

44

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

Sub:- Audit report of Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93
(School ID-1106252) for the period 01.4.2013 to 31.03.2021.

INTRODUCTION

The I.A.R on the account of Office **Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93 (School ID-1106252)** for the period 01.04.2013 to 31.03.2021 was conducted by field Audit Party No.-V, comprising by Kulbhushan Arora, Sr. Accounts officer, Smt. Lalita Tulsyani, AAO and Sh. Avinash Kumar Jain, DEO. The audit was conducted during 11 working days w.e.f. 14.07.2021 to 30.07.2021 .

AIMS AND OBJECTIVES

Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93:- Aims and objective of this school is to provide quality education to the students & to shape the future of students who can contribute to the progress of the nation. We have around 800 students every year with 35 students in each section. CBSE result of the school is almost 100% every year with outstanding Q.I. We are providing a good environment to the students for their overall development.

List of HOS/DDO/Cashier:

The following officer /official have served as HOS /DDO /Cashier:-

List of HOS

S. No	Name and Designation	Period
1	Mr. Pramod Kumar, Principal	01/04/2013 to 15.01.2015
2	Mr. Rakesh Seamalty, Vice Principal	16.01.2015 to 14.10.2020
3	Mr. Shashi Bhushan , Vice Principal	15.10.2020 to 31.03.2021





List of DDO

S.No	Name and Designation	Period
1	Mr. Pramod Kumar, Principal	01/04/2013 to 15.01.2015
2	Mr. Rakesh Seamalty, Vice Principal	16.01.2015 to 14.10.2020
3	Mr. Shashi Bhushan, Vice Principal	15.10.2020 to 31.03.2021

List of Cashier:— No cashier deputed during the audit period.

BUDGET: ALLOCATION AND EXPENDITURE FOR THE PERIOD 01/04/2013 TO 31/03/2021:-

S. No.	Year	Budget Allotted		Expenditure		Balance	
		Plan	Non Plan	Plan	Non Plan	Plan	Non Plan
1	2013-14	2774405	24691617	2722082	24689000	52323	2617
2	2014-15	3186805	26377017	3029858	26371428	156947	5589
3	2015-16	3609807	33366607	3605949	33304900	3858	61707
4	2016-17	3569554	41913715	3562393	41588784	7161	324931
5	2017-18	955870	45744594	955169	45693215	701	51379
6	2018-19	2845888	52409235	2527654	52356872	318234	52363
7	2019-20	2996994	55721403	2990494	55523828	6500	197575
8	2020-21	1813743	52575440	1635341	519449946	178402	630494

VACANCY STATEMENT:

DETAILS OF STAFF	SANCTION STRENGTH	FILLED	VACANT
GROUP A	02	01	01
GROUP B	50	40	10
GROUP C	08	04	04
TOTAL	60	45	15

STATUTORY AUDIT:

As per certificate provided by Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93, audit of AGCR has not been conducted till date.

MAINTENANCE OF RECORDS:-

The maintenance of records of Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93, was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 03 audit paras with recovery of Rs.2391/- outstanding in r/o Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93. On the basis of replies furnished by the department 01 para along with recovery of Rs.2391/- were settled. Accordingly, remaining 02 audit paras have been included in the current audit report as Part-1 with NIL recovery.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening Balance	Paras settled	Para Settled Nos.	
1	2004-13	03	01	02	01 & 03

Details of Old Recovery :-

S.No.	Year	Para no.	Outstanding recovery (Rs.)	Amount recovered (Rs.)	Balance recovery (Rs.)
01	2004-13	02	2391	2391	Nil
TOTAL			2391	2391	Nil

PART-II (Current Audit Report)**Current Audit Report:**

During the course of current audit, 29-Audit memos including 10-record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 208107/-. On the basis of reply furnished, 11-memos were settled on the spot along with Nil recovery. Remaining 18 memos have been incorporated as 12 audit paras and 06-TANs in the current audit report with the balance of Rs. 208107/-.

41

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries (Amount in Rs.)			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	16	3,000		3,000	Para No.-01
2	17	74,475		74,475	Para No.-02
3	18	1,06,380	---	1,06,380	Para No.-03
4	22	15,552		15,552	Para No.-04
5.	24	8,700	---	8,700	Para No.-12
Total		2,08,107	---	2,08,107	


Maintenance of Records:-

The maintenance of record of Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93 for the year 2013-14 to 2020-21 was found satisfactory subject to observations made in Current audit report.

Disclaimer

The report is submitted on the basis of records/information provided by Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93 Audit is not responsible for any concealment/ misinformation of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.



(Kulbhushan Arora)
Internal Audit Officer
Party No. V

(18)

DIRECTORATE OF EDUCATION
(Govt. Of NCT, Delhi)
School Wise Allotment & Expenditure Report
Nand Nagri, Block D-RPVV
Plan Financial Year : 2007-08

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged/Voted
1	A.1(2)(4)(4)	Free Suply of Text Book and (Geomatry Box)	190084	190084	0	100	Voted
2	A.1(2)(8)(1)(1)	ASF-Salaries	275000	248286	26714	90.29	Voted
3	A.1(2)(8)(20)	Introduction of Computer science at +2 stage	191161	191161	0	100	Voted
4	A.1(2)(8)(6)	Subsidy for School Uniforms to the Students	170100	170100	0	100	Voted
5	A.1(2)(8)(9)	Improvement of School Libraries	15000	15000	0	100	Voted
6	A.1(4)(3)(1)	Stipend to girl students	9900	5000	4900	50.51	Voted
7	A.1(4)(3)(2)	Lal Bahadur Shastri Scholarship to Meritorious Students	46000	46000	0	100	Voted
8	A.1(4)(4)(10)	Opening & Strengthing of Pratibha Vikas Vidayalay	200000	198825	1175	99.41	Voted
9	A.1(4)(4)(13)	Welfare of Educationally Backward Minorities Students	11100	9700	1400	87.39	Voted
10	A.1(4)(4)(14)	School Extension Programme (New Science Stream,EVG Sevices)	19175	19123	52	99.73	Voted
11	A.1(4)(4)(18)	Integrated Education for Disabled Children(CSS)	3300	3300	0	100	Charged
12	A.1(4)(4)(20)	Yuva(Outstation/Local tour,Annual Day,Magazine, Yuva Club)	186875	179009	7866	95.79	Voted
13	A.2(3)(2)(4)	Promotion of sports and game activities-Office Expences	5000	4998	2	99.96	Voted
14	MH-4202-AA.1(1)(1)(1)	Capital Works Construction/repair & maintenance/Petty Work inGovt. School Building	100000	99943	57	99.94	Voted

1422695

138057-18066

R.P.V.V.
Principal
R.P.V.V., D-1
Nand Nagri, Delhi

Page 1 of 1

40

DIRECTORATE OF EDUCATION
(Govt. Of NCT, Delhi)
School Wise Allotment & Expenditure Report
Nand Nagri, Block D-RPVV

Non Plan Financial Year : 2007-08

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged/Voted
1	A.1(2)(5)(1)	Salaries GSS	1136590	1136590	0	100	Voted
2	A.1(2)(5)(4) (1)	GSS(OE) (i) For For Elec., Water, Telephone	113865	113865	0	100	Voted
3	A.1(2)(5)(4) (2)	GSS(OE) (ii) Conveyance, Affiliation, Office Misc., Liveries	13853	13853	0	100	Voted
4	A.1(2)(8)(1) (1)	ASF-Salaries	6761285	6761285	0	100	Voted
5	A.1(2)(8)(1) (4)(1)	ASF(OE) (i) For For Elec., Water, Telephone	12394	12394	0	100	Voted
6	A.1(2)(8)(7) (2)	Improvement and expansion of teaching of science at school stage- Office Expenses	29965	29965	0	100	Voted
7	A.1(4)(4)(2) (1)	Introduction of Yoga Schemes in schools Salary	307642	307642	0	100	Voted

6375594 8375594

None

DIRECTORATE OF EDUCATION
(Govt. Of NCT, Delhi)
School Wise Allotment & Expenditure Report
Nand Nagri, Block D-RPVV
Non Plan Financial Year : 2008-09

39

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age	Used Charged /Voted
1	A.1(2)(5)(1)	Salaries GSS	2576888	2554604	22284	99.14	Voted
2	A.1(2)(5)(4)(1)	GSS(OE) (i) For Elec., Water, Telephone	147500	144929	2571	98.26	Voted
3	A.1(2)(5)(4)(2)	GSS(OE) (ii) Conveyance, Affiliation, Office Misc., Liveries	45000	44993	7	99.98	Voted
4	A.1(2)(5)(4)(4)	GSS(OE) (iv) For Security & Sanitation	135897	101110	34787	74.4	Voted
5	A.1(2)(5)(4)(5)	GSS(OE) (V) For Purchase/Repair of Furniture & Audio Visual Aids	64000	50625	13375	79.1	Voted
6	A.1(2)(5)(7)	GSS Medical Treatment	108250	101793	6457	94.04	Voted
7	A.1(2)(8)(1)(1)	ASF-Salaries	10370128	10370128	0	100	Voted
8	A.1(2)(8)(1)(9)	ASF-Medical Treatment	159283	154361	4922	96.91	Voted
9	A.1(2)(8)(7)(2)	Improvement and expansion of teaching of science at school stage- Office Expenses	30000	29945	55	99.82	Voted
10	A.1(4)(4)(2)(1)	Introduction of Yoga Schemes in schools Salary	507029	497070	9959	98.04	Voted

147,39,75 140,47,558/944117

R.P.V.V.

Principal
R.P.V.V., D-1
Nand Nagri, Delhi

DIRECTORATE OF EDUCATION**(Govt. Of NCT, Delhi)****School Wise Allotment & Expenditure Report****Nand Nagri, Block D-RPVV****Plan Financial Year : 2008-09**

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged/Voted
1	A.1(2)(4)(4)	Free Suply of Text Book and (Geomatry Box)	202712	202712	0	100	Voted
2	A.1(2)(8)(1)(1)	ASF-Salaries	472392	469217	3175	99.33	Voted
3	A.1(2)(8)(20)	Introduction of Computer science at +2 stage	431652	378177	53475	87.61	Voted
4	A.1(2)(8)(6)	Subsidy for School Uniforms to the Students	306000	306000	0	100	Voted
5	A.1(2)(8)(9)	Improvement of School Libraries	20000	20000	0	100	Voted
6	A.1(4)(3)(2)	Lal Bahadur Shastri Scholarship to Meritorious Students	45100	45100	0	100	Voted
7	A.1(4)(4)(10)	Opening & Strengthening of Pratibha Vikas Vidyalay	300000	296381	3619	98.79	Voted
8	A.1(4)(4)(13)	Welfare of Educationally Backward Minorities Students	10300	10300	0	100	Voted
9	A.1(4)(4)(14)	School Extension Programme (New Science Stream,EVG Sevices)	5000	5000	0	100	Voted
10	A.1(4)(4)(20)	Yuva(Outstation/Local tour,Annual Day,Magazine, Yuva Club)	200900	200900	0	100	Voted
11	A.1(4)(4)(4)	Coaching Facilities to the Students	6150	6150	0	100	Voted
12	A.2(3)(2)(4)	Promotion of sports and game activities-Office Expences	5000	4992	8	99.84	Voted
13	MH-4202-AA.1(1)(1)(1)	Capital Works Construction/repair & maintenance/Petty Work inGovt. School Building	100000	99810	190	99.81	Voted

3105206

2044737/60463

37

DIRECTORATE OF EDUCATION

(Govt. Of NCT, Delhi)

School Wise Allotment & Expenditure Report**Nand Nagri, Block D-RPVV****Plan Financial Year : 2009-10**

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged/Voted
1	A.1(2)(4)(3)	Free Suply of Text Books	334064	154000	180064	46.1	Voted
2	A.1(2)(8)(1)(1)	ASF-Salaries	635000	517554	117446	81.5	Voted
3	A.1(2)(8)(20)	Introduction of Computer science at +2 stage	29003	8873	20130	30.59	Voted
4	A.1(2)(8)(6)	Subsidy for School Uniforms to the Students	323500	323500	0	100	Voted
5	A.1(2)(8)(9)	Improvement of School Libraries	15000	0	15000	0	Voted
6	A.1(4)(3)(2)	Lal Bahadur Shastri Scholarship to Meritorious Students	66350	66350	0	100	Voted
7	A.1(4)(4)(12)	Welfare of Educationally Backward Minorities Students	10300	10300	0	100	Voted
8	A.1(4)(4)(13)	School Extension Programme (New Science Stream, EVG Sevices)	5000	0	5000	0	Voted
9	A.1(4)(4)(19)	Yuva(Outstation/Local tour, Annual Day, Magazine, Yuva Club)	207050	100000	107050	48.3	Voted
10	A.1(4)(4)(9)	Opening of Rajkiya Pratibha Vikas Vidyalaya.	200000	0	200000	0	Voted
11	A.2(3)(2)(4)	Promotion of sports and game activities-Office Expences	5000	4856	144	97.12	Voted
12	A.4(1)(1)(1)	Mid Day Meal for children	98243	17382	80861	17.69	Voted
13	A.4(1)(2)(1)	Mid Day Meal for children (SCP)	21565	0	21565	0	Voted
14	MH-4202-AA.1(1)(1)(1)	Capital Works Construction/repair & maintenance/Petty Work in Govt. School Building	100000	40543	59457	40.54	Voted

2050075

/1243358/80677

pm

DIRECTORATE OF EDUCATION
(Govt. Of NCT, Delhi)
School Wise Allotment & Expenditure Report
Nand Nagri, Block D-RPVV
Non Plan Financial Year : 2009-10

36

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged / Voted
1	A.1(2)(5)(1)	Salaries GSS	2780223	2425667	354556	87.25	Voted
2	A.1(2)(5)(3)	Domestic Travel Expenses GSS	60276	0	60276	0	Voted
3	A.1(2)(5)(4) (1)	GSS(OE) (i) For For Elec., Water, Telephone	144042	142111	1931	98.66	Voted
4	A.1(2)(5)(4) (2)	GSS(OE) (ii) Conveyance, Affiliation, Office Misc., Liveries	25000	24433	567	97.73	Voted
5	A.1(2)(5)(4) (4)	GSS(OE) (IV) For Security & Sanitation	50000	48849	1151	97.7	Voted
6	A.1(2)(5)(7)	GSS Medical Treatment	40000	38462	1538	96.16	Voted
7	A.1(2)(8)(1) (1)	ASF-Salaries	11988571	10489755	1498816	87.5	Voted
8	A.1(2)(8)(1) (9)	ASF-Medical Treatment	15000	14366	634	95.77	Voted
9	A.1(2)(8)(7) (2)	Improvement and expansion of teaching of science at school stage- Office Expenses	40000	0	40000	0	Voted
10	A.1(4)(4)(2) (1)	Introduction of Yoga Schemes in schools Salary	571815	502163	69652	87.82	Voted
11	A.2(2)(1)	National Service Scheme	6667	0	6667	0	Voted

15721594 13685806 2035788

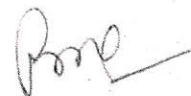
Rono

Principal
R.P.V.V., D-1
Nand Nagri, Delhi

DIRECTORATE OF EDUCATION**(Govt. Of NCT, Delhi)****School Wise Allotment & Expenditure Report****Nand Nagri, Block D-RPVV****Non Plan Financial Year : 2010-11**

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged /Voted
1	A.1(2)(5)(1)	Salaries GSS	3292550	3268744	23806	99.28	Voted
2	A.1(2)(5)(4)(1)	GSS(OE) (i) For For Elec., Water, Telephone	269965	269965	0	100	Voted
3	A.1(2)(5)(4)(2)	GSS(OE) (ii) Conveyance, Affiliation, Office Misc., Liveries	50000	49987	13	99.97	Voted
4	A.1(2)(5)(4)(4)	GSS(OE) (iv) For Security & Sanitation	114094	113995	99	99.91	Voted
5	A.1(2)(5)(7)	GSS Medical Treatment	56318	56318	0	100	Voted
6	A.1(2)(8)(1)(1)	ASF-Salaries	13786827	13786827	0	100	Voted
7	A.1(2)(8)(1)(9)	ASF-Medical Treatment	225066	225066	0	100	Voted
8	A.1(2)(8)(7)(2)	Improvement and expansion of teaching of science at school stage- Office Expenses	60000	59965	35	99.94	Voted
9	A.1(4)(4)(2)(1)	Introduction of Yoga Schemes in schools Salary	654578	654578	0	100	Voted
10	A.2(2)(1)	National Service Scheme	6667	6667	0	100	Voted

18516065 18492112 23953



Principal
P. D. V. V., D-1
Nand Nagri, Delhi

34

DIRECTORATE OF EDUCATION
(Govt. Of NCT, Delhi)
School Wise Allotment & Expenditure Report
Nand Nagri, Block D-RPVV
Plan Financial Year : 2010-11

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged/Voted
1	A.1(2)(8)(1)(1)	ASF-Salaries	494118	494118	0	100	Voted
2	A.1(2)(8)(1)(8)	ASF-Others Charges	90000	88500	1500	98.33	Voted
3	A.1(2)(8)(20)	Introduction of Computer science at +2 stage	400403	392251	8152	97.96	Voted
4	A.1(2)(8)(6)	Subsidy for School Uniforms to the Students	476000	476000	0	100	Voted
5	A.1(2)(8)(9)	Improvement of School Libraries	15000	15000	0	100	Voted
6	A.1(4)(4)(12)	Welfare of Educationally Backward Minorities Students	11400	11400	0	100	Voted
7	A.1(4)(4)(13)	School Extension Programme (New Science Stream, EVG Seivices)	5000	5000	0	100	Voted
8	A.1(4)(4)(19)	Yuva (Outstation/Local tour, Annual Day, Magazine, Yuva Club)	211700	204801	6899	96.74	Voted
9	A.1(4)(4)(22)	Integrated Education of the Disabled at Secondary Stage (IEDSS-CSS) (State Share)	600	600	0	100	Voted
10	A.1(4)(4)(9)	Opening of Rajkiya Pratibha Vikas Vidyalaya	200000	199936	64	99.97	Voted
11	A.2(3)(2)(4)	Promotion of sports and game activities-Office Expenses	5000	4987	13	99.74	Voted
12	A.4(1)(1)(1)	Mid Day Meal for children	52437	51368	1069	97.96	Voted
13	A.4(1)(2)(1)	Mid Day Meal for children (SCP)	34355	34355	0	100	Voted
14	MH-2225-C.1 (1)(1)(5)-SCSP	Free Supply of Books & Stationery to Scheduled Caste Students in schools (SCSP)	35850	35850	0	100	Voted
15	MH-2225-C.1 (1)(1)(7)-SCSP	Merit Scholarship to SC/ST/OBC and Minorities Students- class VI to XII (SCSP)	120720	120720	0	100	Voted
16	MH-2225-C.1 (1)(3)(5)	Free Supply of Books and Stationery to OBC/Minority Students in schools	41400	41400	0	100	Voted
17	MH-2225-C.1 (1)(3)(9)	Merit Scholarship to SC/ST/OBC and Minorities Students - clas VI to XII	107640	107640	0	100	Voted
18	MH-4202-AA.1 (1)(1)(1)	Capital Works Construction/repair & maintenance/Petty Work in Govt. School Building	100000	99990	10	99.99	Voted

~~2298823~~
2401623

2383916 17707

Praveen

(14)

33

DIRECTORATE OF EDUCATION
(Govt. Of NCT, Delhi)

School Wise Allotment & Expenditure Report

Nand Nagri, Block D-RPVV

Plan Financial Year : 2011-12

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged/Voted
1	A.1(2)(4)(3)	Free Supply of Text Books	305530	305530	0	100	Voted
2	A.1(2)(8)(1)(1)	ASF-Salaries	682174	595046	87128	87.23	Voted
3	A.1(2)(8)(1)(8)	ASF-Others Charges	4190	3360	830	80.19	Voted
4	A.1(2)(8)(20)	Introduction of Computer science at +2 stage	175834	175545	289	99.84	Voted
5	A.1(2)(8)(6)	Subsidy for School Uniforms to the Students	507100	507100	0	100	Voted
6	A.1(2)(8)(9)	Improvement of School Libraries	15000	15000	0	100	Voted
7	A.1(3)(2)(2)	Examination Reform Branch For Quality Improvement	10150	10148	2	99.98	Voted
8	A.1(4)(3)(2)	Lal Bahadur Shastri Scholarship to Meritorious Students	222500	222500	0	100	Voted
9	A.1(4)(4)(12)	Welfare of Educationally Backward Minorities Students	12500	12500	0	100	Voted
10	A.1(4)(4)(13)	School Extension Programme (New Science Stream, EVG Sevices)	5000	5000	0	100	Voted
11	A.1(4)(4)(19)	Yuva (Outstation/Local tour, Annual Day, Magazine, Yuva Club)	210634	210634	0	100	Voted
12	A.1(4)(4)(22)	Integrated Education of the Disabled, at Secondary Stage (IEDSS-CSS) (State Share)	1200	1200	0	100	Voted
13	A.1(4)(4)(23)	Menstrual Hygiene in Adolescent Girls (Sanitary Napkin)	16748	8709	8039	52	Voted
14	A.1(4)(4)(9)	Opening of Rajkiya Pratibha Vikas Vidyalaya	200000	0	200000	0	Voted
15	A.2(3)(2)(4)	Promotion of sports and game activities-Office Expences	11708	11708	0	100	Voted
16	A.4(1)(1)(1)	Mid Day Meal for children	176933	27010	149923	15.27	Voted
17	A.4(1)(2)(1)	Mid Day Meal for children (SCP)	38284	34130	4154	89.15	Voted
18	MH-2225-C.1 (1)(1)(5)-SCSP	Free Supply of Books & Stationery to Scheduled Caste Students in schools (SCSP)	101000	101000	0	100	Voted
19	MH-2225-C.1 (1)(1)(7)-SCSP	Merit Scholarship to SC/ST/OBC and Minorities Students- class VI to XII (SCSP)	181220	181220	0	100	Voted
20	MH-2225-C.1 (1)(3)(5)	Free Supply of Books and Stationery to OBC/Minority Students in schools	106000	106000	0	100	Voted
21	MH-2225-C.1 (1)(3)(9)	Merit Scholarship to SC/ST/OBC and Minorities Students - clas VI to XII	146180	146180	0	100	Voted
22	MH-4202-AA.1 (1)(1)(1)	Capital Works Construction/repair & maintenance/Petty Work in Govt. School Building	100000	99997	3	100	Voted

3229885 2779517 450365

Principal
R.P.V.V., D-1
Nand Nagri, Delhi

DIRECTORATE OF EDUCATION

(Govt. Of NCT, Delhi)

School Wise Allotment & Expenditure Report**Nand Nagri, Block D-RPVV****Non Plan Financial Year : 2012-13**

32

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged / Voted
1	A.1(2)(5)(1)	Salaries GSS	3277269	3261330	15939	99.51	Voted
2	A.1(2)(5)(3)	Domestic Travel Expenses GSS	43242	43242	0	100	Voted
3	A.1(2)(5)(4) (1)	GSS(OE) (i) For For Elec., Water, Telephone	329776	329776	0	100	Voted
4	A.1(2)(5)(4) (2)	GSS(OE) (ii) Conveyance, Affiliation, Office Misc., Liveries	61703	61703	0	100	Voted
5	A.1(2)(5)(4) (4)	GSS(OE) (iv) For Security & Sanitation	543236	543236	0	100	Voted
6	A.1(2)(5)(7)	GSS Medical Treatment	34531	34531	0	100	Voted
7	A.1(2)(8)(1) (1)	ASF-Salaries	17850628	17800497	50131	99.72	Voted
8	A.1(2)(8)(1) (4)(1)	ASF(OE) (i) For For Elec., Water, Telephone	15650	15650	0	100	Voted
9	A.1(2)(8)(1) (4)(5)	ASF(OE) (V) For Purchase/Repair of Furniture & Audio Visual Aids	2333929	2333929	0	100	Voted
10	A.1(2)(8)(1) (9)	ASF-Medical Treatment	385693	385692	1	100	Voted
11	A.1(2)(8)(7) (2)	Improvement and expansion of teaching of science at school stage- Office Expenses	60000	60000	0	100	Voted
12	A.1(4)(4)(2) (1)	Introduction of Yoga Schemes in schools Salary	741324	738974	2350	99.68	Voted
13	A.1(4)(4)(2) (2)	Yoga-Medical Treatment	3185	0	3185	0	Voted
14	A.2(2)(1)	National Service Scheme	5037	5035	2	99.96	Voted

25685903 25613595 71608

Pore

**DIRECTORATE OF EDUCATION
(Govt. Of NCT, Delhi)**

31

**School Wise Allotment & Expenditure Report
Nand Nagri, Block D-RPVV**

Non Plan Financial Year : 2011-12

S.No.	Scheme Code	Scheme Description	Alloted Amount	Expense	Balance	%age Used	Charged/Voted
1	A.1(2)(5)(1)	Salaries GSS	3580739	3580739	0	100	Voted
2	A.1(2)(5)(4)(1)	GSS(OE) (i) For For Elec., Water, Telephone	154184	154184	0	100	Voted
3	A.1(2)(5)(4)(2)	GSS(OE) (ii) Conveyance, Affiliation, Office Misc., Liveries	40000	39991	9	99.98	Voted
4	A.1(2)(5)(4)(4)	GSS(OE) (IV) For Security & Sanitation	491414	475471	15943	96.76	Voted
5	A.1(2)(5)(7)	GSS Medical Treatment	61853	61853	0	100	Voted
6	A.1(2)(8)(1)(1)	ASF-Salaries	15644931	15644931	0	100	Voted
7	A.1(2)(8)(1)(4)(1)	ASF(OE) (i) For For Elec., Water, Telephone	91806	91806	0	100	Voted
8	A.1(2)(8)(1)(9)	ASF-Medical Treatment	218660	218660	0	100	Voted
9	A.1(2)(8)(7)(2)	Improvement and expansion of teaching of science at school stage- Office Expenses	60000	59986	14	99.98	Voted
10	A.1(4)(4)(2)(1)	Introduction of Yoga Schemes in schools Salary	668002	668002	0	100	Voted
11	A.1(4)(4)(2)(2)	Yoga-Medical Treatment	3629	3629	0	100	Voted
12	A.2(2)(1)	National Service Scheme	5400	5400	0	100	Voted

200206/8 21004659 15943

Pone

DIRECTORATE OF EDUCATION
(Govt. Of NCT, Delhi)
School Wise Allotment & Expenditure Report
Nand Nagri, Block D-RPVV
Plan Financial Year : 2012-13

30

S.No.	Scheme Code	Scheme Description	Allotted Amount	Expense	Balance	%age Used	Charged/Voted
1	A.1(2)(4)(3)	Free Suply of Text Books	402700	402700	0	100	Voted
2	A.1(2)(8)(1)(1)	ASF-Salaries	297523	171998	125525	57.81	Voted
3	A.1(2)(8)(1)(8)	ASF-Others Charges	29400	29400	0	100	Voted
4	A.1(2)(8)(20)	Introduction of Computer science at +2 stage	44864	44864	0	100	Voted
5	A.1(2)(8)(6)	Subsidy for School Uniforms to the Students	507100	507100	0	100	Voted
6	A.1(2)(8)(9)	Improvement of School Libraries	15000	15000	0	100	Voted
7	A.1(2)(9)(3)	Free Suply of Text Books(SCSP)	9020	9020	0	100	Voted
8	A.1(2)(9)(6)	Subsidy for School Uniforms to the Students(SCSP)	60852	60852	0	100	Voted
9	A.1(3)(2)(2)	Examination Reform Branch For Quality Improvement	10250	10250	0	100	Voted
10	A.1(4)(3)(2)	Lal Bahadur Shastri Scholarship to Meritorious Students	222500	222500	0	100	Voted
11	A.1(4)(4)(12)	Welfare of Educationally Backward Minorities Students	12500	12500	0	100	Voted
12	A.1(4)(4)(13)	School Extension Programmme (New Science Stream,EVG Sevices)	5000	5000	0	100	Voted
13	A.1(4)(4)(19)	Yuva(Outstation/Local tour,Annual Day,Magazine,Yuva Club)	195119	195119	0	100	Voted
14	A.1(4)(4)(22)	Integrated Education of the Disabled at Secondary Stage (IEDSS-CSS) (State Share)	1200	1200	0	100	Voted
15	A.1(4)(4)(23)	Menstrual Hygiene in Adolescent Girls (Sanitary Napkin)	37939	31726	6213	83.62	Voted
16	A.1(4)(5)(3)	Menstrual Hygiene in Adolescent Girls(SCSP)	3700	3349	351	90.51	Voted
17	A.2(3)(2)(4)	Promotion of sports and game activities-Office Expences	12325	12325	0	100	Voted
18	A.4(1)(1)(1)	Mid Day Meal for children	126087	65414	60673	51.88	Voted
19	A.4(1)(2)(1)	Mid Day Meal for children (SCP)	27807	12118	15689	43.58	Voted
20	MH-2225-C.1 (1)(3)(13)	Pre-Matric Scholarship Scheme (CSS) for minority Students	1000	1000	0	100	Voted
21	MH-2225-C.1 (1)(1)(5)-SCSP	Free Supply of Books & Stationery to Scheduled Caste Students in schools (SCSP)	131000	131000	0	100	Voted
22	MH-2225-C.1 (1)(1)(7)-SCSP	Merit Scholarship to SC/ST/OBC and Minorities Students- class VI to XII (SCSP)	235740	235740	0	100	Voted
23	MH-2225-C.1 (1)(3)(15)	Pre-Matric Scholarship to OBC students (CSS)	900	0	900	0	Voted
24	MH-2225-C.1 (1)(3)(16)	Post Matric Scholarship (CSS) for SC Students	9200	9200	0	100	Voted
25	MH-2225-C.1 (1)(3)(5)	Free Supply of Books and Stationery to OBC/Minority Students in schools	142000	142000	0	100	Voted
26	MH-2225-C.1 (1)(3)(9)	Merit Scholarship to SC/ST/OBC and Minorities Students - clas VI to XII	187980	187980	0	100	Voted
27	MH-4202-AA.1 (1)(1)(1)	Capital Works Construction/repair & maintenance/Petty Work inGovt. School Building	100000	100000	0	100	Voted

2828706 2619355 209891

[Signature]

10/

29

FIRST AUDIT

PARA NO.01

Ref. Audit Memo No-03

Sub:- Irregular Payment in Mid Day Meal Scheme.

On scrutiny of the mid day meal records, the following irregularities observed:-
Vide order No. DF 23 (467) MDM/2007-08/ Pav file-113-118 dated 23/01/2012 Directorate of Education issued General instruction regarding mid day meal accordingly food value of minimum 700 calories and 20 Gram of protein meal for upper primary class.

Quantity for rice menu is for primary and upper primary class shall be 250 gram and 375 respectively for wheat menu primary and upper primary classes shall be 200 gram and 250 gram respectively. As per para 8 of general instruction it has stated that payment to the service providers shall be made only after the report of Shri Ram Institute of Industrial Research Lab to the effect that sample has been found confirming to the required specification in terms of quality and quantity. As per clauses 10 & 11 of agreement executed with service provider in case deviation is found more than 5% of the specification payment can deducted proportionally. In general condition it is also insisted that copy of the test report should be attached with the bills.

It has revealed that while making payment to the service provider the above mentioned conditions were not followed. Few examples are given below:-

Bill No	Date	Amount
191	24/11/2009	Rs. 17382
99	10/09/2010	Rs. 20847
314	28/03/2011	Rs. 4050
333	30/03/2013	Rs. 11546

It is further observed that non of the bills passed during the audit period had test report attached. In the absence of test report it can not be ascertained that the food samples are according to the norms or not and payment were made without scrutiny of the test report and making deduction for supply of sub standard meal.

Reasons for the above lapses may be intimated to the audit and the copies of the test report may be obtained from the Shri Ram Institute of Industrial Research Lab or Directorate of Education and necessary deduction if any required may be made under intimation to Audit.

PARA NO.02

Ref.Audit Memo No. 08

Sub:- Grant of Increment under R.P. Rules 2008.

According to GOI Min. of Finance, OM No. 01-01-2008-/C : dated 29-01-09, in the case of calculation of increment under the revised pay structure, paisa should be ignored, but any amount of a rupee should be rounded off to the next multiple of 10.

During the test check of Service books provided by the office of the RPVV, Nand Nagri, Delhi the discrepancies of rounded off paisa on grant of annual increment have been noticed in the Service Book of the following teacher/officials:-

S.No	Name & Designation of employee(Sh/Smt)	Pay before increment PB & GP)	Increment admissible	Increment granted	Pay admissible (in Rs.)	Pay Granted (in Rs.)
1.	suresh Chander Gaur, Head clerk	Rs.12020 (9620+2400)	Rs.360/- on 1-7-08	Rs.370/-	Rs.12380/-	Rs.12390/- (Rs.10/- paid Excess)
2.	Sh.Jagdish, TGT(S.ST)	Rs.18360 (13760+4600)	Rs.550/- On 1-7-09	Rs.560/-	Rs.18910/-	Rs.18920/- (Rs.10/- paid excess)

Settle

The Annual Increment paid in excess of Rs.10/-+allowances to Sh. Suresh Chander, Head Clerk w.e.f. 1-7-08 & Sh. Jagdish, TGT(S.St) w.e.f. 1-07-09 to till date be calculated and recovered after due verification of facts & figures, under intimation to audit. Other similar cases be also be reviewed.

According to the reply amt has been received hence we may close the case.
Pare.

[Signature]
29/7/21
1 Au

PARA NO.03

Ref.Audit Memo No. 21

Sub:- Non Production of Record.

The following record information not produced before the audit in spite of reminder dated 26/04/2013.

1. Budget sanction and expenditure statements sub head wise for the audit period 2004-05 (Non Plan)
2. Budget sanction and expenditure statements sub head wise for the audit period 2004-05 to 2006-07 (Plan)


(ROY.CHACKO.P)
IAO


AUDIT PARTY - NO.-IX

TAN No.01

Ref. Audit Memo No.04

Subject: Cash Security/Fidelity Bond of cashier & Store Keeper for the audit period.

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

Whether the cashier has furnished the Cash Security/Fidelity Bond for the audit period or not, if yes copy of the same may be produced before the audit and if not reason for non execution of Cash Security/Fidelity bond document may be elucidated to audit, needful be done and shown to next audit.

TAN NO. 02

Ref. Audit Memo No. 10

Sub:- Contingent Vouchers etc.

During the test check of Contingent Vouchers provided by the office of the RPVV, D-Block, Nand Nagri, Delhi, the following irregularities have been noticed by the Audit:-

1. All paid vouchers not stamped as paid & cancelled, which is irregular.
2. Few examples are mentioned below in which pass for payment order and paid and cancelled not recorded after making the payment.

S.NO.	Bill No.	Date
1	CB - 45	12/06/2009
2	CB - 94	20/08/2009
3	CB - 103	26/08/2009
4	CB - 22	22/04/2010
5	CB - 43	17/05/2010
6	CB - 62	17/07/2010

The reason of the above may be elucidated to audit

3. It is also noticed that on reimbursement vouchers i.e. LTC bills, official has not given certificate regarding "verified & paid by me", which is irregular.

It is further suggested that pay orders, and manner of cancellation of vouchers be recorded on the body of the bills, as per receipts and payment rule-59 which is as under:-

"Instructions relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers:- (1) Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

(2) All paid vouchers must be stamped 'paid' & cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

(3) All the sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes."

Needful may be done and shown to next audit.

TAN No.03

Ref. Audit Memo No. 13

Sub: Service Books

During the test check of service books maintained by the office of the RPVV,D-1, Nand Nagri, Delhi , the following irregularities have been noticed by the Audit:-

1..AS per Rule-257 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the govt. Servant for safe custody. In *January every year, the Govt. Servant shall hand over his/her copy to his/her office for updation, which should be returned within 30 days of its receipt.*

Whether the duplicate copy of Service Books have been issued to all the officials as required under GFR-2005 (Rule-257), if not issued action may be taken as per rule.

2. Service book to be shown to the official every year as per SR 202:- Service is required to be shown to the official every year and his signature obtained. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement, i.e. showing the Service Book to the official and obtaining his signature therein has been complied with in respect of the previous financial year in all cases.

It is observed that the most of the service books were not shown to the Teachers/officials.

Needful be done and shown to next audit.

TAN No.04

Ref. Audit Memo No.15

SUBJECT:- Bill Register

During the test check of bill registers of office of the RPVV,D-Block, Nand Nagri, delhi for the audit period 2004 to 2013 the following irregularities have been noticed:-

1. Proper page counting certificate not recorded on the first page of the Bill Registers and also not signed by the DDO.
2. Bill Register not maintained properly.
3. Column No. 4,5,7,11 &12 not filled in the bill register which is irregular.
4. Column No. 12 also not signed by the Gazetted officer/ incharge of cash in the prescribed column when 'B' categories cheques received from PAO.
5. It is also observed that the bill register was not closed at the end of each month in the absence of which it could not be confirmed about the factual position of the bills submitted to the Pay & Accounts Office.

The reason of the above may be elucidated to audit and needful be done and shown to audit.

TAN No.05

Ref.Audit Memo No.19

Subject: - Non maintenance of GAR-6.

During the course of scrutiny of the cash book and as per verbal information given by the office it has been observed that no GAR-6 is being issued by the school against the receipts received in the form of cash from the retired persons & others to be deposited in government A/c. In the absence of GAR-6, the audit is unable to check the exact amount received by the office in this account and later on its deposit into government account through challans.

As per receipt & payment rule money received on behalf of the government the H.O.O. must give the payer a receipt (GAR-6) duly signed by him and that amount received should be deposited in to government account through challans (GAR-6) in triplicate showing distinctly the nature of the payment.

It is, therefore, advised that hence forth the GAR-6 must be issued to those persons/officials who are depositing money meant for government account so that proper monitoring of cash management in govt. A/c could be checked. Compliance of the same may be shown to the next audit.


Sub: Non-consumable & consumable stock registers.

During the test check of Non-consumable & consumable stock registers of office of the RPVV,D-Block, Nand Nagri, Delhi for the audit period 2004 to 2013 the following irregularities have been noticed:-

- 1.Non-consumable stock register: (a):-Physical verification not done of non-consumable stock items for the year 2006 to 2009 & physical verification certificate not recorded on the first pager of the register, which is required as per Rule-192(1) of the GFR-2005. Needful be done & shown to audit.
- b. Issue register not maintained separately.
- c.page counting certificate not recorded on the first page of the inventory register & not signed by the in charge, which is irregular.
- d.Mostly entries recorded with pencil in inventory register ,which is irregular.
- e..The following non-consumable stock items shown as nil in the Non Consumable Stock Register, which is irregular:-

Sr.No.	Name of items	Page No.	Stock(OB)	Balance shown	Balance should be shown
1	Chair visitor	13	32	22	32
2	Chair visitor	13	22	20	32
3.	Dual desk	14	117	nil	117
4	Dual desk	14	177	Nil	177
5.	Sofa set	38	01	nil	01
6.	Process unit(photocopier)	49	01	blank	01

The balances of Non Consumable stock should be reduced or shown nil only when ,if the items were transferred to some other department or auctioned after their condemnation by the Condemnation Board and their scrape value be deposited in the Government Account. The reason of the above may be elucidated to audit and necessary steps be taken by the Unit/ Office authorities to remove the above irregularities and shown to next audit.


 (Roy Chacko. P)
 I.A.O., Audit Party No.IX

PART-II

**SUMMARY OF MEMOS-Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari,
Delhi-93 (School ID-1106252)**

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstanding (Rs.)	Remarks
01	Record Memo	---	---	---	Settled
02	Certificates/ Information Memo	---	---	---	Settled
03	Pupil Welfare Fund	---	---	---	TAN-5
04	Regarding Non Returning of Library Books	---	---	---	Settled
05	Information regarding Re- Employed Staff	---	---	---	Settled
06	List of Obsolete/ unserviceable/ condemned items lying in store	---	---	---	Settled
07	Information regarding various welfare schemes	---	---	---	Settled
08	Furnishing of information Regarding Home Lone	---	---	---	Settled
09	Information regarding bunching benefits granted under 7 th CPC	---	---	---	Settled
10	Records Related to condemnation of office furniture, non-serviceable equipment etc.	---	---	---	Settled
11	Shortcoming in Pay Bill Registers.	---	---	---	TAN-1
12	Shortcoming in Bill Register.	---	---	---	TAN-2
13	Regarding reduction of Electricity expenditure in response of installing solar system.	---	---	---	Settled
14	Regarding rebate on water bills from DJB on a/c of	---	---	---	PARA-11

	rain harvesting system.				
15	Reg. sale of raddi.	---	---	---	PARA-10
16	Non deduction of DGHS subscription.	3,000	---	3,000	PARA-1
17	Short-deduction of DGEHS subscription.	74,475	---	74,475	PARA-2
18	Short-deduction of UTGEIS subscription.	1,06,380	---	1,06,380	PARA-3
19	Discrepancies in maintaining Service Book.	---	---	---	TAN-3
20	Irregularities in Cash Book.	---	---	---	TAN-6
21	Irregularities in calculating Income Tax.	---	---	---	TAN-4
22	Irregularities in payment of Transport Allowance.	15,552	---	15,552	PARA-4
23	Irregularities in payment of LTC in r/o Mr. Rakesh Semalty, Vice-Principal.	8,700	---	8,700	PARA-12
24	Non adjustment of LTC Advance in r/o Mr. Rakesh Semalty, Vice-Principal.	---	---	---	Settled
25.	Non-maintenance of Govt. Cash Book	---	---	---	PARA-5
26.	DDO A/c	---	---	---	PARA-6
27.	Verification of Remittance of Govt. Money	---	---	---	PARA-7
28.	Physical verification of stores	---	---	---	PARA-8
29.	Non-Processing of Condemnation	---	---	---	PARA-9
TOTAL		2,08,107	---	2,08,107	

DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

PARA 01: - Non deduction of DGHS subscription amounting to Rs.3,000/-
(Reference: Memo No. 16, Dated: 16-07-2021)

On test check of the records/PBR of Rajkiya Pratibha Vikas Vidyalaya, D- Block, Nand Nagari, Delhi, it has been observed that the DGHS subscription of following teacher/official not deducted from the monthly salary during the audit period.

The detail is as under:-

S.No.	Name (Mr./Ms.)	Designation	Period	Amount (Rs.)
1.	Rajo.	Mali	2014-15-to 2015-16	125x24=3000/-

HOS is requested to take necessary steps to recover the above said amount Rs.3,000/- from the concerned after due verification and deposited into govt accounts under intimation to the audit. Any other similar cases may also be reviewed at HOS level.

PARA 02:- Short-deduction of DGEHS subscription of Rs. 74,475/-.
(Reference: Memo No. 17, Dated: 16-07-2021)

The rate of subscription towards DGEHS were revised w.e.f. 01/02/2017 vide Dte. of Health Services OM No.F.25(III)/DGEHS/140/DHS/09/204078-204243, dated 02/05/2017. The revised rates are shown below-

Levels in the Pay Matrix as per 7th CPC	Subscription under DGEHS
Level: 1 to 5	Rs. 250/-
Level: 6	Rs. 450/-
Level: 7 to 11	Rs 650/-
Level: 11 & above	Rs. 1000/-

During test check of pay bill registers for the audit period, it has been observed that the Rajkiya Pratibha Vikas Vidyalaya, D- Block, Nand Nagari, Delhi has less deducted Subscription towards DGEHS than the rate mentioned in the above table w.e.f. 02/2017 to 07/2017 from the salary of staff. The details of recovery as under:

Sr. No	Name of Employee (Sh./Smt.)	Period From	Period To	Deducted per month as per PBR	To be deducted per month	Difference	Number of Months	Amount
1	Atul Kr. Sharma, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
2	Bhagat Singh, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
3	Dr. Kiran Sharma, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
4	Ila Verma	Feb.2017	May2017	325	650	325	04	1300
5	Indu Sood, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
6	Naveen Jandwari, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
7	Rashid Ali, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
8	Surender Kr. Sharma, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
9	Anjo Rani, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
10	Arun Kr., TGT	Feb.2017	Jul.2017	325	650	325	06	1950
11	Navdeep Kr., TGT	Feb.2017	Jul.2017	325	650	325	06	1950
12	Sadhna Rani, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
13	Ajay Kr., PGT	Feb.2017	Jul.2017	325	650	325	06	1950
14	Ashutosh Kr. Aggarwal, PGT	Feb.2017	Jul.2017	325	650	325	06	1950
15	Dinesh Chandra, PGT	Feb.2017	June2017	325	650	325	05	1625
16	Kailash Kr., PGT	Feb.2017	Jul.2017	325	650	325	06	1950
17	MadhuBala, PGT	Feb.2017	Jul.2017	325	650	325	06	1950
18	Manoj Kr. Sharma, Lab Asstt.	Feb.2017	Jul.2017	125	250	125	06	750

19	Pramod Kr. , Principal	Feb.2017	Jul.2017	500	1000	500	06	3000
20	SurajKumari, PGT	Feb.2017	Jul.2017	325	650	325	06	1950
21	Krishan Pal Kardam, PGT	Feb.2017	Jul.2017	325	650	325	06	1950
22	Narender Pd. Purohit, PGT	Feb.2017	Jul.2017	325	650	325	06	1950
23	Rakesh Semalty, V. Principal	Feb.2017	Jul.2017	325	650	325	06	1950
24	Kuldeep Singh, L.A	Feb.2017	Jul.2017	125	250	125	06	750
25	Lakshmi Ravindaran, Lib.	Feb.2017	Jul.2017	325	650	325	06	1950
26	Ramseh Chandra Rana, Dr. Tr.	Feb.2017	Jul.2017	325	650	325	06	1950
27	Dr. Pankaj Kr., TGT	Feb.2017	Jul.2017	325	650	325	06	1950
28	Kapil Sharma, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
29	Manish Jain, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
30	Rajo, Mali	Feb.2017	Jul.2017	125	250	125	06	750
31	Shalini, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
32	Mamta Devi, PGT	Feb.2017	Jul.2017	325	650	325	06	1950
33	Rajni, PET	Feb.2017	Jul.2017	325	650	325	06	1950
34	Charu	Feb.2017	Jul.2017	325	650	325	06	1950
35	Rajesh Kr. Rai, PGT	Feb.2017	Jul.2017	325	650	325	06	1950
36	Usha Devi, PGT	Feb.2017	Jul.2017	325	650	325	06	1950
37	Upender Kr. Sharma, Yoga Tr.	Feb.2017	Jul.2017	325	650	325	06	1950
38	Rajat Chaudhary, PET	Feb.2017	Jul.2017	325	650	325	06	1950

39	Poonam Gautam, SET	Feb.2017	Jul.2017	325	650	325	06	1950
40	Munul Hasan Niazi, TGT	Feb.2017	Jul.2017	325	650	325	06	1950
TOTAL								74475

HOS is requested to take necessary steps to recover the above said amount Rs. 74475/- from the concerned after due verification and deposited into govt accounts under intimation to the audit. Any other similar cases may also be reviewed at HOS level.

PARA 03:- Short-deduction of UTGEIS subscription of Rs. 1,06,380/-.
(Reference: Memo No. 18, Dated: 19-07-2021)

As per Gazette Notification No. 605 dated April 9th of 2009 issued by Department of Personnel and Training, GOI and subsequent order issued by Dte. of Education vide No. F. DE 3(14)/E-III/2001/6118-6144 dated 29.03.2010, in which it has been mentioned that all the posts of PGT, TGT of the Directorate are hereby Verified as Group 'B' (Non-Gazetted) w.e.f. 09.04.2009 i.e. the date of Notification in the Gazette of Govt. of India, on the revision of pay scales / Grade pay as per recommendation of 6th Pay Commission for the purpose of classification of various categories of posts of teachers under Group 'B' for benefits related to Group 'B' posts like LTC, UTGEIS and DGEHS subscription etc.

As per UTGEIS scheme the official / officer who are in Group "B" and opted this scheme an amount of Rs. 60/- Per month should have been recovered.

During the test check of the Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi for the audit period, it has been found that an amount of Rs. 30/- instead of Rs. 60/- pm has been deducted from the salary of the teachers on account of UTGEIS which resulted in short recovery as per details given below:

Sr. No	Name of Employee (Sh./Smt.)	Period from	Period To	Deducted per month as per PBR	To be deducted per month	Difference	Number of Months	Amount
1	Atul Kr. Sharma, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
2	Bhagat Singh, TGT	Jan.2010	Jul.2017	30	60	30	91	2730

3	Dr. Kiran Sharma, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
4	IlaVerma	Jan.2010	May2017	30	60	30	89	2670
5	InduSood, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
6	Naveen Jandwari, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
7	Rashid Ali, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
8	Surender Kr. Sharma, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
9	Anjo Rani, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
10	Arun Kr., TGT	Jan.2010	Jul.2017	30	60	30	91	2730
11	Navdeep Kr., TGT	Jan.2010	Jul.2017	30	60	30	91	2730
12	Sadhna Rani, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
13	Ajay Kr., PGT	Jan.2010	Jul.2017	30	60	30	91	2730
14	Ashutosh Kr. Aggarwal, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
15	Dinesh Chandra, PGT	Jan.2010	June2017	30	60	30	90	2700
16	Kailash Kr., PGT	Jan.2010	Jul.2017	30	60	30	91	2730
17	MadhuBala, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
18	Nishi Prabha, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
19	SurajKumari, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
20	Krishan Pal Kardam, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
21	Narender Pd. Purohit, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
22	Rakesh Semalty, V. Principal	Jan.2010	Jul.2017	30	60	30	91	2730

D

J

23	Lakshmi Ravindaran, Lib.	Jan.2010	Jul.2017	30	60	30	91	2730
24	Ramseh Chandra Rana, Dr. Tr.	Jan.2010	Jul.2017	30	60	30	91	2730
25	Dr. Pankaj Kr., TGT	Jan.2010	Jul.2017	30	60	30	91	2730
26	Kapil Sharma, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
27	Manish Jain, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
28	Shalini, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
29	Mamta Devi, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
30	Rajni, PET	Jan.2010	Jul.2017	30	60	30	91	2730
31	Charu	Jan.2010	Jul.2017	30	60	30	91	2730
32	Rajesh Kr. Rai, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
33	Usha Devi, PGT	Jan.2010	Jul.2017	30	60	30	91	2730
34	Upender Kr. Sharma, Yoga Tr.	Jan.2010	Jul.2017	30	60	30	91	2730
35	RajatChaudhari, PET	Jan.2010	Jul.2017	30	60	30	91	2730
36	VandanaBisht Music Tr.	Jan.2010	Jul.2017	30	60	30	91	2730
37	Poonam Gautam, SET	Jan.2010	Jul.2017	30	60	30	91	2730
38	Munul Hasan Niazi, TGT	Jan.2010	Jul.2017	30	60	30	91	2730
39	Manisha Maithani	Jan.2010	Jul.2017	30	60	30	91	2730
TOTAL								106380

HOS is requested to take necessary steps to recover the above said amount Rs. 106380/- from the concerned after due verification and deposited into govt accounts under intimation to the audit. Any other similar cases may also be reviewed at HOS level.

PARA 04: Irregularities in payment of Transport Allowance of amount Rs.15,552/-.
(Reference: Memo No. 22, Dated: 22-07-2021)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty for full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II (B) dated 22.02.2002.

During test check of Attendance Register and Pay Bill Register of Rajkiya Pratibha Vikas Vidyalaya, D- Block, Nand Nagari, Delhi for the audit period, it has been observed that Transport Allowance has been paid to the officials during calendar months wholly covered by leave/absent as per details given below:-

S. No.	Name of The Teacher (Ms./Sh.)	Desig.	Kind of Leave	Period	Amount (Rs.)
1	Mamta Chona	PGT	Absent for full month	Sep 17 to Nov 17	3780x3=11340
2.	Bhagwan Dass	L.A.		Dec 19	4212x1=4212
TOTAL					15,552

HOS is requested to take necessary steps to recover the above said amount Rs. 15,552/- from the concerned after due verification of relevant facts and figures and deposited into govt accounts under intimation to the audit. Any other similar cases may also be reviewed at HOS level.

PARA 05: Non- maintenance of Govt. Cash Book .
(Reference: Memo No. 25, Dated: 27-07-2021)

It has been observed that Cash Book has not been maintained after on 1.04.2018 although many transactions relating to receipts of Govt. money and its remittances are observed after that Govt. Cash Book should be maintained and verified by the HOS up to date as required as per Rule 13 of Receipts and Payments Rule and shown to next audit.

**PARA 06: - DDO A/C.
(Reference: Memo No. 26, Dated: 27-07-2021)**

On going through the Cash Book for the period 1.4.2015 to 1.4.2018, it has been observed that DDO A/C (Saving Bank A/C opened in the name of DDO) has not been closed as directed by the Dte. Of Education vide their letter No. Pr. AO/CAM/05/T-I/2011/3098-99 & 915 & 2006 dated 31.12.2015, 26.04.2017 & 21.08.2017 respectively and the balance amount Rs. 0.14 shown in the DDO A/C has not been deposited in to Govt. A/C till date. HOS is requested to make necessary steps for closure of the DDO Account as per order issued by the competent authority mentioned above after due verification of all facts and figures under intimation to next audit.

**PARA 07: Verification of Remittance of Govt. Money.
(Reference: Memo No. 27, Dated: 27-07-2021)**

This is reference to this office letter dated 15-07-2021 address to the PAO-VIII (through DDO) and PAO has verified all the remittance entries except the following remittance.

S. No.	Date of Deposit	Challan No.	Amount (Rs.)	Head of A/C
1.	26.02.2018	08	35089.94	0202

HOS is requested to make necessary steps for verification of above mentioned amount after due verification of all facts and figures under intimation to next audit.

**PARA 08: Physical Verification of Stores.
(Reference: Memo No. 28, Dated: 28-07-2021)**

As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

Ongoing through the Non-Consumable/Property stock register and consumable register and stock registers pertaining to various schemes like VKS, Sports, Labs etc. maintained by RPVV, D-Block, Nand Nagari, Delhi, it has been observed that physical verification of stores has not been conducted as required as per GFR.

HOS is requested to take necessary steps for up-to-date physical verification of all Non-consumable/Property, consumable/Library, Computer stock, Exam materials, Sports materials etc. after due verification and shown to next Audit.

**PARA 09: Non- Processing of Condemnation.
(Reference: Memo No. 29, Dated: 28-07-2021)**

During the test check of scrutiny of stock registers, other relevant record and reply submitted in accordance with Memo No.6 dated 14-07-2021 enclosing three no. of lists. Out of which total of two lists comes to Rs.2,88,391.46 (amount of third list is not provided by the authority), pertaining to the property of the school provided to audit by the authority of RPVV, D-Block, Nand Nagari, Delhi reveals that a number of items as detailed in the enclosed list are lying waste/idle and awaiting condemnation since long with date of purchasing of items from the year 2005 onwards.

HOS is requested to make necessary steps for condemnation of above mentioned details after due verification of all facts and figures under intimation to next audit.

**PARA 10: Reg. sale of raddi.
(Reference: Memo No. 15, Dated: 15-07-2021)**

While going through the record during test audit of the Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-110093, for the period 2013-2021, that regular Newspaper & periodicals purchased for Library from the vendor on the daily basis. The waste material lying in the different Labs, schemes and Office are also required to sale out.

HOS is requested to take necessary steps to sale out the waste material on account of Raddi and amount received to be deposited into govt. account as income.

**PARA 11: Regarding rebate on water bills from DJB on a/c of rain harvesting system.
(Reference: Memo No. 14, Dated: 15-07-2021)**

As per Delhi Jal Board scheme, Plots / properties having area of 2000 sq.m. or more and having installed functional rain water harvesting system, or waste water recycling system shall be granted rebate @ 10% in the total bill amount and 15%, if both the above systems have been set up and functional in the hospital.

HOS is advised to take necessary steps for installation of rain harvesting system and compliance shown to next audit.

**PARA 12: Irregularities in payment of LTC in r/o of Rakesh Semalty, Vice Principal,
(Reference: Memo No. 23, Dated: 26-07-2021)**

On the test check of the LTC Bill No. 244 dated 12.02.2018 of the following official, it was found that he has submitted his claim from Delhi to Nathula Pass via Bagdogra and paid Taxi charges for journey covered by Road from Bagdogra – Gangtok (To & Fro) and Gangtok – Nathula Pass (To & Fro). As per Rule, they are entitled for Bagdogra to Nathula Pass (To & Fro) at Prescribed rate of Taxi is Rs.24/- per km for maximum of 100 Km..each side by the order no. 31011/3/2015-Estt./(A-IV) dated 09.02.2017 under CCS (LTC) Rule 1988.

S. No.	Name & Designation	Bill No. & Date	Paid	To be paid @ Rs.24/-	Difference (To be recovered)
1	Sh. Rakesh Semalty, Vice Principal	244/ 12-02-18	1. Bagdogra to Gangtok =3500 2. Gangtok to Nathula Pass (To & Fro) = 6500 3. Gangtok to Bagdogra =3500	Bagdogra to Nathula Pass = 100 Km. x 24 x 2 = 4800	8700
			13500	4800	8700

HOS is requested to take necessary steps to recover the above said amount Rs. 8,700/- from the concerned after due verification of relevant facts and figures and deposited into govt accounts under intimation to the audit. Any other similar cases may also be reviewed at HOS level.



(Kulbhushan Arora)
Internal Audit Officer
Party No. V

DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

TAN 01: Shortcoming in Pay Bill Registers.
(Reference: Memo No. 11, Dated: 15-07-2021)

During the test check of the Pay Bill Registers maintained by the Rajkiya Pratibha Vikas Vidyalaya, D-Block, Nand Nagari, Delhi-93 for the audit period following shortcoming have been noticed:-

1. Monthly entries of Pay and allowances entered in the PBRs have not been checked, verify and signed by DDO.
2. 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.
3. Over writing/cutting are found in the PBR at many places which is irregular and not attested by the DDO.
4. GAR-18/Abstract maintained in PBR is not signed By DDO.
5. Necessary entry of LPC and Copy of LPC not pasted in respect of the officials transferred from / to this school .
6. Details of all employees not filled in the relevant Boxes of information.

HOS is advised to take necessary steps for removing the above said points and compliance for further shown to next audit.

TAN 02: - Shortcoming in Bill Register.
(Reference: Memo No. 12, Dated: 15-07-2021)

During the test check of Bill Register for the audit period, following shortcomings have been noticed:-

1. Particulars of every bill presented to PAO needs to be entered in Column No.2 of the bill register and its net amount in Col.3. Further, these entries must be attested with dated initials of DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that few entries are not signed by the DDO and entries which were signed are not dated.
2. Further, the Column No. 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 to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.

- (5)
3. Column No. 10 and 11 of the bill register indicate the cheque(No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular.
 4. There are number of cuttings and overwriting in the Bill Register which are also not been attested by the DDO, which is irregular.

HOS is advised to take necessary steps for removing the above said points and compliance for further shown to next audit.

TAN 03: Discrepancies in maintaining Service Book.
(Reference: Memo No. 19, Dated: 19-07-2021)

On scrutiny of Service Books following common discrepancies have been noticed in maintenance of Service books:-

1. Latest Nomination forms are not attached e.g. Sh. Naresh Kr. TGT.
2. Latest Photograph is not pasted of all staff after completion of ten years of service.
3. AADHAAR No. not entered in Service book of all employees of school.
4. As per Rule 32(1) and GID(4) of CCS Pension Rule, the Head of Office in consultation with the Accounts officer is required to issue a certificate regarding qualifying service after completion of 18 years of service and again 5 year before the date of retirement of an employee whereas this certificate has not been found issued in case of any of the official by the HOS eg Sh. Manoj Kr. Sharma, (L.A.), Sh. Bhagwan Dass, (L.A.).
5. Entry of Police Verification not made in the Service Book of Smt. Rajni, PET, Sh. Naresh Kr. TGT (Hindi) besides this document evidence is also not available in the record.
6. Entry of medical fitness examination certificates at the time of joining is not recorded in the service book along with no document found available/ attached in the service book eg. Sh. Kapil Sharma, TGT (N. Sc.), Sh. Naresh Kr. TGT (Hindi).

HOS is advised to take necessary steps for removing the above said points and Compliance for further shown to next audit.

TAN 04: - Irregularities in calculating Income Tax.
(Reference: Memo No. 21, Dated: 20-07-2021)

During the test check of Income Tax record for the period 2013-21, following shortcomings have been noticed:-

1. While going through the record of Ms. Himani TGT (Domestic Sc.), it has been observed that rent paid to her mother that is confirmed from rent agreement and rent receipts in the same

address and rent rebate was allowed to her while calculating income tax for the year 2020-21 but there is no form 3 i.e. the details of family members not found available. In the absence of family details it is not possible to certain that parents of teacher have included in the family details and rebate there on is admissible or not. In addition to that there is no other declaration/ nomination form is available in the record.

2. While going through the record of Sh. Rajat Chaudhary, PET it has been observed that rent paid to his father that is confirmed from rent agreement in the same address and rent rebate was allowed to him. No rent receipt, in this regard, has found available in the record. While calculating income tax for the year 2015-16 but there is no form 3 i.e. the details of family members not found available. In the absence of family details it is not possible to certain that parents of teacher have included in the family details and rebate there on is admissible or not. In addition to that there is no other declaration/ nomination form is available in the record.

3. As per income tax rule 269 T for any person to repay loan or deposit or testified from otherwise then by an account payee cheque or account payee bank draft or by use of electronic clearing system if amount is Rs. 20000/- or more.

4. Calculation sheets of Income Tax duly submitted by teachers concerned have not been signed by concerned officers.

HOS is advised to take necessary steps for removing the above said points and compliance for further shown to next audit.

TAN No. 05 Excess accumulation in Pupil's Excess Welfare Fund.
(Reference: Memo No. 03, Dated: 14-07-2021)

Rule. 149(4) (a) of the Delhi School Education Act, 1973 provides that "The maximum accumulation in the PWF should not exceed one year's collection or Rupees Twenty thousand whichever is more. If unspent balance exceeds one year's collection exceed to this limit, charging of further subscription shall be discontinued and restarted when the balance comes below Rs. Five Thousand.

Test check of Pupil's Welfare Fund Account maintained by the school revealed that during the period of audit the accumulation under the PWF Account was exceeding one year's collection.

Year	Opening Balance	Yearly Subscription	Other Income	Total	Expenditure	Closing Balance	Remarks
2013-14	56620	106080	6226	168958	162853	6105	
2014-15	6105	9150	37621	142877	140821	2056	

2015-16	2056	95940	6090	104086	98052	6034	
2016-17	6034	87600	8714	102348	88373	13975	
2017-18	13975	99290	4546	117811	113715	4096	
2018-19	4096	105840	9092	119027	101104	17923	
2019-20	17923	99840	1569	119333	67984	51349	
2020-21	51349	0	2353	53702	16797	36905	

- (a) HOS is requested to follow the above said order for utilization of fund and bonafide purpose under PWF.
- (b) On scrutiny of the bills it has been found that purchases made during the year but necessary certificate not quoted on the body of particular bills according to the GFR rules 154.
- (c) While going through the Cash book of PWF, it has been observed no. of cuttings; overwriting and cancelation of pages are available without verified by the concerned DDO.
- (d) **Certificate of Physical verification of cash certificate not recorded**– Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:
 “Certified that cash amounting to Rs. (Rupees.....only) has been physically verified and found correct as per the balance recorded in the cash book.”
- (e) Stock registers are not maintained by the PWF in-charge.
- (f) No. of purchased made by open market not by the GEM portal.

HOS is advised to take necessary steps for removing the above said points and compliance for further shown to next audit.

TAN 06: Irregularities in Cash Book.
(Reference: Memo No. 20, Dated: 20-07-2021)

During the test check of Cash Book for the period 2013-21, following shortcomings have been noticed:-

1. Cash Book is not maintained in accordance with the relevant provisions of the Receipt and Payment Rules, 1983.
2. **Certificate of Physical verification of cash certificate not recorded**– Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:
 “Certified that cash amounting to Rs. (Rupees.....only) has been physically verified and found correct as per the balance recorded in the cash book.”
3. Numbers of cutting and overwriting have found but the same are not attested by concerned DDO.
4. It is frequently observed that entries mention in the cashbook receipt side as well as payment side was not verified by the concerned DDO/HOS for the period 01/08/2017 onward.
5. Closing certificate and details of closing balance are not indicated in any of month for the audit period.
6. TR 5 no. not indicated in the receipt side of the cashbook in the relevant entry.
7. Amount deposited in the bank through different challans but the same is not mentioned in payment side of Cash Book.
8. Challan for the period 01.04.2013 to 09.08.2015 is not produced to audit.
9. TR-V for the period 1.4.2013 to 28.01.2016 is not produce to audit.
10. It has been observed that numbers of amount received from the different sources as Govt. Revenue but the same was not deposited very next working day by the school authority. But the same was deposited after laps of so many days which is irregular. The details are as under:-

S. No.	TR-5 No.	Date	Amount (Rs.)	Challan No.	Date
1	08	13.05.2016	98	13	24.05.2016
2	09	13.05.2016	100	14	24.05.2016
3	10	05.11.2016	51	15	08.12.2016
4	11	24.11.2016	10	16	08.12.2016
5	12	08.05.2017	100	01	16.05.2017
6	13	08.05.2017	100		
7	14	08.05.2017	100		

11. It has been observed that TR-V no. 41 dated 01.03 .2019 amounting to Rs. 78,000/- on account of life time DGEHS card issued to Sh. Upendra Kumar Sharma by the school authority where as following Challans have been deposited without issuing the TR-V and entered in cash book which is irregular.

S. No.	Challan No.	Date	Amount (Rs.)	Remarks
1	04	11.02.2016	2230	Free supply of text books
2	02	26.05.2017	8983	Free supply of text books
3	05	07.07.2017	78000	On a/c of DGEHS card
4	10	15.11.2018	78000	On a/c of DGEHS card
5	05	23.10.2019	128641	LTC advance surrender

HOS is advised to take necessary steps for removing the above said points and compliance for further shown to next audit.

(Kulbhushan Arora)
Internal Audit Officer
Party No. V