

33/c

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**AUDIT REPORT OF RAJKIYA PRATIBHA VIKAS VIDYALAYA,PHASE-II,SECTOR-21,ROHINI,DELHI – 110 086 FOR THE PERIOD 2017-2018 TO 2019-2020.**

**INTRODUCTION**

The Internal Audit Report on the accounts **RAJKIYA PRATIBHA VIKAS VIDYALAYA, PHASE-II,SECTOR-21,ROHINI,DELHI – 110 086** for the Audit Period 2017-18 to 2019-2020 was conducted by the field Audit Party No. XXIV Comprising of Sh. Deepak Kumar Sharma IAO AND Mrs. Hemlata, AAO . The audit was conducted during 06 working days w.e.f 14.01.2021 to 22.01.2021.

**AIMS AND OBJECTIVES**

**RAJKIYA PRATIBHA VIKAS VIDYALAYA, PHASE-II,SECTOR-21,ROHINI,DELHI – 110 086** (School Id: 1412291), is functioning since July 2017. The aim of the school is to give better education to students under Right to Education Act. Our aim is to be an outstanding school where young students enjoy learning, achieve highly and enter into the adult world with confidence. We aim to produce an environment that encourages each pupil to develop qualities of self discipline, organization, motivation and the enjoyment of working hard which makes them confident and competent members of society. School will take every opportunity to reward pupils and enhance their self-esteem whilst supporting one another in demanding the highest academic and social standards.

**HOD/H.O.S/D.D.Os/CASHERs**

The following officers have served as HOS/DDO/Cashier during 2017-2018 to 2019-2020.

S.No	Name and Designation of Officer Sh./Smt.	Period
<b>HOS</b>		
1	Narendra Singh, V.Principal	26.04.2017 to till date
<b>DDO</b>		
1	Narendra Singh, V.Principal	26.04.2017 to till date
<b>CASHIER</b>		
There is no cashier in this school.		

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**Budget & Expenditure of the School for the period 2017 -2018 to 2019-2020**

Year	Budget(Non-Plan)	Expenditure(Non-Plan)	Budget(Plan)	Expenditure(Plan)
2017-2018	19570796	19570796	1282980	1121702
2018-2019	46043219	46042160	1726581	1715859
2019-2020	54802415	54372625	1165219	1151373

**Statutory Audit: -**

Statutory audit of the **RAJKIYA PRATIBHA VIKAS VIDYALAYA,PHASE-II,SECTOR-21,ROHINI,DELHI – 110 086** has not been conducted by AG (Audit) Delhi till date.

**Total enrolment of students from 2017-18 to 2019-2020**

SL.No	Session	Total Enrolment
1	2017-2018	559
2	2018-2019	783
3	2019-2020	779

**Vacancy Position:**

SL.No.	Group	Sanctioned Post	Filled Post	Vacant Post	Remarks
1	A	01	0	01	
2	B	52	44+03*	05	*03 Guest Teacher
3	C	08	05	03	
	<b>Total</b>	<b>61</b>	<b>52</b>	<b>09</b>	

**Maintenance of Records:-**

The maintenance of record of **RAJKIYA PRATIBHA VIKAS VIDYALAYA,PHASE-II,SECTOR-21,ROHINI,DELHI – 110 086** for the period 2017-2018 to 2019-2020 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

**Old Audit Reports & Recoveries –NIL**



**Current Audit Report :**

During the course of current audit, 24 memos (07 Record Memos, 17 audit memos and two letters (one for remittance verification and one for sitting arrangement) have been issued to **RAJKIYA PRATIBHA VIKAS VIDYALAYA, PHASE-II, SECTOR-21, ROHINI, DELHI – 110 086** for the period 2017-2018 to 2019-2020. Out of which Nil Audit Memos have been settled on spot and 17 observation Audit Memos have been converted into 11 Paras and 06 TANs.

**Details of Current Audit Recovery:-**

<b>Memo No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Total Recoveries</b>	<b>Amount Recovered</b>	<b>Balance Outstanding</b>
02	1	UTGEIS	34080	0	34080
03	2	DGEHS	3250	0	3250
04	3	CCL	1564	0	1564
06	4	Overpayment of Medical Bill	1172	0	1172
08	6	Transport Allowance	4212	0	4212
09	7	Irregular deduction by bank	477	0	477
10	8	Overpayment of travelling allowance	24025	0	24025
11	9	Overpayment on account of LTC	3145	0	3145
15	10	Income Tax	24973	0	24973
<b>Total</b>			<b>96898</b>	<b>0</b>	<b>96898</b>

Internal audit report has been prepared on the basis of information furnished and made available by the **RAJKIYA PRATIBHA VIKAS VIDYALAYA, PHASE-II, SECTOR-21, ROHINI, DELHI – 110 086** for the period 2017-2018 to 2019-2020. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

  
**(DEEPAK KUMAR SHARMA)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXIV**



1	Shyam Chandra Jha(DOJ-29.07.1998)	30*As per LPC	60	30	01/2010 to 02/2017	86	2580	
2.	Vijay Kr. Verma, TGT N.Science (DOJ-22.04.1993 (MCD)joined in Delhi Govt.30.08.2005	30	60	30	01/2010 to 02/2017	86	2580	
3.	Anita Miglani,PGT, History (DOJ-01.03.1994 (MCD)joined in Delhi Govt. 01-10-2003	30	60	30	01/2010 to 02/2017	86	2580	
4.	Dinesh Deswal,PET (DOJ-16.04.1993)	30	60	30	01/2010 to 02/2017	86	2580	
5.	Gajender Singh, PGT, English (DOJ-11.02.1992)	30	60	30	01/2010 to 02/2017	86	2580	
6.	Hans Raj,PGT, Commerce(DOJ-04.11.1987)	30	60	30	01/2010 to 02/2017	86	2580	
7.	Devinder Singh, TGT,Hindi (DOJ-02.08.2002)	30	60	30	01/2010 to 02/2017	86	2580	
8.	Pawan Kumar Gupta,TGT,N.Sci. (DOJ-16.08.1990)	30	60	30	01/2010 to 02/2017	86	2580	
9.	Rajesh Nigam, TGT,(DOJ-22.03.1994)	30	60	30	01/2010 to 02/2017	86	2580	
10.	Balu Ram Gurjar,TGT,Sanskrit. (DOJ-27.05.2009)	30	60	30	01/2010 to 02/2017	86	2580	
11.	Bhupender Singh Tiwar,TGT,S.St. (DOJ-12.01.2011)	30	60	30	01/2012 to 02/2017	62	1860	
12.	Hari Kisahn, TGT,S.St. (DOJ-30.11.2016)	30	60	30	01/2017 to 02/2017	02	60	
13.	Dinesh Kumar,PGT (DOJ-21.10.2013)	30	60	30	01/2014 to 02/2017	38	1140	
14.	Meenakshi,PGT,Maths (DOJ-30.04.2009)	30	60	30	01/2010 to 02/2017	86	2580	
15.	Priyanka Singh,TGT,Eng. (DOJ-28.11.2016)	30	60	30	01/2017 to 02/2017	02	60	
16.	Rajesh Kr.,Lec.Pol,Sci. (DOJ-02.11.2001)	30	60	30	01/2010 to 02/2017	86	2580	
<b>TOTAL</b>								<b>34080</b>

HOS may recover the amount of Rs.34080/-from the above officials after due verification of facts and figures under intimation to audit. Other such similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

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20/C

**PARA NO. 02**

(Audit Memo. No. 03 Date: - 15.01.2021)

**Sub. : Recovery of DGEHS subscription of Rs.3250/-**

The DGEHS subscription of the employees were revised w.e.f. 01.08.2010 vide GNCTD order No. F 25(iii)/DGEHS/14/DHS/09/44413-18 dated 20.08.2010 and further the DGEHS subscription of the employees were revised w.e.f. 01.02.2017 vide GNCTD order no. F.25(iii)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowances of Delhi Government employees on account of implementation of recommendation of 7<sup>th</sup> Central Pay Commission.

While scrutiny of PBR for the audit period 2017-2020 in r/o Rajkiya Pratibha Vikas Vidyalaya, Sector-21, Phase - II, Rohini, Delhi-110086, it has been observed that DGEHS Subscription from School employees have not been recovered as per the revised rates in accordance with the circulars issued as above. As such an amount indicated their names as per detail below:-

Sl. No	Name & Designation Sh./Smt./Ms.	Amt. deducted	Amt. to be deducted	Period	No. of months	Amt. to be recovered
1.	Hans Raj, PGT, Commerce	325	650	02/17	01	325
2.	Ranveer, PGT, English	325	650	02/17 to 06/17	05	1625
3.	Priyanka Singh, TGT, English	325	650	02/17 to 05/17	04	1300
<b>TOTAL</b>						<b>3250</b>

Hence, recovery of Rs.3250/- may be made from the above incumbents after due verification of facts and figures at the level of HOS/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

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27/c

**PARA NO. 03**

(Audit Memo. No. 04

Dated: 15.01.2021)

**Subject: Recovery of Rs. 1564/- on account of overpayment of Child Care Leave.**

As per para 4 of Notification dated 11.12.2018 issued by Department of Personnel and Training it has been provided that during the period of Child Care Leave, a female government servant and a single male Government Servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days. Further, As per amendment in the CCS (Leave) Rules, 1972 vide DOPT's OM dated 30.08.2019, the Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018.

During scrutiny of Service books of Rajkiya Pratibha Vikas Vidyalaya, Sector-21, Rohini, Phase-II Delhi-110086 for the period 2017-2020, it has been observed that the following staff has availed more than 365 days leave as on date and the school has paid one hundred percent (100%) salary to the above official, which is in contravention of above notification and hence resulted in excess payment of salary of **Rs.1564/-** during the period of Child Care Leave in excess of 365 days. Details of Child care leave availed by the officer in excess of 365 days and balance available is as under:

**1. Smt. Heera Devi, Sr. Assistant :**

Balance Child Care Leave as on 10.03.2020 – 367 days. (CCL Availed -9 days w.e.f.11.03.2020 to 19.03.2020 )

Details of salary paid by the school and salary to be made as per above notification is as under:

Period of leave in excess of 365 days after 12.03.2020	Total No. of days	100% Salary paid during the period by office (Basic pay + DA)	100% Salary paid for excess days	Salary to be paid as per notification (80%)	Recovery to be made
1	2	3	4 (B. P./No. of days of month x excess CCL availed)	5	6 (4 - 5)
13.03.2020 to 19.03.2020.	07	29600 + 5032 =34632	7820	6256	1564
<b>TOTAL RECOVERY TO BE MADE</b>					<b>1564</b>

**Recovery of Rs.1564/- on account of over payment of CCL be made from above said official after due verification from record under intimation to audit. Other similar types of cases may also be got reviewed at HOS level.**

**PARA NO. 04**

( Audit Memo. No. 06 Dated: 19.01.2021)

Subject: **Overpayment of medical reimbursement amounting to Rs.1172/-.**

During the test check of the medical records maintained by the Rajkiya Pratibha Vikas Vidyalaya, Sector-21, Phase – II, Rohini, Delhi-110086 for the Audit period 2017-2020, it has been noticed that the following officials have been overpaid amounting to Rs.1172/-. The details of amount overpaid are as under:

Bill No./Date	Name & Designation	Amount paid	Amount admissible	Amount overpaid	Remarks
MB-53/ 20.11.2017	Sh. Rajesh Nigam, TGT	20770	20113	657	As per OPD prescription slip of Saroj Hospital receipt FRT/17-18/00085801 dated 03/07/2017, the cost of Medicines at point 2&7 for which NA was not given by the dispensary on 05.07.2017 has been reimbursed by the school 420 + 237 = 657/-. Thus admissible amount should be 20113/-
MB-51/ 20.11.2017	Sh. Balu Ram Gurjar, TGT	25753	25633	120	As per OPD prescription slip of Braham Shakti Hospital Receipt no RC17026378 dated 16/06/2017, the cost of Medicines at point 1 for which NA was not given by the dispensary on 27.06.2017 has been reimbursed by the school = 120/-. Thus admissible amount should be 25633/-. Also, the medicine has been purchased before getting NA from the concerned dispensary on 16.06.2017 which is irregular.
MB-106/ 17.02.2018	Sh. Balu Ram Gurjar, TGT	5581	5186	395	The school authorities has paid OPD prescription slip of Braham Shakti Hospital Receipt no RC17094051 dated 05/12/2017, the cost of Medicines at point 1 for which NA was not given by the dispensary on 09.12.2017 has been reimbursed by the school = 395/-. Thus admissible amount should be 5186/-.
<b>Total</b>				<b>1172</b>	

Hence, recovery of Rs.1172/- may be made from the above official after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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251C

**PARA NO. 05**

(Audit Memo. No. 07 Dated: 19.10.2021)

**Sub: Irregularities in Leave Accounts**

Accordingly to Rule 30 of CCS (Leave) Rules, 1972, Medical Certificate is required for grant of Commuted Leave. However, as per Rule 19(6) of Leave Rules, leave can be sanctioned without medical certificate up to 3 days and the same shall be debited against leave other than leave on medical ground i.e. E.L/HPL.

Text check of Service books provided by the School, it is observed that Commuted Leave has been sanctioned by the School without medical certificate and leave application regularly whereas the teacher had claimed one /two days leave. Further the teacher had claimed for four/five days leave without medical certificate but the School had sanctioned commuted leave in place of HPL. Some cases are as under:

**Sh. Attar Singh, Sweeper**

Period	Days	Commuted Leave
22.05.2017 to 24.05.2017	3	6
01.06.2017	1	2
06.06.2017	1	2
19.06.2017	1	2
22.06.2017	1	2
16.08.2017 to 18.08.2017	3	6
29.08.2017 to 31.08.2017	3	6
18.09.2017 to 22.09.2017	5	10
01.11.2017	1	2
06.11.2017 to 08.11.2017	3	6
14.11.2017 to 23.11.2017	10	20
08.11.2018	1	2
15.01.2018 to 16.11.2018	2	4
23.11.2018	1	2
25.01.2018	1	2
29.01.2018 to 31.01.2018	3	6
01.02.2018 to 03.02.2018	3	6
06.02.2018 to 08.02.2018	3	6
10.02.2018	1	2
15.02.2018 to 21.02.2018	7	14
01.03.2018	1	2
03.03.2018	1	2
06.03.2018 to 08.03.2018	3	6
14.03.2018 to 16.03.2018	3	6
19.03.2018 to 21.03.2018	3	6
26.03.2018 to 27.03.2018	2	4
09.04.2018 to 13.04.2018	5	10
16.04.2018	1	2
19.04.2018 to 20.04.2018	2	4
28.04.2018	1	2



24/c

01.05.2018 to 03.05.2018	3	6
07.05.2018 to 11.05.2018	5	10
15.05.2018	1	2
17.05.2018 to 18.05.2018	2	4
21.05.2018	1	2
24.05.2018 to 26.05.2018	3	6
30.05.2018	1	2
04.06.2018	1	2
05.06.2018	1	2
11.06.2018	1	2
14.06.2018	1	2
19.06.2018	1	2
21.06.2018 to 25.06.2018	5	10
02.07.2018 to 03.07.2018	2	4
05.07.2018 to 09.07.2018	5	10
13.07.2018	1	2
17.07.2018 to 19.07.2018	3	6
31.07.2018	1	2
01.08.2018 to 14.08.2018	14	28
20.08.2018 to 21.08.2018	2	4
27.08.2018 to 28.08.2018	2	4
18.09.2018	1	2
04.10.2018	1	2
10.10.2018	1	2
12.10.2018	1	2
16.10.2018	1	2
23.10.2018	1	2
31.10.2018	1	2
05.11.2017	1	2
12.11.2018 to 30.11.2018	19	38
03.11.2018	1	2
01.12.2018 to 17.12.2018	17	34
26.12.2018 to 28.12.2018	3	6
02.01.2019 to 03.01.2019	2	4
07.01.2019	1	2
11.01.2019	1	2
14.01.2019 to 15.01.2019	2	4
19.01.2019 to 30.01.2019	12	24
11.02.2019	1	2
14.02.2019 to 15.02.2019	2	4
23.02.2019 to 28.02.2019	6	12
01.03.2019	1	2
05.03.2019 to 07.03.2019	3	6
11.03.2019 to 23.03.2019	13	26
29.03.2019 to 30.03.2019	2	4
01.04.2019 to 02.04.2019	2	4
08.04.2019 to 12.04.2019	5	10
16.04.2019 to 26.04.2019	11	22
29.04.2019 to 30.04.2019	2	4
01.05.2019 to 02.05.2019	2	4
04.05.2019 to 10.05.2019	7	14
16.05.2019 to 25.05.2019	10	20

30.05.2019 to 07.06.2019	8	16
03.07.2019 to 05.07.2019	3	6
10.07.2019 to 12.07.2019	3	6
15.07.2019 to 16.07.2019	2	4
18.07.2019 to 20.07.2019	3	6
25.07.2019 to 26.07.2019	2	4
31.07.2019 to 03.08.2019	4	8
14.08.2019	1	2
16.08.2019	1	2
20.08.2019	1	2
03.09.2019 to 05.09.2019	3	6
01.10.2019 to 31.10.2019	31	62
01.11.2019	1	2
06.11.2019 to 08.11.2019	3	6
25.11.2019	1	2
28.11.2019	1	2
30.11.2019	1	2
01.01.2020 to 16.01.2020	16	32
02.03.2020 to 07.03.2020	6	12
11.03.2020 to 12.03.2020	2	4
16.03.2020 to 19.03.2020	4	8
<b>Total</b>	<b>362</b>	<b>724</b>

HOS may either adjust the commuted leave sanctioned without medical certificate against other kinds of leave admissible or recovery of excess HPL may be made from the above mentioned official and deposited to Govt. account. Other similar cases may be reviewed at office level under intimation to audit.

22/c

**PARA NO. 06****(Audit Memo. No. 08 Dated: 19.01.2021)****Subject:- Recovery overpayment of Transport Allowance amounting to Rs.4212/-.**

As per Govt. of India, Ministry of Finance, Department of Expenditure No. 21(1)/97.EII (B) dated 30.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 1.8.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, EOL, Maternity Leave, CCL, EL etc. for the period 2017-2020. During the test check of attendance register, Sh. Attar Singh, Sweeper found to be absent for Oct, 2019 for the full calendar month. The HOS has paid Transport allowance to the official during absence from duty for full calendar month, which details as under:-

S. No.	Name & Designation Employee/ Sh.	Period	Amount. overpaid (in rupees)	Amt. to be recovered (in rupees)	Remarks
1.	Attar Singh, Sweeper	October, 2019	4212	4212	Working in diverted capacity in this school and salary drawn from SBV, K-Block, Mangol Puri. 3600 + 612(DA @17%)=4212
	<b>Total</b>			<b>4212/-</b>	

Hence, recovery of Rs.4212/- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO. All other similar cases may also be reviewed on the basis of above observations.

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**PARA NO. 07**

(Audit Memo. No. 09

Dated: 20.01.2021)

21/c

**Sub: Irregular deductions on account of SMS charges and issuance of Cheque book in Saving Bank Account No. 277910100022595 and 277910100022577-Loss of Government Money.**

During the test check of bank pass books for the audit period, it has been observed that Rajkiya Pratibha Vikas Vidyalaya Sector-21, Phase – II, Rohini, Delhi-110086 is paying SMS charges and cheque book issuance charges for the Saving Bank Account No. 277910100022595 and 277910100022577 maintained in Andhra Bank resulting in loss of Government money. As per the circular no. DE/10/6/AO-II/Misc/2017-18/56 dt.29.12.2017 issued by DOE, it is clearly mentioned that interest on any account earned is to be credited to departmental receipt head of Account MH-0202 Education, Sports, Art & Culture. Details of charges are given below:

S. No.	Date	Particulars	Bank Account No.	Amount debited /deducted by bank
1.	20.06.2018	SMS Charges/Apr- June	277910100022595	18
2.	19.09.2018	SMS Charges/Jul-Sep	277910100022595	18
3.	20.12.2018	SMS Charges/Oct-Dec	277910100022595	18
4.	18.03.2019	SMS Charges/Jan-Mar	277910100022595	18
5.	19.06.2019	SMS Charges/Apr-Jun	277910100022595	18
6.	19.09.2019	SMS Charges/July-Sep	277910100022595	18
7.	17.12.2019	SMS Charges/Oct-Dec	277910100022595	18
8.	22.06.2020	SMS Charges/Apr-Jun	277910100022595	17.70
9.	21.09.2020	SMS Charges/July-Sep	277910100022595	17.70
10.	27.09.2020	MB Charges	277910100022595	118
11.	20.09.2017	SMS Charges/Jul-Sep	277910100022577	18
12.	20.12.2017	SMS Charges/Oct-Dec	277910100022577	18
13.	18.03.2018	SMS Charges/Jan-Mar	277910100022577	18
14.	20.06.2018	SMS Charges/Apr-Jun	277910100022577	18
15.	19.09.2018	SMS Charges/July-Sep	277910100022577	18
16.	20.12.2018	SMS Charges/Oct-Dec	277910100022577	18
17.	18.03.2019	SMS Charges/Jan-Mar	277910100022577	18
18.	19.06.2019	SMS Charges/Apr-Jun	277910100022577	18
19.	19.09.2019	SMS Charges/July-Sep	277910100022577	18
20.	17.12.2019	SMS Charges/Oct-Dec	277910100022577	18
21.	22.06.2020	SMS Charges/Apr-Jun	277910100022577	17.70
<b>Total</b>				<b>477.1</b>

20/12

The above charges deducted by the bank are irregular. These charges need to be recouped and deposited into the above mentioned account. The HOS has not deposited interest earned on the balance of above mentioned accounts. The same may be deposited into departmental receipt head of Account MH-0202 Education, Sports, and Art & Culture.

**The above charges deducted by the bank are irregular. Efforts should be made to recoup and deposited into the above mentioned account and interest earned on the balance of above mentioned accounts may deposited into departmental receipt head of Account MH-0202 Education, Sports, and Art & Culture under intimation to audit.**

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**PARA NO. 08**

(Audit Memo. No. 10

Dated: 21.01.2021)

Subject: **Irregular Travelling Allowance of Rs.24025/-**

In supersession of Department of Expenditure's O.M.No.19030/3/2008-E-IV dated 23.09.2008, in respect of the following provisions will be applicable w.e.f. 01.07.2017.

**Mileage Allowance for Journeys by Road:-**

At places where specific rates have been prescribed:-

<b>Pay Level in Pay Matrix</b>	<b>Entitlements</b>
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi
6 to 13	OR <b>At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motorcycle, moped etc.</b> Same as above with the exception that journeys by AC taxi will not be permissible
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motorcycle, moped etc.
3 and below	Actual fare by ordinary public bus only. OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own scooter, motor cycle, moped etc.

As per OM NO. 19030/1/2017-E.IV dated 13<sup>th</sup> July, 2017 issued by the Department of Expenditure, Ministry of Finance, Government of India, if the officials fall in pay level 5 to 13 in pay matrix going on local tour by own car, scooter etc. then Mileage Allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.

The Transport Department GNCT of Delhi specific rates has been prescribed journey @ Rs.8/- per km for auto rickshaw and enhanced rate Rs. 9.50/- per km in March 2019.

During the scrutiny of records of Rajkiya Pratibha Vikas Vidyalaya, Phase – II, Rohini, Delhi-110086, it has been observed that the following officers/officials have been paid excess payment for Travelling Allowance which results over payment of Rs.24025/- Details are as under:-



181c

S. No.	Name & Designation	Bill No. & Date	Amount paid (in Rs.)	Amount admissible (in Rs.)	Excess amount paid (in Rs.)	Remarks
1.	Sh. Kuldeep Kumar, TGT	178/ 24.01. 2020	109 km x Rs.14= 1526	109km x 9.50=1035.5	490	The official has not attached any documentary proof for the journey performed by Taxi
2.	Sh. Ranveer, PGT	177/ 24.01. 2020	198 km x Rs.14= 2772	198 km x 9.50 = 1881	891	The official has not attached any documentary proof for the journey performed by Taxi
3.	Sh. Devender Dutt, PGT	177/ 24.01. 2020	11km x 14 = 154	11km x 9.5=104.5	50	The official has not attached any documentary proof for the journey performed by Taxi
4.	Ms. Priyanka Singh, TGT	177/ 24.01. 2020	94km x 14 = 1316	94km x 9.5=893	423	The official has not attached any documentary proof for the journey performed by Taxi
5.	Sh. Bhupender Kumar Tiwar, TGT	177/ 24.01. 2020	173km x 14 = 2422	173km x 9.5=1644	778	The official has not attached any documentary proof for the journey performed by Taxi
6.	Sh. Rajesh Kumar, PGT	177/ 24.01. 2020	100km x 14 = 1400	100km x 9.5=950	450	The official has not attached any documentary proof for the journey performed by Taxi

14.	*Sh. Parveen Mann, TGT	179/24.01.2020	1689km x 14 = 23646+DA 55 days @Rs.150/- per day =8250/-	1689km x 9.5 = 16046	7600	The official has not attached any documentary proof for the journey performed by Taxi. ARO (AC-16) has verified only election duty not journey verified. ARO has not certified that the official has not used govt. vehicles. The Travelling allowance bill of Rs. 16046/- should be verified by ARO for journey performed by the official and no use of govt. vehicle, if the official has failed to verify the transport bill, the whole amount will be recovered from the official.
				DA Amount	8250	
<b>TOTAL</b>					<b>24025</b>	

\* As per circular number CEO/Admn./104(13)2015/Misc/38862-39109 dated 15.07.2015 issued by Dy. CEO it is clearly mentioned that as per provisions contained in GOI's Order No. (2) below SR71, the phrase "Local Journey" shall be construed to mean a journey within the municipal limits or city in which the duty point is located. Travelling Allowance for a local journey shall be admissible if the temporary place of duty is beyond 8km from the normal place of duty irrespective of whether the journey is performed by the Govt. Servant from his residence or from the normal place of duty. As per O.M. No. 19030/1/2017-EIV dated 01.02.2018 issued by Department of Expenditure it is clearly mentioned that free boarding and lodging, the Govt. employee, if incurring any expenditure on local travel, can claim the same as per Para 2 E(i) and (iii) of the O.M. of even No. dated 13.07.2017. The earlier system of giving 25% of DA is being discontinued. Also, after implementation of 7<sup>th</sup> CPC recommendations, the facility of DA at 5<sup>th</sup> CPC rate is done away with.

**The HOO may recover Rs.24025 /- from the above mentioned officials after due verification of facts and figures under intimation to Audit. Other similar types of cases may also be got reviewed at HOS level.**



13/c

**PARA NO. 09**

(Audit Memo No. 11 Dated: 21.01.2021)

**Sub: Overpayment of Rs. 3145/- on account of LTC.**

The Government servant's wife or husband and two surviving unmarried children or stepchildren wholly dependent on the Government servant, irrespective of whether they are residing with the Government servant or not. The restriction of the concession to only two surviving children or stepchildren shall not be applicable in respect of

- (i) those employees who already have more than two children prior to 20-10-1998
- (ii) Where the number of children exceeds two as a result of second child birth resulting in multiple births.
- (iii) But in the following cases, it is observed that journey was performed by Pvt. Mode and the officials claimed LTC claim for more than two surviving children born after 20.10.1998 which detail is as under:-

Sr No	Name and Designation Sh.	Block year	Destination	Pvt. Mode of Transport	Amount passed	Amount admissibile	Amount to be recovered	Remarks
1	Shyam Chandra Jha, TGT	2014 - 2017	Delhi to Darbhanga (DBG)	By Train	15725	12580	3145	<p><b>1) Total amount passed vide Bill No. 48 dt. 15.09.2018: 15725/-</b></p> <p>Fare: New Delhi to Darbhanga (DBG): 7100/- for 5 persons</p> <p>Darbhanga (DBG) to New Delhi : 8625/- for 5 persons</p> <p>The official has availed LTC for the block year 2014-2017 for five persons namely:</p> <ol style="list-style-type: none"> <li>1. Shyam Chandra Jha, Self</li> <li>2. Archana Jha, Wife</li> <li>3. Abhishek Anand, Son- DOB: 06.12.1996</li> <li>4. Shanta Jha, Daughter-</li> </ol>

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**PARA NO. 10**

(Audit Memo No. 15 Dated: 21.01.2021 )

Sub: Recovery of Rs. <sup>24973</sup>~~35273~~ in r/o Sh. Dinesh Kumar, PGT towards Income Tax

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2017-2019, the Income Tax has not been deducted in r/o Sh. Dinesh Kumar, PGT as per norms. . As such the income tax has been re-calculated.

**Rate of Income Tax for Financial Year 2017-18**


Up to Rs. 2, 50,000/-	Nil
Rs. 2, 50,001 to Rs. 3,00,000/-	5% of income exceeding Rs. 2, 50,000/-
Rs.3,00,001 to Rs.5,00,000/-	Rs.2500 plus 5% exceeding Rs.3,00,000/-
Rs. 5,00,001 to Rs. 10,00,000/-	Rs. 12500 plus 20% of income exceeding Rs.5,00,000/-
Rs. 10, 00,001 and above	- Rs. 1,12,500/- plus 30% of income exceeding Rs.10,00,000/-

Financial Year 2017-2018	As per Form – 16	Correct Calculation
Gross Income	827720	827720
Income Tax from House Property(Interest)	(-)125141	0*
Gross Income	702579	827720
Deduction admissible on saving under 80C	(-)150000	(-)150000
Deduction under Section 80CCD(1B)	(-)50000	(-)50000
Deduction under Section 80D	(-)7800	(-)7800
Total Income	494779	619920
Tax due	12239	36484
E. Cess @ 3%	367	1095
Net tax payable	12606	37579
Tax Deducted at Source	12606	12606
Short Recovery	-	(-)24973

\*Deduction on home loan interest cannot be claimed when the house is under construction. It can be claimed only after the construction is finished. The period from borrowing money until construction of

12/6  
the house is completed is called pre-construction period. Interest paid during this time can be claimed as a tax deduction in five equal installments starting from the year in which the construction of the property is completed. The official had booked of Flat No.706 on 7<sup>th</sup> floor in Tower-B, Apartment in GRANDEUR located at Sector-56, Bhiwadi, Rajasthan through VP Spaces Private Ltd. and taken home loan against this property .

**Either recovery of Rs. 24973/- may be made from Sh. Dinesh Kumar, PGT or obtained documentary proof after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at HOS level under intimation to audit.**



n/c

**PARA NO. 11**

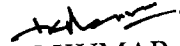
(Audit Memo. No. 13 Date: 21-01-2021)

**Sub: Non-Production of Records.**

The following records have not been produced before audit for the audit period 2017 to 2020.

1. Unserviceable/Dead Stock Record
2. GAR -6 Stock register
3. Property Register
4. Records of Guest Teachers
5. Contingent Register
6. Budget Control Register
7. Water/Electricity/Telephone Register
8. Purchase file(with and without GeM)
9. Short Term / Long Term Advance Register
10. Yuva /Eco Club /Kishori Yojna /Examination Stock Register
11. LTC/CEA Register

**The above records should be maintained and be shown to next audit.**

  
(DEEPAK KUMAR SHARMA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXIV

10/C

**TAN NO. 01**

(Audit Memo. No. 01 Dated: 14.01.2021)

**Subject: - Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the school for the Audit period 2017-2020 following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. GAR-18, Abstract of Pay bill is not prepared during the audit period but the guest teacher salaries has maintained in GAR-18, which is irregular.
4. Each entry in the PBR should be signed by the DDO which has not been done during the audit period.
5. 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.
6. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.

**HOS is requested to take necessary steps to remove the above discrepancies in Pay Bill Register and be shown to next audit.**

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**TAN NO. 02**

(Audit Memo. No.05 Dated: 18.01.2021)

**(A) Sub.: Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.**

On perusal of Service Book of the staff of Rajkiya Pratibha Vikas Vidyalaya Sector-21, Phase – II, Rohini, Delhi-110086 for the Audit period 2017-2020, it has been found that entry of Aadhaar 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 No.F.3(03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

**(A) Improper maintenance of S/Books:**

During the test check of Service Books of Rajkiya Pratibha Vikas Vidyalaya Sector-21, Phase II, Rohini, Delhi-110086, the following shortcomings have been observed:

**(1) Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

**(2) Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in some service books eg.

- (a) Sh. Ravinder Singh, TGT
- (b) Ms. Poonam Gunjal, Lecturer
- (c) Ms. Priyanka Singh, Lecturer

**(3) GPF No. /P Pran No. not recorded:**

GPF No./Pran No. has not been recorded in some of the service books e.g. Sh. Ranveer, Lecturer.

(4) **Nomination Forms** are not attached in service book of some of the staff e.g. Sh. Ravinder Singh Mann, Lecturer.

**(C) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:**

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of

etc

retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

**Details of Staff whose retirement is within 5 years and completed 18 years of service**

S. NO.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Mahavir Prasad Acharya, TGT	19.06.1961	19.11.1990	30.06.2021

**HOS is requested to take necessary steps to remove the above discrepancies in Service Books and be shown to next audit**

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**Sub. : Improper maintenance of Stock Registers.**

**(I) Issuance of Material without obtaining the indent**

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials.

Scrutiny of Consumable Stock Register of the school revealed that Officer-in-charge is in practice of issuing the most of the items without obtaining the indent and signature.

**(II) Improper maintenance of stock registers as required under GFR -41**

Under Rule 211 of GFR 2017, 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, chemicals, maintenance spare parts etc. should be maintained according to the Form GFR -41

But scrutiny of under mentioned stock registers revealed that registers have not been maintained in the proper format as required in GFR-41, in the absence of which actual opening and closing balances could be worked out .

- a) Physics Lab/Chemistry Lab/ Biology Lab Register
- b) VKS Register
- c) Sports Register

**(III) Non Physical verification of stock registers**

Rule 213(2) of GFR 2017 provides for Physical Verification of all Consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of stock registers revealed that annual physical verification has either not been carried out regularly or certificate is not recorded and duly signed by the HOO/DDO which is as per the above mentioned rule, mandatory during the audit period.

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The certificate should be as follows:

**“Certified that all the items / articles / stock entered in this register have been physically checked / verified and found correct by me”.**

**(IV) Page counting Certificate**

Page counting certificate has not been recorded and signed by the In-Charge of the stock registers e.g. Sports register.

**HOS is requested to take necessary steps to remove the above discrepancies in Stock Registers and be shown to next audit**

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(Audit Memo. No. 14 Dated: 21-01-2021)

**Subject:- Improper maintenance of Cash Book, PWF Cash Book, Eco Club**

During the test check, it has observed that the Cash Book for the period 2017-2020 the following shortcomings have been observed:-

1. The totals are required to be checked by a person other than the writer of the Cash Book Surprise physical Verification of cash is required to be conducted at periodical intervals by the DDO.
2. For every entry there should be a voucher setting forth full and clear particulars of the claims and all information necessary for its proper classification and identification in account.
3. When money is received from the Govt. servant a receipt in form GAR 6 is required to be issued to the payee. This receipt must be signed by the DDO who should satisfy himself at the time of signing the receipt that the amount has been entered in the Cash Book. But the school is not following this procedure.
4. The Certificate of Physical Verification of Cash will normally be in the Following form  
“ Certified that Cash amounting to RS. \_\_\_\_\_  
(Rupees \_\_\_\_\_ only) has been physically verified and found correct as per the balances recorded in the Cash book.
5. Numerous cuttings/overwriting were found without proper attestation by the DDO which is irregular.
6. Signature of the depositor not taken on reverse of the counterfoil of TR-V.

**HOS is requested to take necessary steps to remove the above discrepancies and be shown to next audit.**



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**TAN NO. 05**

(Audit Memo No-16 Dated: 21-01-2021)

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

**Excess accumulation in Pupil's Welfare Fund**

Rule 149(4), DSER 1973, has been substituted by Notification No. 1340-2340, dt. 23.02.1990. The amount standing to the credit of the pupil's fund shall be at the disposal of the head of the school and shall be spent in the interest of the students for various physical and co-curricular activities of the school or for purposes and in the manner specified below:

- (a) The maximum accumulation in the pupil's fund shall not exceed one year's collections or rupees twenty thousand whichever is more. If unspent balance exceeds one year's collection or rupees twenty thousand whichever is more charging of further subscription shall be discontinued and shall be restarted when the balance is below rupees five thousands.
- (b) Prior sanction for purchases exceeding rupees five thousands out of the Pupil's fund shall be obtained from the Director.
- (c) The Pupil's Fund account shall be maintained and operated by the Head of the school. The balance shall be deposited with a branch of the State Bank of India or in a Post Office Saving Bank Account or with a Co-operative Bank approved by the Registrar, Co-operative Societies, Delhi. Only in absolutely unavoidable circumstances the balance may be retained in hand.

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.

Non-utilization of the amount for bona fide purposes be explained and the charging of the fund from the students may be stopped forthwith and started only after the same is brought down at the minimum limit as prescribed in the Delhi School Education Act/ Rules.

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

During the text check it has been observed that the school has incurred expenditure on office stationery, huge expenditure on conveyance, maintenance of computers, cartridge, Bio-metric machine, AMC of printers, photocopies, Canon Image Glass, Gas connection, MCC bank charges etc.

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**Certificate required under Rule 154 of 2017 (Purchase of goods up to Rs.25000)**

During purchase of goods up to Rs.25000/- a certificate should be recorded on the body of the bill that:-

**“I \_\_\_\_\_ am personally satisfied that these goods purchased are of the requisite quality and satisfaction and have been purchased from a reliable supplier at a reasonable price”.** No such certificate has been found on any of the bill.

As per rules the Head of Schools (HOS) have been vested with powers of utilization of e Pupils' Welfare Fund, it is his duty to ensure that all the expenditures are made out of this fund as per rule provisions/guidelines issued from time to time.

**HOS is requested to take necessary steps to remove the above discrepancies and be shown to next audit.**

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**Sub. : Irregularities in implementation of Mid Day Meal Scheme(MDM)**

Mid-Day Meal scheme in Delhi Government was introduced initially in Primary Classes and thereafter in Upper Primary classes. All HOSs/Principals are responsible for monitoring the supply and distribution of Mid-Day Meal in their respective school as per the general instructions being issued from time to time from the Department of Education. A test check of the record relating to the Mid-Day Meal revealed the following irregularities:-

**1. Details of students opted for MDM not available**

As per Circular No.DE/23/MDM/Ind/2010-2011/295-303 dated 5.7.2010 issued from Dte. Of Education, an option form was to be filled up the parents of all the existing and newly admitted students of Primary & Upper Primary Classes of all Govt. Schools for availing the facility of Mid-Day Meal for their wards. No child was to be compelled to eat MDM if he/she is not interested. The schools were instructed to receive number of meals as per the number of children who opt for MDM and are present on that day in the school. Compiled information in this regards was to be submitted to Zones by HOS in the month July.

Test check of the records submitted by school authorities revealed that the compiled statement of option of student for MDM is not available on record and meals are being received as per the total number of students present on that day in the Primary & upper Primary Classes irrespective of the status of opted for MDM by the students. In the absence of option forms of MDM of students, extra quantity of MDM received by the school against the number of students not opted for MDM could not be ascertained in audit.

**2. School Mid-Day Meal Committee (SMDMC)**

As per Circular No.DE23 (Cir)/MDM/2009-2010/1576 dated 4.12.2009 issued by Dte. Of Education, HOS has been instructed to form a School Mid-Day Meal Committee (SMDMC) comprising of

- a) Head of School
- b) Teacher In charge of Mid-Day Meal
- c) Home Science Teacher
- d) Minimum Three mother of students from different classes
- e) DDO of the school
- f) One VKS Member

As per above guidelines the HOS will preside over its meetings which will be held, at least twice a month. But no such record has been produced to audit for holding a meeting of SMDMC twice a month. Further, as per as per Circular NO. DE23(Cir)/MDM/2009-

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2010/261-266 dated 29.06.2010, the HoS/Principle of Govt./Govt. Aided school is supposed to ensure that the School Level Mid-Day Meal two or three times from all the Containers received after mixing the whole food in the containers by Karachi (big spoon) during opening of containers before distribution to the children and a certificate to this effect should be kept in record of the school daily by HOS certifying that:-

**“ It is certified that School Level Mid-Day Meal Committee members tasted the food from each containers supplied under Mid-Day Meal in the School by ( Name of the NGO-----on dated -----in -----containers and found fit for human consumption and was distributed to the students in the school.”**  
**( Signature of each member with name and designation)**

A certificate, signed by each member, to this effect must be kept in the record but no such certificate has been found in the records.


During the text check of Mid-Day meal Register during the audit period, it is found that the Signature of DDO, Parents, VKS members and HOS not found in the register and no column filled in name of food and weight of the food.

### **3. Adverse test results for calorific value and protein parameters in MDM**

As per guidelines on Food Safety and Hygiene for School Level Kitchen under Mid-Day Meal Scheme issued by Dte. Of Education, Mid-day Meal Branch vide letter no. DE/23(540)/MDM/78-825 dated 24.11.2015 that cooked mid-day meal should be as per prescribed standard which is to contain a food value of minimum 450 K Calories and 12 gram of protein per meal for primary and for upper primary 700 K calories and 23 grams of protein per meal.

The copy of certificate provided by the school does not mention the prescribed standard the specific requirement of proteins for primary classes. Compromising with the nutritious quality of the food provided to the students is a lapse on the part of HOS and it defeats the very purpose of the MDM scheme. This instance has notice on the basis of test check only and if thorough scrutiny of all the test report is done, possibilities of such lapses cannot be ruled out.

**HOS is requested to take necessary steps to remove the above discrepancies and be shown to next audit.**

  
**(DEEPAK KUMAR SHARMA)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXIV**