104	Naya Aviskaar	15
20	3030	Aviskaaro ki Kahaniyaan	90
21	3096	Gamandi Bandar	30
22	2466	Bharat Ka Aadami	80

23	1580	Jayanto Se Judi	125
24	4057	Baccho Ki Kahaniyaan	40
25	2054	Pani Ki kahani	150
26	4132	Budhi Ki Vijay	30
27	4254	Satsang Sudha	395
28	2848	Gracy Modern Essays	395
29	3276	Maa Ki Shiksha	20
30	4012	Sharukh Mahan Vyakti	40
31	3296	Jivan mein anand kaise	80
32	3395	Hasye vyang Jindabad	200
33	3282	Laalu ki Shaitaniyan	75
34	2685	Sunehra Panchi	25
35	0266	Pasupalan	5
36	0269	Gagan se Pritivi Tak	6
			Rs. 4261

Also the certificate of physical verification of library book has not been recorded.

Necessary steps may take as per circular of DoE, GNCTD mentioned above under intimation to audit.



PARA No.05 (Ref. Memo No. 18 Dated: 07/08/2019)**Sub:- Irregularities in VKS/BALA works.**

1. As per school manual volume 1(seventh Edition 2015) at page No. 593 it is stated that for formation of new Vidyalaya Kalyan Samiti after opening of a new school or merger or bifurcation of a school new Vidyalaya Kalyan Samiti will be constituted as follows:

- i. The Head of School who is also the building In-charge will collect prescribed proforma from the District office of VKS Cell, the Directorate of Education.
- ii. School authority will contact local area MLA and get two names as Government Nominee on his letter pad.
- iii. School authority will contact local RWA and get the names of president and secretary/general.
- iv. School authority will also search out local NGO and get the name of its nominee.

As per records provided by the school, this school was bifurcated. from Govt. Co-Ed. Sr. Sec. Sabhapur Delhi into Govt. Girls Sr. Sec. Sabhapur Delhi & Govt. boys Sr. Sec. Sabhapur Delhi vide order No. D.21(1)/Stat/2012/2739-2754 dated 30.03.2012 from the Academic session 2012-13. But the guidelines as mentioned above has not been fulfilled for formation of new Vidyalaya Kalyan Samiti.

2. Violation of VKS Guidelines

As per circular No 7058-83 dated 23.10.2007 under para No. 05 (X) of VKS Guidelines 'The VKS 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 will certify that the same in writing and this certificate will form part of the records of VKS and will be open for inspection.

It has been observed that this guideline has not been complied with. The Convener has not given the certificate on body of the bill that VKS has accorded administrative approval and inspected the work after completion of the same and found it satisfactory.

3. Violation of SMC's guidelines

As per order no. DE/31VKS/2015/644-656 dated 10.09.2015 issued by Directorate of Education, Govt. Of NCT of Delhi all the vidyalaya kalyan samities in the schools shall stand dissolved with immediate effects. SMC's here after shall be responsible for the proper implementation and monitoring of VKS Scheme as per guidelines already issued vide order No. DE/31/VKS/61/2008/318-328 dated 27.01.2015 regarding purpose & procedure of incurring expenditure from VKS fund (Plan) shall remain unchanged.

On the scrutiny of the following bills it is observed that the approval of the SMC has not been taken and not verified after the completion of work/purchase. The details are as under:

S.No.	Contractor/	C.Bill No. & date	Purpose	Amount (in Rs.)
1.	M/s Himanshu Enterprises.	198/04.03.2016	Painting work under BALA	42000
		196/04.03.2016		30000
		197/04.03.2016		40000
		195/04.03.2016		35000

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2.	M/s Trading Company	Y.K.	55/18.06.2015	Providing PVC flooring & fixing bulletin board	14994
			56/18.06.2015		12634
			54/18.06.2015	White wash	14652
			57/18.06.2015	Ceiling Fan	6600
			59/20.06.2015		
3.	M/s Himanshu Enterprises		151/03.03.2016	Repairing of main gate	4800
4.	M/s Y.K.Trading Company		164/05.12.2016 163/28.11.2016	Artistic drawing work	49950

4. The school had purchased the following office furniture from the VKS fund whereas As per order No F.Addl.DE(A)2007/VKS/17/13 dated 16.01.2008 and No. DE/31/VKS/2015/644-656 dated 10.09.2015 regarding the allocation of fund under VKS these items are not covered in VKS scheme. Details are as under:

Contingency bill No. & date	Name of the supplier	Descriptions of Furniture/items	Quantity	Amount (in Rs.)	Invoice no.	Remarks
200/30.01.2016	M/s Kuldeep Enterprises	Steel airport sofas	02	49050	132/10.01.2016	The purchase made under bala fund
		steel cupboard with five racks and doors	02			
111/26.09.2015	M/s Himansu Enterprises	Almirah and box	1 1	10688	298/22.07.2015	
59/20.06.2015	M/s Y.K. Trading company	Almirah steel and steen tin	1	13500	081/16.06.2015	

The necessary step may take for regularized from the concerned Regional Director under intimation to the audit.

PARA No.06:

(Memo No. 19 Dated: 08/08/2019)

Sub:- Irregularities in maintaining Pupil's Welfare Fund (PWF)

During the text check of the records as provided by the department related to Pupil Welfare Fund, the following irregularities have been observed:

1. PWF Committee not constituted as per the guidelines/order of Dte. of Education on PWF:-

As per circular dated 16.08.2004 issued by Dte. of Education, for the proper and meaningful utilization of the Pupils' Fund there should be Pupils' Fund Advisory Committee (PFAC) to assist and advise the HOS in this regard. The functions of PFAC were to discuss and pass budget for expenditure from the fund and to deal with all other matters relating to the proper utilization of the Fund. Minutes of meeting of PFAC were to be maintained by the Secretary of the committee. And under rule 149(4) of DSER 1973 and further notification No. 1340-2340 dated 23.02.1990, it is clarified that Administration of the Pupils funds will be done by a small committee consisting of the Head of the Institution, two teachers and three students.

It has been observed that no such committee was constituted as mentioned under rule 149 (4) of DSER by the School authority during the period of audit

2. Expenditure incurred out of PWF guidelines:-

As per Delhi School Education Act and Rules, 1973 wherein mentioned that The Head of the School may incur expenditure out of the Pupil's Funds broadly in accordance with GFR for the welfare of the students on activities likes sports, co-curricular and cultural activities, physical health of students, examination and stationery, hobbies, reading room, scouting, junior Red Cross etc.

It has been observed that the expenditure were made by the School authority from the pupil welfare fund not as per PWF guidelines and order issued by the Govt. time to time, which is irregular. Same example are as under :-

(Amount in Rs.)

S.NO	Voucher No.	Agency bill no.	Date	Payment made in f/o	Nature of Work/ Supply	Amount
1	513	nil	28/12/18	Choudhary telecom	Mobile recharge	255
2	512	Nil	21-12-2018	NB Computer	Win installation & Computer work	490
3	511	Nil	19-12-2018	NB Computer	Hp Keyboard Ps2	200
4	507	018	26-10-2018	R.G. Fire	Fire Equipment	9204
5	497	Nil	20-10-2018	NB Computer	Win Installation & Computer work	490
6	494	Nil	22-10-2018	Choudhary Lalit General Store	Mobile Recharge	509
7	484	076	30-08-2018	Infinity Technology	H.P Printer Service	500

8	470	Nil	10-06-2018	Chaudhary Lalit Telecom	Net Recharge	199
9	458	Nil	13-03-2018	Office work	Conveyance	3480
10	457	102	27-02-2018	Infinity Technology	Sharp Toner Cartridge Refilling	3245
11	454	Nil	05-02-2018	Chaudhary Lalit Telecom	New Sim	399
12	452	Nil	12-03-2018	Choudhary Lalit General Store	Mobile Net Recharge	200
13	444	00541	22-01-2018	Pankharti IT Solutions Pvt	Computer Repair	900
14	433	Nil	22-01-2018	Choudhary Lalit Telecom	Net Recharge	509
15	427	Nil	16-11-2017	Office work	Conveyance	770
16	426	Nil	03-01-2018	Office work	Conveyance	480
17	394	109	30-08-2017	Vinod Kumar	Electricity work	4240
18	393	Nil	16-09-2017	Choudhary Telecom	Mobile Recharge	352
19	275	16517	Nil	Himanshu Enterprises	Toner refilling	1350
20	272	16458	26.02.2016	Himanshu Enterprises	Tat patti	6000
21	270	1500	29.02.2016	Himanshu Enterprises	Trunk Repair	1500
22	259	656	Nil	Gopal printers & stationers	Finayal harpic	9252
23	234	234	04.05.2016	Office work	Conveyance bill	1150
24	231	002	30.04.2016	Shiva enterprises	Sharp photocopy	3200
25	230	269	23.04.2016	Jaydutt refrigeration & Electric work	Summer sibal work	900
26	229	Nil	30.04.2016	Office work	Conveyance bill	700
27	311	104	14.09.2016	Wisdom	Computer repair	500
28	314	10155	22.9.2016	Shree IT Solutions	2630 copies Xerox	3945
29	316	Nil	25.07.2016	Mittal store	Net recharge	697
30	307	Nil	26.08.2016	Go aggregation layer	Net recharge	697
31	315	319	21.08.2016	Jai durge tant house	Patti, Chair	8000
32	325	Nil	Nil	Office work	Conveyance bill	860
33	325	Nil	Nil	Office work	Conveyance bill	650
34	326	Nil	Nil	Office work	Conveyance bill	700
35		Nil	Nil	Office work	Conveyance bill	650

36	67	253	13.08.2015	Jaydutt Refrigeration & Electric works	Repairing of Electric items	800
37	67	254	21.08.2015	Jaydutt Refrigeration & Electric works	Repairing of Electric items	900
38	67	256	03.09.2015	Jaydutt Refrigeration & Electric works	Repairing of Electric items	910
39	125	909	28.11.2015	Vinod Kumar	Electric items	1560
40	125	410	10.12.2015	Vinod Kumar	Electric items	1500
41	126	411	29.12.2015	Vinod Kumar	13 tube lights	1560
42	149	15756	18.01.2016	Himanshu Enterprises	Repairing of window, Doors and chairs, desk	1600
43	163	265	21.01.2016	Jaydutt Refrigeration & Electric works	16.tube light	1600

3 Stock Registers not Produced:-

No such stock registers have been produced before audit in respect of the purchase made from the PWF fund during the audit period upto March 2017-18

The necessary step may take for regularized from the competent Authority under intimation to the audit.

REPLY 106



PARA No.07 (Ref. Memo No. 20 Dated: 08/08/2019)

Sub:-Non Production of Records.

During the test check of audit the following records have not been produced by the Govt. Girls Sr. Sec. School, Sabhapur, Delhi: -

1. Consumable and Non Consumable stock registers of office from 2009-10 to 2017-18.
2. Records related to LBS scheme.
3. Records related to EBM scheme.
4. Records related to free supply of stationary for SC/ST/OBC/Min. for the period 2009-10 to 2010-11 and 2013-13 to 2013-14.\
5. Liveries records.



IAO
AUDIT PARTY No.V

4

PART-III

TEST AUDIT NOTES
(01.04.2009 to 31.03.2019)


TAN NO. 01 (Ref. Memo No.05 Dated:-26/07/2019)

Subject:- Shortcoming in Pay Bill Registers.

During the test check of the PBRs maintained by the Govt. Girls Sr. Sec. School, Sabhapur, Delhi for the audit period 01.04.2009 to 31.03.2019 following shortcoming have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
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. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
5. GAR 18 Abstract of Pay bill is not prepared.
6. Tuition fees reimbursement has not been entered in the PBR

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



TAN NO. 02 (Ref. Memo No.09 Dated: 01/08/2019)

SUB:- Shortcomings in Bill register.

During the test check of Bill registers maintained by the school for the audit period 2009-10 to 2018-19, the following shortcoming have been observed:

- 1 Page counting certificate has not been recorded on the first page of bill registers
- 2 Attestation by DDO: Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque. But the same has never been signed by the DDO w.e.f. Nov.2011.
- 3 Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12. But most of these columns were found blank.
- 4 The details of bill summary at the end of the month have not been given.
- 5 There were number of cutting and overwriting in the Bill registers, but these cuttings and over-writings have not been attested by the DDO.

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



TAN NO. 03 (Ref. Memo No.16 Dated: 07/08/2019)

Subject:- Shortcomings in service books.

During scrutiny/test check of Service Books of the employees of Govt. Girls Sr. Sec. School, Sabhapur, Delhi-90 for the audit period, the following observations are made:-

1 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 or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the officials concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

S. NO.	Name of the staff (Sh/Smt.....)	DESIGNATION	DOB	DOIA	DATE OF RETIREMENT
1	Salak Ram	TGT SST	01/01/1969	01/07/1997	31/12/2028
2.	Viney Mala	TGT Eng	25/09/1970	01/07/1999	30/09/2030
3.	Vijay Pal	Lab Asstt.	15/01/1973	01/04/1997	31/01/2033
4.	Mashesh Kumar	Lab Asstt.	01/02/1970	09/10/1998	31/01/2030

2 Nomination forms of DCRG, UTEGIS, GPF etc. and (Family detail form, which is helpful in verification of CEA/LTC claim of employee) filled by the Government servants duly accepted by HOD/HOO are required to be kept in service books. Following are the cases where nomination forms/family details are not found pasted in service books:-

S. NO	Name of the staff (Sh/Smt.....)	DESIGNATION	REMARKS
1.	Priyanka Sharma	TGT, Drawing	Nomination of family pension and DCRG form not attached in the service book. Entry of LTC availed has not been entered in the service book
2.	Kanchan Chauhan	TGT, Maths	The nomination form of UTGEIS, DCRG and detail of family not pasted in the service book.
3.	Versha Verma	TGT, N.SC	The nomination form of UTGEIS, DCRG and detail of family not pasted in the service book
4	Devender Kumar	TGT, Hindi	Nomination of family pension and DCRG form not attached in the service book and detail of family not pasted in the service book.
5	Sapna Goswami	TGT, Hindi,	Nomination of family pension and DCRG form not attached in the service book and detail of family not pasted in the service book.
6	Saroj Rajpoot	TGT, SKT	Nomination of family pension and DCRG

			form not attached in the service book and detail of family not pasted in the service book.
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3 The first page of the service book is to be re-attested after every five years. However, in most of the cases the first page of the service book of employees has not been found re-attested.

Above shortcomings/discrepancies may be rectified and shown to audit. Steps may also be taken for observing the procedure in maintaining the Service Books in respect of other staffs/teachers.

Saitan

IAO
AUDIT PARTY No.V