

54

DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002

Internal Audit Report of

C,L.Bhalla DAV Sr. Sec. School (Govt. Aided) Near Naaz Cinema, Jhandewalan, New Delhi-110005 for the period 2009-10 to 2018-19.

INTRODUCTION

The internal audit on the accounts of **C,L.Bhalla DAV Sr. Sec. School (Govt. Aided) Near Naaz Cinema, Jhandewalan, New Delhi-110005** DDO Code 032768, for the period 2009-10 to 2018-19. was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO, Mrs. Kavita Dargan, AAO and Sh. Naveen Kashyap, Sr. Asstt.(on medical leave). The audit was conducted during 07 working days w.e.f. 21.01.2020 to 31.01.2020 including election training days i.e. 27.01.2020 and 28.01.2020. The statutory audit has never been done in the school.

AIMS AND OBJECTIVES

C,L.Bhalla DAV Sr. Sec. School (Govt. Aided) Near Naaz Cinema, Jhandewalan, New Delhi-110005 is an Aided School for imparting education to the boys of poor and needy families from 6th to 12 standard in the streams of commerce and Arts.

The following officers/officials have held the charge of the respective posts as listed below:-

1. Head of School/DDO :

Sl No.	Name and Designation(Smt/Sh)	Period
1	Sh. Arun Arya, Principal	2009-2019

2. Cashier:

S. No.	Name and Designation(Smt/Sh)	Period
1	Ruchika Nijhawan, Head clerk	2009-2019

VACANCY POSITION

Group	Sanctioned	Filled	Vacant
A	01	01	0
B	27	22	5
C	4	4	0
Total	32	27	5

Arundh

Budget Allocation and expenditure for the year 2009-10 to 2018-19

50

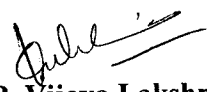
Year	Govt. Grand Received (In Rs.)	Govt. Grant Expenditure (In Rs.)
2009-10	11009304	11009304
2010-11	10857044	10857044
2011-12	12907869	12907869
2012-13	14477601	14477601
2013-14	16642422	16642422
2014-15	18058975	18058975
2015-16	20187705	20187705
2016-17	23762088	23762088
2017-18	29443704	29443704
2018-19	28951936	28951936

STATUTORY AUDIT

C,L.Bhalla DAV Sr. Sec. School (Govt. Aided) Near Naaz Cinema, Jhandewalan, New Delhi-110005., has not been done up to till date

Maintenance of Records :

The maintenance of records of C,L.Bhalla DAV Sr. Sec. School (Govt. Aided) Near Naaz Cinema, Jhandewalan, New Delhi-110005 DDO Code 032768, for the period 2009-10 to 2018-19. was found satisfactory, subject to observations made in current audit report.


(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

Old Audit Report Part – I

There were '4' outstanding paras with outstanding recovery of Rs. 3018/- on the accounts of O/o C,L.Bhalla DAV Sr. Sec. School (Govt. Aided) Near Naaz Cinema, Jhandewalan, New Delhi-110005 DDO Code 032768, for the period 1996-2009, wherein 03 paras are settled and an amount of Rs. 3018/- has been recovered. Remaining 01 para has been included in the current audit report, this has been discussed with the Head of Office/School.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1996-2002	2	2	19,20	0
2.	2002-2009	2	1	3	1(1)
	Total	4	3	-	1

DETAILS OF OLD RECOVERY :

S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1.	1996-2002	3018	19	3018	0
	Total	3018		3018	0

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(48)

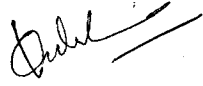
(Part II)
Current Audit Report

During the course of current audit, 12 audit memos and 01 record memo, highlighting various irregularities & recoveries to the tune of **Rs. 134257/-** were issued. On the basis of compliance shown by the Department, **08** memos were settled on the spot and **Rs. 9190/-** were recovered. Remaining 05 memos have been converted into **03** para and **02** TAN in the current audit report.

Details of current recovery :

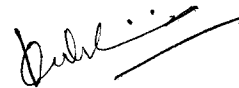
Memo No. & Date	Total Recoveries (in Rs.)	Amount recovered (in Rs.)	Balance (in Rs.)
02/22.01.2020	29550	6550	23000
06/24.01.2020	16344	2640	13704
07//24.01.2020	88363	0	88363
Total	134257	9190	125067

The internal audit report has been prepared on the basis of information furnished and records made available by the school. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


(B. VijayaLakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

LIST OF EMPLOYEES TO BE RETIRED WITHIN THREE YEARS

1.Smt. Neelam Madan, PGT(Pol.Sc.), DOB 01.09.1961



PART - I

OLD Outstanding PARAS

Para - 5

47

1. 1976-77 PARA 4. Library Record.

- (a) The record of the library record that 45 books worth Rs.182.35 paise (shown in Annexure 'B') were outstanding in the name of teachers who had left the school. Steps may be taken to recover the books failing which the cost of books may be recovered from the teachers concerned.
- (b) It was further noticed that 78 books worth Rs.170.31 as shown in Annexure 'C' were outstanding in the name of ex-students. The sanction of the competent authority to write off the amount may, therefore, be obtained under intimation to audit. The steps may be taken to ensure that outstanding books are received back from the students before they leave the school in future.
- (c) It was also observed that no action was taken to ensure that the books issued to the teachers were received back on due date. It may be seen from the list as shown in Annexure 'D' that the books were issued to the teachers for a pretty long time but these have not been received back till last day of audit. Steps may be taken to recover the books from the teachers failing which cost of books may be recovered from them under intimation to audit.

ANNEXURE *A*

SHOWING THE DETAILS OF MANAGEMENT LIABILITY TOWARDS
S.F. FOR THE YEAR: 1967-68

1.	S/Shri. K.M. Bhambhani	85-33
2.	R.L. Loomba	81-33
3.	B.D. Jindal	72-00
4.	P.S. Shastri	64-85
5.	M.S. Chadda	58-67
6.	D.K. Dutta	50-67
7.	S.N. Godl	72-00
8.	Jalip Singh	50-04
9.	Durga Dass	50-67
10.	C.M. Sharma	67-33
11.	S.C. Malhotra	50-67
12.	L.N. Batra	63-65
13.	A.N. Sharma	50-57
14.	Sudan Lal	40-30
15.	R.S. Sharma	74-67
16.	B.D. Chopra	68-31
17.	Khem Shrivastava	70-33
18.	A.L. Arora	53-33
19.	Shyam Lal Suri	55-33
20.	Chandan Singh	51-41
		<u>225-67</u>

*already
filled up by
H.A.*

ANNEXURE *B*

LIST OF TEACHERS WHO WERE IN SERVICE WITHOUT S.F. A DURING
THE YEAR 1967-68

S.N.	Name of the Teacher	No. of Books	Year	Cost
1.	S/Shri. S.D. Sehgal	9	68-67	25-74
2.	R.C. Mahajan	2	64-63	6-00
3.	M.L. Bhatt	4	65-66	16-00
4.	K.L. Malhotra	10	65-66	22-00
5.	B.D. Chopra	8	67-68	33-00
6.	Shashi Lal J.	5	69-70	28-00
7.	S.K. Murwan	4	70-71	51-00
		<u>42</u>		<u>182-74</u>

①

②
39
41

ANNEXURE "C"

SHOWING THE DETAILS OF BOOKS OUTSTANDING IN THE NAMES
OF THE B.M. STUDENTS UP TO 31-3-77.

<u>No. of students</u>	<u>No. of books</u>	<u>Amount</u>
78	78	170-31

A ANNEXURE "D"

LIST OF TEACHERS WHO ARE NOT DEBITED THE LIBRARY ACCOUNT
INSPITE OF REPEATED REQUESTS. DETAILS AS BELOW:-

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<u>S.N.</u>	<u>Name</u>	<u>Date of issue & year</u>	<u>No. of books</u>	<u>Cost of books</u>
1.	Shri H.E. Bhatnagar Principal	7-72	10	43-10
2.	Shri Narinder Singh	8-11-71	16	39-12
3.	Shri Durga Jass	4-11-71	8	28-74
4.	Shri A.N. Bhatia	15-2-71	13	27-95
5.	Shri Manmohan Lal Ji	2-3-75	8	46-00

also

~~18-71~~

Para 1

~~Para 1~~ (1979-82) Para: 4

1979-82
Para 2

38
44

School Building.

a) Un-authorized Sharing of school Building.
During the course of audit, it was noticed that some ^{own} part of the building of the school has been given by the management for running D.A.V. Model school, which is commercial lines. The school authorities were requested to produce the Building file to verify the factual post and the area under the occupation of aided school, but same was not produced. The prior approval of the director of education for running the public school in the same premises was also not produced.

b) Electricity Bills

Two electricity meters No. 477048 and 477049 have installed in the school building. The expenditure during the period under report is as under.

1979 - 1980	Rs. 832.60
1980 - 1981	Rs. 594.80
1980 - 1981	Rs. Nil
1982 - 1983	Rs. 2370/-

already settled 14/1/79

The School has 10 class room. The expenditure on electricity seems to be on the higher side. On enquiry, it was revealed that D.A.V. Model School is also using electricity from the meters. It is surprising that a reimbursement is claimed from the directorate of education whereas no contribution is made by the D.A.V. Public school. The facility exhausted by the Management is highly irregular.

b) Water Bill

The records pertaining to the water payment was not produced to the audit. One water meter is installed in the school premises and free water supply is also expended to DAV Model School by extending the pipelines. No water bill has been paid by the school for which grant has been claimed. It was given to understand that water bill are being adjusted by the Asstt collector office water, against the amount lying in deposit the M.C.D. The school has paid a sum of Rs 1143.09 fr 6.84. to 24.12.84 for which the reimbursement will be claimed the close of the financial year in the final adjustment of grant in aide.

This act of the management will adversely effect the interest of the school in the long run.

2

Para-3
Para 6
1979-82
Reserve fund

Para: B.

1979-82
Para 3

5 27
43

Rule 65 (b) of the DSE Rules 1973 specifically provide that the school shall have a reserve fund of an amount Shall not be less then the amount specified by the rules and _____ of the affiliating board which ever is higher.

The student strength of the Institution is about 350 and the reserve fund should have been Rs 20,000/- (as so filed by the affiliating board) being the higher amount Rs 10,000/- please enhanced to 20,000/- immediate intimation to audit.

3

Para-4
Para 13
1979-82
Library books

Para: A.

1979-82
Para-4

Govt. of India decision under Rule 166(2) of the G.F.R. Prescribes the procedure for physical verification of library books was conducted after 1979. Thus the instruction of the G.F.R. Regarding physical verification of books were not followed. The physical verification of books may therefore be conducted and results of such verification may be in ted to audit. Scrutiny of the library records of the school audit revealed the following irregularities: -

- a) As per Annexure "A" to this report it was observed the 109 book worth Rs 258.36 were not returned by the ex- student of this school. The same may kindly be recovered from them on the cost of books may please be deposited into the respective head.
- b) Similarly as per annexure "B" to this report 33 books worth Rs. 145.93 are still with the teachers who have left the school. The above books were issued during the year 1966 _____ 1978. Steps may kindly be taken to recover the books from the teachers concerned/amount credited to the restive Head of Account.
- c) It was further revealed that about 1500 books as per certificated given by the school, are torn and could not be used for reading purpose. An upto date list of such books may be prepared while conducting the physical verification and these books in question may be got condemned by the competent authority and sale proceeds thereof deposited under respective Head of Account under

1979-82

16
26
42

intimation to audit.

d) Magazine "SARIKA" was purchased since long and during the period under audit vide following vouchers.

30/29.8.79	6.00
59/17.11.79	1.50
67/6.12.79	1.50
87-B .12/1/80	3.00
1/1.4.80	1.50
4/9.4.80	3.00
12/7.1.81	4.00 2.00
45/7.1.81.	4.00
65/23.3.81	2.00 4.00
3/6.4.81	2.00
60/31.3.81	4.00 4.00
70/22.1.82	2.00 2.00

already settled by headmaster
W

This magazine is not prescribed by the Directorate of education and as such purchase of the same was irregular. The irregular purchase of this magazine may please be got regularized and purchase of the same may be stopped henceforth under intimation to audit.

31	दिमराजी	8036	9-5-69	1-50
32	अंगकचं	8503	2-7-69	1-50
33	गगोरंभव कंथा	225	2-5-69	1-25
34	सुखी	2396	4-2-70	1-00
35	कहयुना	7842	4-2-70	1-50
36	Arund the wood	7294	2-2-70	2-40
37	वीरवाकर	116	29-12-69	1-50
38	Newstyle Goom	6680	17-1-70	3-75
39	Hr-sec phy.	7181	15-5-69	12-00
40	चर और अक्षर	3935	2-8-69	3-00
41	अंगक कर्म अक्षर	8060	30-10-69	7-50
42	Hr-sec. phy	7743	31-12-69	---
43	अंगक कर्म अक्षर	8070	25-9-70	1-50
44	अंगक	7856	7-11-70	1-50
45	खादसी धिप	7916	9-1-71	1-50
46	र चंदा और अक्षर	2458	20-1-71	1-00
47	अक्षर अक्षर अक्षर	8147	23-4-70	1-50
48	विचार अक्षर	1731	28-7-70	1-25
49	अक्षर अक्षर	3930	19-8-69	4-00
50	अक्षर अक्षर	1825	30-9-70	1-25
51	अक्षर अक्षर	2263	30-9-70	1-50
52	अक्षर अक्षर	7683	25-3-71	6-75
53	चंदा और अक्षर	2425	24-7-70	1-00
54	गगोरंभव कंथा	2015	11-1-71	1-25
55	दिमराजी	8038	12-10-71	1-50
56	अक्षर अक्षर	1362	27-2-72	3-00
57	अक्षर अक्षर	1905	9-12-71	1-50
58	अक्षर अक्षर	1311	4-1-72	0-98
59	अक्षर अक्षर	2150	6-11-71	2-00
60	अक्षर अक्षर	2409	2-12-71	0-98
61	अक्षर अक्षर	589	3-7-72	3-00
62	Simplified mech. Eng.	7736	12-11-72	5-50
63	अक्षर अक्षर	1915	7-7-74	1-50
		14996		

needed checked by headmaster
M 12

1149 86 %

64	अरुण गांधी	3825	15-7-74	2-00
65	परिमल अर्थशास्त्र	4735	6-9-74	6-25
66	जाति कथा	1917	12-9-74	2-50
67	अलगाववादी क्रांति कथा	8868	31-9-76	1-50
68	धर्म और व्यवस्था	8540	10-7-76	2-50
69	सहकारी समाज	4282	10-12-76	1-00
70	धर्म	1365	4-2-77	0-25
71	सोरो काल	8173	7-5-76	2-00
72	संगठनवाद	7962	7-5-76	1-50
73	श्रीधर कावरेड	8305	8-8-75	4-00
74	दोषकार बंदे काल से लगे	8266	6-2-78	1-25
75	काल प्रवाह	7879	11-1-78	1-50
76	संघर्ष	7861	6-2-78	1-50
77	काल प्रवाह	1390	23-2-77	1-00
78	सो लक्षण एक जवाब	8834	3-9-76	1-00
79	लेखनी का माहौल	3816	10-9-76	3-50
80	अर्थ और आर्थिक	9064	5-3-79	3-00
81	संघर्ष	9714	7-3-79	2-00
82	संघर्ष का अर्थ	9582	5-3-79	4-00
83	लेखनी का अर्थ	9688	8-11-78	3-00
84	संघर्ष का अर्थ	9831	13-9-79	14-00
85	अधुना का अर्थ	8124	16-2-79	2-50
86	संघर्ष का अर्थ	9541	27-11-78	5-00
87	संघर्ष का अर्थ	9597	16-1-78	4-00
88	अर्थ का अर्थ	9598	21-2-78	4-00
89	संघर्ष का अर्थ	9578	12-11-78	3-00
90	अर्थ का अर्थ	4007	16-1-79	1-00
91	संगठनवाद	7953	20-2-77	1-50
92	अर्थ का अर्थ	9590	6-2-79	3-00

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214-11

(214-11) 1/0

410 214=11

1979-82

(9)

39

93	प्रमाण्य क्षति	9608	27-2-79	3-00
94	गोबर उरोडा	9269	27-2-79	2-50
95	स्वामी विलेनाम	9222	27-2-79	0-50
96	अन्नत कृषि की कर	4193	27-2-79	-
97	विश्राम अंधविश्वास	9864	24-12-82	5-00
98	अद्वैत वीर कर्म	887	27-82	0-50
99	मालतादि	9859	18-8-82	6-00
100	मंगल वृत्त लगे	9882	1-7-88	6-00
101	विश्राम अंधविश्वास	9897	28-7-82	8-00
102	फसल	9542	25-10-83	7-00
103	गई पुरानी कर्म	4553	1-1-84	0-85
104	जैन कर्म	8800	8-8-84	1-50
105	लजवार का कर	9502	17-1-79	4-00
106	वित्त का गेद	4220	17-1-79	0-50
107	जैन कर्म	8797	8-1-79	7-50
108	चंद्र गुरु विष्णोदि	8503	8-8-79	2-50
109	दण्डक रक्तदीप	8197	8-1-79	2-00
110	दरीम चंद्र	1310	88-84	0-90

258-36

Rs. Two hundred fifty eight Rupees thirty six paise

Mohaulal Gupta

6/7/85

CHIRANJIV LAL BHALLA
D.A.V. Sec. School, Jandewala
Karol Bagh, New Delhi

11/1/85

Sh. Chitramilal (Ex-Prin)

	Acum	Yr. 1975	Cost
22. Aalam Bede	8911	16-9-70	3000
23. ...	3958	10-9-70	600
24. College essays	8112	6-8-69	3000
25. New College Camp	3116		

Sh. Jagdish Chandra

26. Aalam Bede	8573	7-11-70	
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Sh. S. K. Manbani

27. ...	9095	12-9-75	13000
28. ...	9102	27-9-75	15000
29. Double entry book Kapu	8224	5-3-74	12000

Sh. V. B. Manbani

30. ...	9235	2-8-75	10000
31. ...	9404	20-5-75	8000

Sh. S. P. Gupta

32. ...	7788	22-7-75	3000
33. ...	2919		2000

25 = 12

11 = 20

10 = 20

6 = 37

745 = 93

M. K. ...
(Librarian)
7/1/85
Offg. Vice Principal
CHIRANJIV LAI BHALLA
D.A.V. Sec School, Faridkot
Karol Bagh, New Delhi

(61) List of books remaining against teacher who left the school and not recoverable.

Annexure 'B'

(No)	Name of the Book	Ac. No.	Book No.	Cost
<u>Sh. S. D. Sehgal</u>				
1.	Gen. knowledge.	6500	66-61	1-75
2.	Manual Comptech.	7270	do.	3-75
3.	Coordinate Geom.	7194	do.	1-62
4.	Faithful of Greece	7305	do.	4-00
5.	H.S. Algebra.	6249	do.	3-00
6.	H.S. Algebra	7603	do.	4-00
				<u>18 = 12</u>
<u>Sh. R. C. Mehrotra</u>				
7.	परिचय-भारत	3165	64-65	3-00
8.	परिचय-भारत	4165	do.	3-00
				<u>6 = 2</u>
<u>Sh. W. C. Bagga</u>				
	परिचय-भारत	3967	64-65	
	परिचय-भारत	3967	64-65	
	परिचय-भारत	1189	64-65	
<u>Sh. B. D. Chopra</u>				
9.	संस्कृत-भाषा-परिचय	2972	67-68	1-25
10.	under the spec. board	6714	"	6-00
11.	Return of nature	6717	"	1-50
12.	प्राचीन भारत	3968	"	4-00
13.	Molhai	6716	"	2-00
14.	भारत	4290	"	3-00
15.	भारत	3791	"	2-00
16.	Who is who	7155	"	0-50
17.	भारत का इतिहास	4264	"	1-00
18.	भारतीय इतिहास	4157	"	5-50
19.	How to step learning	7242	"	2-00
20.	भारत का इतिहास	4630	"	2-00
21.	भारत का इतिहास	6718	"	2-00
				<u>32 = 79</u>

17/11/79
6 = 00

67-68

32-79

110 - Para 5

~~W.A.M.B.~~

2. (8) Reserve Fund

In terms of rule 65(6) of Delhi School Education

ACT, 1973, the school was to keep a reserve fund of the amount mentioned in the table or as per the instructions of the Affiliation Board, which ever is higher. As per

1982-84
P-8

138
35

instructions contained in order No.DS/Aff/81-82 (45797 dt. 24.11.81 from the Central Board of Secondary Education, the reserve fund is to be ~~minimum~~ maintained for an amount of Rs.20000/- in respect of school Education is imparted upto 500 students. But centravention of the above said instructions and despite audit objection No.6 for the year 1979-82 the school had not cared to adhere to such instructions/advice and kept the Reserve Fund amount to Rs.15000/- in the reserve fund.

The reasons for not abiding by the instructions of the audit be elucidated in the first instance and immediate efforts be initiated now to raise the fixed deposit from Rs.15000/- to Rs. 20000/- in respect of India Reserve Fund, under intimation to audit. Further current fixed deposit certificate period had since been expired on 31.3.86, the steps may be taken to renew this fixed deposit term from the relevant Bank under intimation to audit.

1982-84
Para 6.

1982-84
P-11

WATER AND ELECTRICITY CHARGES

The school had installed two electricity meters No.477048 & 477049 and one water meter. On 20.7.81 another school viz. C.L.Bhalla Dayanand Model school came into existence in the adjoining land. Since that day, water and electricity connection were shared by the two schools, as informed by the school authorities. On an objection by Audit party, to share such expenditure on 50% basis, it was revealed that the new school i.e. C.L.Bhalla Dayanand Model School was only making full payments in respect of the expenditure on elecricity & water charges as per details given below:-

Date	Cheque No.	Amount.
1983-84		Rs.447/-
13.7.84	024666	1308.00
16.11.84	265211	303.25
27.11.84	065213	6551.20
5.3.85	065255	227.20
<u>1985-86</u>		
1.10.85	065560	1849.00

Rs.447/-
Amount.

(14)
34

Date	Cheque No.	Amount.
2.1.86	065822	2467.00
28.2.86	065858	691.00

From the above it is evident that the grant-in-aid claimed by the C.L.Bhalla D.A.V. Sec. School, since 20.7.81 was in fact infactuous and the school was not entitled for this grant. Thus the amount of grant-in-aid received from the Directorate of Education in respect of water and electricity charges since 20.7.81 i.e. the date since when new school was made the payment be refunded to Directorate of Education in the first instance under intimation to audit and claiming of the same in future grants be stopped.

Attention of the Director of Education is also invited to this para so far as to take necessary action to stop future grant-in-aid and receive back the grant-in-aid already released to the said school in respect of water and electricity charges.

1982-84
P-12

Para 7

PARA 12:-

Library accounts
scrutiny of library account for the year 1982-83 and 1983-84 revealed the following discrepancies:-

1982-84
Para 7
PARA 8

(A) It was noticed that 31 books amounting to Rs.175.34 are still outstanding against ex-teachers of the school who has already retired/transferred/expired long ago.

Necessary steps may be taken to receive back these books or amount of Rs.175.34 may be recovered or credited to Govt. account under intimation to Audit.

(B) As per issue register about 109 books amounting to Rs.258.36 are still outstanding against the ex-students of the school.

Necessary steps may be taken to write off these books by obtaining orders of the competent authority under intimation to audit.

(C) About 3000 books of library are lying in the library in damaged condition. Necessary steps may be taken to condemn these books by obtaining the orders of the competent authority under intimation to audit and disposal through auction/sale.

1984-96
P-1

Para-8

1984-96

①
②
③
27

PARA NO. 1984-1996 Para 8
(Book Bank Account Text Books for the students
(Reference Audit Memo No.2 dated 4.3.1981) PARA-10

Scrutiny of Book Bank account (Text Books for the students) has revealed the following discrepancies:-
1. Irregular issue of Text Books amounting to Rs.8999.45:-During the audit it has been noticed that this institution has purchased the Text Books for "Book Bank Account amounting to Rs.8999.45 paise w.e.f. 1984-85 to 1995-96 but maximum number of Text Books have been found issued to the teachers instead of students whereas this scheme is only for the students. Hence issuing of text books to the teachers is irregular which needs regularisation from the competent authority under intimation to audit.

Further reasons for the same, may also be explained to audit that under what circumstances the same books were issued to the teachers instead of students. Year-wise detail of purchasing of text books for the Book Bank Account is as under:-

Year	Date	Amount	Bill No.	Date
1985-86	7.1.86	Rs.999.85	16727-39	7.1.86
1986-87	7.3.87	Rs.999.60	29082-83 19084-85	3.3.87 3.3.87
1988-89	19.1.89	Rs.1000.00	52448-49	19.1.89
1991-92	7.8.91	Rs.3000.00	87666-67 87638-39 87864	7.8.91 9.8.91 11.8.91
1992-93	9.9.92	Rs.3000.00	3251-52	9.9.92
Total		Rs.8999.45		

B. Issued & Text Books to the teachers have not been returned by them to the Book Bank amounting to Rs.188.80 175.50

This school has issued the text books to such students teachers who have not returned them till March 1998. The detail of such cases are as under:-

Page No.	Date of issue	A/C No.	Name of the Book	Cost.
74.	2.8.95	989	Maths (Maths-3)Vol. I	10.00
"	"	989	-do- Vol. II	10.00
"	"	1043	Aag Vigyan Seekhain Part III	10.00
"	"	1075	Desh aur unke Niwasi III	9.00
				<u>78.00</u>

1984-96

P-1

-2-

2. Sh. Brijesh Kumar, U.D.C.

Page No.	Date of issue	Name of Book	Acc. No.	Cost.
76	901 10.4.95	Yugdrishtha	981	6.00
	"	English Reader -3	1020	6.50
	"	Adhunik Bharat	1059	10.00
	"	Desh Aur Unke Niwasi	1067	9.00
		Total		31.50

3. Sh. Suneel Sharma, T.G.T.

04	28.3.95	1322- Maths V-1-P-2	1325	10.00
	"	Maths V-2 P-2	1327	10.00
	"	Maths V-2 P-3	1465	10.00
		Total		30.00

4. Mrs. Neelam Madan, T.G.T.

77.	5.4.94	Mahabharat	1308-1	7.50
	"	Desh aur unke niwasi	1420	9.00
		Total		16.50

5. Miss Alka Sharma, T.G.T.

87	18.11.96	Maths P-2 V-2	89	10.00
		Maths P-2 V-1	Acc. no. not mentioned	9.75
		Maths P-1	-do-	3.25
		Total		23.00

ABSTRACT

S.No.	Name of the teacher	Desg.	No. of books	Amount.
1.	Sh. Ram Dhan Singh	Lab. Asstt.	8	75.00
2.	Sh. Brijesh Kumar	U.D.C.	4	31.50
3.	Sh. M Suneel Kumar Sharma	T.G.T.	3	30.00
4.	Mrs. Neelam Madan	T.G.T.	02	16.50
5.	Miss Alka Sharma	T.G.T.	03	23.00
		Total		175.50

It is suggested that the calculated amount i.e. Rs. 175.50 may be recovered from the defaulting officials (as shown in the abstract) under intimation to audit.

1984-96
P-I

3
18
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31

C. Date of receiving the books from the receiptants has not been found mentioned in the Text Books issue register. During the audit it has been noticed that in many cases the text books found received back from the receiptants but the date of receiving by the Librarian, has not been found mentioned. Some cases in this regard are as under:-

Page No.	Date of Issue	Acc.No.	Name of Book	Issued to
10	12.4.88	9913	Physics P-I	Sh.B.S.Bisht
35	18.11.88	9919	Manushiya and vatavaran	Sh.A.N.Bhatia
	7.4.89	760	Suppl. English I Reader	"
	25.4.89	507	Chemistry P-II	"
		514	Physics (X)	"

It is suggested that date of receiving the books may be mentioned immediately and compliance shown to audit for necessary verification.

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1984-96
Para 9.

(4) (15)
(5) (30)

1984-96
Para-2
PARA NO. R (Ref. No. Audit memo No. 3 dated 5.3.98)

Scrutiny of Library Account for the years 1984-85 to 1995-96 has revealed the following discrepancies:-

(1) Library books issued to the teachers amounting to Rs. 272.00 but not found returned till Feb./March 1998. During the audit it has been noticed that this school has issued number of books to its teachers but not found returned till the date of our audit. The detail is given below:-

S.No.	Date of Issue	Acc. No.	Name of Book	Amount	To Whom Issued
01	Not mentioned in the register	8922	Intermediate Botany	11.50	Sh. B. S.
"	"	8923	Elementary Zoology	11.50	do
"	"	8924	Elementary Practical Chemistry	4.00	do
"	"	10301	Essentials of Zoology	23.00	do
"	"	10302	The Vertebrates	16.00	do
"	"	10303	Biology a modern application	37.50	do
"	"	8913	Physics P-I (IX)	6.10	do
24.9.91	24.9.91	8916	A text of Class entry	10.00	do
9.10.91	9.10.91	10875	Modern Biology	75.00	do
16.9.95	16.9.95	8917	A new book of Maths XI	59.00	do
"	"	8915	A Class Book of Hindi	8.00	
Total		12		<u>272.40</u>	

1. Remarks: The reasons of issuing the books without date may be explained to audit.
2. The same may be recovered immediately under intimation to audit.
3. In senior classes i.e. XI and XII there is no Science subject but this school has purchased and issued the books, needs explanation and also this

1984-

PARA NO. 17 (Ref. Audit Memo No. 23 dt. 26.3.98)

Stationery, Expenditure etc.

Para - 18

During the course of audit on account of stationery, Printing, Misc. expenditure etc. for the period 1984-85 to 1995-96 following irregularities were observed:-

A. As per the delegation of financial power issued by Delhi Administration from time to time Principal/Head of Office has been power to incur Rs.2000/- per annum w.e.f. 31.3.87 and Rs.4000/- per annum w.e.f. 4/94 but on perusal of ledgers, income and expenditure and Receipt and Payment Account shows that expenditure exceeds the above said limit in following years which requires the regularisation from competent authority:-

Ledger Page	Period	Amount.
L-56	1988-89	Rs. 2548.47
L-18	1989-90	Rs. 2413.86
L-36	1990-91	Rs. 2099.65
L-37	1991-92	Rs. 3036.57
L-7	1992-93	Rs. 4042.95
L-2	1995-96	Rs. 6362.25

(B) Procedure for purchase of stores/stationery/livery etc. circulated by Finance Accounts Department vide No. 7.22/5/78/Ac dt. 30.4.83 and 22.10.84-Ac/782-931 dt.

Contd.

29

1984-96
P-4

Para 18

PARA NO. 4 (Ref. Audit Memo No. 6 dt. 6.3.98)

Periodical Account w.e.f. 1.4.84 to 31.3.96)

Scrutiny of "Periodical Account" for the years 1984-96 revealed the following discrepancies:-

Non-production of disposal of waste paper account:-

The same account has also not been produced to the audit party. It is suggested that the same may be produced to the audit party alongwith file, tender/quotations and detail of money/income due to disposal of waste paper duly deposited in the "Boys Fund" account.

1984-96

PARA 5

20

Para 10 Contd from page 23

Contd from prepage -

Misc expdr. etc

Cons. 14 (84-96)

-14-

27.3.96 but not followed by department.

Petty purchases of articles on group of articles (including stationery) costing upto Rs. 500/- should be purchased from Central Govt. Employees Consumer Cooperative Society Ltd. New Delhi (Kendriya Bhandar), Super Bazar, Delhi State Consumer Cooperative Whole Sale Store Ltd., Moti Nagar, New Delhi, Delhi State Cooperative Store, DSIDC, N.T.C. any Govt. store/public undertaking running the Union Territory of Delhi either by Central Govt or by State / UT etc.

Purchase of stores including stationery items involving expenditure exceeding Rs. 500/- but less than Rs. 50,000/- should be made by limited Tender Enquiry from above said institutions. In case these institutions fail to respond the tender enquiry issued by the department by the prescribed dates (period of 15 days) it should be automatically tentatively to the issue of non-availability certificate by the institutions and the department may resort to local purchase by inviting tenders.

Every year goods purchased more than Rs. 500/- stationery articles purchased from local market straightway after splitting the orders to avoid oddal formalities stated above. Some instances are as under-

V.No./date	Items	From whom purchased	Amount: Rs.
1.29 dt. 10.7.87	Attendance register/ fans	Arya Store, Nalwala Karol Bagh, N. Delhi	129.50
2.36 dt. 18.7.87	18 Teachers' diaries	-do-	154.08
3.37 dt. 8.11.87	Duplicating Papers	-do-	110.65
4.162 dt. 30.3.88	Service Book/ diary/ forms/ papers etc.	-do-	340.20
C-1 84 dt. 28.9.88	Files/ File Covers/ Cash Books	-do-	112.90
(2) 164 dt. 30.3.89	PA/Carbon/ ledger/ file covers/ chinks/ Stock Registers/ all pins	-do-	145.15

28

(47)

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S.No.	Date/ Vr.No. 161 dt. 28.3.89	From whos purchased	Items	Amount.
		Abnashi Ras Prakash Chander Mal Sarak, Delhi-6.	Forms/admission, leave account, P.I.C.	280.90
D-1	22 dt. 11-78 11.7.89	Arya Stores, Karol Bagh, N.Delhi	Forms/registers/ carbon papers	218.30
2.	52 dt. 21.11.89	-do-	File Board/Tags	116.35
3.	26 dt. 20.7.89	Capital Chalk Industries, Sadar Bazar	200 chalk boxes	310.00
E-1	6 dt. 19.4.90	Arya Stores	Stationery items	412.00 310.30
2.	53 dt. 9.11.90	-do-	-do-	412.00
3.	75 dt. 8.2.91	-do-	-do-	221.25
4.	101 dt. 29.3.91	Bansal General Store, Subzi Mandi, Delhi- 110007	14 student attendance registers	269.65.
7.1	18 dt. 21.6.91	Arya Stores, Karol Bagh, New Delhi	Register/ chalk/pension forms/ Acquittance roll	233.05
2	19 dt. 21.6.91	-do-	Teachers' diaries/ fixation forms	231.12.
3.	81 dt. 27.10.91	Uppal Books and Stationery Store, West Patel Nagar, New Delhi, 110008	80 chalk boxes	200.00
4.	96 dt. 4.11.91	Modern Print Craft, Moti Nagar	15 letter pads	360.00
5.	192 dt. 12.2.92	Arya Stores, Karol Bagh, N.Delhi	Stationery items	1052.50
6.1	22 dt. 21.5.92	Capital Chalk Industries, Sadar Bazar, Delhi-6	250 boxes chalk	625.00
2.	28 dt. 6.6.92	File/Registers/ Carbon Teachers' diary/Attendance register- Arya Stores, Karol Bagh, N.D.	R Files/register/ carbon/teachers diary/attendance register	1100.00

by W/W

(98) (27)

220
26

-16-	
3. V.No. dt. 25.9.93	200 boxes chalk Cortage Shyam Chalk Industry Rajbir 400.00 45.00 <u>445.00</u>
4.V.No.65 dt. 27.1.94	Allpins/Papers/ Due drawn forms Arya Stores 216.20 36
H.1 7 dt. 27.4.94	21 Teachers' forms Kraft diary Darya Ganj 404.70
2.8 dt. 27.4.94	14 class attendance register -do- 359.50
3.40 dt. 24.9.94	200 box chalk Shyam Chalk Industry Cortage 450.00 60.00 <u>510.00</u>
I.1 dt. 2.4.95	1000 Admission forms(Eng.) Vind Art Press 495.00
2. dt. 14 dt. 26.4.95	-do-(Hindi) -do- 495.00
3.31 dt. 3.8.95	10 Pads leave application 29 letter pads 48 receipt books Satish Bansal, Shakur Basti, Delhi-110034 2105.00
4.49 dt. 6.11.95	150 boxes chalk Shyam Chalk Industry, Nandol, Delhi 450.00
5.62 dt. 19.12.95	Stationery items Arya Stores, Karol Bagh 575.30
(J) <u>Printing</u>	
1.22 dt. 19.5.88	50 receipt books Malhotra Enterprises & Printers, Peeru Garhi, Delhi-41 475.00 200.00
2.83 dt. 28.9.88	10 Books School leaving certificate -do- 120.00
3.87 dt. 4.10.88	1000 proforma for sanction of leave -do- 756.00
4.13 dt. 14.6.89	50 Receipt books -do- 200.00
5.35 dt. 8.2.90	14 letter pads -do- 420.00
6.81 dt. 12.10.92	100 SLC forms -do-
7.83 dt. 30.3.94	1000 letter heads Lovely Art Press, Paharganj, 214.00

Study books by M.K.

Note: -Quotations not available on record.

-17-

(K) (1) For Misc. expenditure incurred Principal/Head of office has no power according to Delegation of Financial Powers circulated by Finance Accounts Department, Delhi Administration, Delhi. However conveyance, table curtain, coil matting are contingent items, photostate is stationery item and advertising is independent head. All these items shown as Misc. expenditure.

(11) In following cases limited tender system not observed:-

V.No.27 dt. 1.8.90	Table glass	Arjay Glass Kapurthala, Paharganj, New Delhi-55	328.16
V.No.23 dt. 1.8.90	Curtain	Joginder Singh and Co, Ganesh Bazar, Delhi-6	118.25
	-do-	Punjab Handloom Fabrics, Ganesh Bazar, Delhi-6.	570.00
	Stitching	Krishan Lal Tailor, Anand Parbat, N. Delhi-4 55	120.00
		Janan Lal Tailor, Anand Parbat, N. Delhi.	30.00
			<u>838.25</u>

1984-96.
Para 12

Account of SUPW/Commercial Art/Sports material vouchers
During the course of audit of contingent vouchers of SUPW/Commercial Art/Sports material etc. for the period 1984-85 to 95-96 the following irregularities were observed:-

In following cases goods purchased were than Rs. 500/-
Quotations not available in record procured and Limited Tender System also not observed by Department. Some instances are as under:-

i)	G-13 dt. 24.6.94	SUPW material	Shiva Binding Material Score, Subhash Nagar, New Delhi-110027	491.00
ii)	G-17 dt. 8.7.94	-do-	Lucky Sales Curriculum, Hari Nagar, N. Delhi-64	477.00
iii)	G-18 dt. 8.7.94	-do-	Sumeja Copy & Stationery, Sadar Bazar, Delhi-6.	488.00
iv)	G-34 dt. 29.3.96	-do-	Nitish Enterprises	350.00
<u>B. Commercial Art</u>				
(1)	G-12 dt. 3.6.93	Commercial Art material	Shiva Binding Material (Store) Subhash Nagar, New Delhi-110027	440.00
(ii)	G-13 dt. 3.6.93	-do-	Saravati Book Depot, Sarojini Nagar, N.D.-110023	300.00

Compliance may be shown to audit.

Signature
Date 17/11/85

Para: 15

1987

P-14

Para 13

Audit of Final Accounts/Cash Book etc.

During the course of audit of final accounts, Cash Book etc. for the period 1984-85 to 1995-96 following irregularities were observed:-

(A) From perusal of income tax ledgers for the years 1985-86 to 1995-96 shows the transaction occurred but Receipt and Payment Account is

silence about its-

Ledger Page	Amount.
L-43	16630.00
L-42	8537.00
L-14	27191.00
L-35	17231.00
L-62	13703.00
L-28	10188.00
L-23	9767.00
L-47	7865.00

already furnished by M/s

W.L.

x) G-44 dt. 15.3.95	Science items	Light Music Corner Outab Road	432.00 452.00
x1) 41 dt. 18.9.95	Red Stone	Panna Lal Ved Parkash	70.00
	Cortage	Mohan Singh	30.00
	Fire Extinguish	K.R. Industries, Karol Bagh, N.Delhi	450.00
	Cortage	Ram Dhan Singh	22.00
			<u>472.00</u>

(B) Petty Repairs/Words

As per delega of financial powers issued by Finance Accounts Department, Delhi Administration, Delhi Head of Office has power Rs.750/- in each case for petty repairs for special repair sanitary fitting/Electric installation etc. but following ledgers show exceeding the above limit. Hence irregular expenditure should be regularised from the competent authority.

Ledger No.	Year	Amount.
L-41	1990-91	3101.15
L-41	1991-92	1575.00
L-3	1992-93	1569.10
L-5	1995-96	9203.90

(i) In following cases goods purchased more than Rs.500/- quotations not produced to audit.

V.No:46 dt. 20.9.91	4 Tube Patti 7 tube light wire etc.	Arora Electricals, Tagore Garden, Ext.	772.50
(ii) 78 dt. 22.10.91	Board/switch/ screw socket/ Albow/Sheedle/ wire etc.	-do-	655.00
(iii) 3 dt. 2.4.92	Flooring room	-do-	720.00
(iv) not enclosed in contingent file.			
(iv) 23 dt. 26.5.92	Screw/Socket/ Button/Top	Arora Electricals Tagore Garden	234.00
(v) 128 dt. 10.3.93	Starter/Choke/ holder etc.	-do-	425.00
(vi) 44 dt. 19.9.95	Annual Repairs	Atma Ram & Sons, Arya Sagar Road, Karol Bagh	4682.22
	Sanitary Work items	Vikas Sanitary Nangloi, Delhi-44	1020.00
		Hurry Paint House, P.Ganj	830.00

S.No.V.No.& Dt.	Item	From whom purchased	Amount,
	Cottage	Gulshan Singh	20.00
			<u>1181.60</u>
viii) 80 dt. 21.2.91	Cloth	D.C.M.	360.90
			61.40
	Badarpur/Cement/Sand		148.00
	Cottage	Chet Ram	80.00
	4 wall boards	Khairati Lal	40.00
			190.00
		Munna Lal	180.00
		Bega Paints & Hardware	
		Sadar Khana Road	34.00
			240.00
			106.00
			30.00
			<u>1040.30</u>

E. Typewriter Repair

As per delegation of Financial Power issued by Finance Accounts Department Head of Office has power to incur Rs.100/- per machine for each occasion subject to maximum of Rs.500/- per machine per annum but in following cases expenditure exceeds the limit which requires regularisation from the competent authority.

(i) V.No.15 dt. 23.7.85	Minor Repair	Nobelson Typewriter Paharganj, N. Delhi	25.00
(ii) 70 dt. 31.3.86	Repair of Typewriter	-do-	498.25
(iii) 106 dt. 19.11.87	-do-	Vijay Commercial College, Chapparwala, Kuan, Karol Bagh, N.D.	146.75
(iv) 89 dt. 28.3.90	-do-	Nobelson Typewriter	110.00
(v) 81 dt. 12.3.96	-do-	Chaudhary Typewriters	400.00

Compliance may be shown to audit.

1984-96

Para 14

P-20

1984-96

Para : 14

Para 20

20

14

PARA 20 (Reference point 3 Audit Memo 30):

(A) Record pertaining to Bank account No. 52823 stated to be nationalised in the name of Managing Committee is not made available on the pretext that the Bank account of the Managing Committee is not subject to audit. As such it could not be verified whether any donation is collected by the Manager or not as complained by Sh. Munafa S.

(B) Though source of funds for the constructions of additional rooms to the tune of Rs. 2,33,474.00, Rs. 1.5 lacs from D.A.V. College Managing Committee and Rs. 88,474.00 from school Management in contrary to the amount of Rs. 8 lacs as complained. No details of expenditure for the above mentioned account is submitted.

(C) The school has failed to furnish a copy of report of Enquiry conducted by D.D.S. (Central), Directorate of Education and others stating that they are not in possession of the same. Further the report of Internal Auditor of D.A.V. College Managing Committee do not contain any mention of the points contained in the complaint in question.

(d) As per the Principal, the expenditure on the journey i.e. T.A. has been met by the Managing Committee but the school has failed to submit the vouchers/bills

The aforementioned information/documents may be submitted to Audit through Accounts Officer, Directorate of Education so that the above paras be settled at the earliest.

No. 01 (Memo No. 2)

Para-15

1996-2002

Para: 15

13
19

1996-2002

Subject : PAY BILL REGISTER

P - 1

On going through the record the following lapses have been found which may be corrected and its compliance be shown to audit accordingly :-

1. The page count certificate has not been recorded in the register.
2. The index has not been prepared in the P. B. R.
3. The totals of some columns have not been made in the P. B. R. in some year, as indicated.
4. The cutting and overwriting has been made in the P. B. R. in some year as indicated.
5. In 1997-98 and 2001-02 on the pages No. : 55, 56, 80, 95, 100, and 101 and on 30, 33, 34, 35, 36, 39, 40, 44, 49, 55, 56, 57, 84, 86, 87, 89, 61, 62, 64, 67, and 71. The G. P. F. advance has been shown but its detail in the above columns has not been shown. In 1996-97 from page no. 21 to 51, no detail of G.P.F. advance is given.
6. In 1998-99 all the column of the P. B. R. on the top of the page have been left blank.
7. In 1997-98 and 1999 to 2002 in all P.B.R. register, there is no signatures of D.D..O. at the end of each year on every page of the register.
8. The abstract has not been prepared in any P.B.R..

1996 - <00< Para 16
AUDIT PARA NO. 2 (Ref. Memo No.4 dt. 28.5.03).

1996-202
Para 16 (18)

Subject: Acquittance Roll.

On making test check audit of the above record the following discrepancies have been worked out which may be corrected and its compliance be shown to audit accordingly:-

1. The page count certificate has not been made and which is made that is incomplete in some register.
2. In all register disbursement certificate has not been given by the D.D.O./H.O.D. after making the payments to staff.
3. In whole register the stamp of the Principal has been fixed in the register but there is no sign on it.
4. In register No.II one page No.29 cuttings have been made on amount without attestation of competent authority.
5. In register No.II on page No.63,67,71 and 79 there are no signatures of the officials on revenue stamp.
6. In register III on the pages 24,26,54,91,163,179,184 and 217 there are no signature on revenue stamps.
7. In register No.IV on the page No.70,73 and 79 no sign on stamp.

1996-2002
P-7

1996-2002
Para 17

(6)
(17)
29,5.02)

Audit para No. 07 (1996-2002) (Memo no.5.dt.

SUBJECT : BALANCE SHEET OF SCHOOL FUND

While reviewing the balance sheet of School fund, the following short coming were noticed:-

1. Depreciation :- In the following year the school authorities has charges the depreciation as per details given below :-

1.	1998-99	Rs. 54,933-01
2.	1999-2000	Rs. 58,967-26
3.	2000-2001	Rs. 31,862-27
4.	2001-2002	Rs. 41,583-00.

According to G.F.R. depreciation should not be charged the fixed assets could not be reduced on the abasis of depreciciation. In view of the position explained above, the school authority is suggested to rectify the entry in regard of depreciation in the next you balance sheet and compliance be shown to audit.

2. Liabilities side that unsecured loan to the following institution have been reflected in the liability side of the balance sheet:-

1.	D.A.V. Sr. Sec. School	Rs. 1523-00
2.	Aryavedic Nursay school	Rs. 11,000-00
3.	M.R. Bhalia	Rs. 8,000-00
4.	D.A.V. College Manag. Comm.	Rs. 40,125-00

The school authority is requested to clean the above unsecured loan immediately under intimation to audit.

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Ajay R

26/2/12

PARA NO. 13 (MEMO NO.17 dt. 9.6.03).

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1-18¹⁰
para

Subject:- Scout & Guide Record

para 18

While making the test audit of the above record the following discrepancies have been found which may be rectified and its compliance be shown to audit accordingly.

1. On page No.1 the position on 23.3.98 regarding balance & ~~condemnation~~ is not clear.
2. On page No.3 the position is not clear regarding articles shown.
3. On page No.17,19,21,22 and 23, the quantity & consumption of articles has not been shown. *sh*
4. It has been observed that an amount of Rs.43082.80 paise dated March 2002 and Rs.50420. dt. 31.1.2003 ~~has~~ been shown as cash /bank balances which is highly objectionable under the rules. The Audit is of the view, according to the School Manual ~~Assesed~~ by the Director of Education on the subject that a maximum amount of Rs.20000/-. As per school manual the maximum

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(15)

Rs.20000/- . As per school manual the maximum accumulation in the scout fund shall not exceed one year's collection or Rs.20,000/- whichever is more. If unspent balance exceeds one year's collection of Rs.20,000/- whichever is more charges for further subscription shall be discontinued and shall be restored when the balance is below Rs.5000/-

AUDIT PARA No. 16 (Ref.Memo No.8 dt. 2.6.03).

Subject:-Boys Fund

On the test check of the cash book and vouchers of Boys Fund for the year 1996-97 to 2001-02, the following short comings were noticed:-

1. In the following cases codal formalities have not been completed while making purchase etc.:-

V.No.	Year	Name of firm	Amount.
i)52	2001-02	M/S Ram Parkash & Co	Rs.1414/-
ii)33	1997-98	M/S Ashoka Musicals	Rs.2750/-
iii)37	1997-98	M/S Anita Gupta	Rs.1500/-

In the absence of completing the codal formalities all the purchases are irregular and the same should be regularised by the competent authority under intimation to audit.

2. In the following cases conveyance has been paid to the teacher/peon etc. but the journey has not been verified:-

V.No.	Amount	Period
i)10	Rs.200/-	2001-02
ii)48	Rs. 40/-	2001-02
iii)39	Rs.112/-	2000-01.
iv) 14	Rs.473/-	2000-01.

In future, before passing the conveyance bill, journey should be verified. All other similar cases may be reviewed accordingly.

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3. As per voucher No.6 glass for window has been purchased from Boys Fund amounting to Rs.3018/- during the year 2000-01 which did not actually have any relation with the fund. Expenditure pertaining to the school to the school be met from the contingent grant of the school and not from Boys Fund. This expenditure should be transferred from Boys Fund to contingent fund under intimation to audit.

*Dep. H. K. ...
Index No. 85594
dt. 20.1.2020*

4. It has been observed that all type of scholarship & scout fund account has been maintained in the Cash Book of Boys Fund. According to the instruction issued on the subject that Boys Fund Cash Book should only be maintained expenditure/receipt pertaining to the payment of welfare of students. It is suggested that scholarship should be entertained in school fund account Cash Book and separate cash Book be maintained to proper watch on receipt & expenditure on the particular head.

5. On scrutiny of Cash Book it is found that at the end of each month a certificate of reconciliation has not been recorded for instance cases 2/99, 5/99, 7/99, 9/99/112000, 12/2000, 1/2001, 3/2001, 2/02.

*(B. V. ...)
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At the close of the month the cash balance as per Cash Book & saving balance should invariably be reconciled. The Cash in hand Boys Fund of monthly transaction should not be fixed with other cash but kept separately to ensure correctness of monthly transaction. The interest when credited by the Bank must invariably be accounted for in Cash Book under intimation to audit.

Para 20 1996-2002
P-17

1996-2002
Para 20

AUDIT PARA NO. 17 (Ref.Memo No.19 dt. 09.06.03)

While going through the contingent vouchers for the year 1996-97 to 2001-02, on the test check, the following short comings were noticed:-

1. According to GFR purchase beyond Rs.500/- the department should enter into tender policy while making the purchase. In the instant cases the department has involved in purchasing without completing the all codal formalities:-

i)	23.7.98	Rs.2498/-	White washing
ii)	23.10.98	Rs.1765/-	Repair
iii)	72	Rs.7510/-	Repair.
iv)	Vr.No.16,6/99	Rs.3852/-	
v)	Vr.No.311,7/99	Rs.11592/-	Purchase of furniture, stationery
vi)	51,8/98	Rs.2828/-	Purchase of stationery
vii)	91	Rs.3741/-	Repair.
viii)	94 dt. 9.2.2000	Rs.4892/-	Audio visual.
ix)	110 ,7.3.2000	Rs.9548/-	-do-
x)	nil, 17.5.2000	Rs.5436/-	Purchase of furniture.
xi)	16, 22.5.2000	Rs.4317.40	Annual Repair.
xii)	21	Rs.5600/-	-do-
xiii)	G-7, 29.5.2000	Rs.9000/-	Library books.
xiv)	G-9, 26.5.2000	Rs.6000/-	-do-
xv)	24,5.6.2000	Rs.6165/-	Annual Repair.
xvi)	51,18.10.2000	Rs.4990/-	-do-
xvii)	53,18.10.2000	Rs.2846/-	-do-
xviii)	5,5/2001	Rs.4157/-	Repair of furniture.

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31/11/2002
P. No. 4

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xix)	15	Rs.4928/-	Repair.
xx)	20	Rs.1860/-	Repair.
xxi)	18 & 19	Rs.1320/- & 951	-do-
xxii)	19 15.12.01	Rs.3360/-	-do-

2. According to GFR the department should not split purchases to avoid the completing the codal formalities whereas in instance cases the department has made split purchases to avoid codal formalities:-

1997-98	M/S Nitesh Enterprise	7.12.96	Rs.360/-
		4.1.97	Rs.410/-
	M/S Anita Gupta	18.2.97	Rs.484/-
		22.2.97	Rs.465/-
	M/S Satish Bansal	31.3.97	Rs.480/-
		10.4.97	Rs.200/-
		10.4.97	Rs.496/-
v.No.13	M/S Arya Book Depot		Rs.264.80
			Rs.402.60.

3. Advances:- According to the instructions issued on the subject that advances to be adjusted immediately after completion of work or must be adjusted within 30 days after the drawal of advance. It was seen & from the record that the department has not keeping a proper watch on the adjustment of the advance & issuing the advance to the official without adjusting the previous. For instance case an advance of Rs.1000/- issued to Sh.Ram Dhan Singh (v.No.G-3 dt. 5.4.88 for the purchase of exhaust fan & the same has been purchased on 13.7.98 & the advance has been adjusted on 18.7.98. That after a lapse of 3½ months. It is further observed that the official has retained money for a period of approximate 3½ months without any reason which is highly objectionable, so the competent authority is requested to explain the reason under what circumstances that money has been retained by the official for the period of 3½ months. Audita is of the view that penal interest for retaining the amt. money be charged.

It is further observed that the department has issued the following advances to Sh.A.N.Bhatia:-

G-7	12.6.98	Rs.4000/-
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ii)	G-8	12.6.98	Rs.4000/-
iii)	G-10	29.6.98	Rs.4000/-
iv)	G-18	29.7.98	Rs.4000/-

The above advances has been adjusted vide V-No,G-18 dt. 18.10.2000 that is a period of 2 years appox. The reason for non-adjustment/retention of advances be explained.

5. It is further observed that the department is accepting & making payment on plain paper which highly objectionable and nonacceptable under the rules.

V.No.26	3.9.97	Rs.460/-
29	16.9.97	Rs.1084/-

All such type be cases be reviewed accordingly and no payment should be made without accepting proper bill form.

6. It was further observed that in some cases the department has made payment in cash instead of issuing cheques for instance Rs.4175/- has been paid vide v.No.5 dt. 5.2.01 for repair.

All such cases be reviewed accordingly.

7. It is further observed that the department is making purchase in piece meal which is highly objectionable and should be avoided. It is suggested that purchase should be made quarterly or half yearly by making estimate of consumption,

8. It is further observed that no purchase committee has been constituted by the department for making purchase & repair work etc. It is suggested that proper purchase committee be constituted under the supervision of Principal.

9. In most of cases purchase has been made with the unauthorised dealer of Sales Tax. ~~Saw~~ According to the inspection instructions issued on the subject that purchases should be made from the sales tax registered dealer. It is suggested that all the purchase should be made from Sales Tax registered dealer.

10. In view of the position explained above ~~the~~ the expenditure incurred on all the purchases/repairs work are irregular and the same should be regularised under intimation to audit.

Part-I(Old audit report)

Part-II(Current report of C.L. Bhalla DAV Sr. Sec. School, Jhandewalan, New Delhi)

Para

Para-I(Memo no. 07)

Subject: Accrual of Rs. 57718.28 as interest on the amount of grant in aid received from the Directorate of Education, District Central kept in saving account no. 1502000100092532, Jhandewalan extension, New Delhi. During 2002-09

On scrutiny of bank pass book it has been observed that the school has earned interest on the grant in aid received from the Directorate of Education during 2002-09 amounting to Rs. 57718.28(Rupees Fifty Seven Thousand Seven Hundred Eighteen and paise twenty Eight Only), total amount being kept in saving account. The amount of Rs. 57718.28 may be adjusted in the subsequent grant in aid to be received from the Directorate of Education i.e. the subsequent grant may be drawn less by Rs. 57718/- under intimation to the audit.

Year	Detail of Interest
2002	Rs. 11567.52
2003	Rs. 8485.80
2004	Rs. 9677.96
2005	Rs. 6345.00
2006	Rs. 7000.00
2007	Rs. 6488.00
2008	Rs. 7164.00
2009	Rs. 990.00
Total	Rs. 57718.28

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Para-II(Memo no. 06)

Subject: Income Tax.

During the course of scrutiny of income tax for the year 2003-09 following discrepancies have been noticed:-

1. Sh. Ram Singh, TGT has been given rebate of tuition fee for Rs. 7200/- where as the receipts produced by him are amounting to Rs. 5700/- only. Recovery of Rs. 300/- on account of income tax is to be recorded from the official.

Total recovery of Rs. 300/- may be made from the above mentioned official under intimation to audit.

Para-III(Memo no. 09)

para 2

Subject: Unsecured loan taken from various institutions as per balance sheet.

During the course of audit of C. L. Bhalla DAV Sr. Sec. School, GNCT of Delhi, Jhandewalan, New Delhi for the financial year 2002 to 2009 and on review of schools balance sheet and previous audit para's it has been noticed that the school has taken loan from various institution which are still lying pending till date. Detail of unsecured loan given to the institutions are given below:-

Sr. No.	Name of the institution	Loan amount
1	DAV Sr. Sec. School	1528
2	Aryavedic Nursery School	11000
3	DAV CMC	40125
4	Mr. Bhalla	8000

The above mentioned liabilities may either be repaid by the school to the loanee or the amount be adjusted in the income/ donation of the school under intimation to audit.

For Particulars

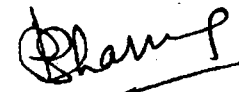
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Para-IV(Memo no. 10)

Subject: Recovery of T.A.

During the course of scrutiny of records of Pay bills, it is observed that Mrs. Supriya Bholra, TGT remained on EOL during 9/03 and 12/04 but she was paid transport allowance for the said period which is not permissible. Recovery of Rs. 200/- on account of TA may be made from the official under intimation to audit.

about T.A.



(R. K. Sharma)

I.A.O. Audit party no.-18

TAN

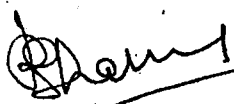
Tan-I(Memo no. 03)

Subject: Rounded off paise into Rs. 10/- while allowing annual increment to the officials.

On scrutiny of service books, it has been observed that odd paise have been rounded off to Rs. 10/- while allowing annual increment where as paise are to be ignored. Two such cases, details of the same are given here under:-

Sr. No.	Name	Period	Basic pay after all during annual increment	Actual admissible basic pay
1	Sh. Arun Arya, Principal	1/7/2006	Rs. 21270/-	Rs. 21260/-
		1/07/2007	Rs. 22140/-	Rs. 22130/-
		1/07/2008	Rs. 23040/-	Rs. 23030/-
		1/07/2009	Rs. 23960/-	Rs. 23950/-
2	Sh. Surinder Singh Rawat, Lab. Asstt.	1/7/2006	Rs. 6810/-	Rs. 6800/-
		1/07/2007	Rs. 7070/-	Rs. 7060/-
		1/07/2008	Rs. 7340/-	Rs. 7330/-
		1/07/2009	Rs. 7640/-	Rs. 7630/-

Similar such cases, if any, may be reviewed and needful done under intimation to the audit. In the both above cases, pay may be corrected and necessary recovery effected be made under intimation to the audit.


(R. K. Sharma)

I.A.O. Audit party no.-18

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PART II
CURRENT AUDIT REPORT
(2009-10 to 2018-19)

PARA 01: Discrepancies in payment of DGEHS subscription amounting to Rs. 23000/-.

(Ref. Audit Memo No.02 dated:- 22.01.2020)

During test check of the PBR for the year 2009-10 TO 2018-19, following discrepancies are observed:

According to **DGEHS contribution**, subscription rate revised vide clarification order No. F.25(III)/DGEHS/140/DHS/09/44413-18 dated 20-08-2010 issued by the Directorate of Health Services, GNCT of Delhi wherein provision applicable w.e.f 01st August, 2010. Revision of subscription of DGEHS has been revised on the basis of grade pay given below:-

Grade pay to the beneficiary	Subscription under CGHS per month now applicable in 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

It has been observed that contributions i.r.o employees, as per the table given below, were being subscribed at lower rate during the period, mentioned against their name:-

Table

S.No	Name (Ms./Mrs./Mr.) & design	Amount being subscribed	Amount to be subscribed	Period	Total months	Recovery (in Rs)
1.	Ruchika Anand, Head clerk	100	125	8/10 to 9/10	2	50
		125	325	11/12 to 01/13	3	600
		225	325	02/13 to 01/17	48	4800
2.	Deepak Thapa, Chowkidar	50	125	8/10 to 01/17	78	5850
3.	Vinod Kumar, Sweeper	50	125	8/10 to 01/17	78	5850
4.	Ram Prasad, Mali	50	125	8/10 to 01/17	78	5850
Total						23000

Hence, an amount of **Rs. 23000/-** may be recovered from the above said employees as mentioned in table above' and deposited into Govt. account and similar other cases may also be reviewed at your own level and recovery may be made accordingly, under intimation to audit

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PARA 02: Recovery of transport allowance amounting to Rs. 13704/-

4

(Ref. Audit Memo No.06 dated:- 24.01.2020)

During the test check of PBR, and other related record for the audit period 2009-10 to 2018-19, it has been noticed that the school has paid Transport Allowance to some employees of this school who were on leave for full calendar month or more as detailed below:

S.No.	Name & designation (Mr./Mrs.)	Period of leave	Amount of transport allowance paid including DA on Tpt	Amount of transport allowance to be recovered including DA on Tpt
2	Renuka Verma	01.03.12 to 31.03.12	112 (DA on Tpt)	112
		01.08.13 to 31.08.13	2880	2880
		01.02.14 to 28.02.14	3040	3040
		Total	6032	6032
		3	Alka Sharma	01.08.12 to 31.08.12
3	Ruchika, Head clerk	01.11.17 to 31.12.17	7560	7560
TOTAL			13704	13704

Hence, the irregular payment of Transport Allowance including DA on TA to the tune of Rs. 13704/- as per detail given above may be recovered from the employees under intimation to the Audit. All similar other cases may be reviewed at the school level and all irregular payment may be recovered after due verification of records and deposited into govt. account under intimation to Audit.

Audit

PARA 03: Recovery of 20% of leave salary for the CCL period in excess of first 365 days amounting to Rs.88363/-

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(Ref. Audit Memo No.07 dated:- 24.01.2020)

During the test check of PBR, and other related record for the audit period 2009-10 to 2018-19, it has been noticed that the school has paid 100 % salary for the CCL period in excess of first 365 days to some employees of this school who were on CCL after 30.08.2019 as per order No. 11020/01/2017/Estt.L dated 30.08.2019 issued by GOI, Deptt. Of DOPT as detailed below: .

S.No.	Name & designation (Mr./Mrs.)	Period of leave/days	Amount of leave salary paid (Basic Pay+DA)	Amount of 20% of leave salary to be recovered
1	Renuka Verma, Librarian	05.03.19 to 29.03.19 (25 days)	60400+7248 $\frac{67648}{30} \times 25 \times 20\%$	11275/-
2	Poonam Moarwal, TGT	15.02.19 to 15.03.19	75600+9072 $\frac{84672}{30} \times 29 \times 20\%$	16370/-
		06.09.19 to 28.09.19 (23 days)	77900+9348p.m $= \frac{87248}{30} \times 23 \times 20\%$	13378/-
		22.11.19 to 24.12.19 (33 days)	77900+9348p.m. $\frac{87248}{30} \times 33 \times 20\%$	19195/-
		TOTAL		48943/-
3	Alka Sharma, TGT	14.12.18 TO 21.12.18 (8 days)	70000+6300	4069
		15.02.19 to 28.02.19 (14 days)	70000+8400	7317
		01.03.19 to 14.03.19 (14 days)	70000+8400	7317
		04.12.19 to 13.12.19 (10 days)	72100+8652	5383/-
		TOTAL		24086
		TOTAL		4059/-
4	Preeti Angrish, TGT	11.03.19 to 19.03.19 (9 days)	60400+7248	4059/-
GRAND TOTAL				88363/-

5235
13509

Hence, over payment of 20% of leave salary paid to the tune of Rs. 88363/- as per detail given above may be recovered from the employees under intimation to the Audit. All similar other cases may be reviewed at the school level and all irregular payment may be recovered after due verification of records and deposited into govt. account under intimation to Audit.

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PART III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2009-10 to 2018-19)

TAN 01: Discrepancies in service books.
(Ref. Audit Memo No. 09 dated 24.01.2020)

1. **As per Rule- 288 of GFR:-** Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2017 (Rule-288) or not, is to be intimated to audit.

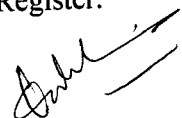
2. Prescribed proforma of CCL leave as per leave rules has not been found in female of staff of school.
3. In most of the service books of this school, it has been found that character and antecedents verification has not been done by the police authorities which is mandatory for inception into govt. service and report of the same should be recorded in the service book.

Hence, the compliance of the above may be shown to audit.

TAN 02: Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers of examination, science and office stationery.
(Ref. Audit Memo No.12 dated 29.01.2020)

During the test check of Stock Registers, maintained by the O/o C.L.Bhalla DAV Sr. Sec. School (Govt. Aided), Near Naaz Cinema, Jhandewalan, New Delhi-110005, following shortcomings have been observed:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Proper Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
3. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).
4. Entries in consumable items have not been verified and signed by the competent authority, for its correctness, which is irregular.
5. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
6. Overwriting recorded at many pages and so many cuttings found, which is irregular.
7. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.



Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule 211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

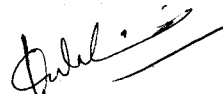
1. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule 211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of
Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.


(B. Vijaya Lakshmi)
Inspecting Audit Officer
Audit Party No. IV