

(10)

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL, C WING, DELHI SECTT.
I.P.ESTATE, NEW DELHI – 110 002.**

Sub : **Audit Report of Pre-Examination Coaching Centre, Department for the Welfare of SC/ST/OBC/Minorities, 61/32, Ramjas Road, Karol Bagh, New Delhi.**

INTRODUCTION :-

The I.A.R.on the accounts of Pre-Examination Coaching Centre, Department for the Welfare of SC/ST/OBC/Minorities, 61/32, Ramjas Road, Karol Bagh, New Delhi for the period w.e.f. 2002-03 to 2008-09 was conducted by field Audit Party No.XV comprising of S/Shri Dilbagh Rai, IAO, Krishnan Kutty, JAO, T.P.Singh, Head Clerk & Omvir Singh, UDC. The audit was conducted during 10 working days w.e.f. 5.8.09 to 19.8.2009.

H.O.Os./D.D.Os./Cashiers

S. NO.	NAME & DESIGNATION OF THE OFFICER/OFFICIAL	H.O.O./ D.D.O./ Cashier	PERIOD		Remarks
			FROM	TO	
1.	Smt.Prem Gulati, UDC	Cashier	Apr'02	June'03	
3.	Sh.B.M.Dhariwal, UDC	Cashier	June'04	June'07	
4.	Sh.R.K.Gupta, HC	Cashier	July ' 07	Dec ' 07	
4.	Sh.Ramesh Chand Dhyani, UDC	Cashier	Dec '07	Sep '08	
5.	Sh.S.N.Kansal, HC	Cashier	Oct '08	Mar '09	
6.	Sh.K.K.Bhateja, AAO	D.D.O.	Apr '02	June 03	
7.	Sh.M.Ramamurthy, AAO	D.D.O.	July 03	Dec 07	
8.	Sh.A.Ghildiyal, Supdt.	D.D.O.	Jan 08	Dec '08	
9.	Sh.Surender Kumar, Stat. Offr.	D.D.O.	Jan '09	Till date	
10.	Sh.C.P.Sharma, DD (Admn.)	H.O.O.	*	Sep 06	*not available with PECC
11.	Sh.V.K.Bahl, DD (Admn.)	H.O.O.	Oct 06	Dec 08	
	Sh.Surender Kumar, Stat. Offr.	H.O.O.	Jan '09	Till date	

Year-wise Budget provision and expenditure incurred in r/o Non Plan Scheme for the years 2002 – 2009 : PECC

S. NO.	YEAR	TOTAL (in Rupees)		
		BUDGET PROV.	EXP. INCURRED	EXCESS/SAVING
1	2002-03	*	*	*
2	2003-04	*	*	*
3	2004-05	675000	457424	217576
4	2005-06	1036000	921754	114246
5	2006-07	1125000	613266	511734
6	2007-08	*	*	*
7	2008-09	1724000	1728101	-4101
TOTAL		4560000	3720545	839455

* not available with PECC

Year-wise Budget provision and expenditure incurred in r/o Plan Scheme for the years 2002 – 2009 : PECC

S. NO.	YEAR	TOTAL (in Rupees)		
		BUDGET PROV. (CSS)	EXP. INCURRED (CSS)	EXCESS/SAVING
1	2002-03	*	*	*
2	2003-04	*	*	*
3	2004-05	1000000	455004	544996
4	2005-06	0	92670	452326
5	2006-07	0	109594	342732
6	2007-08	0	131296	211436
7	2008-09	0	582706	-371270
TOTAL		1000000	1371270	-371270

* not available with PECC

STATUTORY AUDIT :-

Statutory Audit of PECC was not conducted by DACR for the years w.e.f. 2002-03 to 2008-09.

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VACANCY STATEMENT :-

S.No.	Name of the post	Sanctioned	Filled up	Vacant
1.	Group A	-	-	-
2.	Group B	01	1	0
3.	Group C	03	03	0
4.	Group D	03	01	02
TOTAL		07	05	02

MAINTENANCE OF RECORDS :-

The maintenance of records of Pre-Examination Coaching Centre was found satisfactory subject to observations made in current audit report and in test audit note.

OLD AUDIT REPORT :-

There were 04 outstanding audit paras as per the previous Audit Report. Out of which nil para has been settled during current audit, hence these 04 paras have been incorporated with current Audit Report as Part – I.

S.No.	Year	Total Paras	Paras Settled	Para No. of Settled Paras	Outstanding Paras
1.	1987-90	01 (B)	-	-	01 (B)
2.	2000-2002	03	-	-	03
TOTAL		04	-	-	04

DETAILS OF OLD RECOVERY :- Nil

CURRENT AUDIT REPORT

During the course of current audit 12 audit memos highlighting various irregularities were issued. Out of which 02 memos have been settled on the basis of compliance shown to audit and remaining 10 memos have been incorporated in current Audit Report as 04 paras and 06 TAN.

The internal audit report has been prepared on the basis of information furnished and made available by the Office of Pre-Examination Coaching Centre, 61/32, Ramjas Road, Karol Bagh, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and /or non-information on the part of auditee.


(Dilbagh Rai)

IAO

AUDIT PARTY NO.XV

PART I (Cold Report)

7

Para 1 (Ref Para 1 (B) of 1987-90)

6

The perusal of service book of Shri. V.D.Sharma, supdt. revealed that the D.OB. was 1.3.1935(as entered in service book) and he was appointed as superintendent in the scale of Rs,325-575 on adhoc basis w.e.f 30.10.1971(F/N) i.e at the age of 36 years and 8 months. Whether he was given any age relaxation orders to this effect from competent authority were not produced to authority. However he was regularly appointed to this post on 16.11.1972. The matter may please be look in to and position verified to audit.

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16/10/72

...
16/11

Para 2 (Ref memo 3 year 2000-02)

Subject: Electricity bills.

On checking of records of audit period of payment of electricity bills, it is gathered that Department is paying electricity bills in r/o bills in the name of Principal CBIS and shift near Liberty, 22-51 Rashok Road, New Delhi, which is highly illegal. Some of the bills are as under:-

S No	CHITRA (CHITRO)	AMOUNT PAID IN R/O BILLS
1	19/20/04/2000	9800/-
2	41/20/06/2000	9400/-
3	73/26/08/2000	5740/-
4	118/23/10/2000	2210/-
5	14/18/04/2001	9007/-
6	40/27/06/2001	4920/-
7	74/27/08/2001	3440/-
8	110/29/10/2001	2900/-
9	140/24/12/2001	3970/-
10	178/16/02/2002	5650/-

Reason for making the payment on these bills may be known to the audit. Similar bills may also be received on the same lines and ~~may be~~ result thereon may be ~~known~~.

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16/11/02

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16/11

Para 3 (Ret memo 5 year 2000-02)

①

Subject: ...

On scrutiny of the OPA accounts, following observations are made:-

As per ... of ... to ... of ... in ... of ... the ... which is ... by way of OPA bills, it is ... in 2000-2001, & Rs. 6250 - in 2001-2002 ... has not been ... income tax in a particular ... the same may be ... while ...

Bson
16/7/02

M.D.
16/7/02

Para 4 (Ret memo No 7 Year 2000-02)

2

Subject: Purchase of news papers and magazines.

While checking the above mentioned account for the audit period, it is seen that PECC has incurred expenditure amounting to Rs. 13624 - and Rs. 14801 - during 2001-02 and 2000-01 respectively in account of purchase of New papers Magazines for providing information relating to SSC & students for appearing in various examination being conducted by I.K. BANKA, SPO & TPO etc.

2. The News paper Magazines purchased during 2000-01 and 2001-02 are lying in PECC for use. The authority of PECC are advised to sale these items at earliest to get more revenue to public exchequer.

The action taken ~~may~~ be shown to next audit

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CURRENT REPORT
(Period w.e.f. 2002-03 to 2008-09)

Para No.1 : Pre-Examination Coaching Classes (reference Memo No.3 dated 11.8.2009)

The main aim of Pre-Examination Coaching Centre is to provide free coaching to the aspirants belonging to SC/ST/OBC/Minority communities, who have to appear for competitive examinations to be conducted by various selection boards/organizations. In this regard, the following important information called for by the audit, has not been provided to ascertain that the coaching classes conducted by the PECC are ruining successfully or not

- I. Details of coaching classes conducted alongwith name of the exam, No. of students admitted for each exam., date of commencement of training and end of training.
- II. Record of progress of coaching classes alongwith placement of candidates in various services and success rate of students in competitive exam.
- III. Details regarding name of candidate, father's name, date of birth, address, caste of candidate, total family income, etc. enrolled for each coaching programme.

The functioning of PECC is required to be reviewed and evaluated and steps taken to strengthen and improve the functioning inter-alia record be updated to see the success rate of coaching classes and objectives are being achieved or not.

Para No.2 : Stipend to Students (reference Memo No.12 dated 13.8.2009)

The following irregularities were noticed :-

- I. Bill No.6 dated 6.4.2005 for Rs.12,155/- for payment of stipend to students who got coaching of Tax Assistant was preferred with the PAO and a 'B' Category cheque No.479565 dated 26.5.2005 was procured from PAO. Out of Rs.12,155/-, an amount of Rs.8,840/- was deposited in the Government account on 4.7.2006 i.e. after more than one year. Reason of non-payment of full amount of stipend against drawal of Rs.12,155/- to students and late deposit of amount which is violation of GFR 7 & 9 may be explained to the audit.
- II. Amount of stipend paid during 2002 -09 has not been provided to the audit.
- III. Acquittance/receipt of stipend by the students of Bill No.99 dated 3.11.2004 for Rs.1000/-, Bill No.100 dated 3.11.2004 for Rs.1625/- and Bill No.6

dated 16.4.2005 for Rs.3315 out of Rs.12155/- had not been provided to the audit for scrutiny.

IV. No explanations/reasons have been brought to the notice of audit in regard to discontinuance of stipend 2005-06 onwards.

The system of continuance of stipend and disbursal needs to be reviewed and stipend may invariably be paid promptly to entitled students.

Para No.3 : Non-verification of remittance

Page No.103 of cash book has revealed that an amount of Rs.625/- was deposited in RBI vide Challan No.1 dated 16.7.2003. The amount in question was referred to PAO-XIV on 11.8.2009 and 13.8.2009 alongwith other remittances for verification. This amount of Rs.625/- has not been verified by the PAO.

The matter will be looked into and actual position may be ascertained and intimated to the audit.

Para No.4 : Non/Maintenance/Production of records

1. Income Tax calculation sheet from 2002-2008.
2. Service Postage Stamp A/c.
3. OTA Register
4. Liveries Register
5. Spouse Information
6. Information for purchase of Newspaper/Magazine.

Need full may be done please.



(Dilbagh Rai)
IAO

AUDIT PARTY NO.XV

TEST AUDIT NOTE

1. Fixation of Pay and grant of increment (reference Audit Memo No.2 dated 10.8.2009)

Pay fixed after grant of increment and rounding off carried out in r/o Mrs. Sumita Malhotra, Steno (1.7.2006 to 1.7.2009) and Sh.Hemant Kumar, Peon (1.7.2008 to 1.7.2009) is incorrect. Pay may be refixed and corrected as well as recovery of over payment may be made.

2. Stock Register (reference Audit Memo No.9 dated 12.8.2009)

Separate accounts of fixed assets/consumable may be maintained as per GFR 190 (2) i.e. in form No.GFR 40 GFR 41.

Physical verification of fixed assets may be carried out as per GFR 192 (1) (2).

3. PBR (reference Audit Memo No.5 dated 11.8.2009)

PBR may be completed/updated.

4. Cash Book (reference Audit Memo No.6 dated 11.8.2009)

Entry of Cash Book may be attested/signed by the DDO from 9.3.2007 to 10.11.2008.

5. Payment of Electricity Bill (reference Audit Memo No.7 dated 11.8.2009)

Electricity bills may be obtained in the name of PECC instead of Govt. Boys Higher Secondary School.

6. Purchase of Newspaper/Magazines (reference Audit Memo No.8 dated 11.8.2009)

Raddi may be sold and amount credited in Govt. Account.



(Dilbagh Rai)

IAO

AUDIT PARTY NO.XV