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**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
20219-20 to 2022-23**

**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
4<sup>TH</sup> LEVEL, 'C' WING, DELHI SECRETRETRAT  
I.P. ESTATE, NEW DELHI-02**

**Sub: - Internal Audit Report of Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**

**INTRODUCTION**

The I.A.R. on the accounts of **Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)** for the period from 2019-20 to 2022-23 was conducted by field Audit Party No- XXXI headed by Sh. Rajesh Kumar, Accounts Officer/IAO, & Ms. Priyanka Mudila, DEO. The audit was conducted during **07 working days w.e.f. 04/08/2023 to 14/08/2023.**


**AIMS AND OBJECTIVE OF THE DEPARTMENT**

Govt. Boys Sr. Sec. School No-3, Badarpur New Delhi – 110044, (School Id-1925247) has been physically established in 2003. It is run by Delhi Administration. It is affiliated to the CBSE Which is largest board of country and is recognized by the department of education GNCT of Delhi and the Ministry of Education Govt. of India.

Our School is a boy's school with approximately 2200 student on roll. The aim of this school is to enroll as many students as possible and to impart quality education to the maximum number of children from all state of society. No Student is denied admission instead is encouraged to study further by opting the subject of his performance, trying to reduce this drop-out rate as efficiently as possible.

The school has enrolment from 6<sup>th</sup> to 12<sup>th</sup>. It has run with Science, Commerce and Humanities stream at senior secondary level with options of subject like, Physic, Chemistry, Biology, Maths, Computer Science, Geography, Sociology, Accountancy, Economics, and Pol. Science. etc.

There is high level of cooperation and support between the parents and the school staff. Each teaching staff members not only gives instruction through regular teaching period but also engage with the students during evening assembly , participating in the cultural activities and educational tours .



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**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
2019-20 to 2022-23**

The following officials have served as HOS/HOO/DDO/Cashier during 2019-20 to 2022-23.

**H.O.S/DDO/Cashier**

**Head of School / HOO**

Sl. No.	Name	Designation	Period	
			From	To
1	Sh. Baljit Singh	Vice Principal	01.04.2019	31.07.2020
2	Sh. Raghubir Singh	Vice Principal	01.08.2020	31.07.2021
3	Sh. N. P. Sharma	Vice Principal (Link Officer)	01.08.2021	20.09.2021
4	Sh. Rajender Kumar	Vice Principal	21.09.2021	Till date

**DDO**

Sl. No.	Name	Designation	Period	
			From	To
1	Sh. Baljit Singh	Vice Principal	01.04.2019	31.07.2020
2	Sh. Raghubir Singh	Vice Principal	01.08.2020	31.07.2021
3	Sh. N. P. Sharma	Vice Principal (Link Officer)	01.08.2021	20.09.2021
4	Sh. Rajender Kumar	Vice Principal	21.09.2021	31.10.2021
5	Ms. Pravinder Kaur	SO	01.11.2021	31.12.2021
6	Sh. Rajender Kumar	Principal	01.11.2022	Till date

**Cashier**

Sl. No.	Name	Designation	Period	
			From	To
NIL				

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**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
20219-20 to 2022-23**

**Budget Allocation and Expenditure for the audit period 2019-2023**

Year	Plan / Non Plan	Budget Allocated	Expenditure
2019-20	Non Plan / Plan	71343290	70882017
2020-21	Non Plan / Plan	69815560	69621538
2021-22	Non Plan / Plan	77636306	77551344
2022-23	Non Plan / Plan	98447117	98326158

**Statutory Audit**

Statutory audit has not been conducted by AG (Audit) of Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247) till date.

**Vacancy Statement**

Post	Sanctioned	Filled	Vacant	Remarks
Group – A	01	01	00	
Group – B	62	56	06	
Group – C	08	01	07	
<b>Total</b>	<b>71</b>	<b>58</b>	<b>13</b>	

**Maintenance of Records**

The maintenance of records of Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247) for the period from 2019-20 to 2022-23 was found satisfactory subject to the observations made in current audit report.

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Directorate of Audit

Building, Level-4, Delhi Sachivalaya,  
Delhi - 110 001



**Bhagidari**

दिल्ली सरकार  
Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Education							
Sub department: Badarpur, New Delhi - G.B.S.S. No. 3 (2780/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2009	2019	1		Recovery of overpayment due to wrong fixation	O	100610
2	2009	2019	2		Over payment of Transport Allowance	O	10608
3	2009	2019	3		Irregularities in grant of HRA Rebate	O	0

NOTE:  
 'O'- Outstanding Paras.  
 'R'-Reply submitted by the Department/Units.  
 'C'- Comment by the Directorate of Audit on reply submitted.

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**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**  
**20219-20 to 2022-23**

**Current Audit Report**

During the current audit of **Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**, 27 audit memos (including 12 record memos) highlighting various irregularities have been issued along with a recovery of **Rs.46,124/-** out of these 03 memos were settled on the spot with a recovery of **Rs.30,772/-**. Remaining 24 Memos (including 12 record Memos) have been converted into 02 Paras and 10 TANs with recovery of **Rs.15,352/-**.

There were 03 old outstanding paras with recovery of **Rs.1,11,218/-** out of which 01 para was settled with a recovery of **Rs.10,608/-**. Remaining 02 paras along with recovery of **Rs.1,00,610/-** has been incorporated in the current report.


**Details of Current Recovery (Audit period 2019-20 to 2022-23)**

<b>MEMO NO.</b>	<b>SUBJECT</b>	<b>PARA/ TAN/ SETTLED</b>	<b>RECOVERY POINTED OUT (Amt. in Rs.)</b>	<b>AMOUNT RECOVERED (Amt. in Rs.)</b>	<b>BALANCE (In Rs.)</b>
10	Recovery of TA from the teaching & non-teaching staff amounting to Rs. 25,272/-.	SETTLED	Rs.25,272/-	Rs.25,272/-	NIL
11	Excess amount of Rs. 5,500/- paid to the officials while availing of LTC facility & restricting the fare taking into a/c the catering charges.	SETTLED	Rs.5,500/-	Rs.5,500/-	NIL
12	Non deduction of TDS from contractors amounting to Rs.14,776 /-.	PARA-01	Rs.14,776/-	NIL	Rs.14,776/-
13	Income Tax (Deduction of Income Tax on monthly average basis).	TAN-01	NIL	NIL	NIL
16	Improper maintenance of Pay Bill Register.	TAN-02	NIL	NIL	NIL
17	Improper maintenance of Bill Registers	TAN-03	NIL	NIL	NIL
18	Wrongly booking of funds allocated under Pupil Welfare Fund.	TAN-04	NIL	NIL	NIL

**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**  
**20219-20 to 2022-23**

19	Various shortcomings in Cash Book.	TAN-05	NIL	NIL	NIL
20	Improper maintenance of stock registers (non-Consumable and consumable both) VKS, PWF and General etc.	TAN-06	NIL	NIL	NIL
21	Shortcomings in service books.	TAN-07	NIL	NIL	NIL
22	18 Years' Service Verification.	TAN-08	NIL	NIL	NIL
23	Non-Maintenance of Separate P.B.R. In respect of officials joining on or After 01/01/2004 (Under New Pension Scheme)	TAN-09	NIL	NIL	NIL
25	Shortcoming in maintenance of library records.	SETTLED	NIL	NIL	NIL
26	Overpayment of Bonus – recovery of Rs.576/-	PARA-02	Rs.576/-	NIL	Rs.576/-
27	Non-Maintenance of LTC claims Register.	TAN-10	NIL	NIL	NIL
		<b>TOTAL</b>	<b>Rs. 46,124/-</b>	<b>Rs.30,772/-</b>	<b>Rs.15,352/-</b>

The internal audit report for the period 2019-20 to 2022-23 has been prepared on the basis of information furnished and made available by the of **Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the school.

  
**Signature of I.A.O.**

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**PART-II**  
**CURRENT AUDIT REPORT**  
**(01/04/ 2008 to 31/03/2019)**

PARA-01

Audit Memo No.6  
Dated:-22/10/2019

**Sub:- Recovery of overpayment due to Wrong fixation of Pay Rs.1,00,610 /-**

During the test check of pay fixation cases in respect of the employees of GBSSS, No-3, Badarpur, New Delhi for the audit period, it has been found that :-

**Shri Prem Singh, Lab Assistant:-** was initially appointed as Beldar in the pay scale of Rs.750-940 on dated 01/06/1989. 1<sup>st</sup> & 2<sup>nd</sup> MACP in the Pay Band Rs.5200-20200 Grade Pay Rs.1900 and Rs.2000 was granted to him w.e.f. 01/09/2008 and 01/06/2009 respectively. He was promoted to the post of Lab Asstt. In the Pay Band Rs.5200-20200 Grade Pay Rs.2400 w.e.f. 01/12/2011. As MACP was already granted to him no fixation was required at the time of promotion but benefit of one increment was given from 01/12/2011, which was incorrect as per details given below :-

Period	Pay fixed by the SCHOOL.	Pay to be fixed as per AUDIT (Rs.)	Remarks
01/07/2011	8810+2000	8810+2400	Basic Pay before promotion as Lab Asstt.
01/12/2011	9140+2400	8810+2400	Pay fixation on Promotion as Lab Asstt.
01/07/2012	9490+2400	9150+2400	Annual Increment
01/07/2013	9850+2400	9500+2400	Annual Increment
01/07/2014	10250+2400	9860+2400	Annual Increment
01/07/2015	10600+2400	10230+2400	Annual Increment
01/01/2016	34300	33300	Pay Fixed as per 7 <sup>th</sup> CPC
01/07/2016	35300	34300	Annual Increment
01/07/2017	36400	35300	Annual Increment
01/07/2018	37500	36400	Annual Increment
01/07/2019	38600	37500	Annual Increment

**Amount To be recovered Rs. 1,00,610/-**

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Pay of the official may be got revised and recovery of overpayment of Rs 1,00,610/- may be recovered from the official after due verification of record and deposited into govt. account under intimation to audit. It is also suggested that other similar cases may also be reviewed at your own level and action may be taken accordingly.

~~PARA-02~~

Audit Memo No.07  
Dated: 23/10/2019

**Subject: Over payment of Transport Allowance of Rs. 10,608/-**

As per FRSR employees who are absent from duty for a full calendar month due to leave/training/tour/absent will not be entitled for transport allowance for that calendar month.

During scrutiny of Pay Bill Register and attendance register, it is found that following officials remained on leave for full calendar month but were paid Transport Allowance, as per details given below:-

Sno	Name of the Official & Designation.	Period	Kind of Leave	TA Drawn	Over Payment/TA to be recovered
1	Sh. Pukhraj Meena, TGT	1/06/2015 to 30/06/2015	1/06/15 to 26/06/15 Summer Vacation and 27/06/15 to 30/06/15 Medical Leave	Rs.3408/-	Rs.3408/-
2	Sh. RishiKesh Meena, TGT	1/06/2016 to 30/06/2016	1/06/16 to 27/06/16 Summer Vacation and 28/06/16 to 30/06/16 Casual Leave	Rs. 3600/-	Rs. 3600/-
3	Sh. Sagru Ali, Lab. Asstt.	1/06/2016 to 30/06/2016	1/06/16 to 27/06/16 Summer Vacation and 28/06/16 to 30/06/16 Casual Leave	Rs. 3600/-	Rs. 3600/-
<b>TOTAL</b>				Rs. 10,608/-	Rs. 10,608/-

**Overpayment of Rs. 10,608/- may be recovered from the employees after due verification of record and deposited into govt. account under intimation to audit. It is also suggested that other similar cases may also be reviewed at your own level and action may be taken accordingly.**

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14/10/2019  
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Due Drawn statement in r/Prem Singh, Lab Asstt.

Period	Due				Drawn				Balance						
	B. Pay	D/P/G. Pa DA	HRA	Total	B. Pay	DP/G. Pa DA	HRA	Total	B. Pay	G. Pa DA	HRA	Total			
Dec-11	8810	2400	6502	3363	21075	9140	2400	6693	3462	21695	-330	0	-191	-99	-620
Jan-12	8810	2400	7287	3363	21860	9140	2400	7501	3462	22503	-330	0	-214	-99	-643
Feb-12	8810	2400	7287	3363	21860	9140	2400	7501	3462	22503	-330	0	-214	-99	-643
Mar-12	8810	2400	7287	3363	21860	9140	2400	7501	3462	22503	-330	0	-214	-99	-643
Apr-12	8810	2400	7287	3363	21860	9140	2400	7501	3462	22503	-330	0	-214	-99	-643
May-12	8810	2400	7287	3363	21860	9140	2400	7501	3462	22503	-330	0	-214	-99	-643
Jun-12	8810	2400	7287	3363	21860	9140	2400	7501	3462	22503	-330	0	-214	-99	-643
Jul-12	9150	2400	8316	3465	23331	9490	2400	8561	3567	24018	-340	0	-245	-102	-687
Aug-12	9150	2400	8316	3465	23331	9490	2400	8561	3567	24018	-340	0	-245	-102	-687
Sep-12	9150	2400	8316	3465	23331	9490	2400	8561	3567	24018	-340	0	-245	-102	-687
Oct-12	9150	2400	8316	3465	23331	9490	2400	8561	3567	24018	-340	0	-245	-102	-687
Nov-12	9150	2400	8316	3465	23331	9490	2400	8561	3567	24018	-340	0	-245	-102	-687
Dec-12	9150	2400	8316	3465	23331	9490	2400	8561	3567	24018	-340	0	-245	-102	-687
Jan-13	9150	2400	9240	3465	24255	9490	2400	8561	3567	24018	-340	0	-272	-102	-714
Feb-13	9150	2400	9240	3465	24255	9490	2400	8561	3567	24018	-340	0	-272	-102	-714
Mar-13	9150	2400	9240	3465	24255	9490	2400	8561	3567	24018	-340	0	-272	-102	-714
Apr-13	9150	2400	9240	3465	24255	9490	2400	8561	3567	24018	-340	0	-272	-102	-714
May-13	9150	2400	9240	3465	24255	9490	2400	8561	3567	24018	-340	0	-272	-102	-714
Jun-13	9150	2400	9240	3465	24255	9490	2400	8561	3567	24018	-340	0	-272	-102	-714
Jul-13	9500	2400	10710	3570	26180	9850	2400	11025	3675	24969	-340	0	-272	-102	-714
Aug-13	9500	2400	10710	3570	26180	9850	2400	11025	3675	26950	-350	0	-315	-105	-770
Sep-13	9500	2400	10710	3570	26180	9850	2400	11025	3675	26950	-350	0	-315	-105	-770
Oct-13	9500	2400	10710	3570	26180	9850	2400	11025	3675	26950	-350	0	-315	-105	-770
Nov-13	9500	2400	10710	3570	26180	9850	2400	11025	3675	26950	-350	0	-315	-105	-770
Dec-13	9500	2400	10710	3570	26180	9850	2400	11025	3675	26950	-350	0	-315	-105	-770
Jan-14	9500	2400	11900	3570	27370	9850	2400	12250	3675	26950	-350	0	-315	-105	-770
Feb-14	9500	2400	11900	3570	27370	9850	2400	12250	3675	28175	-350	0	-350	-105	-805
Mar-14	9500	2400	11900	3570	27370	9850	2400	12250	3675	28175	-350	0	-350	-105	-805
Apr-14	9500	2400	11900	3570	27370	9850	2400	12250	3675	28175	-350	0	-350	-105	-805
May-14	9500	2400	11900	3570	27370	9850	2400	12250	3675	28175	-350	0	-350	-105	-805
Jun-14	9500	2400	11900	3570	27370	9850	2400	12250	3675	28175	-350	0	-350	-105	-805

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Jul-14	9860	2400	13118	3678	29056	10250	2400	13536	3795	29981	-390	0	-418	-117	-925
Aug-14	9860	2400	13118	3678	29056	10250	2400	13536	3795	29981	-390	0	-418	-117	-925
Sep-14	9860	2400	13118	3678	29056	10250	2400	13536	3795	29981	-390	0	-418	-117	-925
Oct-14	9860	2400	13118	3678	29056	10250	2400	13536	3795	29981	-390	0	-418	-117	-925
Nov-14	9860	2400	13118	3678	29056	10250	2400	13536	3795	29981	-390	0	-418	-117	-925
Dec-14	9860	2400	13118	3678	29056	10250	2400	13536	3795	29981	-390	0	-418	-117	-925
Jan-15	9860	2400	13854	3678	29792	10250	2400	14295	3795	30740	-390	0	-441	-117	-948
Feb-15	9860	2400	13854	3678	29792	10250	2400	14295	3795	30740	-390	0	-441	-117	-948
Mar-15	9860	2400	13854	3678	29792	10250	2400	14295	3795	30740	-390	0	-441	-117	-948
Apr-15	9860	2400	13854	3678	29792	10250	2400	14295	3795	30740	-390	0	-441	-117	-948
May-15	9860	2400	13854	3678	29792	10250	2400	14295	3795	30740	-390	0	-441	-117	-948
Jun-15	9860	2400	13854	3678	29792	10250	2400	14295	3795	30740	-390	0	-441	-117	-948
Jul-15	10230	2400	15030	3789	31449	10600	2400	15470	3900	32370	-370	0	-440	-111	-921
Aug-15	10230	2400	15030	3789	31449	10600	2400	15470	3900	32370	-370	0	-440	-111	-921
Sep-15	10230	2400	15030	3789	31449	10600	2400	15470	3900	32370	-370	0	-440	-111	-921
Oct-15	10230	2400	15030	3789	31449	10600	2400	15470	3900	32370	-370	0	-440	-111	-921
Nov-15	10230	2400	15030	3789	31449	10600	2400	15470	3900	32370	-370	0	-440	-111	-921
Dec-15	10230	2400	15030	3789	31449	10600	2400	15470	3900	32370	-370	0	-440	-111	-921
Jan-16	33300	0	0	3789	37089	34300	0	0	3900	32370	-370	0	-440	-111	-921
Feb-16	33300	0	0	3789	37089	34300	0	0	3900	38200	-1000	0	0	-111	-1111
Mar-16	33300	0	0	3789	37089	34300	0	0	3900	38200	-1000	0	0	-111	-1111
Apr-16	33300	0	0	3789	37089	34300	0	0	3900	38200	-1000	0	0	-111	-1111
May-16	33300	0	0	3789	37089	34300	0	0	3900	38200	-1000	0	0	-111	-1111
Jun-16	33300	0	0	3789	37089	34300	0	0	3900	38200	-1000	0	0	-111	-1111
Jul-16	34300	0	686	3903	38889	35300	0	706	4017	40023	-1000	0	0	-111	-1111
Aug-16	34300	0	686	3903	38889	35300	0	706	4017	40023	-1000	0	-20	-114	-1134
Sep-16	34300	0	686	3903	38889	35300	0	706	4017	40023	-1000	0	-20	-114	-1134
Oct-16	34300	0	686	3903	38889	35300	0	706	4017	40023	-1000	0	-20	-114	-1134
Nov-16	34300	0	686	3903	38889	35300	0	706	4017	40023	-1000	0	-20	-114	-1134
Dec-16	34300	0	686	3903	38889	35300	0	706	4017	40023	-1000	0	-20	-114	-1134
Jan-17	34300	0	1372	3903	39575	35300	0	706	4017	40023	-1000	0	-20	-114	-1134
Feb-17	34300	0	1372	3903	39575	35300	0	1412	4017	40729	-1000	0	-40	-114	-1154
Mar-17	34300	0	1372	3903	39575	35300	0	1412	4017	40729	-1000	0	-40	-114	-1154
Apr-17	34300	0	1372	3903	39575	35300	0	1412	4017	40729	-1000	0	-40	-114	-1154

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May-17	34300	0	1372	3903	39575	35300	0	1412	4017	40729	-1000	0	-40	-114	-1154
Jun-17	34300	0	1372	3903	39575	35300	0	1412	4017	40729	-1000	0	-40	-114	-1154
Jul-17	35300	0	1765	8472	45537	36400	0	1820	8736	46956	-1100	0	-55	-264	-1419
Aug-17	35300	0	1765	8472	45537	36400	0	1820	8736	46956	-1100	0	-55	-264	-1419
Sep-17	35300	0	1765	8472	45537	36400	0	1820	8736	46956	-1100	0	-55	-264	-1419
Oct-17	35300	0	1765	8472	45537	36400	0	1820	8736	46956	-1100	0	-55	-264	-1419
Nov-17	35300	0	1765	8472	45537	36400	0	1820	8736	46956	-1100	0	-55	-264	-1419
Dec-17	35300	0	1765	8472	45537	36400	0	1820	8736	46956	-1100	0	-55	-264	-1419
Jan-18	35300	0	2471	8472	46243	36400	0	2548	8736	47684	-1100	0	-77	-264	-1441
Feb-18	35300	0	2471	8472	46243	36400	0	2548	8736	47684	-1100	0	-77	-264	-1441
Mar-18	35300	0	2471	8472	46243	36400	0	2548	8736	47684	-1100	0	-77	-264	-1441
Apr-18	35300	0	2471	8472	46243	36400	0	2548	8736	47684	-1100	0	-77	-264	-1441
May-18	35300	0	2471	8472	46243	36400	0	2548	8736	47684	-1100	0	-77	-264	-1441
Jun-18	35300	0	2471	8472	46243	36400	0	2548	8736	47684	-1100	0	-77	-264	-1441
Jul-18	36400	0	3276	8736	48412	37500	0	3375	9000	49875	-1100	0	-99	-264	-1463
Aug-18	36400	0	3276	8736	48412	37500	0	3375	9000	49875	-1100	0	-99	-264	-1463
Sep-18	36400	0	3276	8736	48412	37500	0	3375	9000	49875	-1100	0	-99	-264	-1463
Oct-18	36400	0	3276	8736	48412	37500	0	3375	9000	49875	-1100	0	-99	-264	-1463
Jan-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Feb-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Mar-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Apr-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
May-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Jun-19	36400	0	4368	8736	49504	37500	0	4500	9000	51000	-1100	0	-132	-264	-1496
Jul-19	37500	0	6375	9000	52875	38600	0	6562	9264	54426	-1100	0	-187	-264	-1551
Aug-19	37500	0	6375	9000	52875	38600	0	6562	9264	54426	-1100	0	-187	-264	-1551
Sep-19	37500	0	6375	9000	52875	38600	0	6562	9264	54426	-1100	0	-187	-264	-1551
Oct-19	37500	0	6375	9000	52875	38600	0	6562	9264	54426	-1100	0	-187	-264	-1551
TOTAL	2086970	117600	652360	486897	3343827	2153260	117600	672007	501570	3444437	-66290	0	-19647	-14673	-100610

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Para-02  
PARA-03

Memo No.14  
Dated: 05/11/2019

**Sub: - Irregularities in grant of HRA Rebate .**

**As per Section 10(13a) of Income Tax** following formalities should be completed by the employee before claiming the HRA Exemption:-

1. Employee must have a valid signed rent agreement even if they are his parents. The rent agreement must mention all the relevant details such as amount of monthly rent, time period of rent agreement. The agreement must mention the premises rented by him, other charges such as utility or property tax if payable by him. In case parents are landlord, make sure that they include the rental income too while filing their returns.

2. Rent payments should be made via banking channels instead of cash.

3. It is mandatory to furnish rent receipts to the employer for claiming HRA exemption for the monthly rent paid more than Rs. 3000 per month.

4. In addition to rent receipts, if rent payment exceeds Rs. 1 lakh annually, then it is mandatory to provide the PAN of landlord.

5. Employee must physically reside in the house while claiming HRA exemption and prior intimation in this regard be submitted in the School. You can claim tax exemption up to 100% of the actual HRA received provided all the conditions to claim relief have been satisfied by you.

During test check of Income Tax calculation sheet and Form 16 of GBSSS No 3, Badarpur, New Delhi for the Financial Year 2018-19, it has been observed that aforesaid rule of Income Tax is not followed and out of 48 employees working in this school, HRA rebate has been given to 44 employees/teachers as per details given below without obtaining Rent Agreement, Copy of Pan Card, intimation regarding residential address on which employee is residing and Proof of deposit of rent:-

S.N O.	Name & Designation	Rent Receipt submitted	HRA Rebare allowed	Housing loan rebate allowed	Remarks
1	Sh. Baljeet Singh, Vice Principal	NIL	2,28,192/-		No rent receipt
2	Sh. Brij Bhushan, TGT	29500/-	2,41,170/-	23,479/-	
3	Sh. Gopal Singh Rawat, TGT	14000/-	1,10,539/-		
4	Sh. Manoj Kumar, TGT	20,500/-	1,67,136/-		
5	Sh. Narayan Singh, TGT	NIL	2,40,703/-		No rent receipt
6	Sh. Narender Singh, TGT	21,500/-	1,77,408/-		



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7	Sh. Panni Lal, TGT	NIL	1,82,784/-		No rent receipt
8	Sh. Rajat Bindu, TGT	31,500/-	2,56,704/-		
9	Sh. Pukhraj Meena, TGT	20,500/-	1,67,136/-	17,045/-	
10	Sh. Neeraj Gupta, TGT	8,333/-	31,439/-		
11	Sh. Shashi Bhushan Garg, PGT	NIL	1,57,440/-		No rent receipt
12	Sh. Bhisham Dutt, TGT	29,500/-	1,90,272/-		
13	Sh. Bijender, TGT	25,000/-	2,08,584/-		
14	Sh. Durg Pal Singh, TGT	23,500/-	1,90,272/-		
15	Sh. Ganraj, TGT	23,500/-	1,93,920/-		
16	Sh. Raja Ram Meena, TGT	8,200/-	96,000/-		
17	Sh. Jasbir Dahiya, TGT	20,500/-	1,67,136/-	2,00,000	
18	Sh. Rajesh Kumar Meena, TGT	20,500	1,67,136/-		
19	Sh. Jay Prakash, TGT	NIL	1,57,440/-		No rent receipt
20	Sh. Kishor Kumar, PGT	27,000/-	2,22,144/-		
21	Sh. Prakash Chand, TGT	18,000/-	1,45,363/-		
22	Sh. Mahender Singh, TGT	NIL	1,47,430/-		No rent receipt
23	Sh. Kailash Chand Meena, TGT	20,500/-	1,67,136/-		
24	Sh. Kunwar Randhir Singh, TGT	21,000/-	1,67,136/-		
25	Sh. Naval Kishor, TGT	NIL	1,93,920/-		No rent receipt
26	Sh. Suresh Kumar, TGT	NIL	2,11,872/-		No rent receipt
27	Sh. Ajay Kumar, PGT	NIL	2,22,144/-		No rent receipt
28	Sh. Bir Singh, PGT	18,500/-	2,22,144/-		
29	Sh. Ram Dutt Prashar, TGT	20,000/-	1,57,440/-		
30	Sh. Dev Dutt Sharad, PGT	20,000/-	1,39,412/-		
31	Sh. Lakhan Singh, TGT	26,000/-	2,40,708/-		
32	Sh. Maan Singh Meena, TGT	NIL	1,62,240/-		No rent receipt
33	Sh. Prem Raj Meena, PGT	22,000/-	2,07,840/-		
34	Sh. Rajender Singh, PGT	30,000/-	2,22,144/-		
35	Sh. Chhuttan Lal Meena, PGT	NIL	1,93,920	13,664/-	No rent receipt
36	Sh. Rishikesh Meena, TGT	22,500/-	1,67,136/-		
37	Sh. Sagru Ali, Lab. Asstt.	NIL	1,11,840/-		No rent receipt
38	Sh. Rajesh Kumar Sharma, PGT	25,000/-	2,18,089/-		
39	Sh. Jogender Singh, TGT	NIL	2,17,686/-		No rent receipt
40	Sh. Ramjeet Singh, TGT	33,000/-	2,79,816/-		
41	Sh. Ram Dutt Prashar, TGT	20,000/-	1,57,440/-		
42	Sh. Narender Singh, TGT	20,500/-	1,67,136/-		
43	Sh. Jaswant Singh, TGT	26,000/-	1,42,224/-		
44	Sh. Manoj Kumar Meena,	22,500/-	1,67,136/-		

Aforesaid cases may be reviewed as per rule 10(13a) of Income Tax and needful may be done under intimation to audit.

Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
20219-20 to 2022-23

**PART –II**  
**CURRENT AUDIT REPORT**  
**(01/04/2019 TO 31/03/2023)**

PARA No.01

Audit Memo No.12  
Dated: 08/08/2023

Subject: Non deduction of TDS from contractors amounting to Rs.14,776 /-.

Any person responsible for making any payment to a resident contractor for a contact to carry out any work has to deduct TDS under Section 194C of income tax act, 1961. Section 194C is also applicable to a sub-contractor and any contractor supplying labour to carry out any work. As such, TDS has to be deducted by the person responsible for making any payment from such contractor or sub-contractor at the time of payment or credit whichever is earlier.

If the Payment is being made to any Contractor does not exceeds Rs.30,000/-, no TDS on payment to contractor is required to be deducted. However, if payment to a contractor exceeds Rs.30,000/- or the total of all payments made or to be made during financial year exceeds Rs 1,00,000/- TDS shall be deducted under section 194C at the rates mentioned i.e. 2%. On Scrutiny of the following bills, it has been observed that different contractors have done the work and submitted the bill/invoice of above Rs.30,000/- or Rs.1,00,000/- and they were made payment also for the same during the financial year 2020-21 & 2022-23 and hence TDS may be deducted from the contractors under Section 194C @2% as detailed below:

Sl. No.	Name of the Agency	School's Bill No. & Date	Invoice No. and date	Item/Work	Amount	2%
1	Icon Water Services	53 Dated 01/06/2023	336 dt.16/05/2023 337 dt.16/05/2023	R.O. System Repairs	30,963/-	619/-
2	4P Joint Venture	212 Dated 03/02/2023	356 dt.01/02/2023 355 dt.01/02/2023 354 dt.01/02/2023	Labour Charges	38,332/-	767/-
3	Vijay Enterprises	257 Dated 14/03/2023	346 dt. 04/02/2023 347 dt. 04/02/2023	Paint and Repair of Almirahs	46,516/-	930/-

**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
2021-20 to 2022-23**

4	K L Travels	269 Dated 17/03/2023	479 dt. 15/03/2023	Local Sightseeing tour.	96,000/-	1,920/-
5	P.K. Suppliers & Services	61 Dated 09/06/2022	91 Dt. 25/05/2022	Catering Services	82,500/-	1,650/-
6	Gautam Enterprises	240 Dated 22/03/2021	2868 dt.18/03/2021 2887 dt.20/03/2021 2891 dt.22/03/2021	Labour Charges.	48,597/-	3,196/-
		223 Dated 20/03/2021	2183 dt.25/08/2021 2315 dt.20/12/2020 2345 dt. 02/01/2021 2378 dt. 13/01/2021 2386 dt. 16/01/2021 2813 Dt.13/03/2021	Repairing, Rebinding of fan and Welding of Class rooms.	38,684/-	
		225 Dated 20/03/2021	2863 dt. 17/03/2021 2870 dt. 18/03/2021 2876 dt. 19/03/2021 2805 dt. 11/03/2021	Labour Work.	31,293/-	
		226 Dated 20/03/2021	2816 Dt. 15/03/2021 2854 Dt. 15/03/2021 2866 Dt. 18/03/2021	Labour for Rooms & Washrooms maintenance.	41,228/-	

**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
20219-20 to 2022-23**

7	P.R. Enterprises	83 Dated 08/08/2022	375 Dt. 30/06/2022 380 Dt. 30/06/2022	R.O. Service Charges.	30,000/-	5,694/-
		59 Dated 09/06/2022	250 Dt. 01/06/2022	Catering Service	1,20,000/-	
		77 Dated 23/07/2023	270 Dt. 15/06/2022	Catering Service.	64,170/-	
		97 Dated 08/09/2022	622 Dt.01/09/2022 621 Dt. 01/09/2022 610 Dt.30/08/2022 635 Dt. 01/09/2022	Labour Charges.	35,016/-	
		126 Dated 02/10/2022	688 Dt.12/09/2022 730 Dt.17/09/2022	Hiring Charges of bus.	16,200/-	
		127 Dated 07/10/2022	729 Dt. 30/08/2022 728 Dt. 30/08/2022 727 Dt. 17/09/2022	Labour Charges.	19,302/-	
		<b>TOTAL</b>				

HOS/DDO may ensure that the TDS payable by the contractor is duly deposited against the aforesaid bills into the government exchequer and obtain a certificate from the contractor to this effect, if already deposited, under intimation to Audit. Similar other cases may also be examined for necessary action.

**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
20219-20 to 2022-23**

**PARA No.02**

**Audit Memo No.26  
Dated: 11/08/2023**


**Subject: Overpayment of Bonus – recovery of Rs.576/-**

As per O.M. No. 7/24/2007/E III (A) dated 21/10/2020 of Ministry of Finance, DoE, and Govt. of India regarding grant of Non-Productivity linked Bonus (ad-hoc bonus) to Government Employees. The benefit of Bonus will be admissible to those employees who were in service as on 31/03/2020 and have rendered at least six months of continuous service during the year 2019-20 will be eligible for payment under the these orders. Pro-rata payment will be admissible to the eligible employees for the period of continuous service during the year from six month to a full year, the eligibility period being taken in terms of number of moths of service (rounded off to the nearest number of months).

During scrutiny of Service books and PBR, it has been observed that aforesaid rule is not followed and school has made overpayment of bonus to the Sh. Gopal Singh Rawat, TGT as per details given below:-:

Name of employee	Rendered continuous Service during the year 2019-20	Bonus Due	Bonus Paid by school	Recovery of overpayment to be made	Remarks
Sh. Gopal Singh Rawat, TGT	10 months 20 days (Approx. 11 Months)	Rs.6,332/-	Rs.6,908/- (for f.y 2019-2020)	Rs.576/-	Official remained on E.O.L. for 45 days

Reasons of above overpayment may be elucidated to Audit and necessary steps should be taken to recover the overpayment from concerned official at the earliest possible after due verification of records and under intimation to audit. Other similar cases may be reviewed at your own level.

  
**(RAJESH KUMAR)**  
**A.O./I.A.O.**  
**A.P.NO. XXXI**

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**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**  
**20219-20 to 2022-23**

**TEST AUDIT NOTES**

**TAN No.01**

**Audit Memo No.13**  
**Dated: 09/08/2023**

**Subject: Income Tax (Deduction of Income Tax on monthly average basis)**

As per Para 3.1 contained in Chapter 3 of (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him/her and the final adjustment being made from the last salary payable before the end of the month of Feb. & March of that particular financial year.

It is observed from PBRs maintained by the **Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044** that the major portion of the income tax of the employees was deducted in the last quarter/last month of the financial year.

The HOS may look into the above shortcomings and take necessary steps to remove the same under intimation to next audit.

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**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
20219-20 to 2022-23**

TAN No.02

**Audit Memo No.16  
Dated: 09/08/2023**

**Subject: Improper maintenance of Pay Bill Register.**

During the test check of PBRs for the audit period 2019-20 to 2022-2023 maintained by G.B.S.S.S. No. 03, Badarpur, New Delhi-110044, the following shortcomings have been noticed: -

- (i) Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
- (ii) All mandatory information/details of employees along with details of i.e., Pay Matrix and level as per VII CPC, NPS account number of NPS employees, joining date, PAN No., Aadhaar number etc. have not been filled in all the columns of PBR.
- (iii) Alphabetically Index of employees has not been maintained in the PBRs.
- (iv) Abstract of Pay Bills (**GAR-18/TR-22(B)**) have not been recorded in the PBRs for audit period.
- (v) Page counting certificate has not been mentioned at the first page of PBRs. It should be mentioned and signed by DDO.

The PBRs may be maintained as advised above & compliance of the same may be shown to next audit.

**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**  
**20219-20 to 2022-23**

TAN No.03

**Audit Memo No.17**  
**Dated: 09/08/2023**

**Subject: Improper maintenance of Bill Registers**

During the test-check of Bill Registers, following shortcomings were noticed: -

1. During the audit period it has been seen that entries in the Bill Registers have not been checked and initialed by the DDO every month for its correctness.
2. Particulars/detail of bills not mentioned in the bill registers. Further if payment is made from VKS/Bala/Yuva in the bill register only 'VKS/Bala/Yuva' is written, it is not known what kind of work done for which payment made and to whom. As the entries are not authenticated by the DDO/HOS possibility of change of amount and nomenclature of bill at any point of time is there which creates a doubt. The same is for salary, DA, contingencies etc. bill.
3. Page counting certificate has not been mentioned at the first page of PBR. It should be mentioned and signed by DDO.
4. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill registers and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But it is not noticed that all entries were found unsigned by the DDO. Entries in the bill registers without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
5. 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/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period.
6. Col. No.10, 11 and 12 of the bill registers for the year were also not filled wherein the cheque no. /date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank.
7. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled.
8. There are a number of cutting and overwriting in the bill registers, but these cuttings and over-writings have not been attested by the DDO.
9. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Registers in the absence of the same it is difficult to counter check the Cash Book and Bill Register.

The Bill Registers may be maintained as advised above & compliance of the same may be shown to next audit.

**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
20219-20 to 2022-23**

TAN No.04

**Audit Memo No.18  
Dated: 10/08/2023**

**Subject: Wrongly booking of funds allocated under Pupil Welfare Fund.**

All the student’s funds that were in operation in schools have been merged and named as Pupil Welfare Fund in the year 2004. Since no separate rules have been framed for Pupil Welfare Fund, the rules in force in respect of all the merged funds are applicable for Pupil Welfare Fund. As per the Rule, the Head of the school may incur expenditure out of the Pupil's Fund broadly in accordance with G.F.R. for the welfare of the students on activities like sports, co-curricular and cultural activities, physical health of students, examinations and stationery, hobbies, reading room, scouting, Junior Red Cross, etc.

During the scrutiny of PWF Cash Book/vouchers for the audit period April 2019 onwards, it has been seen that the school is making payment to the other miscellaneous work which is not related to welfare of the students on activities. The said payment details are as follows: -

Sl. No.	Details of purchases	Voucher No./Date	Amount (in Rs.)
1	Table & Chair Repair	2355/06.01.2021	1,455/-
2	Repair of Almirahs	2354/11.01.2021	2,000/-
3	Purchase of Chain & Locks	2347/NIL	412/-
4	Wiring & Installations	2279/01.10.2019	14,337/-
5	Refilling Toner & Cartridge	2278/16.10.2019	400/-
6	Refilling Toner & Cartridge	2267/19.09.2019	600/-
7	Wiring & Installations	2265/07.09.2019	17,317/-
8	Refilling Toner & Cartridge	2248/21.08.2019	400/-
9	Binding Office Files	2213/11.03.2019	7,890/-
10	Pump Repair	2205/27.02.2019	19,500/-
11	Refilling Toner & Cartridge	2190/31.01.2019	1,100/-

The HOS/HOO may ensure that such type of lapses not to be repeated in future and follow the PWF norms in true spirit.

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**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**  
**20219-20 to 2022-23**

TAN No.05

**Audit Memo No.19**  
**Dated: 10/08/2023**

**Subject: Various shortcomings in Cash Book**

On scrutiny and test check of the cash book of **Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044**, following shortcomings has been detected: -

1. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct but no such verification of cash book for the period 01/04/2019 to 31/03/2023 has been done by the DDO for the audit period.
2. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.


“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. As per Rule 6 of Receipt and Payment rules, all money received by or tendered to Govt. department/office on account of revenue or receipts or dues of Govt. should be immediately brought to the account and remitted into the bank. During the test check of the Cash Book and challan for the audit period, it has been noticed that amount of DGEHS Subscription (Govt. money) received as per Challan register have been remitted into bank, but the entry have not been recorded in the cash book as per details given below :-

Month of receipt	Amount of DGEHS Subscription (Govt. money) as per Challan register	Amount deposited through challan	Remarks
Aug 2021	Rs.78,000/-	No.02 dated 10/08/2021	Entry not recorded in Cash Book

4. Numerous cuttings & over-writings were noticed in cash book of above school, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.
5. Page Counting Certificate has not been given on the first page of Cash Book.

DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance intimated to next audit.



**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
20219-20 to 2022-23**

TAN No.06

**Audit Memo No.20**

**Dated: - 10/08/2023**

**Subject: Improper maintenance of stock registers (non-Consumable and consumable both) VKS, PWF and General etc.**

On scrutiny/ test check of records of above for the audit period 2019-20 to 2022-23, the following shortcomings have been noticed: -

1. Page counting certificate has not been given on first page in Contingency and VKS Registers.
2. Signature of office incharge is not obtained in the VKS work register.
3. Signature of receiving authority is not obtained in the Contingency Stock register.
4. Non maintenance of Non Consumable registers in Contingency Stock Registers.
5. Non maintenance of Consumable and Non Consumable registers in VKS Stock Registers.
6. Non-Consumable items have been shown in Consumable Stock Register e.g., Iron Board, Kent R.O., Steel Trunk, Keyboard, Mouse, Fans and Locks in VKS Work Registers and Curtain Rods, Mayur Jug, & Scissors in Contingency Stock Registers.
7. Non Consumable items which were entered in VKS Work (Stock) Registers are not entered in Property Registers.
8. There are number of cutting in stock registers which are not attested by the competent authority.
9. White fluid used for making correction which is not acceptable.
10. Multiple items shown on the same page. Hence, closing stock verification cannot be ascertained.
11. Balance was also not mentioned against some articles.

HOS may take necessary steps to rectify the above shortcomings in stock registers and recast the stock register if required.

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**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)**  
**20219-20 to 2022-23**

TAN No.07

**Audit Memo No.21**  
**Dated: 10/08/2023**

**Subject: Shortcomings in service books.**

During the test check of Service books maintained by the **Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044**, the Service Books of following employees have been test check by the audit:

Sl. No.	Name & Designation
1.	Ms. Archana Sood, TGT
2.	Ms. Archana Shukla, TGT
3.	Sh. Gopal Singh Rawat, TGT
4.	Sh. Bijender, PGT
5.	Sh. Brij Bhushan, TGT
6.	Sh. Vinod Kumar Meena, TGT
7.	Sh. Prem Raj Meena, TGT
8.	Sh. Ram Dutt Parashar, TGT
9.	Sh. Prithavi Chandra Kharre, TGT

1. Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to above officials once in a year as token of check.
2. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority, but the same has not been done in case of above officials.
3. **Inspection of 10% of Service Book by the Head of Office-**  
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.
4. **Nomination for different purposes-**  
A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in some cases of above officials.
5. Photo of the employee should be pasted and attested at first page after every 10 years, but the same have not done in some cases of above official.
6. Numerous cuttings & over-writings on service verification & Leave accounts entries were noticed in service book of above official, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible

**Govt. Boys Sr. Sec. School No.03, Badarpur, New Delhi – 110044 (Sch.ID.1925247)  
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7. Entry of AADHAAR No. has not been made in the Service Book of above officials, which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
8. The cutting on the service verification entries in r/o 1) Sh. Bijender, PGT w.e.f. 01/01/2010 to 31/03/2011, 2) Sh. Prem Raj Meena, TGT w.e.f. 01/07/2004 to 31/12/2005, 01/07/2011 to 06/07/2021 & 01/07/2015 to 30/06/2016 and Sh. Prithavi Chandra Kharre, TGT w.e.f. 01/07/2014 to 31/03/2015 have not been attested by the competent authority.
9. Further, it has been noticed that the Service Verification of the following officials has not been verified as per detail given below: -

Sl. No.	Name of Official	Period of Service Verification
1.	Ms. Archana Sood, TGT	01/01/2002 to 31/12/2022
2.	Sh. Gopal Singh Rawat, TGT	01/01/2022 to 31/07/2023

The HOS may get the service books of all the employees be updated as per above observation and compliance may be shown to next audit.

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TAN No.08

**Audit Memo No.22  
Dated: 10/08/2023**

**Subject: 18 Years' Service Verification.**

As per rule 32(1) of CCS Pension Rules, the school is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that the following employee who has attained 18 years of qualifying services has not been verified from PAO concerned.

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	<b>Ms. Archana Sood, TGT</b>	01/06/1969	18/03/1994	31/05/2029
2.	<b>Ms. Archana Shukla, TGT</b>	29/12/1968	20/03/1998	31/12/2028
3.	<b>Sh. Bijender, PGT</b>	05/05/1967	08/11/1996	31/05/2027
4.	<b>Sh. Brij Bhushan, TGT</b>	07/11/1967	21/04/1993	30/11/2027
5.	<b>Sh. Prem Raj Meena, TGT</b>	15/02/1973	04/01/2000	31/01/2033

The verification of qualifying services may be got done from PAO and compliance be shown to the audit. Other similar cases, if any may also be taken into account for similar action.

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TAN No.09

**Audit Memo No.23**

**Dated: 10/08/2023**

**Subject: Non-Maintenance of Separate P.B.R. In respect of officials joining on or After 01/01/2004**  
**(Under New Pension Scheme)**


In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employee's contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/reviewing the pay bill register it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.: -

Sr. No.	Name & Designation
1.	Sh. Gopal Singh Rawat, TGT
2.	Sh. Vinod Kumar Meena, TGT
3.	Sh. Ram Dutt Parashar, TGT

HOS may prepare separate pay bill register and individual ledger with immediate effect in r/o officials joining on or after 01/01/2004.



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TAN No.10

**Audit Memo No.27**  
**Dated: 11/08/2023**

**Subject: Non-Maintenance of LTC claims Register.**

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

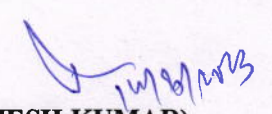
Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

It is noticed that no such register was maintained in the department. In the absence of LTC advance register, audit is not able to establish as to whether claim was submitted by the employee within the stipulated time period this is a serious lapse on part of the HOS/DDO. The same may now be maintained in the following format.

S N o	Bill No. date of advanc e/final bill	Name Design ation of Govt. servant	Bloc k year	Pla ce of visi t	For who m clai med	Amt. of adva nce / final bill	Bill No. date of adjust ment	Date of receipt of claim	Gro ss amt . of bill	Net Am t.	Re mar ks
1	2	3	4	5	6	7	8	9	10	11	12

**II. Recording date of receipt of claim:-**

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized the date of receipt.

  
**(RAJESH KUMAR)**  
**A.O./I.A.O.**  
**A.P.NO. XXXI**