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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI**

Sub: - Internal audit report on the accounts of Government Boys Sr. Sec. School No.1, Khanpur, New Delhi for the period 01.04.2014 to 31.03.2022.

PART - I

A) Introductory:-

The accounts of **Government Boys Sr. Sec. School No.1, Khanpur, New Delhi** for the period 01.04.2014 to 31.03.2022 was test audited by the audit party no. XXXI and headed by Sh. Rajesh Kumar, IAO/AO and Sh. Rishabh Kumar, ASO w.e.f. 15.09.2022 to 27.09.2022 (9 Days).

The following officers / officials have held the charges of the respective posts as indicated below for the period mentioned against each:-

1. HOS/DDO

| S.No. | Name | Period |
|-------|-----------------------|------------------------------|
| 1. | Mr. Namo Lal Meena | April 2014 to April 2015 |
| 2. | Mr. Puran Lal Tewatia | April 2015 to February 2018 |
| 3. | Mr. Ram Dayal Khatik | March 2018 to September 2018 |
| 4. | Mr. Ram Dhan | Nov 2018 to September 2019 |
| 5. | Mr. Samandra Pal | September 2019 till date |

2. Cashier-

| S.No. | Name | Period |
|-------|------|--------|
| | NIL | |

BUDGET ALLOTMENT AND EXPENDITURE INCURRED

The details of budget allotted and expenditure incurred during the year 2014 to 2022 are as under:-

| Year | Plan / Schemes / non-plan | |
|---------|---------------------------|----------------------|
| | Allotment (in Rs.) | Expenditure (in Rs.) |
| 2014-15 | 41105262 | 40942929 |
| 2015-16 | 43352306 | 42767635 |
| 2016-17 | 48911066 | 48049350 |
| 2017-18 | 50689018 | 49516230 |

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| | | |
|---------|----------|----------|
| 2018-19 | 54353710 | 54257262 |
| 2019-20 | 55817722 | 55115678 |
| 2020-21 | 56979587 | 54345685 |
| 2021-22 | 59140520 | 57753787 |

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VACCANCY POSITION

| Sr. No. | Post/ Group | Post sanction | Post Filled | Vacant |
|---------|--------------|---------------|-------------|-----------|
| 01 | Group A | 01 | -- | 01 |
| 02 | Group B | 55 | 49 | 06 |
| 03 | Group C | 07 | 04 | 03 |
| | TOTAL | 63 | 53 | 10 |

AG (Delhi) AUDIT

AG (Delhi) hasnot conducted the audit of the unit till date.

GENERAL

The general conditions of the records of **Government Boys Sr. Sec. School No.1, Khanpur, New Delhi** for the period **01.04.2014 to 31.03.2022** was found to be satisfactory, subject to the observation made in the current audit report.

(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI

PART- I A

OLD AUDIT REPORT

There were **04 paras** outstanding in old audit report with an outstanding recovery of **Rs. 9,78,608/--**. 1 para partially settled with the recovery of 974179/- (penal interest outstanding) from the School, hence all 04 paras are still outstanding with recovery of **Rs. 4429/- + Penal interest on LTC** and taken into current audit report as **Part-IA**.

| S.No. | Year | Total Paras | Para Settled | Para No settled | Outstanding |
|--------------|-----------|-------------|--------------|-----------------|-------------|
| 1 | 2009-2014 | 4 | 0 | 0 | 2,4,6,7 |
| Total | | 4 | 0 | 0 | 4 |

(B) Details of Old Recovery pending

| YEAR | Para no. | Amount |
|--------------|----------|--------------------------------|
| 2009-2014 | 4 | 4429 |
| 2009-2014 | 6 | Penal interest on LTC |
| Total | 2 | 4429/- + Penal interest on LTC |
| | | |


(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI

PART- IB

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Current Audit Report

During the course of current audit 20 (Including record Memos) preliminary audit memos including record memo were issued and 14443 recovery pointed out. Out of 20 memos, No memo settled on the spot so all the Memos have been converted into 03Para and 09TAN with Rs. 14443/- recovery incorporated in the current audit report as Part-II.

The details of the recoveries are as under:-

| Mem o no. | Subject | Recovery pointed out | Recovery effected/ve rified | Recovery outstanding |
|--------------|--|----------------------------|-----------------------------------|-------------------------|
| 08 | Subject: - Short deduction of income tax amounting to Rs. 10,043/- during 2014-15. | 10,043 | | 10,043 |
| 20 | Excess amount of Rs. 4400/- paid to the officials while availing of LTC facility & restricting the fare taking into a/c the catering charges | 4400 | | 4400 |

The inspection report of Government Boys Sr. Sec. School No.1, Khanpur, New Delhi has been prepared on the basis of information furnished and made available to the audit. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and or non-information on the part of audit.


(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI

| | | | | |
|----|----------------------|------------|----|----|
| 38 | SUDHIR KR PANDEY | TGT S SC | 30 | 60 |
| 39 | SANWARMAL GURJAR | TGT ENG | 30 | 60 |
| 40 | SURENDRA SINGH YADAV | TGT MATH | 30 | 60 |
| 41 | SURESH KR SHARMA | LECT ENG | 60 | 60 |
| 42 | SUSHIL KR SHARMA | TGT HINDI | 30 | 60 |
| 43 | VINAY KR JHA | TGT N SC | 30 | 60 |
| 46 | SUNITA ZALPURI | HEAD CLERK | 30 | 60 |

As per rules of the said scheme, "The Head of Office should ensure that Group-wise register of members is maintained in Form 9 and kept up-to-date." But the same is not maintained by the department.

Reasons for the wrong deduction of UTGEIS from the above mentioned staff may please be explained to the audit immediately. Recoveries for short subscription and correction of excess subscription may also be made as per rules from the Pay of January 2014 onwards under intimation to audit after re-confirming the group of the employees mentioned above.

Para No.2 (Audit Memo No. 3 Dated: 05.12.2014)

Sub:- Short Recovery of Subscription towards DGEHS

The rates of subscription towards Delhi Government Employees Health Scheme has been revised w.e.f from 01.08.2010 vide Dte. of Health Services order No. F.25 (111) DGEHS/09/44413-18 dated 20.08.10. The revised rates are shown below:

| Grade pay of the beneficiary | Subscription under DGEHS Scheme |
|------------------------------------|---------------------------------|
| Rs.1650 | Rs.50 |
| Rs.1800, 1900, 2000, 2400 and 2800 | Rs.125 |
| Rs.4200 | Rs.225 |
| Rs.4600,4800,5400 and 6600 | Rs.325 |
| Rs.7600 and above | Rs.500 |

During the test check of PBR for the audit period 2009-14, it has come to notice that revised rates of subscription effected by the department w.e.f 01.09.2010 instead of 01.08.2010 resulted in short recovery of subscriptions or an amount of Rs.7030/-. Some instant cases are referred below:

| S.NO | NAME OF EMPL. | DESIG. | Deduction made | To be deducted | To be Recovered |
|------|-------------------|--------------|----------------|----------------|-----------------|
| 1 | ADITYA KUMAR | TGT SANSKRIT | 100 | 325 | 225 |
| 2 | ARUN KR MAHAWAR | TGT HINDI | 100 | 325 | 225 |
| 3 | ARVIND KR SINGH | TGT MATH | 100 | 325 | 225 |
| 4 | CHANDRA VIR SINGH | PET | 100 | 325 | 225 |
| 5 | DAYA RAM YADAV | TGT HINDI | 100 | 325 | 225 |
| 6 | DEVANAND PRASAD | TGT S. SC | 100 | 325 | 225 |
| 7 | DEVENDRA JHA | TGT N. SC | 100 | 325 | 225 |
| 8 | DINESH KR SHARMA | TGT N. SCI. | 100 | 325 | 225 |
| 9 | J. G. KHATEEK | TGT HINDI | 100 | 325 | 225 |
| 10 | JAGDISH BABU | LECT HINDI | 100 | 325 | 225 |
| 11 | MURARI PRASAD | TGT MATH | 100 | 325 | 225 |
| 12 | NAMOLAL MEENA | PRINCIPAL | 100 | 325 | 225 |
| 13 | PRAMOD KUMAR JHA | TGT MATH | 100 | 325 | 225 |
| 14 | R. P. BALAI | TGT SKT | 100 | 325 | 225 |

| | | | | | |
|----|----------------------|----------------|-----|-------|------|
| 15 | RAM VINAY SINGH | TGT MATH | 100 | 325 | 225 |
| 16 | RAMSEWAK | TGT ENG | 100 | 325 | 225 |
| 17 | SANDEEP KUMAR | TGT N. SC. | 100 | 325 | 225 |
| 18 | S. P. SINGH | TGT S. SC. | 100 | 325 | 225 |
| 19 | SHYAM SUNDAR PRASAD | TGT S. SC. | 100 | 325 | 225 |
| 20 | SUDHIR KR PANDEY | TGT S. SC. | 100 | 325 | 225 |
| 21 | SURENDRA SINGH YADAV | TGT MATH | 100 | 325 | 225 |
| 22 | SUSHIL KR SHARMA | TGT HINDI | 100 | 325 | 225 |
| 23 | VINAY KR JHA | TGT N. SC. | 100 | 325 | 225 |
| 24 | OM PARKASH | UDC | 50 | 125 | 75 |
| 25 | PRAHLAD | PEON FULL TIME | 60 | 125 | 65 |
| 26 | SUSHILA | WATERWOMAN | 60 | 125 | 65 |
| 27 | RAJ KUMAR | HEAD CLERK | 50 | 125 | 75 |
| 28 | SUGGU KR. NAIR | DRAW. TR | 100 | 325 | 225 |
| 29 | DAYA RAM YADAV | TGT N. SC. | 100 | 325 | 225 |
| 30 | MADHU KAMBOJ | LIBRARIAN | 100 | 325 | 225 |
| 31 | PRAHLAD KR KHATIK | TGT SKT | 100 | 325 | 225 |
| 32 | RAJESH SHRIVASTAVA | TGT ENG | 100 | 325 | 225 |
| 33 | RAMA KANT SHARMA | TGT SKT | 100 | 325 | 225 |
| 34 | OM PARKASH MEENA | TGT ENG | 100 | 325 | 225 |
| | | | | Total | 7030 |

The aforesaid short recovery of subscriptions towards DGEHS may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscriptions towards DGEHS in respect of other employees may be reviewed and short recovery, if any, may be recovered under intimation to audit.

Para No.3 (Audit Memo No. 5 Dated: 08.12.2014)

Sub: Revision of License Fee

Scrutiny of PBRs and Spouse Information provided by the school, it is observed that the following staff is in occupation of Delhi Government General Pool accommodation. The License Fee of Delhi Govt. GP accommodation was revised w.e.f. 01.07.2013 by PWD & Housing of GNCT of Delhi vide its order No.F.4(1) Misc/PWD&H/A-II/2004/2749-2764 dated 01.07.13. However, the school has been recovering the L/F at the old rates i.r.o. following staff for the period mentioned below:-

| S.No. | Name of the official | Type & Area | L/F recovery as per PBR | Revised L/F | Difference | Amount recoverable | Remarks | |
|-------|----------------------------|---------------------|-------------------------|-------------|------------|--------------------|--------------------------|--|
| 1 | Sh. Raghendra Jha, PGT | Type III Hari Nagar | 310/- | 370/- | 60/- | 1020/- | July 2013 to Nov 2014 | |
| 2 | Sh. Arvid Kumar Singh, TGT | Type III Dwarka | 310/- | 370/- | 60/- | 991/- | 16 July 2013 to Nov 2014 | |
| | TOTAL | | | | | | 2011/- | |

The school may recover above arrears under intimation to audit. Similar other cases may also be reviewed.

Para No.4 (Audit Memo No. 8 Dated: 10.12.2014)

Sub:- Non deduction of DVAT on sanitation contracts

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F.7(432)/Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 read with previous orders on the subject, DVAT @ 2%/4%, as the case may be, have to be deducted at source and credited to DVAT department in respect of Sanitation

Contracts where material transfers involves. Dte. of Education, GNCT of Delhi has entered Sanitation Contract with M/s. ACME Enterprises, which had been providing sanitation works including material.

During test check of following bills of the auditee unit, it has observed that provision of above order/circular of Trade & Taxes Department of GNCT of Delhi has not been followed:-

| Bill No. of auditee unit | Date of Bill | Bill No. of the contractor with date | Gross amount in Bill of contractor as in Col. 3 on which DVAT applicable amt excluding sale tax @ 4 % | TDS due in Rs. @2% OR 4% |
|--------------------------|--------------|--------------------------------------|---|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 215 | 25.10.13 | 2924 dt. 31.3.13 | 7843 | @ 4 % |
| -DO- | | 2981 dt. 30.4.13 | 7843 | do |
| | | 3064 dt. 6.1.13 | 6246 | do |
| | | 3147 dt. 1.7.13 | 5422 | do |
| | | 3230 dt. 1.8.13 | 7843 | do |
| | | 3313 dt. 2.9.13 | 7843 | do |
| | | 3396 dt. 1.10.13 | 7843 | do |
| 376 | 24.3.14 | 3479 dt. 1.11.13 | 7843 | do |
| -DO- | | 3562 dt. 2.12.13 | 7843 | do |
| | | 3647 dt. 1.1.14 | 7843 | do |
| | | 3731 dt. 1.2.14 | 7843 | do |
| | | 3966 dt. 2.3.13 | 7843 | Do |
| Total | | | 90098 | 3604 |

From the test check of records of the unit, it appears that the unit had been availing the services of the said contractor for upkeep of sanitation from the financial year 2011-12 and the contractor firm raising their bill for each month, the auditee unit is not making recovery of tax dues, reasons for the same may be explained to audit. The amount of Rs.3604/- as above may also be recovered and credited to Dept. of Trade & Taxes under intimation to audit.

Para No. 5 (Audit Memo No. 11 Dated: 10.12.2014)

Sub: Sanctioning conveyance allowance beyond the limit.

Under Delegation of Financial Power Rules, Head of Office / Head of School is empowered to sanction conveyance @ Rs. 500/- per month only

During test Check of Contingency bills for the months of October 2013, it has been observed that the HOS being HOD sanctioned conveyance charges more than the powers delegated to him, and drawn the same vide CB 232 dt. 30.10.2013, as per details below:-

| Month | Amt. Sanctioned & drawn/paid (Rs.) | Amount overpaid (Rs.) |
|-----------------|------------------------------------|-----------------------|
| March 2013 | 680 | 180 |
| April 2013 | 550 | 50 |
| May 2013 | 680 | 180 |
| June 2013 | 580 | 80 |
| July 2013 | 430 | 0 |
| Aug. 2013 | 520 | 20 |
| Total over paid | | 510/- |

The over paid amount of Rs.510/- (five hundred ten only) may be recovered & shown to Audit. Similar other cases may also be reviewed under intimation to Audit.

Para No. 6 (Audit Memo No. 12 Dated: 10.12.2014)

During test check of contingency bills i.r.o. Oct 2013, it has been observed that the school has made final settlement of LTC reimbursement claims of the staff as per details given below:-

| S.No. | Bill No./ date | Name of staff to whom the reimbursement has settled (date of journey) | Claim(s) to whom related/relation/Age | Place visited for which LTC claimed for | Air line | PNR No. | Total claim including Advance drawn |
|-------|----------------|---|--|---|-----------|--------------------|-------------------------------------|
| 1 | 220/ 30.10.13 | Murari Prasad (05.10.13 to 09.10.13) | 1. Self 2. Chhaya Kumar (W) 3. Kaja! (d) 4. Sneha (d) 5. Kesho Ram (F) 6. Bhuna Devi (M) | Delhi-Srinagar-Delhi | Go Air | Y3EAW S | 110238 /- |
| 2 | 225/ 30.10.13 | Shyam Sunder Prasad (05.10.13 to 09.10.13) | 1. Self 2. Kumari Pinki (W) 3. Prashant Kumar (s) 4. Aditya Kumar (s) | Delhi-Srinagar-Delhi | Go Air | Y3EAW S | 73532/- |
| 3 | 221/ 30.10.13 | Ashok Kumar Verma (05.10.13 to 09.10.13) | 1. Self 2. Shakuntala Devi (w) 3. Nivedita Verma (d) 4. Harshit Verma (d) 5. Sharvan (F) 6. Prabhati Devi (M) | Delhi-Srinagar-Delhi | Spice Jet | L2MS KI | 110298 /- |
| 4 | 222/ 360 10 13 | Rajindra Prasad Balai (05.10.13 to 09.10.13) | 1. Self 2. Prem Lata (w) 3. Bhaskar Raj (d) 4. Anjali Raj (d) 5. Pratap Chand Balai (F) 6. Moorti Devi (M) | Delhi-Srinagar-Delhi | Spice Jet | L2MS KI | 110298 /- |
| 5 | 227/ 30.10.13 | Laxmi Narayan Chotiya (05.10.13 to 09.10.13) | 1. Self 2. Paras Devi (w) 3. Ayush Chotia (s) 4. Kuldeep Chotia (s) 5. Jagdeesh F) | Delhi-Srinagar-Delhi | Spice Jet | L2MS KI | 91915/- |
| 6 | 223/ 30.10.13 | Jagnath G Khateck (05.10.13 to 09.10.13) | 1. Self 2. Sumitra (w) 3. Neera (s) 4. Rashmi (d) | Delhi-Srinagar-Delhi | Go Air | V2CQ TV E7M2L 2 | 73532/- |
| 7 | 224/ 30.10.13 | Vinay Kumar Jha (05.10.13 to 09.10.13) | 1. Self 2. Sewta (w) 3. Utsav Jha (s) 4. Akansha Kumar (d) | Delhi-Srinagar-Delhi | Go Air | V2CQ TV E7M2L 2 | 73532/- |
| 8 | 228/ 30 10 13 | Prhlad kr Khateck 05.10.13 to 09.10.13) | 1. Self 2. Chandra Kala (w) 3. Nirmala (d) 4. Mamta (d) 5. Shanti (M) | Delhi-Srinagar-Delhi | Go Air | V2CQ TV E7M2L 2 | 110238 /- |
| 9 | 226/ 30.10.13 | Dharam Vir Sharma Lab asstt (10.10.13 to 14.10.13) | 1. Self 2. Raj Ran: (w) 3. Mohit (s) 4. Rohit Sharma (s) | Delhi-Srinagar-Delhi | Spice Jet | 17E27 G | 73532/- |
| 10 | 229/ 30 10 13 | Sunita Zalpuri, HC | 1. Self 2. Rahul Zalpuri (H) | Delhi-Srinagar-Delhi | Spice Jet | 17E27 G | 36766/- |

Outstand Amt of LTC claim fully recovered. Penat I mth on LTC still outstanding

27/09/2022

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a/c

| | | | | | | | |
|----|--------------|------------------------------------|--|----------------------|-----------|------------|--------------|
| | | (10.10.13 to 14.10.13) | | | | | |
| 11 | 230/30 10 13 | Hari Prasad (10.10.13 to 14.10.13) | 1. Self 2. Gopali Meena (w) 3. Manish Meena (s) 4. Rajendra Meena (s) 5. Ram Narayan (F) 6. Ram Rati Devi (M) | Delhi-Srinagar-Delhi | Spice Jet | 17E27 G | 110298 /- |

Under the LTC rules, certain conditions are laid down for air travel viz, the tickets should not be purchased through any private party/agency and should obtained only through (i) from the counter of the airlines concerned OR (ii) through authorized agencies like Ashoka Travels, Balmer & Laurie, ITTDC, IRCTC or DTTDC (DTTDC applicable for Delhi Govt. Staff) OR (iii) Directly from the web site of the airlines concerned.

On going through the above listed bills, it has observed that the PNR references quoted by the airline are the same for more than one claimant. PNR stands for "passenger Name Record" in the data base of a computer reservation system that contains the itinerary for a passenger or a group of passengers travelling together. Accordingly, an employee who seeks LTC reimbursement can book e-tickets for himself or a group consisting of his/her dependents eligible for LTC which may have same PNR. However, if the same PNR appears on the e-tickets of another employee or his/her dependents will imply that that these tickets have been booked by a person other than the claimant whereby the condition laid down under the LTC rules stands flouted.

Under the above circumstances, the school was advised to get further details such as:-

1. The details of the person who booked the above e-tickets from the airlines concerned.
2. Details with documentary proof of the mode of payment, viz Cheque payment, Cash payment or payment through Debit/Credit card. etc.

The school has failed to provide above details which imply that the tickets have been obtained in an unauthorized manner, thereby forfeiting the LTC claim. Hence the LTC claims amounting Rs.974179/- allowed to above employees needs to be recovered along with penal interest @ 2% over & above the prevailing GPF interest rate up to the date of actual recovery under intimation to audit.

Similar other cases should be reviewed by the School and recoveries be made under intimation to audit.

G.B.S.S.SCHOOL No.1, KHANPUR, NEW DELHI – 04/2014 TO 03/2022

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Part -II
Current Audit Report
(2014-15 to 2021-22)

Para no.1

(Ref. Memo no.08, dated: 19.09.2022)

Subject: - Short deduction of income tax amounting to Rs.10,043/- during 2014-15.

During test check of Income Tax calculation sheet and Form 16 of Govt. Boys Sr. Sec. School No. 1, Khanpur, New Delhi for the financial Year 2014-15 to 2021-22 the following discrepancies have been found:-

Sh. Sushil Kumar Sharma, TGT

| 2014-15 | Calculation as per School | Calculation as per AUDIT | Remarks | |
|-------------------------------|---------------------------|--------------------------|---|----------------------------------|
| | Rs. | Rs. | | |
| Gross income | 845436 | 894180 | * Terms of Income as Rs.7825/- + Rs.8671- /- (Tuition Fees claims) , 30,210/- (MACP Arrears) & Rs.2,038 /- as short calculation are calculated, which are part of Gross Income, hence taken for Income Tax calculation) | |
| Less Tpt. Allowance | 8800 | 8800 | | |
| Less HRA Rebate (House rent) | 76662 | 76662 | | |
| Total (Rounding off) | 759974 | 808718 | | |
| Deduction under 80C | 150000 | 150000 | | |
| Deduction under 80D | 3900 | 3900 | | |
| Deductible under Chapter VI A | 153900 | 153900 | | |
| Taxable Income(rounded off) | 606070 | 654820 | | |
| Income Tax upto Rs.250,000 | Nil | Nil | | |
| IT @ 10% | 25000 | 25000 | | |
| IT @ 20% | 21214 | 30964 | | |
| Total Income Tax deducted | 46214 | 55964 | | |
| Education Cess 3% | 1386 | 1679 | | |
| Total | 47600 | 57643 | | |
| Tax Deducted at Source | | 47600 | | IT Rs.9750/- and E.Cess Rs.293/- |
| Short Recovery | | 10043 | | |

Necessary steps should be taken to recover the balance income tax of Rs.10,043/- (Rs. Ten Thousand Fourty Three only (including Education cess) from the concerned employee and deposited in govt. account **after due verification of records** under intimation to audit. Other similar cases, if any, may be reviewed at your own level for similar action.



Para no.2

(Ref. Memo no.09, dated: 20.09.2022)

Sub: - Shortcoming in maintenance of library records.

Vide circular no.DE/101/11/Lib.Br/2017/37 dated 14.06.2018 the library branch of Dte.of Education, GNCT of Delhi have issued circulars & guidelines for HOS to ensure that the librarian of their school performs,interalia their tasks diligently. During the scrutiny of library records of **HOS, Govt. Boys Sr. Sec. School No. 1,Khanpur, New Delhi** for the audit period 2014-2022 following shortcomings have been noticed:-

1. As per the circular proper instructions have been issued for stock verification and maintenance of register etc accordingly. But on scrutiny of the stock verification register it has been noticed that the register is not properly maintained. The physical verification certificate does not clarify whether there are loss of books/missing or condemned whereas the register shows books condemned/missing etc. It may be elucidated to audit i) whether physical verification of library books are being done as per the circular, ii) whether there are any loss of books during physical verification and if any then the list of the books not found may be provided to audit along with amount and iii) whether any condemnation of books done.
2. As per the circular mentioned above books are to be issued to students and teachers regularly & the periodicity for issue of general books may be weekly/fortnightly/monthly depending on the requirement of students and teachers. But as per the issue register it has been seen that books are being issued without taking into account the periodicity of issuance of books in r/o following teachers:-

| S.No. | Name of the teacher | Accession number | Date of issue |
|-------|---------------------|------------------------------|---------------|
| 1. | H.P. Meena, Lect. | 3905 | 2021 |
| 2. | R.P. Balai, TGT | 4256, 4265,4297,3615,2717 | 2021 |
| 3. | L.N. Chotiya, TGT | 3680,2927 | 2021 |
| 4. | A.K. Choubey, TGT | 1903,3108,2915 | 2021 |
| 5. | Anurag Nagar, TGT | 4363,2776 | 2021 |

During the scrutiny of the issue register it has been seen that books have been issued to regular/guest teachers/mentor but the same was not returned by the above mentioned teachers. It may be elucidated to audit, **whether these teachers are still**

working in this school or have got transferred from the school. The status of these teachers and books issued may be appraised to audit.



Para no.3

(Ref. Memo no.20, dated: 26.09.2022)

Sub: - Excess amount of Rs. 4400/- paid to the officials while availing of LTC facility & restricting the fare taking into a/c the catering charges.

As per LTC rules:-

1. Those who are entitled for air travel will travel by Air India only.
2. Tickets should be purchased directly from Airlines booking counter or website of airlines or through authorized travel agents viz. M/s. Balmer&Lawrie and company, M/s. Ashoka Travels and Tours and IRCTC.
3. The dynamic fare component shall not be admissible in cases a where a non-entitled govt. servant travels by air and claim reimbursement for the entitled class of Rajdhani, Shatabadi and Duronto Train.
4. Expenses related to travel made by train, road, or air are covered under LTC while any expenses related to food, lodging, taxi auto or various other expenses while traveling are not covered.

While test auditing of LTC records/Bills, it has been seen that following officials has availed LTC for themselves and family members. The office has not restricted their claim/fare from food charges as the Govt. servant is not entitled for food expenses. Details of recovery are as under:-

Fare calculation as per Rule:-

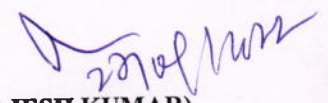
| Name | From | To | Mode of Travel | No. of persons | Excess Amount paid for Meals | Bill no. and Date | Remarks |
|-----------------|-----------------------------|----|----------------|----------------|------------------------------|---------------------------|---|
| A.K. Verma | Delhi to portblair and back | | By Air | 6 | 1650 | LTC-276 dated 01/02/2018 | Food charges included in the reimbursed amount. |
| Sawarmal Gurjar | Delhi to portblair and | | By Air | 5 | 1375 | LTC-278, dated 01/02/2018 | Food charges included |

G.B.S.S.SCHOOL No.1, KHANPUR, NEW DELHI – 04/2014 TO 03/2022

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| | back | | | | | in the reimbursed amount. |
|--------------|-----------------------------|--------|--------------|---------------|---------------------------|---|
| A.K. Choubey | Delhi to portblair and back | By Air | 5 | 1375 | LTC-277, dated 01/02/2018 | Food charges included in the reimbursed amount. |
| | | | Total | 4400/- | | |

The excess amount of Rs. 4400/- paid to the officials may be recovered after due verification of facts & figures under intimation to audit, and other such type of cases may be reviewed at HOS own level.



(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI

TEST AUDIT NOTES

TAN: - 01

REF. MEMO No. 10 Dated: - 20.09.2022

Sub: - Improper maintenance of Pay Bill Register.

During the test check of the PBRs for the audit period 2015-2022 maintained by Government Boys Sr. Sec. School No.1 ,Khanpur, New Delhi, 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., Aadhar number etc. have not been filled in all the columns of PBR.
- (iii) The information of ex-employees who have been transferred /surpluses from other units into this unit (required to be entered from LPC) are also to be attached in PBR. This information is required for calculation of Income Tax. Also information about the employees who have been transferred to other unit is to be recorded in the PBR.
- (iv) For NPS employees , Govt. contribution and employee contribution should be mentioned separately
- (v) Totaling of columns of PBR should be done for the income tax purpose.
- (vi) All the pay entries are required to be signed by the HOS/DDO.

The PBR may be maintained as advised above & compliance of the same may be shown.

TAN: - 02

REF.MEMO No. 11 Dated: - 21.09.2022

Sub. Improper maintenance of Bill Register

During the test-check of Bill Register, following irregularities were noticed: -

1. The Register has been prepared in a casual manner.
2. During the audit period it has been seen that entries in the Bill Register have not been checked and initialed by the DDO every month for its correctness.
3. **Particulars/detail of bills as well as head of account not mentioned in the bill register. Further if payment is made from VKS in the bill register only 'VKS' 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.**
4. There are number of cuttings in the Bill Register which were not attested by the DDO.
5. The mandatory page counting certificate has not recorded in any of the bill registers
6. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Register in the absence of the same it is difficult to counter check the Cash Book and Bill Register.

Reasons for improper maintenance of Bill Register may be elucidated to audit.



TAN: - 03

REF.MEMO No. 12 Dated: - 21.09.2022

Sub: - Improper maintenance of service books.

During scrutiny of service books audit have noticed some shortcomings as detailed below:-

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 the official's concerned 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.

3. Inclusion of Aadhar (Unique Identification) number in Service Book of the employees:

On perusal of Service Book of staff of this office it has been found that entry of Aadhar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.

4. Inspection of 10% of Service Book by the Head of Office/HOS

As per GOI decision (1) being SR 199-the Head of Office/HOS 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 accordingly instructions which has not been followed.

5. LTC Entry

It has been noticed that the entries for availing LTC in the service books of the many officials in their respective service books are not proper. There were several irregularities noticed such as not mentioning the block year, details of the family availing the concession, place of visit, date of journey, kind of leave taken etc. The entries regarding the LTC availed by the officials may be entered with complete information in their respective service books as per LTC Rules.

6. Nomination forms

It has been noticed that fresh nomination forms regarding details of family, DCRG, UTGEIS & duly attested by the HOS in r/o of many officials have not been found attached in the service book as well as personal file of the official. The same may be got filled from the officials and be pasted in the service books.


7. **Coloured Photographs**

It has been noticed that the coloured photographs of many officials are not affixed in their respective service books. The latest coloured photographs may be affixed in the service books.

8.Home town declaration & change of the same

If any officers/officials applies for change of Home Town through HOS than the same may be done **with the approval of HOD (Head of the Department)**. **Approval from HOS(Head of School) will not be treated as change of Home town.The same may be accepted only after the approval of competent authority.i.eHOD.**Declarationforms of many officials are not found in Service Book. It means the Hometown and Headquarter of the concerned employee are same, therefore they may be allowed LTC once in four years i.e. All Indiaonly.

Reasons for improper maintenance of service books/service records may be elucidated to audit



TAN: - 04

REF.MEMO No. 13 Dated: - 22.09.2022

Sub: - Discrepancies in maintenance of Consumable and Non-Consumable Stock Registers.

During the course of Audit, it was observed that the **Government Boys Sr. Sec. School No.1, Khanpur, New Delhi** has not maintained the consumable and non-consumable stock registers properly. The following shortfalls were noticed during audit:-

- a) Under Rule 211 (ii) (b) of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR-23. But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR – 23, in the absence of which actual opening and closing balances could not be worked out.
- b) Under Rule 213 of GFR, physical verification of all consumable and non-consumable items should be made at least once a year by an officer other than the custodian of the store and the outcome of the verification should be recorded in the corresponding register in the presence of the officer responsible for the custody of stores items. A certificate of verification alongwith the findings should be recorded on the stock register. But scrutiny of stock registers revealed that no physical verification has been carried out during the audit period 01/04/2017 to 31/03/2022 by the **Government Boys Sr. Sec. School No.1, Khanpur, New Delhi**.
- c) Under Rule 211 (ii) (a) of GFR, the department is required to be maintained a non-consumable register in the form GFR-22 comprising of Fixed Assets such as Plant, Machinery, Equipments, Furnitures&Fixures etc. But the department has not maintained any such register as a result of which total value of non-consumable items could not be ascertained.

Reasons for above mentioned lapses may be clarified to Audit.

G.B.S.S.SCHOOL No.1, KHANPUR, NEW DELHI – 04/2014 TO 03/2022

TAN: - 05

REF.MEMO No. 14 Dated: - 22.09.2022

Sub: - 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 remark's 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 must.

It is noticed LTC Claim register was not properly maintained in **Govt. Boys Sr. Sec. School No. 1, Khanpur, New Delhi** as per the following format: -

| S l. N o | Bill No. date of advanc e/final bill | Name Desig nation of Govt. serva nt | Bl oc k ye ar | Pl ac e of vi sit | For wh om clai me d | Amt of adv anc e / final bill | Bill No. date of adjus tment | Da te of rec eip t of cla im | Gr os s a mt of bill | N et A m 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 months 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 on the date of receipt.

TAN: - 06

REF.MEMO No. 16 Dated: - 23.09.2022

Subject: - 18 Years' Service Verification.

As per rule 32(1) of CCS Pension Rules, the office 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. | Sh.Samandra Pal, Vice-Principal | 21/05/1966 | 06/09/1991 | 31/05/2026 |
| 2. | Sh. Narsi Lal Meena, Lecturer | 22/09/1971 | 03/02/2000 | 30/09/2031 |
| 3. | Sh. Rohitashva Rawat, PGT | 01/12/1965 | 28/01/1993 | 30/11/2025 |

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.

TAN: - 07

REF.MEMO No. 17 Dated: - 23.09.2022

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 notices 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. Ajay Kr. Chaubey, TGT |
| 2. | Sh. Sudhir Kr. Pandey, TGT |
| 3. | Sh. Mohit Kr, PET |
| 4. | Sh. Shiv Lal Meena, Lecture |
| 5. | Sh. Sanjay Singh, Lecture |
| 6. | Sh. Vijendra Kr. Meena, TGT |
| 7. | Sh. Anurag Nagar, TGT |
| 8. | Sh. Kamlesh Dixit, TGT |
| 9. | Sh. Dhan Singh Bairwa 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.

TAN: - 08

REF.MEMO No. 18 Dated: - 23.09.2022

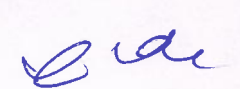
Subject: - Income Tax (Deduction of Income Tax on monthly average basis)

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 instalments 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. 1, Khanpur, New Delhi 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 audit.





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TAN: - 09

REF.MEMO No. 19 Dated: - 26.09.2022

Subject: - **Various shortcomings in Cash Book**

On scrutiny and test check of the cash book of Govt. Boys Sr. Sec. School No. 1, Khanpur, New Delhi following irregularities have 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 01/04/2014 to 31.03.2018 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.”

But it has been found that such a certificate has not been recorded and signed by the DDO after 01/04/2014 to 31.03.2018.

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

(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI