DIRECTORATE OF AUDIT
GOVERNMENT OF N.CT.OF DELHI
LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Sub:- Audit report on the Accounts of Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts) for the year 2024-25.

INTRODUCTION

The I.A.R. on the accounts of Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts) was conducted by field Audit Party No. X, comprising of Mrs. Sadhna Sharma, Sr.AO/IAO & Sh. Sushil Kumar Sachdeva, AAO & Sh. Kailash Kumar Sehrawat, Consultant w.e.f. 30.09.2025 to 10.10.2025 (Total 07 working days). Statutory audit of Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts) has been conducted by AG (Audit) Delhi up to 2022-23.

AIMS AND OBJECTIVES

The Hindi Academy was set up in the year 1981 for promotion and propagation of Hindi language and Literature in the Union Territory of Delhi. This Academy was registered under the societies Registration Act, 1860 and initially the Hon'ble Lt. Governor, Delhi being the Chairman of the Academy. After the creation of Govt. of NCT of Delhi. the Hon'ble Dy. Chief Minister nominated as Chairman of the Academy. The Patten of Assitance for governing the grant-in-aid of Hindi Academy was approved by the Govt. of India. Ministry of Education and Culture.

The main objective of the Academy is to undertake possible steps to propagate Hindi Language and Literature in National Capital of Region of Delhi. To this end in view, the Hindi Academy publishes books, organize conferences, seminars, symposia, exhibitions and give financial assistance to scholars artists etc.

H.O.D./H.O.O/D.D.O's/ CASHIERS

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during **2024-25:-**

01. LIST OF HOD:-

S.No.	NAME/	PERIOD
1.	Sh. Sanjay Kumar Garg, Secretary	10.01.2023 TO Till Date

02. LIST OF HOO:-

S.No.	NAME/	PERIOD
1.	Sh. Rsishi Kumar Sharma, Dy. Secretary	13.01.2023 to 13.03.2025

140

03. LIST OF DDO:-

1.	Sh. Jaspiner Singh Sodhi, Accounts Officer	01.02.2023 to 30.09.2024
2.	Sh. Rishi Kumar Sharms, Dy.Secretary	01.10.2024 to 13.11.2024
3.	Sh. Anil Kumar Hassija, Sr. Accounts officer	14.11.2024 to Till Date

03. LIST OF Cashier:-

Sl. No.	Name of Cashier	Period of worked
1.	Sh. Chander Prakash, Lib. Clerk	16.06.2021 to 13.11.2021
2.	Sh. Raju Adyalkar, LDC	14.11.2021 To Till Date

Budget Allocation and Expenditure for the year 2022-23 to 2024-25:-

Scheme (Non-Plan)	Grant In Aid + Income	Actual Expenditure	Unspent Balance (Rs.)
2024-25	**19,96,34,896.24**	**17,24,14,121.70**	**2,72,20,774.54**

Statutory Audit

Statutory audit of Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts) has been conducted by AG (Audit) Delhi upto 2022-23.

Vacancy Statement

S.No.	Group	No. of Posts Sanctioned	Filled	Vacant
1	A	02	01	01
2	B	15	04	`11
3	C	105	91	14
	TOTAL	122	96	26

159

Maintenance of Records

The maintenance of records of Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts) was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There are 80 old Audit Paras from the previous report involving recovery of Rs.11,83,113/-. The Department has not submitted replies of any old para. Hence there are 80 para with recovery of Rs.11,83,113/- outstanding as per details given below and are placed in the file as Part-I of the report.

Details of old paras settled

Year	No. of Para outstanding	Para no. of Settled Para's	Outstanding	Amount recoverable (in Rs.)	Amount recovered (in Rs.)	Balance recoverable (in Rs.)
2006-2007	02	NIL	02	00	00	00
2008-2009	03	NIL	03	00	00	00
2009-2010	19	NIL	19	00	00	00
2010-2011	05	NIL	05	00	00	00
2011-2012	05	NIL	05	00	00	00
2012-2013	03	NIL	03	00	00	00
2013-2014	03	NIL	03	00	00	00
2015-2016	09	NIL	09	304733	00	304733
2016-2017	07	NIL	07	00	00	00
2017-2018	09	NIL	09	431939	00	431939
2018-2019	02	NIL	02	00	00	00
2019-2021	02	NIL	02	00	00	00
2021-2022	06	NIL	06	9008	00	9008
2022-2024	05	NIL	05	437433	00	437433
Total	**80**	**NIL**	**80**	**1183113**		**1183113**

Current Audit Report.

During the course of current audit, 09 audit memos including 1 record memo, highlighting various irregularities/short recoveries to the tune of Rs.33192/- were issued. Out of which 03 Audit memos has been settled on the spot effecting recoveries of Rs.33192/-. Three(03) audit memos have been incorporated in 03 Paras along with recovery of Rs.NIL and 03 memos have been taken as 03 TANs in the current audit report.

Details of Current Recovery

Para No.'s/Audit Memo No. Details	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
Memo No.03/Settled	16668/-	16668/-	NIL
Memo No.06/Settled	16624/-	16624/-	NIL
TOTAL	**33192/-**	**33192/-**	**NIL**

The internal audit report has been prepared on the basis of information furnished and made available by the Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts). The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided by Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts). The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts). The Dte. Of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways.

(SUSHIL KR. SACHDEVA)
AAO

(KAILASH KUMAR SEHRAWAT)
CONSULTANT

(SADHNA SHARMA)
IAO/Sr.AO
(Party No.X)

Financial Position

The accounts of the Hindi Academy for the financial year 2024-25 were audited purely on test check basis. The accounts for the financial year 2024-25 have been audited & compiled by M/s S. Mukherjee & Associates, Chartered Accountants, 304, Prestige Chamber, 15 A/1, W.E.A., Karol Bagh, New Delhi-110005. The accounts were test audited with reference to the books of accounts and vouchers produced by the Academy. According to Income & Expenditure Statement appended with Balance Sheet, the financial position is worked out as under:-

INCOME (A)

Particulars	SALARY	GENERAL HEAD INCLUDING BASANT UTSAVA	TOTAL	
(a) Unspent Balance as per LFA report for the year 2023-24	2,39,93,823.44	1,60,80,497.80	4,00,74,321.24	P-170 KDH
GIA (Ist Instalment) receved from Art, Culture & Language Department vide sanction letter No. 11/35/A/C/ACL-2024-25/99-205 dt. 29.05.2024	3,62,50,000.00	2,00,00,000.00	5,62,50,000.00	P-82 KDH
GIA (II Instalment) receved from Art, Culture & Language Department vide sanction letter No. 11/35/A/C/ACL-2024-25/1329-1336 dt. 14.10.2024	4,85,07,000.00	3,14,20,000.00	7,99,27,000.00	P-80 KDH
GIA (III Instalment) receved from Art, Culture & Language Department vide sanction letter No. 11/35/A/C/ACL-2024-25/2362-2369 dt. 17.03.2025	2,12,50,000.00	NIL	2,12,50,000.00	P-78 KDH
Other Income	-----	21,33,575.00	21,33,575.00	P-18 KDH
Total Income	**13,00,00,823.44**	**6,96,34,072.80**	**19,96,34,896.24**	

EXPENDITURE (B)

Particulars	SALARY	GENERAL HEAD INCLUDING BASANT UTSAVA	TOTAL	
Salary & Other Establishment	11,06,20,208.00		11,06,20,208.00	Pg 14-16 KDH
Postage		11,181.00	11,181.00	
Printing & Stationery		2,81,648.00	2,81,648.00	
Telephone Expenses		1,42,044.68	1,42,044.68	
Vehicle Repair & Lubricants		57,735.00	57,735.00	
General Repair & Maintenance		9,20,445.00	9,20,445.00	
Conveyance & Cartage		62,411.00	62,411.00	
Meetings		2,54,272.00	2,54,272.00	
Bank Charges		9,498.02	9,498.02	
Audit fees		51,817.00	51,817.00	
Rent		4,69,500.00	4,69,500.00	

Vehicle Hire Charges		5,20,000.00	5,20,000.00
General Expenses		20,008.00	20,008.00
Electricity Charges		8,70,324.00	8,70,324.00
Maintenance of office building		-6,80,478.00	-6,80,478.00
Inderprasth Bharti		27,60,995.00	27,60,995.00
Progammes & Seminars		22,62,280.00	22,62,280.00
Kavi Sammelans		80,23,023.00	80,23,023.00
Sponsored Programmes		25,04,624.00	25,04,624.00
Other Programs		72,79,827.00	72,79,827.00
Library & Reading Rooms Expenses		11,71,196.00	11,71,196.00
Cultutal Programmes		2,43,18,979.00	2,43,18,979.00
Computer & Other Training Expenses		1,04,063.00	1,04,063.00
Shalaka Saman		32,487.00	32,487.00
Vasant Utsav		56,30,870.00	56,30,870.00
Computers & Printers		5,76,093.00	5,76,093.00
Desk		3,31,000.00	3,31,000.00
Fan		43,900.00	43,900.00
Furniture & Fixture		4,85,000.00	4,85,000.00
Library Books		10,26,121.00	10,26,121.00
Music System		24,950.00	24,950.00
Water Purifier		1,19,700.00	1,19,700.00
Water Dispenser		97,200.00	97,200.00
Stationery& Movable Repository Track		19,71,300.00	19,71,300.00
UPS		39,900.00	39,900.00
TOTAL	**11,06,20,208.00**	**6,17,93,913.70**	**17,24,14,121.70**
UNSPENT BALANCE AS ON 31.03.2025	**1,93,80,615.44**	**78,40,159.10**	**2,72,20,774.54**

Unspent Balance as on 31.03.2025

Total Income	**19,96,34,896.24**
Expenditure incurred during the year 2024-25	**17,24,14,121.70**
Unspent balance as on 31.03.2025	**2,72,20,774.54**

As per Utilization certificate submitted by Academy for the period 2024-25 unspent balance is **Rs.1,09,70,657.10.**

But as per Audit observation unspent balance is Rs. **2,72,20,774.54**

There is difference of **Rs.1,62,50,117.40** unspent balance as per Academy and Audit.

Academy may reconcile the balances and intimate the audit accordingly.

(SUSHIL KR. SACHDEVA)
AAO

(KAILASH KUMAR SEHRAWAT)
CONSULTANT

(SADHNA SHARMA)
IAO/Sr.AO
(Party No.X)

BS

PART-I

2006-07

Para No. 9 **Excess payment made to M/s. Batra Eletricals**

Programmes – Hazari Prasad Diwedi Jayanti – held at Sri Ram Centre from 11th to 13th October, 2006 and Programme – Rajat Jayanti "Nirmala" at Sri Ram Centre from 1st to 3rd August, 2006. It is observed that the contractor has charged excess payment of Rs.15,000/- which is explained below.

In the bill, rates for one item "HMI 1200 Watt Galileo IV" were charged @ Rs.1250/- for 4 items i.e. considering 2 pairs into 4 items and accordingly, payment of Rs.15000/- (Rs.1250 x 4 x 3) was made for 3 days which audit feels, doubles the actual amount. Single pair rate is Rs.1250/- and two pairs are Rs.2500/-, the payment for 3 days would be Rs.7500/- instead of Rs.15000/-.

In this manner the agency has charged Rs.15,000/- extra for the two programmes and the same should be recovered after due verification & under intimation to audit.

Para No. 10 **PAYMENTS TO M/S. RANG SAPTAK**

The academy has paid Rs.5.75 lakhs to M/s. RANG SAPTAK, B-7/7, Sector-4, Rohini, Delhi-85 as production cost for three different occasions as per detail below:

Date of the programme	Occasion	Detail of shows	Amount paid
12th & 13th October, 2006	Acharya Hazari Prasad Dwivedi Janamsati Samaroh	Two shows based on Achayara's Novel "Baan Bhatt Ki Atam Katha"	Rs.3.50 lakhs @ Rs.1.75 lakhs per show
2nd & 3rd August, 2006	Munshi Premand Jayanti	Two shows on Munshi Premchand's Novel "NIRMALA"	Rs.1.75 lakhs @ Rs.87500/- per show
5th Feb., 2007	Nirala Parva – Panchvati	Kavita Naya Presentation charges for single day	Rs.50,000/- for one day
		TOTAL PAYMENT	Rs.5.75 lakhs

Para No. **PAYMENTS FOR HIRING OF TENTS AND FURNITURE**

I. **Programmes – Hasya Kavi Sammellan & Indira Gandhi Rashtriya Kavi Sammellan** – The academy has issued two work orders separately in favour of M/s. Ahuja Tents & Decorators to supply tents and furniture for both the programmes for equal number of invitees i.e. arrangement were ordered to be made for 2000 invitees and the items required for both the programmes attached with the letters were also found same except for "Water Jar 20 Litres" the quantity of which is 100 Jars for "Indira Gandhi Rashtriya Kavi Sammellan" and no numbers were mentioned for the programme "Hasya Kavi Sammellan".

But while reviewing the bills submitted by the agency, following points were observed:

(a) The bill issued for "Hasya Kavi Sammellan" on 18.3.2007 at Gandhi Nagar (Bill No.RTL-279 dated 24.3.2007) comes with total charges of Rs.2,35,564/- whereas other bill for the programme "Indira Gandhi Rashtriya Kavi Sammellan" on 18.11.2006 at Patel Nagar was found raised for Rs.2,60,035/- but rectified and paid for Rs.2,04,005/-. Since, the particulars of both the work orders are identical, variations of Rs.31,559/- between the expenditures require clarification.

(b) For both the programmes, deluxe chairs were required but the agency supply and charged for VIP chairs. Since the rate of deluxe chairs were less than Rs.1/-, extra expenditure of Rs.3450/- is not in order and may be recovered from the agency.

(c) In one of the programme, the rates for halogen lights were charged as Rs.60/- per bulb and in other, it is Rs.49/- per bulb. Since the work orders for both the programmes were silent on this issue and agency also did not mention the capacity of the light in both the bills, extra payment of Rs.2178/- in the programme "Indira Gandhi Rashtriya Kavi Sammellan" is not in order.

II. **Programme - Chatra Pratibha Puruskar** – The academy has issued work order dated 15.9.2006 in favour of M/s. Ahuja Tents and Decorators to

2006-07

provide tents and furniture for this programme scheduled for 24.9.06. In thatorder, the academy desired 3350 chairs, 600 for main pandal, 350 for five different pandals and 1000 for parents of the children, whether VIP or Deluxe, it has not been mentioned specifically. But the agency charged the rates for VIP chairs in the bill and no other type of chairs have been found supplied in the programme. Thus payment of Rs.22400/- for 3200 VIP chairs requires justification.

III. Programme – Independence & Republic Days Poets Meet – While reviewing the records following points were observed:

(a) Poets meet on the occasion of Independence Day was celebrated in the open area and work order for tent arrangements was found issued for 1500 invitees. On the other hand, Republic Day celebrations were organized in the Talkatora Indoor Stadium but due to presumptions of heavy rush at the Stadium, arrangements for 1000 invitees were also made in the open area and accordingly work orders were issued. Record reveals that the academy has incurred only Rs.131073/- in the programme "Independence Day Poets Meet" and Rs.190979/- as well as Rs.239535/- in the programme "Republic Day Poets Meet" celebrated on 19th and 20th January, 2007 respectively. Since, the number of invitees for Independence Day celebrations is found lesser than the programme organized for Republic Day, extra expenditure of Rs.59078/- for 19th January and Rs.108462/- for 20th January, 2007 i.e. on the occasion of Republic Days celebrations requires justification.

(b) Work order for Independence Day programme was found issued by clearly specifying the name of the items and the quantity required. Accordingly bill was also submitted by the firm. Whereas, for Republic Day programme, the work order is not very clear. The firm was ordered to make the sitting arrangements for 1000 invitees without specifying the quantity of items required to be fixed at the site. Then, how the bills for Republic Day celebrations were verified, requires clarification.

2006-01

(c) Even, no challans were found attached either with the bill submitted by the firm during the year or found in the records. Thus it is very difficult to cross examine the number of items supplied at the site and shown in the bill. Due to this lapse, bills were raised by the firm for 20th January, 2007 for such items were which not mentioned in the work order. For example, work order was issued to supply chairs, but the agency charged Rs.10500/- for VIP chairs. Similarly, pipe structure for Tiranga has not been ordered but the bill was raised by adding the amount of Rs.9338/-.

4.	Sh. Saheb Singh	1900	3140

Similar cases may also be reviewed at your own level.

Para No--:2 Tentage Irregularities

During the course of audit following irregularities were found in the expenditure made during the financial year 2008-09 on the tentage hired for various programme and functions of the Academy:

(I) For the order of tentage, measurement of the area where tent was to be installed, not mentioned in the record therefore it was not possible to verify the order given by the Academy and bills for the same raised by the firm .

(II) As per contract, the firm will provide 54x54 pandal free of cost and the payment for remaining area to be made as per item wise. But while making the payment to the firm, area of the free pandal, was not deducted. As firm was to provide 54x54 pandal free of cost the payment was to be made by deducting the area of free pandal (pandal includes white celling, pipe structure and side walling) and then payment for remaining area was to be made item wise. Similarly as per terms contract Bangali gate was free but the Academy made payment for the same.

Name of the programme	Total area of the pandal	Area to be provided free of cost (54x54=2916sq ft)	Items of pandal to be provided free of cost	Rate	Amount to be recovered Rs.
Rashatriya kavi Sammelan	30,000sqft	2916	White Ceiling	1.25	3,645
		2916	Pipe structure	1.00	2,916
		350(Bangali Gate)	Pipe structure for bangali gate	1.00	350
			Double color side walling cloth for the gate	1.00	350
Independence day poet meet 14.08.08	11925	2916	White Ceiling	1.25	3,645
			Pipe structure	1.00	2,916
Joint programme in Gandhi Nagar	480	480	White Ceiling	1.25	600
		1312	Pipe structure for ceiling	1.00	1,312

			and side walling		
		832	Side walling	1.00	832
Raslila 24.08.2008	4680	675	White Ceiling	1.25	844
		2916	Pipe structure for ceiling and side walling	1.00	2,916
		2916	Side walling	1.00	2,916
Sahitiyakar evam Kriti Samman	12250	2916	White Ceiling	1.25	3,645
		2916	Pipe structure for ceiling and side walling	1.00	2,916
		2916	Side walling	1.00	2,916
Total amount to be recovered					Rs.32,719

(III) Payments were made without referring to order given to the firm and payment was made even for those items which were not mentioned in the order or items provided were not in conformity with the order placed to the firm for the function by the Academy.

Name of the programme	Items not ordered or not in conformity with order	Area/ Quantity	Rate	Amount to be recovered Rs.	Comments
Rashatriya kavi Sammelan	Side walling	10700	1.00	10,700	As per order instead of side walling kannats of 18x6 was to be provided which were free as per contract
	Deluxe chair	280	7.00	1,960	As per order 1200 delux chair was to be provided and 700 Garden chairs which were free of cost to be provided but bill was produced for 1480 Delux chairs
	Side walling for dinning	900	1.00	900	Kannat was to be provided which was free of cost as per contract
	Carpet	1200	1.20	1,440	Stage Area of 1200 sq ft not deducted from the total pandal area of 3,00,000/-sqft and payment made for total area including stage area
Independence day poet meet	Tiranga green room	1680	2.40	4,032	Not ordered
	Pipe structure for tiranga in green room	1680	1.00	1,680	Not ordered
	Plain Green Carpet for dinning	1350	1.80	2,430	While making the payment academy did not admit the other items of the dinning ,when academy did not admit the structure of the dinning payment for isolated item of

					plain green carpet for dinning was not in order
	Green Carpet for pandal	1200	1.20	1,440	Stage Area of 1200 sq ft not deducted from the total pandal area and payment made for carpet for the whole pandal area including stage
	Deluxe chair	50	7.00	350	As per order 400 .delux chairs were to be provided and but bill raised for 450 delux chairs
Rasilla	Ply fitted stage	480	3.50	1,680	Not ordered
Joint Programme in Gandhi Nagar	Deluxe chair	350	7.00	2,450	As per order 400 delux chair was to be provided and 200 Garden chairs, which were free of cost to be provided but bill was raised for 750 Deluxe chairs
	Green Carpet	480	1.20	936	Stage Area of 480 sq ft not deducted from the total pandal area payment made for total area including stage area
Navodit Lekhak puruskar	VIP chair	10	8.00	80	As per order 30 VIP chair was to be provided but the bill was raised for 40 VIP chairs
	Chandani	675	1.95	1,316	Not mentioned in the order
Chhatra pratibha puruskar	Plain Green Carpet	11340x3= 34020	1.8	61,236	Order given for 200 .green carpet of 9x6 i.e 10800 sqf per day but payment was made for 22140sqf per day for three days
Total Amount to be recovered				**Rs.92,630**	

Para No-:2 Honorarium paid beyond the limit of 5000/- in a financial year

The total amount of honorarium payable to a government servant during a financial year is limited to Rs. 5000/- under power delegated to ministry/deptt and Rs. 2500/- by the head of deptt. . These limits cannot be exceeded in any case by treating different items of works or same item of work performed at different time of year as separate for the purpose of calculating the entitlement of honorarium vide DOPT OM No21011/263/9681-Estt.(Allowance) dt. 20 January 1997.

Audit scrutiny revealed that in the Hindi Academy annual honorarium of 84,000/- and Honorarium of Rs 47,000/- for the Chhatra Pratibha Puruskar function was granted to the staff. Apart from this extra duty allowance under the nomenclature of Incidental Charges were paid to the staff. As per GOI under Rule 9 OTA, Extra Duty allowance also comes under the scope of recurring honoraria.

Note: For the propagation, promotion of Hindi language and literature, Academy organized various functions /programmes round the year. The staff of the academy has been deputed for arrangement of these functions/activities after the office hours and on holidays for which

Hindi Prasar Kendra,Neemri	12	5
Hindi Prasar Kendra,Kalyanpuri	2	-

The figure shown above, clearly indicate that though the course is being offered free of cost by the Academy but it has lost its popularity, steps should be taken to promote the course.

(XI) Hindi Shorthand and Computer Course

Academy has been running a Hindi Shorthand and Computer Course. There are total 120 seats (40 seats in each of three centers) available for admission in this course. It was observed that the course has been losing its popularity among the students year by year as evident from the detail given below:

Name of The Center	Total seats available	Admissions		
		2006-07	2007-08	2008-09
Padam Nagar	40	40	27	27
Krishna Nagar	40	20	24	19
Narela	40	29	25	17

Even after audit observations, in this regard in the previous reports no steps have been taken to review the course to the requirement of the students and its declining popularity.

It has also been noticed that the process for the admission in the Course starts quite late in the academic year, the application for admission are invited through advertisement in the month of August and admission starts in the month of September only. By that time of the year most of the prospective students already take admission in some or the other courses/academic programmes from other institutions where courses starts in the month of April-May. If the course starts in the beginning of the academic year parallel with other institutes, there would be more takers of the course.

Para No-:11 Quarterly Magazine "Indraprasatha Bharti"

Hindi Academy publishes a quarterly magazine named "Indraprasatha Bharti". A copy of magazine is sold at the rate of Rs.25 and annual subscription of the magazine is Rs 100/-.The magazine is being sold by way of subscription and by way of counter sale. This magazine is also issued free of cost as complimentary to the persons on the panel of the Academy and it is also distributed in functions & programmes of the Academy. The detail of the copies of

the magazine printed/distributed in the year 2004-2005 to 2007-08 is given below:-

year	Copies printed	Copies sold	Copies distributed as complimentary	Balance lying unutilized	
2004-05	8359	2569	3075	2715	32%
2005-06	5100	1585	657	2858	56%
2006-07	5986	1138	433	4415	73%
2007-08	6000	1295	559	4146	69%

As per certificate given by the Academy in the year 2008-09 only one issue i.e. April to June was published during the financial year, distribution status of the same is given below:-

year	Copies printed	Copies sold	Copies distributed as complimentary	Balance lying unutilized	
2008-09 April to June	1100	291	199	610	55%

In the year 2004-05 , 2100 copies per quarter were printed by the Academy after that no of copies to be printed was reduced to 1500 copies per quarter and in the year 2008-09 it was further reduced to 1100 copies per quarter but in spite of this, number of undistributed copies remained on higher side.

In the year 2008-09 only one issue was published against four issues due for publication. This speaks of low performance of the academy. In this Academy even failed to distribute the 1100 copies of the issue in the year and 55% of the same remain undistributed. The subscription of the magazine was also further reduced in the year even after providing it on subsides rates and even free of cost. It clearly indicates that the readership of the magazine is declining year by year. Against the direct cost (excluding of postage charge) of Rs. 57,410/- the proceeds of magazine was only Rs. 7,276/- for the April-June 2008-09 issue. The printing of Magazine by the Academy is not commercially viable and nor the aim of the promotion and spread of Hindi language and literature can be achieved by keeping the large no of copies, undistributed, in the store room of Academy, which is a wastage of government money.

Para No-:12 Irregular purchase of Gestetner colour drums

In the year 2006-07 Academy purchased a gestener digital duplicator by incurring expenditure of Rs. 3,55,700/- on the ground that by having in-house

facility of printing invitation cards for various programmes organized by the Academy round the year , it could save expenditure of 1.5 to 2 lakhs made on printing of cards by the outside agencies, but audit scrutiny revealed that even after having in-house facility of printing of the cards, not a single card had been printed through the machine and Academy continued to get the job of printing of invitation cards by making expenditure of approximately two lakhs every year. The machine has been used as a simple photocopier over the two years. Even after making unfruitful expenditure of Rs.3,55,700/- ,Academy purchased color drums of the machine in the year 2007-08 and again in the year 2008-09 by incurring expenditure of Rs 2,70,000/- without justifying the purchase of color drums by certifying that the previous color drum was fully utilized. It is also important to mention here that it was mentioned in the specifications of the machine that it has life long color drum. Reason for the irregularity may be elucidated to the audit.

Para No-:13 Short recovery of Computer course fee

As per approved fee structure for the one year computer and shorthand course, fee of Rs. 5,400/- and Rs 4,900/- is to be charged by the Academy from general category students and ST/SC students respectively. After scrutiny of the record it was found that instead of charging fee of Rs 5,400/- from a general category of students namely **Ms. Meeta**, Registration form No. 254 , Krishna Nagar computer training centre vide T.R. No. 3005 dated 22-12-08 only Rs 2,000/- was charged. Reason for short recovery of fee of Rs 3,400/- may be clarified to audit and recovery of the same may be made under intimation to audit.

Para No-:14 Excess payment of 4800/- made for printing of cards for Independence Day

In the financial year 2008-09 a payment of Rs 18,400 was made to **M/s R.S printers** for the printing of 8000 invitation cards **(four color card with four color envelope)**for the Rastriya kavi Sammelan vide vr No.593 dt,29.08.08. On scrutiny of record it was found that approved rates of printing of 8x5'1/2 Art Card **(in two colors cards and two color envelope)** were Rs. 1.40 per card and 0.15 for every additional color. As per approved rates the payment of Rs 1.70 per card (Rs 1.40+.30) was to be made for 4 color cards and envelops but

2009-10

Income (Non-Plan-Scheme)

Unspent Balance of 2009-10 (As per LFA Report)	34,85,400
Add :- Grant-in-aid	
F.11(02)/2009-ACL/374-484 dated 15.05.09	90,00,000
F.11(02)/2009-ACL/2471-2480 dated 01.09.09	1,80,00,000
F.11(02)/2009-ACL/5556-5565 dated 01.02.10	90,00,000
Total (A)	3,94,85,400
Income Non-Plan other sources	
Interest Received	14,503
DGEHS subscription	56,000
Other receipt	120
Total (B)	70,623
Total 'A' + 'B'	3,95,56,023

Expenditure (Non-Plan)

Head	Amount
Establishment Expenditure	3,36,42,263
Rent	4,69,500
Office Expenses	12,04,310
Capital Expenditure	6,83,046
Total Expenditure (Non-Plan)	3,59,99,119

Unspent Balance as on 31.3.2008

Name of scheme	Total Income	Total Expenditure	Unspent Balance
Plan Scheme	1,82,83,818	1,49,99,994	32,83,824
Non-Plan Scheme	3,95,56,023	3,59,99,119	35,56,904
Total	5,78,39,841	5,09,99,113	68,40,728

Unspent balance as calculated above may be recovered/adjusted while releasing the subsequent grant-in-aid.

Part-II Current Audit Report

Para-1 Irregular creation of posts/up-gradation of posts

110 posts of different nomenclatures have been created by the Academy from 1992 to 2010. But the sanction letter/approval of the government has not been given to audit. During the BOM/GC/EC meeting held on 4th Oct 2007 the following posts have been upgraded to give undue advantage to the staff:-

S.No	Original post	Scale	Upgraded post	Scale
1	Assistant Secretary	6500-10500	Deputy Secretary	8000-13500 (Old) 9300-34800+4200 GP 15600-39100+5400 GP (Direct to Gp A post)
2	Suprientendent	6500-10500	Suprientendent	8000-13500 (old) 9300-34800+4200GP
3	Steno	4000-6000	PA to Secretary	5500-9000

The Academy has not provided any orders regarding the creation/post sanction of the government to the audit.

The above creation/up-gradation of all the posts is irregular as the Rule 11 (c) of Rule & Regulation of the Academy, does not confer any powers on the Executive Committee to create any post. Rule 11[c] confers the power to appoint, confirm, discharge and dismiss staff of the Academy.

As per G.I.M.F., OM No.F.No.7 (18)-E (Co-ord)/91, dated the 16th September, 1991, up-gradation of a post in effect amounts to creation of a higher post. Hence, it is necessary that in all such cases of up-gradations, the same procedure as is prescribed for creation of posts is observed.

Since the Academy is not vested with the powers to create/upgrade any post and no approval of the grant sanctioning authority i.e. Finance/Planning Department for creation/up-gradation of the above posts has been sought the same is irregular.

Reasons for the above irregularities may be intimated to audit and necessary steps may immediately be taken to seek approval of Finance / Planning Department before further utilization of the funds of Academy on these posts.

Para-2 Appointment on Contractual basis on un specified posts

Finance (Budget) Department, Government of NCT of Delhi vide their OM No.F.14 (9)/99/Fin. (B) dated 1st August, 2001 has issued Guidelines on Expenditure Management in Local Bodies/Autonomous Bodies/Grantee Institutions etc. regarding Economy in Plan and Non-Plan Expenditure. As per instruction No.1, Finance Department has imposed a ban on creation of posts and appointment on daily

wages/contract basis/consultant etc. and even the release of grants or sanction of financial assistance by the Government to autonomous bodies was linked to their compliance with these instructions. The Academy did not comply with the aforesaid instructions and appointed the staff as detailed below:

S.No.	Name & Designation	Emoluments
1.	Sh Balbir Singh, Administrative Assistant	Rs.16000/- PM
2.	Sh Ajay Kumar Sharma, Assistant Editor	Rs.15000/- PM
3.	Smt Vijay Gupta, Lib Asstt	Rs.20000/- PM
4.	Sh Rajiv Vats, Asstt Vice Chairman	Rs.12000/- PM

The aforesaid appointments may be regularized from the Finance Department through Administrative Department as envisaged in the aforesaid OM and may be shown to the next audit.

Para-3 Deputation of Secretary

While reviewing the PBR along with pay bills, it has been noticed that Sh R N Srivastava was appointed as Secretary to Maithaly-Bhojpuri academy on deputation basis w.e.f. 14.10.08 and additional charge of Hindi academy was given w.e.f 05.08.09 in place of Sh Jyotish Joshi, Ex secretary of Hindi Academy.

Sh R N Srivastava again appointed as Secretary of Hindi Academy on deputation basis w.e.f. 23.06.11with additional charge of Bhojpuri-Maithali Academy. Sh R N Srivastave belowngs to Centre for Cultural Resources and Training (CCRT) under the agies of Ministry of Culture, Govt. of India and falls under administrative control of Govt. of India.

As per DOPT OM dated 23.02.2005 and 25.02.2009, there should be mandatory "Cooling Off" period of 3 years between 1st deputation and 2nd deputation. Appointment of Secretary, Hindi Academy without cooling off period of 3 years after deputation as Secretary of Maithali-Bhojpuri Academy is not in order and require regularization from Government of India, being administrative authority.

Para-4 **Grant of ACP without approval**

During the year of audit, MACP was given to the following officials of the academy:

1 Sh Mahesh Chand Upadhayay, Junior Accountant

2 Sh Vipin Chnader Khulbe, Clerk

3 Smt Geeta Sharma, Class-IV

As per Ministry of Personnel, Public Grievances and Pensions (Department of Personnel & Training) Establishment (D), GOI's OM No.35034/3/2010-Estt (D) dated 3rd August 2010, the benefits of the ACPS was extended to the autonomous bodies subject to satisfying certain conditions. The ACP scheme was implemented in the Hindi Academy without obtaining approval of the government through Administrative Department/Service Department/Finance Department. Hence, the ACP granted to the staff may immediately be withdrawn under intimation to audit.

Para-5 **Purchase of banned items without obtaining approval of Govt. in contravention of Pattern of assistance**

As per economy instruction issued by Department of Finance, Government of NCT of Delhi, any decision having major or recurring financial implication directly or indirectly should be subject to prior approval of the Government and action on any such decision should be taken only after the Government has conveyed its approval in writing. Presence of Pr. Secretary (Finance) and Pr Secretary (TTE) on the Board of Governess or Governing Council of the Institute can not be construed as approval of Govt. of NCT of Delhi to any proposal considered by such Board or Council. In contravention of above guidelines, the academy authorities had incurred the following expenses on the items banned through economy instructions.

Name of Item	Amount
Furniture and fixture	1,02,992
Coolers	1,18,125
Photostat machine	2,65,109
Air Conditioners	23,866
Water Cooler	37,912

RO System	1,36,200
Paper Shredder	46,366
Lap Top	70,346
Television LCD	36,900

Academy authorities may regularize the expenditure from Finance department through administrative department.

Para- 6 Blockage of government fund

While reviewing the financial statements of the academy along with utilization certificate submitted to grant sanctioning authority, it has been observed that due attention to consideration of economy had not been made and care should be taken that the estimates are not influenced due to optimism as envisaged in appendix-3 of GFR. This lapse on the part of the academy, huge amount Rs.68.40 (15% of the GIA) remains un spent at the close of financial year. The details are as under:

Scheme/Nature of grant	Total Income including un spent balance of previous years	Total expenditure as on close of financial year	Un spent balance as on 31.03.2010
Plan Scheme	1,82,83,818	1,49,99,994	32,83,824
Non-Plan Scheme	3,95,56,023	3,59,99,119	35,56,904
Total	5,78,39,841	5,09,99,113	68,40,728

Academy authorities may take utmost care while preparing/forwarding BE/RE to administrative department according to appendix -3 of GFR so that un spent balance lying idle in the banks can be utilized for other welfare measures by the government.

Para-7 New Service/New Instrument of service/scheme

During the year of audit, the academy has incurred the expenditure on the following new schemes:

Name of new scheme	Expenditure
Delhi Vishwa Kavita Samaroh	43,548

Para-9 Irregular increase in expenditure

Head of account	Expr.2008-09	Expr.2009-10	% Increase
Indraprastha Bharti	158798	385298	144.46%
Programme and seminars	1116732	1467213	31.39%
Other programme	69004	260449	277%
Library & RR expenses	434891	1291027	197%
New Schemes	–	2068279	100%

Abnormal increase in expenditure ranging from 31% to 277% requires justification.

Para-10 Transfer of Funds

While reviewing the financial Statements and Books of Accounts for the Financial Year 2009-10, it has been observed that funds allocated to the Academy in shape of GIA were being transferred to other academies on temporary basis. The details as under:

Name of Academy	Amount
Sahitya Kala Parishad	20 Lakhs
Maithili & Bhojpuri Academy	7 Lakhs
Sindhi Academy	5Lakhs

As per sanction letter, GIA is to be utilized for the purpose ,it was sanctioned therefore temporary transfer of GIA to other Academies without approval of Grant sanctioning Authority require regularization from Administrative department.

Para-11 Loss/theft of Mobile Phone

(A) The following facilities were provided to the Secretary of Maithaly Academy when he was holding additional charge of Hindi Academy w.e.f. 05.08.09

1. Mobile phone worth Rs.10000/- vide voucher number 1751 dated 31.3.10

2. Laptop Dell worth Rs.70,346/- vide voucher number 1904 dated 31.03.10

3 Staff Car- Ambassador

Since, the individual is holding additional charge of Hindi Academy and all the facilities including pay and allowance to be claimed by parent academy, confirmation should had been obtained from the Maithali-Bhojpuri Academy whether they had already provided these facilities to the Secretary or not. To confirm the same audit memo was also given at the time of audit but no reply has been received.

(B) Mobile phone as explained at S.No.1 above was theft on 14.3.11. FIR of the same was registered at Sarai Rohilla Police station vide NCR No.642/2011 and new mobile phone was again purchased on 24.3.11 vide The Mobile Store Bill No.98396 and issued in place of lost one.

The value of property was Rs.10,000/- instead of further correspondence with police authorities for closure report and fixing responsibility of theft/loss of government property, new mobile phone was issued in contravention of provisions contained in GFR-37 and guidelines framed by the government incorporated in GFR as appendix-1. As per guidelines issued by the government on the subject, mobile phone can be issued to entitled officers once in 4 years.

In view of the above, academy authorities either get the responsibility fixed for loss of government property and recover the amount from individual as per provision contained in GFR or to forward the case to administrative department for initiating remedial steps with the consultation of finance department. Confirmation may also be obtained from Maithaly-Bhojpuri Academy for other facilities, in case provided may be withdrawn from Hindi Academy and in case of additional transport facility in lieu of staff car may be recovered after due verification under intimation to audit.

Para-12 Production of Documentary Film on Prof Parmanand Srivastava

A sum of Rs.4,00,000/- was given to M/s Sajag Films vide voucher number 1746 dated 31.03.10 in connection with production of documentary film on Prof Parmanand Srivastava. While reviewing the payment voucher along with connected file, the following shortcomings were noticed:

1 A proposal was received in the academy from Gorakhpur based firm named M/s Sajag Films on 19.02.10 mentioning that the firm is going to produce documentary file on Prof Parmanand Srivastava. The said proposal was based on the NOC given by Prof Parmanand on 16.10.06 by M/s.Rajkamal Prakash Ltd. The firm requested to sanction Grant in Aid for the film. The said proposal was also not diarized in academy.

2 Previous to this proposal, academy has no such scheme of producing documentary film on writers/poet etc.

3 On 15.03.10 Sh Pradeep Suvig of Sajag Films sent a script of the film to the academy. As per script the film was to be shooted at 12 places at Gorakhpur, 4 places at Delhi and 1 place at Basgaon.

4 The said script was forwarded to Sh Ashok Chakradhar, Vice Chairman of the academy and other writers named Sh Gorakh Nath, Sh Ajit Kumar and Dr Amarnath Amar on 22.03.10 for evaluation of scripts and approval/recommendation.

5 All the above persons gave their consent on 26.03.10 except Dr Amar Nath Amar who gave his consent on 29.03.10.

6 In the meantime between forwarding of script to various persons on 22.03.10 and receiving consent on 26.03.10 and 29.03.10, the academy wrote a letter to Dy Secretary , Sahitya Academy on 25.03.10 requesting them to inform the rates approved by them for production of film. In response to academy request, on 30.03.10 Sahitya Academy informed that they are paying Rs.4,00,000/- for film duration 28 minutes to 1 hour and paid the amount in three installments (40+40+20) after obtaining bank guarantee.

7 On 31.03.10 M/s Sajag Films requested the academy to release the payment of giving reference of academy letter No.40(1)/DF/HA/52212 dated 05.03.10 whereas no such letter was found in the file.

In view of the above facts of the case, the following points required detailed justification/clarification:

(A) Why the academy willing to produce the documentary film simply on the request of M/s Sajag Films, without approval of the grant sanctioning authority/legislature being a new instrument of service in contravention of GFR-57 read with S.No.F of Annexure-I to Appendix-3.

(B) The script was approved by the members on 26.03.10 and 29.03.10, Sahitya Academy informed the rated on 30.03.10 shows that the production of film is to be start on 29.03.10 whereas payment of Rs.4,00,000/- on 31.03.10. How it is possible to shoot the documentary film within one day i.e. 30.03.10 whereas the shooting of the film was scheduled at 17 places at Gorakhpur, 4 places at Delhi and 1 place as Basgaon. Being a Gorakhpur based firm after shooting at Gorakhpur and Basgoan the firm should had travelled to Delhi which is not possible within one day. It shown that film was already produced by the firm during 2006 on the NOC given by Prof Parmanand Srivastava.

(C) Why the payment was given on the basis of rates of Sahitya Academy whereas amount involved Rs.4,00,000/- and required attention of provisions contained in GFR-150 i.e. limited tender basis.

(D) M/s Sagaj film gave reference of letter dated 05.03.10 issued by academy while requesting to release the payment shown that decision was already taken prior to 05.03.20 for production of film, why the script of the film was forwarded to Vice Chairman and other poets/writer on 15.03.10.

Retro conversion of Library Books

A sum of Rs.9,44,000/- was paid to M/s Apex Soft Craft vide voucher number 1863 to 1866 dated 31.03.10 for retro conversion (Bar Coding) of library books. While reviewing the payment voucher along with connected file, the following shortcomings were noticed:

1. The work was awarded to M/s Apex Soft Craft @ Rs.29/- per book for main title and Rs.12/- per book for additional copies wgereas Sh P K Upadhayay, Scientist D of NIC suggested that students of Library science from Delhi University/Mera Bai Polytechnic may be hired which cost approximately Rs.6/- per box which is the approved policy of DU known as earn while learn.

2. The above suggestion of Sh Upadhayay was overlooked and the work was awarded to L-1 after obtaining bids from 5 firms. Total volume of books was 78000 out of which 30000 was main title and 48000 additional copies. If the suggestion of experts in library information of NIC were considered handsome amount of Rs.4,76,00/- would had been saved i.e. (78000X6)-(30000x29+48000x12).

3. The mandatory soft ware required for retro conversion i.e. library software was purchased on 25.03.2010 and other infrastructure like printer, scanner, barcode stickers, lamination stickers etc was purchased on 30.3.2010 from the same firm on 30.3.10 vide voucher number 1868 dated 31.3.10 whereas the contractor (same firm) preferred their first bill for bar coding on 10.03.2010 for 9200 books (Rs.246400), 2nd bill on 15.03.10 for 11000 books (Rs.285000/-), 3rd bill on 20.3.10 for 11200 books (Rs.301000/-) and 4th & final bill on 23.03.10 for 4800 books (Rs.112000/-). All the bills were preferred before the purchase of mandatory software/requirement for retro conversion of library books. It shows that the payment was made without any output of the contractor.

4. As per report of Ms Kavita Choudhary placed in file, the contractor had completed retro conversion of 9646 books as on 31.08.2010 whereas full and final payment was made on 31.03.2010.

All the above points required detailed justification leading to un-due advantages to contractor.

Para-14 **Purchase of Library Software**

A sum of Rs.3,84,800/- has been paid to M/s Libsys vide voucher no.1895 dt. 31.3.10 in connection with libsys Software with 60,000 unique titles. While reviewing the payment voucher along with connected files ,the following short comings were noticed:

1. The purchase has been made as a proprietary item(Libsys 7 is a proprietary item of Libsys) as per GFR-54 without obtaining approval of Deptt. Of Finance, Govt. of NCT of Delhi.

2. For Retro conversion of Library a committee was constituted on23/02/09. Sh P.K.Upadhyay (Scientist D & I/charge Library and Information Services) NICSI was also included in the Committee. He visited the Academy on 19/03/09 and suggested that e-Granthalaya Software developed by NICSI will be provided free of cost.

3. Purchase of Library Software worth Rs. 384000/- from Libsys when available free of cost by NIC leads to unauthorized expenditure and requires justification.

4. As per e-mail from Amit Srivastva of Libsys,Company agreed to accept the offer on 60% payment on delivery and installation and balance 40% within six months from the date of installation.

Purchase of Library Software worth Rs.3,84,000/- from LibSys when available free of cost from NICSI leads to un authorized expenditure and releasing 100% Payment on installation instead of installment as offered by the firm leads to undue advantage to supplier and require detailed justification.

Para-15 **Tendering Process**

(I)I While reviewing the minutes of the purchase committee, it has been observed that the following tenders were rejected on 19.06.09 on technical grounds, whereas the academy called the open tender in term of GFR-150 in single bid document instead of two bid system in term of GFR-152. Academy again called limited quotation enquiry on 27.07.09 in term of GFR-157 and work was awarded on higher rates. The details are as under:

Nature of work	Original rejected L-1 bid	Firm	Re tendering L-1 bid	Firm	% of hike

Academy Samwad	13.10	M/s Smat Forms	30.75	M/s Vikas Computers	135%
Inderprastha Bharti (Magazine)	27	-do-	49	-do-	122%
Cerfificate (300 gr Ivory)	2.20	-do-	3.75	M/s R S Printers	70%
-do- (400 gr)	2.70	-do-	4.35	M/s Associated Enterprises	61%
And so on like letter pad (DO letter)/Stationery with printing/invitation letters/transportation					40% to 100%

Due to not adhering of provisions contained in GFR-160, there was a hike of prices ranging from 40% to 135% in a short span of 1 month. This also creates the burden on the exchequer. Rejecting the L-1 on technical grounds whereas no such clause was incorporated in the tender document leads to un-due advantage to the new contractors as well as against the CVC guidelines issued on the subject. Most of L-1 tenders rejected by the academy was of M/s Smat Forms who was working with the academy from the last 3-4 years on the basis of poor performance of the contractor, whereas no such notice was issued to contractor in previous years even security deposited by the contractor in previous years has not been forfeited due to poor performance instead refunded vide cheque number 437888 dated 08.07.09.

(II) Open tenders was called on 06.06.09 for 80 various stationery items. In response 4 bids were received out of which, in 39 items M/s Vishal Enterprises was L-1, in 26 items M/s Smat Forms was L-1 and in 16 items M/s P S Stationer was L-1. Instead of awarding the contract to L-1 for different items, it was decided to negotiate with M/s Vishal Enterprise who was L-1 in 39 items and after negotiations all the 80 items were awarded to M/s Vishal Enterprises in contravention of GFR-160 (xii) and guidelines issued by CVC on the subject i.e. negotiation should be made only with L-1 in exceptional circumstances. The academy should had awarded 39,26,16 items respectively to L-1 bidders instead of negotiation with M/s Vishal Enterprises. Similar

types of shortcomings were also noticed in computer stationery and misc procurement contracts.

(III) while reviewing the contract for board and banners/photography/refreshment/flowers and decoration/handbill printing, it has been noticed that bids were rejected on the basis of minimum 3 bids for comparison whereas no-where in GFR it was mentioned that bid documents could be rejected after calling open tender on the basis of 1 or 2 bids received.

Para-16 Contract for Tentage-Recovery

During the year of audit, contract for tentage was awarded to M/s Super Tent and Furniture w.e.f. 19.06.2009 on the basis of open tender dated 06.09.2009.

The contractor had offered 15% discount on total bill in their tender document but this 15% discount neither given by the contractor while submitting bills nor paying authority deducted 15% discount while releasing payment to M/s Super Tent and Furniture.

During the year academy had released payment of Rs.728280/- (as per form 16a issued to contractor) without deducting 15% discount, therefore Rs.1,09,242/- may be recovered from the contractor. Responsibility may also be fixed for such a lapse leading to loss to the exchequer.

Similarly 5% discount was offered by M/s Super Tent & Furniture for lightining in tents. Therefore academy may review the payment in this head to contractor and overpayment if any may also be initiated.

Para-17 Purchase of Proprietary item

A sum of Rs.1,36,200/- has been paid to M/s Eureka Forbes vide voucher No.473 dated 20.07.09 for 3 numbers of Aqua guard RO System Revira 50 LPH. While reviewing the payment voucher along with purchase file, it has been observed that quotation were called only from the authorized dealers of Eureka Forbes for "Aqua Guard" brand only which is a proprietary item of Eureka Forbs.

As per GFR-154 concurrence of finance wing and administrative department is mandatory for purchasing of proprietary items but the purchase has been made as a routine matter without approval of competent authorities.

Therefore, academy may got the expenditure regularized from finance department through administrative department.

Para 17 Para 17 Para-17 (17) Para-17 42 106 112 107

Printing of Inderaperastha Bharti

Para-18

During the year of audit, an expenditure of Rs.385298/- has been incurred for publication of quarterly magazine named Indraprastha Bharti. While reviewing the payment voucher and connected tender files, the following shortcomings were noticed:

1 Open tender was called for the said job on 08.06.09. As per tender document approximate copies were 1100 with 179 pages on 70 GSM paper. In response of open tender 4 quotations were received. M/s Global Aids quoted the lowest rates @ Rs.27/- per book with (+) (-) 4 pager @ +9% and -3%. The said tender was rejected on 19.06.09 by the committee on the basis of quality of printing, whereas no such technical clause was included in the tender documents and tender was also not called in two bid system in term of GFR-152. It also defeated the vary purpose of transpancy, competiton, fairness in the procurement process as envisaged in GFR-160. Even no printing samples were called in the bidding documents.

2 The limited tender for the said job again obtained on 22.07.09 on the same T & C given in open tender and work was awarded to M/s Vikas Computers @ Rs.49/- per copy. Esclation of cost within one month was 81% approximately. Government had suffered a loss of Rs.24000/- due to increase of rates from Rs.27/- to Rs.49/- for 1100 copies.

3 The magazine was published on half yearly basis with 336 [ages (160 pages extra) instead of quarterly basis of 176 pages. Since the work was awarded in the month of July 2009, academy may very well know that magazine to be published on half yearly basis before awarding the contract on quarterly basis (176 pages) . The printing job depends on number of pages and number of copies. The lower cost of printing. The academy should had called the quotation for 352 pages . This lapse on the part of academy payment of Rs.44940/- (for 160 pages) over and above the actual requirement leads to burden on exchequer. More than 1005 deviation from the original qty/cost also require justification.

4 Actual printing cost of magazine comes to Rs.360/- (approx) including all expenses whereas the academy is selling the magazine @ Rs.25/- per quarter and Rs.50/- per half yearly, which is of very lower side i.e. 14% of the printing cost. Efforts should be made to revise the cost of the magazine so that burden on exchequer can be curtailed in term of GFR-208 (v)(g).

5 While reviewing the stock position of the magazine, it has been noticed that 24% of the magazines were distributed free of cost, 36% were sold and 40% held by the academy as closing stock. The details are as under:

Issue	Copies printed	Distributed free of cast	Sale	Closing balance
Apr-Jun 08	1100	122	380	598
Jul-Dec 08	1060	360	353	347
Jan-Jun 09	1070	113	324	633
Jul-Sept 09	2200	437	488	175
Total	4330	1032	1545	1753
		24%	36%	40%

From the above table, it is clear that the academy is printing the magazine in a routine manner of 1100 copies without assessing the actual requirement as 40% of the magazine lying in the stock.

Therefore grant sanctioning authority may review the scheme operated by the academy in term of GFR-208(V) so that dependence upon government budgetary support is minimized.

Printing of Academy Samwad

During the Year of Audit, a sum of Rs.123000/- was paid to M/s Vikas Computer in connection with Printing of Academy Samwad. The said magazine was circulated free of cost. He details are as under:

V.No	Date	Amount	No. of Copies	Issue
1912	31/3/10	61500	2000	Apr-Dec09 Order Placed on 5/3/10 vide order no.52(2)/2009-10/AS/52214
1945	31/3/10	61500	2000	Jan-Mar 10 Order no 52(2)/2009-10/AS/52220/Dt.8/3/10

As per above tabulation, it has been observed that Academy is printing 2000 copies of magazine as a routine manner without assessing the actual requirement. As per stock register only receipt entry was made but the where-about of the magazine to whom it was issued and closing stock as on date of audit was not maintained to ascertain the actual requirement of magazine.

Order for Apr.-Dec-09 was given on 5/3/10 and for Jan-Mar10 i.e within 3 days both the editions can be clubbed together to save the govt. money as the cost of printing depends upon the no. of pages/the higher no. of pages the lower the cost.

Para- 20 Fixed deposit out of GIA

During the year of audit academy had made Fixed Deposit worth Rs. 65 lakhs out of the GIA and funds generated from the other source of income. As per terms and conditions given in grant sanction order grant should be utilized for the purpose it was released, therefore making FD out of grant is not in order and require justification.

Para-21 Written of Assets

During the year of audit, academy has written off value of Rs.1,78,199/- from the assets created from GIA after declaring condemn at their level.

As per terms and conditions laid down in grant sanction order, no assets created from the government fund should be written off without prior approval of the grant sanctioning authority. Therefore academy authorities may take the matter with administrative department for regularization of the same.

Para-22 Difference in Un spent balance

While reviewing the utilization certificate submitted to grant sanctioning authority, it has been observed that there is a difference in the amount mentioned in the utilization certificate and un-spent balance calculated by Local Fund Account. The details are as under:

Name of scheme	As per utilization certificate	As per audit report	Difference
Plan	32,98,460	32,83,824	14,636
Non Plan	35,48,207	35,56,904	8,697

The college may reconcile the difference under intimation to audit.

Para-26 Audit fee

During the year of audit a sum of Rs.20000/- was paid to M/s Anita P Gupta & Co. CA vide cheque number 438591 dated 04.11.2009 for the audit of the academy whereas during 2008-09 a sum of Rs.12000/- was paid for the same.

The payment to auditor was made without approval of the BOM/GB as appointment of auditor and their remuneration are within the competency of BOM/GB.

Therefore academy authorities may got the appointment of auditor and remuneration got regularized from the competent authority.

Para-27 Special pay to Sh Raj Kumar Upadhyay, Class-IV

While reviewing the PBR, it has been observed that special pay @ Rs.1000/- per month was given to Sh Raj Kumar Upadhyay w.e.f. 27.06.09. The special pay has been given for Driving a Motor Cycle. As per FR-46(7) group 'D' staff who are appointed to work as driver of two/three wheeled vehicles are entitled honorarium of Rs.2 per day.

Audit is in the view that allowing special pay to Class-IV (Peon) without having mandatory documents i.e. commercial license is not in order and require recovery of irregular special pay. In addition to this one vehicle was declared condemn during 2008-09 and driver is surplus as per sanctioned strength and vehicle held by the academy. Motor cycle should be given to surplus driver instead of non entitled class-IV employee. Over payment of honorarium may be recovered. This will also lessen the burden on the exchequer in the form of special pay of Rs.1000/- per month.

Para-28 Waste-full Expenditure on advertisement/e-tendering

A sum of Rs.107402/- was paid to M/s Sharad Advertising vide cheque No.438111 dated 16.07.09 for tender notice given in 6 different newspapers. While reviewing the payment vouchers along with related file, it has been noticed that the estimated cost of services were less than 25 lakhs in each case, limited tender notice should be initiated in accordance with GFR-151 instead of advertise tender enquiry in term of GFR-150. The details are as under:

Name of Item	Estimated cost
Tent	1400000
Light & Sound	200000
Medals	150000
Printing (all types)	1200000

Transport	150000
Banner and sign board	250000
Photo, video	110000
Stationery	260000
Refreshment	400000

Due to this lapse on the part of academy, extra expenditure on advertisement for Rs.107402/- was incurred without specific reason which can be saved if provisions contained in GFR should had applied in toto.

In addition to above, government had introduced mandatory e-procurement w.e.f. 01.04.07, Govt. of India order No.M-12014/02/C&T/2007 dated 16 March 2007 (issued by DGS&D), the tender documents were not uploaded to web site of the academy even this clause has also not been included in advertisement.

Para-29 Purchase of furniture from Kendriya Bhandar

A sum of Rs.71064/- has been paid to M/s Kendriya Bhandar vide voucher number 1769 dated 31.03.10 in connection with purchase of furniture. While reviewing the payment voucher along with connected file, it has been noticed that purchase has been made directly from kendriya bhandar in term of GFR-154 as single tender instead of purchase through local purchase committee in term of GFR-146.

As per S.No.3 (b) of GI, Min of Pers & Trg OM No.F.14/12/94-Welfare (Vol.II) dated 05.07.07 re-produced as order number 4 below GFR-162, purchase preference will be granted to KB/NCCF if price quoted by KB/NCCF are within 10% of L-1 and they willing to match L-1 price. No price preference over and above L-1 price shall be given to KB/NCCF.

Purchase of banned items worth Rs.71064/- without approval of finance department even without ascertaining competition as per GFR-160 and economy in public procurement system in term of GFR-161 is irregular and required regularization from grant sanctioning authority through department of Finance. Similar type of shortcomings were also noticed in procuring of material from M/s Coir Board vide voucher number 1776 dated 31.03.10 for Rs. 31978/- and paper shredder machine vide cheque number 439817 dated 31.03.10 for Rs.46366/-.

Para-30 **Purchase of Computer stationery-Recovery**

A sum of Rs.25440/- and Rs.17630/- was paid to M/s Balaji Impex vide voucher number 1093 dated 08.12.09 and 1909 dated 31.03.10 respectively for supply of computer stationery. While reviewing the payment voucher along with tender/quotation file, it has been observed the firm offered rates inclusive of vat @ 4% with 3% discount on specific items whereas the payment was made without deducting 3% discount offered by the firm. The details are as under:

Name of Item	Qty	Rate/ discount	Difference
4096a HP Tonner	1	4500/3%	135
36A Tonner	6+6	1925/3%	694
		Total	829

Academy authorities may recover Rs.829/- from M/s Balaji Impex after due verification under intimation to audit.

Para-31 **Deployment of Staff**

While reviewing the Staff strength deployment in the office, it has been observed that:

1. Sh. Harisuman Bisht is holding the charge of DDO beside the Gazetted Accounts functionary i.e. Sr. Accounts Officer deputed by the Govt. for day to day functioning. It is mandatory that DDO should be Gazetted Officer. Therefore charge of DDO to Non-Gazzeted officer beside the availability of Sr Accounts Officer (G.O) require immediate attention of the Competent Authority.

2. Similarly one Superintendent is on strength of the Academy, whereas the work of the superintendent was additionally given to Accountant. Since working of Accounts and Administration is totally different and requires immediate attention of competent authority.

Para-32 **Re-Imbursement of Mobile Phone**

During the year of Audit a sum of Rs.4814/- has been paid for recharge coupons of Mobile Phone. As per guidelines issued by the Government on this subject re-imbursement of Mobile Phone is for post –paid connection only.

In view of the above, concerned officials may please be instructed to thoroughly study the DGEHS scheme and bills may be preferred accordingly so that financial burden in the shape of audit recoveries from the individual could be curtailed.

Para-35

Independence Day Poet Meet

(A) During the year of audit an expenditure of Rs.7,49,324/- has been incurred on Independence Day Poet Meet. While reviewing the payment vouchers along with connected file, it has been observed that the academy had paid over and above the quantity required by them at the time of placing order to contractors. The details are as under:

Vr No	Contractor	Item	Qty Ord	Qty Billed/paid	Rate	Difference
1853	Dashmesh Electrical	Audio mixture 32 Ch	1	1 @ 500/-	200	300
	-do-	3 Way sound system	8	12	2100	8400
	Super Tent	Carpet 12X8	Plain @ .90 psf	11664 @ 1.90 psf	.90/1.90	11664
	-do-	Coffee	300	500	10	2000
	-do-	Pipe Structure for tiranga in dinning	Nil	1740sqf	.95 psft	1653
	-do-	Tiranga in Dinning	Nil	1140 sft	2.00	3480
	-do-	Pedestal Fan	40	60	20	400
1642	Shilpa Art	Stage Board	25x5	25x8	40	3000

		Board outside	Nil	25x5	40	5000
					Total	35,897

Academy authorities may recover the same from concerned contractors after due verification under intimation to audit.

(B) In addition to above, the following irregularities were also noticed:

1 A sum of Rs.4100/- was also paid to M/s Sharad Advertising Pvt Ltd for 10% increase as a special relief. As per GOI, DOPT orders dated 17.08.09 and 03.09.09, letter or 10% increase as a special relief will be issued soon. The payment of difference was paid on the basis of this letters, which is not in order and require recovery of Rs.4100/- plus ST 1.545% from the contractor. Other similar types of payment to advertising agencies may also be reviewed and recovery, if any may also be initiated.

2. In voucher 1642, Rs.53500/- was paid to M/s Ram Sweets for providing 325 meals @ Rs.180/- per meal which include coffee also. The contractor had not served coffee, therefore cost of coffee @ Rs.10/- per coffee amounting to Rs.3250/- may be recovered.

Para-36 **Legal Charges**

During the year, a sum of Rs.55000/- was paid to Sh PP Khurana, Senior Advocate, Delhi High Court in connection with writ petition number 34/09.

The file for the appointment was forwarded to ACL department on 18.05.09 and ACL department allowed to appoint the council on their own.. On this approval, academy had appointed Sh PP Khurana, Sr Advocate @ Rs.44000/- per hearing and Rs.11000/- per hearing for junior.

Since the ACL department allowed academy to appoint the advocate on their own as Delhi government was not party in this case, the appointment should be done from the approved list of advocates by Law Department on their approved rates.

Therefore payment of Rs.55000/- per hearing over & above the rates approved by Law Department, Govt, of NCT of Delhi is not in order and require justification.

Para -1 Irregular payment of Honorarium

As austerity measure the honorarium to the staff member of Delhi Govt. and its subordinate institutions is not being paid. In case it become necessary in view of the arduous nature of work performed by a particular staff it can be paid with the approval of finance department of GNCT of Delhi. Instructions have also been issued time to time that Board of Governors, Managing Committees, Governing Councils, Executive Committees as the case may be of grantee/autonomous institutions can not pass resolution overriding / bypassing / ignoring directives/orders issued by government.

In view of these directions any honorarium to the staff members cannot be paid without the concurrence of Finance Department. Hindi Academy is regularly paying honorarium to its staff without getting the approval from Finance Department which is irregular. During the F.Y.2010-11 an amount of Rs.78000/- was paid as honorarium which needs to be regularized after obtaining ex-post facto approval from Finance Deptt. of GNCT of Delhi.

Para - 2 Irregular Hiring of Vehicles

(A) On scrutiny of records it has been observed that Academy has been hiring vehicles from M/s Sansanwal Travels 124A/6, Katwaria Sarai, New Delhi without entering into a formal contract with the transporter. Normally when required transport should be hired from government approved agencies, but academy has been regularly hiring the transport from above mentioned agency. Initially academy made arrangement with M/s Sansanwal Travels for providing vehicle on 17th and 18th Jan. 2011 for Republic Day Poet Meet on rates approved by Sahitya Kala Parisad. In addition to this rates approved by SKP they agreed to pay for 30 km additional amount due to distance between the office of travel agency and academy. But it has been observed they kept on hiring the vehicle for the rest of the financial year from the same agency with same condition which was irregular arrangement.

As stated above no agreement was entered into between Hindi Academy and transporter. Only a page containing the rate to be paid as per type of vehicle was found in the file. The gist of rate payable is as under:-

S.no.	Brand name of Vehicle	Fix rate of 80 km	Extra for each km	For extra hour P.H.	Night charges 150 per night
1.	Non AC Indica/ WagonR/Ambassador	Rs.650/-	Rs.6 per km	Rs.25/ PH	11 PM to 6 AM
2.	AC Indica/ WagonR/ Ambassador	Rs795/-	Rs.7.5 per km	Rs.25/PH	-do-
3.	AC Esteem/TATA Indigo	Rs.1050/-	Rs.9 per km	Rs.25/PH	-do-
4.	AC Toyota Innova	Rs.1350/-	Rs.10 per km	Rs.25/PH	-do-

Parking & service tax extra

Excess payment of Rs.8,252/- as per above rates was detected during test check of vouchers and pertaining to transportation as per Annexure A.

The above action for ad-hoc engagement of transportation was converted into a regular system during the year by the Secretary under his own powers whereas he should have obtain prior approval from Chairperson of Academy. As this has not been done ex-post factor approval from chairperson be obtained under intimation to audit.

b | The excess payment made to the transporter may also be regularized after obtaining approval from appropriate authority or recovery be effected from transporter.

From registration number of vehicles mentioned in the bills it could not be ascertained whether vehicle deployed were commercial or otherwise / private. As per instructions of GNCT of Delhi only commercial vehicles can be hired.

Para-3 Improper adjustment of DGEHS Contribution

Academy is regularly deducting the contribution towards DGEHS from its officers and staff of academy as authorized under para 2(iii) of OM dated 25-10-2007 received from DGEHS under cover of F.25(111)/DEGHS/42/DHS/2006-07/24341 dated 8-5-10. In terms of para 3(II) of above mentioned OM the contribution deducted from staff and officers is required to be credited against "Major Head 0210 Medical & Public Health, 01 Urban Health Services, 800 Other Receipts." But the Academy is not crediting the subscription to the relevant head as mentioned above.

c | During the F.Y. 2010-11 academy had deducted a sum of Rs.29,730/- towards DGEHS contribution . Academy is making reimbursement of medical expenses to its officers and remployees at their own without following the instructions as given in the OM on the subject which is irregular. During the year they have made reimbursement towards medical expenses to the staff amounting to Rs.4,67,316/- out of grant issued to them.

This may be got regularized after getting approval from Finance Department.

Para-27 Para-27 Para-27 Para-27

Para-4 Patronizing a particular agency M/s Sharad Advertizing Pvt. Ltd.

As per existing instructions/procedure the advertisements for publicity of events are to be routed through DAVP who offers 15% discount on approved rates with newspapers to government departments and their subordinate offices/institutions. On test check of records it has been observed that Hindi Academy invariably issues the advertisements for publication in newspapers to M/s Sharad Advertising Pvt. Ltd. The following cases which came to the notice of audit during test check of record for the financial year 2010-11 were given to M/s Sharad Advertizing Pvt. Ltd., for publication in newspapers:-

S.no.	Name of Event	Date of event	Date of Advert.	Amt.(inRs.)
1.	Nautanki & Shehnai	15-3-11	14-3-11	32040
2.	Bhuvaneshwar Shatabdi	23-2-11	22-2-11	37506
3.	Sahitya Ki Chunautiyan	01-3-11	25-2-11	45109
4.	Nagarjun Per Sangosthi	28-3-11	23-3-11	27528
5.	Agay Centenary	17-2-11	15-2-11	27791
6.	150th Birth Centenary of Ravindra Nath Tagore	11-2-11	10-2-11	30059
7.	Natak	14-3-11	11-3-11	66246
8.	Khel Khel Main	16-3-11	15-3-11	26691
9.	Gog Swang	17-3-11	15-3-11	28631
10.	Natak Menthen	17-3-11	15-3-11	23351
11.	Ras Rang	18-3-11	15-3-11	31682
12.	Birth Centnary of Kedar Nath Aggarwal	29-3-11	25-3-11	26168

(B) Advertisements for publicity should be sent to DAVP. Sometimes advertisements may have to be issued for different events by the academy at same time on short intervals of one or two days. In such cases it is not desirable to send separate press advertisements for each event and so far as possible composite advertisement giving brief details of event to avoid unnecessary expenditure on advertisements be issued. During the scrutiny it has been observed that the academey organized different events on 14, 15, 16,17&18 March 2011. A composite advertisement for events on 14, 15, 16 & 17 March was issued to M/s Sharad Advertising Pvt. Ltd., vide letter no. 68(1)/ad/NA/2010-11/Hi.Acc./24077 dt. 11.3.11 with the instruction to get it published on 12.3.11 in following newspapers:-

1.Hindustan (Hindi), 2.Dainik Jagaran, 3.Virat Vaibhav, 4.Times of India, 5.Amar Ujala, 6.Desh Bandhu

Payment of Rs.31879/- was made against bill no.SL/10-11/1409 dt. 18.3.11 for advertisement in 5 newspaper except Times of India. Here it will not be out of place to mention that no proof of publication, newspaper cutting etc., were found attached in the relevant file. Along with this composite advertisement, separate advertisements for each events falling on 14, 15, 16 & 17 were also issued to M/s Sharad Advertizing Pvt. Ltd. *Interestingly separate advertisement for the event on 14.3.11 at Sri Ram Centre Auditorium was issued on 15.3.11 to the agency with the instructions to p[publish the same on 14.3.11. Another advertisement was issued on 25.3.11 for the event on 17.3.11 at the same venue with the instruction to publish on 17.3.11.* This clearly shows that advertisement was given to extend the benefit to

the agency as no fruitful purpose could be served with publication of advertisement after the event was over. As such the expenditure as given below on separate advertisements for events on 14, 15, 16 & 17 is not justified and needs to be written off by the appropriate authority:-

S.no.	Name & Date of Event	Letter No. & Date	Amt.(in Rs.
1.	Sharandata and Gangreen 14.3.11	68(1)/NA/2010-11/Hin.Aca./26387 15.3.11	34367
2.	Nautanki & Shenai 15.3.11	71(2)/Lo.V.N0/2010-11/Hi.Aca. /20344 14.3.11	32044
3.	Khel Khel Main 16.3.11	71(3)/Swang/2010-11/Hi.Aca./29963 15.3.11(as mentioned on bill)	26691
4.	Troy Ki Auraten 17.3.11	68(5)/Na./2010-11/Hi.Aca./30361 25.3.11	23351
5.	Gog Swant 17.3.11	71(4)/Go.Swang/2010-11/Hi.Aca./ 29964 15.3.11	28631
		Total	1,45,084

Para-9 **Contract to M/s Super Tent & Furniture**

(A) On test check of the records it was observed that contract for tentage was awarded to M/s Super Tent & Furniture during Republic Day Poet Meet for which an advance of Rs.10 lakhs was given to the contractor in violation of condition no.4 of the agreement.

It was further observed that for item 'super structure 80 span' payment of Rs.29,54,112/- has been made, whereas the above item is not included in the tender document/quotations originally framed. Perusal of the records revealed that the contractor requested that super structure 80 span 'pandal' may be installed instead of Calcutta Type Water Proofing on the ground that due to paucity of time it is not possible to prepare the 'pandal' by using Calcutta Type Water Proofing and the purchase committee approved the same. However, scrutiny of the bill shows that for 'Calcutta Type Water Proofing" payment of Rs.1,97,540/- has been made to the contractor. Morebver the rates of super structure 80 span are different for both the days as per the bill submitted by the contractor i.e. for 17/1/10 is Rs.24.50 and for 18/1/10 is Rs.22.54.

It was further observed that the contractor has also not allowed discount of 15% on the payment as mentioned in his tender which comes to Rs.4,43,117/-.

Here it will not be out of place to mention that his contract was extended for 2010-11 on the same terms and condition against the stipulated condition to the effect the contract can be extended upto six months only.

During the extended period he was assigned the job of erecting Calcutta type water proof pandal for Republic Date Poet Meet on 17-18 January 2011. On 11-1-11 the contractor wrote that in such short period Calcutta type water proof pandal can not be erected and superstructure 80 span pandal may be installed. He also stated that our rates for 80 superstructure as approved in Punjabi Academy may be adopted. But from perusal of comparative statement attached as proof of approved rate, M/s Ahuja Tent were lowest. There is no rates from M/s Super Tent & Furniture. Rates of M/s Ahuja Tent were accepted and paid by the Academy. This action of Academy is irregular on all account and against all codal prescribed procedures, which needs to be explained.

(B) **Excess payment**

The contract for lighting arrangement in tents was awarded to M/s Super Tent & Furniture House being the L-1. Perusal of the quotation of Contractor revealed that he has offered a discount of 5% on total bill. However, the academy did not mention the 5% discount in the comparative statement. During the financial year 2010-11, the following payments were released to M/s Super Tent & Furniture House for lighting arrangement in tents during republic day poet meet, without deducting the discount of 5%:-

Bill No. & Date	Net Amount	Service Tax	Total Amt. paid	Net amt. after 5% discount	Service Tax	Total Amt. Due	Excess payment made
161 2-2-11	513050	52844	565894	487398	50202	537600	28294
163 2-2-11	11320	1166	12486	10754	1108	11862	624
						Total Excess payment made	**28918**

This amount may be deducted from future payment or recovered from the contractor.

Para-20 **Hiring of sound equipments over and above the quantity specified in the order and payment thereof under the powers of Secretary.**

In terms of para 11(3)(V) of rules and regulations the Executive Committee has powers to receive and spent the money for various function of Academy. On test check of record, the order no. 81(5)/RDPM-2011/10-11/Hi.Aca./6512 dt. 10-1-11 for hiring of sound equipment on the occasion of Republic Day Poet Meet 2011 was placed on M/s Dashmesh Electrical Works (Regd.). In the order only quantities of different items of sound system were detailed but no amount of hire charges either item wise or in toto was mentioned. The firm submitted bill for enhanced quantities against item no. 8, 9 & 11 i.e. Horns 50 nos. against order of 40, 3 way sound system 62 nos. against order of 42 and 1200 Watt HMI Important Light 70 nos. against the ordered quantity of 36 nos. which was paid by the Secretary under his own powers without obtaining the approval of executive committee. Following are the main observations:-

1. Hiring of the services fall under the powers of executive committee. In this case no approval of executive committee was obtained.
2. The excess hiring of equipment should have been got approved from executive committee. If not at the time of order, the same should have been obtained before making final payment.
3. Rate of hiring of equipments as per approved tender must be mentioned against each item to avoid any confusion at latter stage.

These lapses required to be explained to audit.

Para - 1 **Payment of telephone bills along with surcharge**

On test check of the records it was observed that the academy has made the payment of the telephone bills after the due date along with surcharge. Some such instances are as below:-

Telephone No.	Period	Amt. due	Amt. paid	Surcharge
23694663	1-1-10 to 31-3-10	3874	3974	100
23694562	-do-	1519	1559	40
23690274	-do-	1739	1779	40
23693137	-do-	845	865	20
23890379	1-2-10 to 28-2-10	276	286	10
-do-	1-3-10 to 31-3-10	450	460	10
-do	1-4-10 to 30-4-10	983	1003	20

All such cases may be got regularized by obtaining expost factor approval from appropriate authority.

2011-12

PART-III CURRENT REPORT

PARA 1 - INFRACTUOUS EXPENDITURE OF Rs. 84060.

Basic principal for making every payment, the payment must be supported by voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification.

On scrutiny of vouchers for the programme "Kavi Sammelan" Republic Day Poet Meet on the eve of Gantantra Divas organized on 14/01/2012 at Firozshah Kotla Fort Ground, it has been observed that Hindi Academy had made payment amounting to Rs. 84060/- to Sindhi Academy against a letter requesting for payment for advertisement published in Newspaper by M/s Sharad Advertising Pvt. Ltd. There is nothing on record from higher authority that the payment was to be shared by the Academies.

The Programme for which payment was made to Sindhi Academy jointly conducted by Academies for which Hindi Academy has also published advertisement through Sharad Advertising Pvt. Ltd. For "Gantantra Divas Samaroh" and paid Rs. 338693/- . In absence of any instructions from Govt. of NCT of Delhi the payment made to Sindhi Academy is irregular. This amount may be got recovered from Sindhi Academy.

Para 30 Para - 30 (30) Para-30

PARA 2 IRREGULAR PURCHASE OF COMPUTER.

Para 30

Hindi Academy proposed to procure the computers against the condemned ones on the approval of condemnation committee. Department of Information & Technology, Govt. of NCT of Delhi has approved the proposal vide note dated 16. 06. 2011 at page 9/N and minutes of meeting dated 12. 08. 2011. Hindi Academy placed the order to M/s. NICSI vide no. 9(1d)/computer/2009-10/Hindi Academy/27960 dated 20 .03. 2012 for supply of 10 no. desk tops with antivirus, 10 no. UPS, 7 no. heavy duty laser printers, 1 no. switch, 1 no. Adobe Acrobat expo, 15 nos. antivirus for existing computers, related software along with

networking material. Payment amounting to Rs. 9,27,030/- was made to M/s. NICSI.

In terms of para No. (B) 2 order No. F.10(135)/2009/IT/1402-05 dated 09. 02. 2010 of I.T. Department, financial approval of Finance Department of GNCT of Delhi be obtained after clearance of I.T. Department before placing order.

Hindi Academy has not followed this procedure and placed the order to M/s. NICSI without obtaining the financial approval from Finance Department of GNCT of Delhi. Ex- post facto approval may be obtained from Finance department under intimation to Audit.

PARA 3 IRREGULAR AWARD OF WORK OF TENTAGE.

Test check of records related to the programme Delhi Celebrates it has been observed that Hindl Academy had entered into contract for a period of one year with M/a. Prakash Tent and Decorators which was valid upto 04. 07. 2012 .The programme of Delhi Celebrate was organized by Hindi Academy on 10. 11. 2011, 11.11. 2011, 12. 11. 2011 & 13. 11. 2011 at Surtal Open Theater of Talkatora Ground.

Order was placed to Ms. Ahuja Tent & Decorators without obtaining the consent of M/s. Prakash Tent & Decorators, the contractor of the Hindi Academy for tentage. Award of work other than existing contractor is irregular. Moreover the rates charged by M/s. Ahuja Tent & Decorators are also on very higher side than that of M/s. Prakash Tent & Decorators. Sample Comparative of few rates given below shows exorbitant rates paid to M/s Ahuja Tent & Decorators:-

Item	Quantity	Rate of Ahuja Tent & Decorators (in Rs.)	Rate of Prakash Tent & Decorators (in Rs.)	Amount Excess Paid (in Rs.)
Carpet Red	9288 sq. ft.	Rs. 3.25 sq. ft.	Rs. 1.35 sq. ft.	Rs. 17647.00
Side Wall	3600 sq. ft.	Rs. 2.75 sq. ft.	Rs. 1.20 sq. ft.	Rs. 5580.00
Stage Wing	192 sq. ft.	Rs. 17.00 sq. ft.	Free	Rs. 3264.00
VIP Sofa	10 Nos.	Rs. 90.00 Each	Free	Rs. 900.00
Carpet for Passage	1200 sq. ft.	Rs. 3.25 sq. ft.	Rs. 0.80 sq. ft.	Rs. 2940.00
Center Table	4 Nos.	Rs. 0.75 Each	Free	Rs. 5.00
Table	8 Nos.	Rs. 9.50 Each	Free	Rs. 76.00
Pipe Structure with Ceiling	18000 sq. ft.	Rs. 3.65 sq. ft.	Rs. 1.50 sq. ft.	Rs. 38700.00
Table Cover	8 Nos.	Rs. 0.85 Each	Free	Rs. 7.00
Total				Rs. 69119.00

As such the payment made to M/s Ahuja Tent & Decorators amounting to Rs. 445922 + 420585 + 405186 + 382294 (Rs. 1653987) is irregular. Here it is also pointed out that in terms of rule II (I) of rules & regulations of Hindi Academy, the executive committee will implement the decision taken by the Governing Body of Hindi Academy. The Approval of Governing Body for conducting the programme Dilli Celebrate and awarding the work of Tents and Lights to M/s Ahuja Tents & Decorators was not found. As such the expenditure on tents and other items is irregular and needs to be regularized by obtaining ex-post facto approval from appropriate authority.

Apart from this Hindi Academy awarded following works to contractors, other than contract holder.

Name of Agency	Date of Programme	Amount Paid	Name of Programme
Super Tent & Furniture House	18/09/2011	65739	Kaka Hathrasi Smiti Kavi Sammelan
Ahuja Tent & Decorators	19,20/09/2011	42240	Bhartiya Kavita Prasang
Ahuja Tent & Decorators		1653987	Delhi Celebrate
Ahuja Tent & Decorators		3164482	Gantantra Divas Samaroh

There is nothing on record to show the reason of award of work to these contractors ignoring the contractor, M/s Prakash Tent & Decorators, who were legally holders of the contract. Hindi Academy Delhi needs to explain the reason for ignoring the contract holder during the validity of his contract and the expenditure so incurred be got regularized from the competent authority.

PARA 4 ENHANCEMENT OF REMUNARATION & PAYMENT THEREOF IN CONTRAVENTION OF RULE 11(1) OF RULES AND REGULATIONS OF THE ACADEMY.

In terms of provisions contained in rule 11(1) of rules & regulations of the Academy Karykarini Samiti (Executive Committee) will implement the decision taken by the Academy i.e. Governing Body.

Test check of the record of programme named Ekal Kavya Path it has been observed that the Secretary of the Academy has enhanced the remuneration from Rs. 5000/- to Rs. 10,000/- for Prof. Vishwanath Prasad Tiwari for the programme Ekal Kavya Path at his own level . Secrtary of Hindi Academy vide note dated 30.08.2011 got it approved in the meeting of Karyakarini Samiti (Executive Committee) held on 18.11.2011.

The powers to enhance the remuneration from Rs. 5000/- to Rs. 10,000/- rest with the Academy i.e. Governing Body. Karyakarini Samiti is to implement the decision taken by the Governing Body. The enhancement of remuneration at the level of Secretary/Executive Committee is irregular and may be got regularized from the Governing Body under intimation to audit.

PARA 7. SUBSCRIPTION OF DGEHS SHOWN AS INCOME OF THE ACADEMY.

On perusal of the Income and Expenditure statement for the year 2011-12 of the Hindi Academy it has been observed that an amount of Rs. 2,32,965/- received as subscription towards DGHS has been shown as the Income of the Academy.

In this regard attention is invited to the letter of DHS No. F(III)/DGEHS/171/DHS/2012/53756 dated 21.09.12 vide which it has been advised that the approval of Finance Department of GNCT of Delhi must be obtained to come under the DGHS scheme only after that the subscription will be deducted and deposited in the relevant head of account.

However, the Academy has not obtained the approval of the Finance Department for coming under the scheme of DGEHS which is irregular and hence the Academy should obtain the approval of the Finance department for the same and also for the adjustment of Subscription.

PARA 8 IRREGULAR TRANSFER OF FUNDS FROM PLAN TO NON-PLAN AND VICE-VERSA.

In terms of GFR78 Plan expenditure representing its expenditure on Plan Outlays approved for each scheme or organization by the Planning Commission and indicating the extent to which such outlays are met out of budgetary provisions shall be shown distinctly from the other (Non Plan) expenditure in the accounts as well as in the budget documents. Thus the transfer of funds from Plan to Non Plan and vice versa strictly prohibited.

During its course of test check of vouchers for the month of March 2012 it has been observed that Hindi Academy had booked under Plan head during 2011-2012 the expenditure incurred on maintenance & POL of vehicle and postage amounting to Rs. 404555.

On 31 March 2012 an amount of Rs. 379777/- booked under maintenance of vehicle & POL was transferred to Non Plan. Rs. 55621/- booked under Plan for postage A/c out of this an amount of Rs. 24778/- was transferred to Non Plan.

An amount of Rs. 852643/- was booked from April 2011 to March 2012 under Non Plan was transferred to Plan on 31 March 2012.

The circumstances under which this financial irregularity has been committed may be explained to audit and got rectified/regularized from the appropriate authority.

PARA 9 APPOINTMENT OF STAFF ON CONTRACT BASIS.

Hindi Academy has appointed staff on contract basis on different posts for a period of 89 days which is being further extended after giving a break of one day and so on. The staff working on contract basis is being paid fixed remuneration. During the financial year 2011-12 Academy has incurred expenditure on contractual staff was Rs. 8,52,643/-.

As per the vacancy position provided by the Academy no such type of posts are lying vacant on which appointment made. Moreover the approval of Finance Department of GNCT delhi for appointment on contract basis and creation of posts was never applied for.

As such the expenditure incurred on appointment on contractual basis is irregular and needs to be regularized after obtaining approval of Finance Department of GNCT Delhi.

2012-13.

PART-III
Current Audit Report

Para 01: Memorandum of understanding (MOU): -

The audit vide its record memo has asked for a copy of the signed MOU between the Administrative department i.e. Department of Art, Culture & Language, but it was found that no MOU was signed by Hindi Academy with its Administrative Department.

As per clause (vii) of rule 208 of GFR 2005 which has been reiterated vide clause 6 of this Government's Order No.2426 dated 18/07/2011 issued by the Finance (Accounts) Deptt., Government of NCT of Delhi all the autonomous bodies / grantee institutions having budgetary support of more than Rs.5 Crore per annum from the government are required to enter into a memorandum of understanding (MOU) with the administrative department. As Hindi Academy is a grantee institution of receiving annual financial assistance of over **Rs.6Crores** during the period under audit from its administrative department i.e. the Department of Art, Culture & Language, Govt. of NCT of Delhi, therefore the academy should have signed an MOU with its Administrative department.

Accordingly, the academy administration & its administrative department needs to take early steps to formulate the MOU to be entered between them thus complying with relevant provisions of the GFR and as reiterated vide clause-6 of the aforementioned Government orders. Compliance may be shown to the audit at the earliest.

Para 35 Para 35 Para 35

Para 02: Electricity Charges: -

During inspection of the vouchers' it is seen that the academy is paying electricity charges amounting to Rs.13,35,175/- during the audit period to the distribution company on the basis of Non-Domestic OYT basis which is much higher than the domestic rates.

As the academy is a registered non-profitable organization functioning under the Deptt. of Art, Culture and Languages, Government of NCT of Delhi to promote Hindi which has the status of Rajbhasha in Government of India and provides skill based training to the unemployed youth & poorer sections of the society by way of imparting stenography and typing on no profit no loss basis, the charges are to be levied on Domestic basis and not on commercial basis.

Administrative authorities may therefore take up the issue of conversion of electricity dues from commercial to Domestic basis for the aforementioned premises of the society with the concerned electricity supplier(s) on priority basis to save undesirable expenses from government grant. Compliance may be shown to the next audit.

Para 03: Non-adjustment of Advance: -

During perusal of the record of advances issued by the academy, it is seen that advances to the tune of Rs.31760/- have been granted by the academy administration, as detailed below: -

Sl Nos	Name of the official/s whom advance have been granted	Date of withdrawl of advance	Amt of advance (Rs.)	Reason for non-adjustment
1	Sh. Jeet Singh	7th & 22nd Nov.2012	18,000/-	NIL

3/10/2019

3	Sh. Jagdish Chandra Sharma	27.02.2013	3,760	NIL
3	Sh. PrakashLakhchoura	21.12.2013	2,000	NIL
4	Sh. Pramod Kumar,	27.02.2013	8,000	NIL
	Total		**31,760**	

The administrative authorities of the academy needs to adjust the aforementioned advance of Rs.31,760/- urgently under intimation to the audit.

Para 04: **Recovery of Rs.2,69,501/-paid to Sh. Satyender Singh, LDC despite being absent from duty for 394 days (w.e.f. 04/10/11 to 31/10/12):** -

During test check of the leave taken by the official of the academy, it is observed that Sh. Satyender Singh, LDC posted at Hindi Prasar Kendra/Library functioning from the premises of Rohini Jail had been on absence from duty continuously from 04/10/2011 to 31/10/2012 (394-days) which had came to light on inspection made by the academy's officers. The academy had regularized his period of absence as follows: -

Sl.Nos.	Period of Leave taken	Kind of leave granted	Approval from	No. of days
1	4/10/11 to 31/12/11	EL	Secy (Hindi Acdmy)	89
2	01/01/12 to 28/05/12	EL	-do-	149
3	29/05/12 to 26/08/12	Commuted leave (W/o MC & Fitness)	-do-	90
4	27/08/12 to 31/10/12	EOL	-do-	66
	Total leave			**394**

In this connection, it is observed that no application for grant of leave or any medical certificate & fitness or any other justifiable documents on his behalf have been found on record for regularizing his period of absence. No record for the kind of leave applied by the official has been shown to the audit which has been regularized as above. His period of absence being too large, it should have been regularized with prior approval of the administrative secretary of the academy i.e. Secretary, Art, Culture and Languages, Government of NCT of Delhi which had not been done in this case.

Further, the official have been continuously paid full salary and allowances to the tune of Rs. **2,69,501/-** for entire period of his absence from duty, which is irregular and calls for recovery in full treating the period of absence as EOL period.

Thus, the administrative authorities requires to recover entire amount of Rs. **2,69,501/-**paid to Sh. Satyender Singh, LDC for the period of his absence totaling 394 days w.e.f.04/10/2011 to 31/10/2012 after due verification of the facts and circumstances of the case, which may further be followed up with appropriate action for regularizing or otherwise his period of absence as may be decided upon with concurrence of the Secretary, Art, Culture and languages, Government of NCT of Delhi. Action taken in this regard may be intimated to the audit.

which needs to be made aware of the facilities and to convince them to use them optimally to enhance their mental level.

In this connection, it is seen that the administrative department of the academy had released a grant of Rs.3 lacs for existing centers and Rs.0.50 lacs for opening of new such centers while the total budgetary provision for libraries & reading rooms were Rs.5 lacs during 2012-13. Out of this grant, the academy had spent Rs.4.74 lacs only on the scheme during the FYs. Further, during the discussion on the activities of these centers, it is revealed that the number of beneficiaries' was found to be very low i.e. 10 to 15 in most of centers per day. No data to oversee effectiveness of the centers is being maintained at the headquarter level, nor any report of the inspections carried out have been found. Thus, the expenditure on establishment vis-à-vis operational expenditure reflects that the purpose of the scheme is not being fulfilled. The academy seems to have not made sufficient efforts to attract large number of readers in the weaker section to utilize the facilities.

The Administrative Department, therefore, needs to monitor opening of such schemes to take appropriate measures may be by way of frequent visits, follow up action on visit reports and compilation of data, posting of senior superintendent for the task and or publicity of the centers etc. to make the academy sincerely promote the scheme to its optimum level to fulfill the purpose of grant for which it releases. Action taken may be intimated to the audit.

Para 07: **Condemnation & disposal of vehicle without approval of competent authority: -**

During scrutiny of the records, it is observed that the staff vehicles worth Rs.6,21,442/- was condemned & disposed off during 2012-13 with the approval of the committee set for the purpose and from its executive committee, as per following details: -

Sl. No./ Date	Make & Type of Vehicle.	Regn.No. of Condemned vehicle.	Date of Condemnation	Amt. of consideration received by the academy (Rs.)
1.	M. Gypsy	DL 1C F-3768	30/03/2013	37,686
4.	Tata Indica	DL 1C H-8988	11/12/2012	23,000
2.	M/Cycle	DL 1S J-6803	20/02/2013	5,999
3.	M/Cycle	DL 1S M-4333	12/02/2013	5,849
	Total			**72,534**

However, no approval from administrative department was taken by the academy's authorities for condemnation & disposal of the vehicles which is in deviation to the rules laid down in para-209 (6(v) of GFR Rules and conditions laid down in grants-in-aid letter.

Hence, the Academy needs to seek ex-post facto approval of their administrative department i.e. from Deptt. of Art, Culture and languages, Govt. of NCT of Delhi for condemnation & disposal of the vehicles. Further, the academy authorities are advised to seek prior approval of the Administrative Department i.e Department of Art, Culture and languages, GNCT of Delhi before condemning & disposal of the vehicles and other items purchased through its grants. Audit may also be apprised of obtaining ex-post facto approval for the above mentioned vehicle.

(GURPREET SINGH)
AO/IAO(LFA)

Para-38
Para 38

Para-38

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Para No. 03: In-fructuous expenditure to the tune of Rs. 5,58,749/-.

On the scrutiny of case files and vouchers it is observed that the Academy has inaugurated a function namely Delhi Celebrate- "Surtal" from 13.11.2013 to 16.11.2013 in the open theater of Tal Katora Stadium. In this function the entry was restricted by invitation Card issued by the Academy. The Academy printed 10,000 nos. invitation card from M/s SOM Printers with envelopment and incurred an expenditure of Rs. 1,07,079/- and issued the same to the various dignities etc.

However, the Academy has also incurred expenditure to the tune of Rs. 5,58,749/- on advertisement etc. The Academy issued advertisement for this function in 15 Newspapers through M/s Centum Advertisement and incurred expenditure for Rs. 5,15,871/- and also prepared/installed/printed banners, flex etc. from M/s Perfect Advertising and incurred expenditure Rs. 16,180/- and Rs. 26,698/- vide bill no. 925 and 926 respectively.

It is not understood as to why a heavy expenditure on advertisement through newspapers and flex board, banners etc. were incurred whereas the entry was restricted through the invitation Card and sufficient invitation Cards were printed and issued to the various invitees.

The audit is in the view that an amount of Rs. 5,58,749/- incurred on advertisement is not justified and hence is in-fructuous and be regularized from the competent authority i.e. Finance Department of Govt. of NCT of Delhi under intimation to the audit.

Para No. 04: Non maintenance of criteria regarding payment to the Artists.

During the course of the audit of the vouchers of the Academy for the period 2013-14 it is observed that an huge amount i.e. 77,79,500/-(Rupees seventy Seven lakh seventy nine thousand and five hundred) has been incurred by the Academy on the payment to the Artists during the period 2013-14 on different occasion. However, there is, as such no criteria as to how much minimum and maximum payment has to be released to each Artists and how Artists will be selected in view of the importance/need of the Functions/programmes. This makes a question mark on the transparency of the practice being adopted in the Academies on selection and the amount of payment to each of the Artists and as such these expenditure are irregular.

The Academy must formulate a transparent policy for selecting Artist and making payment to them with the approval of the Finance department.

Further, the above mentioned expenditure be regularized from the Finance Department through their administrative department under intimation to the audit.

Para No. 05: Expenditure incurred without the delegation of Financial Powers

Being 100% Grantee institution the Hindi Academy is bound to adopt all the rules as framed by the Govt. of NCT of Delhi for use of Public Funds allotted to the autonomous body.

During the course of Test check of the records it has been observed that the Secretary(Officiating) has approved & incurred the following expenses in the absence of Governing Body & Executive Committee without any delegation of Financial Power:

During the audit period 2013-14 the Academy has incurred Rs. 3,55,05,253/- on the following Programmes/activities:

S.No.	Programmes	Amount spent (In Rs.)
01.	Award & Prize Programme, Seminars, Gosthi	13,21,550.00
02.	Library and reading room	5,14,700.00
03.	Computer and other Training	6,19,061.00
04.	State & Inter State Programme	1,12,642.00
05.	Other Programme	2,04,360.00
Total		**27,72,313.00**
Expenditure spent on Cultural programmes by the Academy.		
01.	Kavi Sammelan	30,99,137.00
02.	Sponsored Programmes	6,09,844.00
03.	Other Programme(Documentary)	15,00,000.00
04.	Cultural Programme	14,46,086.00
05.	Delhi Celebrate	2,60,77,873.00
Total		**3,27,32,940.00**

As per manual there is no financial powers delegated to the Secretary of the Academy. The Secretary of the Academy shall supervise only day to day working of the Academy under the over all supervision and guidance of the Chairman. The Secretary shall implement the directions issued from time to time by the Administrative Section/wing of the Academy. As such all the expenditures incurred by the approval of the officiating Secretary are irregular and needs to be regularized taking ex-post facto approval of the Finance Department under intimation to the audit.

Further, administrative department must issue strict instructions for the Academies not to incurred such expenditure which are beyond their powers without the approval of the competent authority.

(K.K. SEHRAWAT)
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PART- II
CURRENT AUDIT REPORT
(01.04.2015 to 31.03.2016)

PARA NO. 01

(Ref. Complaint to the Hon'ble Minister, Tourism, Art, Culture & Languages, Gurdwara Elections and Water, Govt. of NCT ofDelhi).

A. Conduct of Shahid Bhagat Singh Sahitya Samaroh.

The complainant Shri Vardhan Suman resident of 2/111, Second Floor, Lalita Park, Laxmi Nagar Delhi -110092 has sought information through the RTI regarding the conduct of Shahid Bhagat Singh Samaroh. On the basis of the reply received by him, allegations were leveled against the Academy such as (i) irregularities in conducting the programme (ii) incurring of huge expenditure for conducting the programme which was attended by 10 audience only (iii) payment of remunerations and conveyance / taxi fare made to participants (iv) remuneration as well as taxi fare paid to Chief Co-ordinator, co-ordinator etc.

During the course of audit the concerned file was inspected by the audit party and the findings are given below.

(i) The Shahid Bhagat Singh Samaroh was conducted by the Academy at Gandhi Smriti Avum Darshan, Raj Ghat during 25.03.2016 to 27.03.2016 (03 days). This is for the first time this programme was organized in Delhi. The estimated expenditure was Rs. 76,20,000/-. The Executive Committee in its meeting dated 03.03.2016 has decided to conduct this programme and has appointed Shri Vikas Narayan Roy, Member, Executive Committee of the Academy as Chief Co-ordinator with a remuneration of Rs.50,000/- and has also formulated a Committee consisting of Sh. Vijay Kishore Manav, Sh. Harish Naval, Sh. Om Nischal and Sh. Vardhan Suman as Committee members for the smooth conduct of the Shahid Bhagat Singh Samaroh. It was decided in the meeting that other members shall get a sum of Rs. 15,000/- per day each. In the same meeting, it was decided to appoint a Programme Executive with a remuneration of Rs. 1,00,000/- However, the programme Executive, Smt. Colombo Kathar could not attend the functions and the Academy roped in Sh. Vipin Choudhary & Vivek Kumar as Asstt. Programme Executives and paid a remuneration of Rs. 50,000/- to each of them. In addition, Sh. Sushil Sidharth and Ajith Roy were also engaged as co-ordinators with a remuneration of Rs.50,000/-.

(ii) Accordingly, the programme was conducted during 25.03.2016 to 27.03.2016 as decided. The expenditure incurred by the Acadmy in conducting the programme is given below:

S.No.	Expenditure incurred on	Amount
1	Tent & Sound, etc.	1219637
2	Hon. To Artist	903000
3	Hon. To Volunteers	351000
4	Hon. To Staff	178700
5	Hon. To Chief Co-ordinator/ Co-ordinators etc.	295000
6	Remuneration for Cultural [illegible] paintings	479000
7	Conveyance	171438
8	Advt. Flex board/printing, photography etc.	564048
9	Refreshment	252018
	Total	4419841

A sum of Rs.5,87,000/- is outstanding which consists of payment to Artist amounting Rs.4,00,000/-, Rs. 88,000/- for designing and Rs. 99,000/- towards rent. The total expendit comes to Rs.47,80,841/-. In the RTI information, it was provided that around 500 persons attend the meetings which include 100 employees, 123 young artists, 117 volunteers per day, Lecturers & Chief Coordinators, coordinators etc 10, dramatists, exhibitionists etc were 73 and common peop numbering 10 totaling to 500 persons. Food for all the peoples was arranged by the Academy. addition, sitting fee for every meeting attended by the Executive Committee Members a Governing Body members were paid by the Academy.

Observation of the Audit.

a) The programme was decided by the Executive Committee. No approval of the Governing Bod is available in the file. As mentioned above, this programme was organized by the Hinc Academy for the First Time and the anticipated cost was Rs.76,20,000/-. As per the Pattern c Assistance issued by the Delhi Administration, Language Department, Delhi for expenditure o new items / schemes prior approval of the Delhi Administration is necessary. The sanction fron the Delhi Government is not obtained by the Hindi Academy which is irregular. Necessary ex post facto sanction of the Government may be obtained and shown to audit.

b) All persons excluding the common people numbering 10 as intimated were paid remuneration The employees were paid Honorarium according to the Grade pay of the officials, 123 young artists were paid Rs. 1,000/- each. Volunteers were paid @ Rs.1000/- each per day. The Lecturers were given @10,000/- each, Chief coordinator, Asstt. Programme Executives, Coordinators (Print & Electronic Media and Writer) were paid @ Rs.50,000/- each and coordinators @ Rs.15000/- each. In addition, conveyance / Taxi facilities were arranged by the Academy.

c) The remuneration was sanctioned by the Executive Committee. The Chief coordinator and some of the coordinators were members of the same executive Committee. Rule 21(iii) of the GFR provides that "no *authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage". In view of the above provision, the approval issued by the Executive Committee for its own members contravenes the provisions of the GFR.*

d) *As per the Financial Powers delegated to the Head of the Departments, Administrative Secretaries of the Govt. of NCT of Delhi and circulated vide order dated 12.03.2015, the power to sanction Honorarium/ sitting fee vests with the Finance Department. Hence, the ex-post facto sanction may be obtained from the Finance Department and expenditure be got regularized.*

e) The Executive Committee has sanctioned the expenditure incurred as remuneration to the Artists, volunteers, cultural programmes etc. However, the order delegating financial powers to Head of the Departments / Secretaries circulated by the Finance Department vide their office order dated 12.03.2015 does not mention about the remuneration payable to the Artists, Volunteers, for cultural programmes to be given by the Hindi Academy or any other Academies situated in Delhi. The powers which are not delegated to the Head of the Department / Administrative Secretary vests with the Finance Department. Therefore, the ex-post facto sanction of the Finance Department may be obtained and the expenditure incurred by the Academy be regularized.

f) The conveyance charges paid against this programme itself comes to Rs. 1,71,438/-. As per the delegation of powers issued by the Finance Department, the Head of the Department is empowered to sanction conveyance / taxi charges up to Rs.1,00,000/- per month only. About 30 programmes

were conducted in the month of February & March , 2016 and conveyance charges / Taxi fare pai against these programmes comes to Rs.7,00,330/- which is beyond the powers of the Head of th Department. Therefore, ex-post facto sanction of the competent authority may be obtained an shown to audit.

B. **Regarding Nomination, Selection & Distribution of Hindi Academy Awards.**

Every year Hindi Academy announces awards for the eminent writers, poets, Artists Intellectuals etc and the awards were distributed to the Awardees in a programme organized by the Hindi Academy. During the year 2015-16, Hindi Academy has given awards to 15 persons in a programme organized on 26.03.2016. The Executive Committee in its meeting dated 03.03.2016 has formed a Selection Committee to decide the Awardees which consists of the following members.

1. Smt. Maitreyi Pushpa, Chairman.
2. Sh. Vijay Kishore Manav, Member.
3. Sh. Vikas Narayan Roy, Member.
4. Sh. Vivek Mishra, Member.
5. Sh. Jeet Ram Bhat, Co-ordinator.

The following are the main Norms /Rules for selection of the Awardees.

(i) As per the programme only those writers / journalists / poets or Hindi Savion (Hindi Server) belongs to the NCT of Delhi which includes Noida, Gurgaon, Ghaziabad, and Faridabad).

(ii) The award should be given once in a life time.

(iii) The selection Committee may invite nominations for the awards from the Governing Body members, Head of the Departments, Writers, and poets by writing a letter to them. The nominations received from others will also be considered.

(iv) The Shalakha Award should be given to those persons who are nationally known and is based on the works of his /her entire life.

(v) The decision of the selection committee shall be final.

As per the information furnished to audit, there were 269 nominations for the 15 awards and the selection committee has selected the following persons for the awards.

The List of Awardees for the year 2015-16

S.No.	Name of the Award	Amount	Awardees Name	Awardees name recommended by	No. of nominations received
1.	Hindi Academy Shalaka Samman	5,00,000/-	Sh. Asgar Vajahatay 79, Kala Vihar, Mayur Vihar, Phase – I, Delhi - 110091	Sh. Vijay Kishore Manav** Sh. Vikas Narayan Rai** Sh. Om Nishchal*	28
2.	Hindi Academy, Delhi Shikhar Samman (Vishishth Sarjnatmak Yogdan ke Liye)	2,00,000/-	Sh. [illegible]ji Seth, M-16, Saket, New Delhi	Sh. Vijay Kishore Manav**	21

3.	Santosh Koli Smriti Samman (Only Hindi Mahila Savio ke Liye)	2,00,000/-	Smt. Soni Sori, Niwasi Main Road Gadam Naka Para Post Gidam, Makan No. – 115, Ward No. – 2, Tahsil – Gidam, Thana – Gidam, Chhatisgarh, Raipur - 494441	Sh. Vijay Kishore Manav** Sh. Vikas Narayan Rai**	15
4.	Hindi Academy Vishishth Yogdan Samman	1,00,000/-	Sh. Kanwal Bharti, C-260/6, Awas Vikas Colony, Gangapur Road, Civil Line, Rampur – 244901 (Uttar Pradesh)	Sh. Vikas Narayan Rai **	14
5.	Hindi Academy Kavaya Samman	1,00,000/-	Sh. Asad Zaidi, B-957, Palam Vihar, Gurgaon, Hariyana - 122017	Sh. Vikas Narayan Rai **	24
6.	Hindi Academy Gadh Vidhya Samman	1,00,000/-	Sh. Anupam Mishra Gandhi Shanti Pritshthan, 223, Deen Dayal Uppadhaya Marg, New Delhi - 110002	Sh. Vijay Kishore Manav**	20
7.	Hindi Academy Gayan-Prodhogiki Samman	1,00,000/-	Sh. Devender Mewadi, C-22, Shiv Bhole Appartments, Plat No. 20, Sector – 7, Dwarka, Phase – 1 New Delhi – 110075.	Sh. Haripal Tyagi Sh. Prakash Manu	11
8.	Hindi Academy Bal Sahitaya Samman	1,00,000/-	Sh. Deepchander Nirmohi Makan No. – 12, Kolambi Khurd Delhi, Arya Nagar, Sector – 17, GT Road, Panipat (Haryana)	Sh. Vikas Narayan Rai**	21
9.	Hindi Academy Natak Samman	1,00,000/-	Sh. Jaidev Taneja 165, Nehru Appartment Outer Ring Road, Kalkaji, New Delhi.- 110019	Sh. Raj Kumar Gautam Sh. Vijay Kishore Manav**	15
10.	Hindi Academy Hasya Vayangya Samman	1,00,000/-	Smt. Alka Pathak 2-C, Suraya Appartment, Sector – 13, Rohini, Delhi - 11008	Sh. Vijay Kishore Manav** Sh. Om Nishchal*	16
11.	Hindi Academy Anuvad Samman (Itar Bhashaon se Hindi Main Anuvad ke Leye)	1,00,000/-	Sh. Amrit Mehta, J-3/C, Lajpat Nagar – III, New Delhi - 110024	Sh. Vikas Narayan Rai**	16
12.	Hindi Academy Patrkarita Samman (Print	1,00,000/-	Sh. Om Thanvi, A-304, Jansata Apartment, Sector – 9,	Sh. Prakash Manu Sh. Raj Narain	19

	Media)		Vasundhara, Ghaziabad - 201012	Bisaria Sh. Vikas Narayan Rai**	
13.	Hindi Academy Patrkarita Samman (Electronic Media)	1,00,000/-	Sh. Priyadarshan, E-4, Jansata Society, Sector – 9, Vasundhara, Ghaziabad - 201012	Sh. Vikas Narayan Rai** Sh. Om Nishchal* Sh. Shrajkamal Sh. Subhash Aviral	21
14.	Hindi Academy Hindi Seva Samman	1,00,000/-	Smt. Vimal Thorat, Flat No, 4304, Pocket B-5, Vasant Kunj, New Delhi - 110070	-	20
15.	Hindi Sahbhasha Samman (Rajasthani)	1,00,000/-	Sh. Malchand Tiwari, Pahelika, Son Nagri Kuwa, Bikaneer (Rajasthan) - 334005	Sh. Raj Kumar Gautam Sh. Vijay Kishore Manav** Sh. Om Nishchal	08

Note:-

1. * Governing Body / Executive Committee member.
2. ** Governing Body/ Executive Committee/ Samman Samiti Member.
3. For the award of Hindi Academy Hindi Seva Samman, 20 nominations were received but the award conferred to Smt. Vimal Thorat, whose name was not sponsored by any one.

Accordingly, the award was distributed on 26.03.2016 after obtaining the approval of the Hon'ble Chief Minister of Delhi.

Audit observations.

a) The award is meant for the persons residing in the National Capital Territory of Delhi which includes Noida, Gurgaon, Ghaziabad & Faridabad. But the Award at Sl. No. 03, 04 & 15 were given to the persons who are not residing in the National Capital Territory of Delhi which is against the basic condition imposed by the Academy itself. No relaxation for the rules has been obtained from the Government. Therefore, the audit is of the opinion that the award amount given to these persons amounting to Rs. 4,00,000/- is irregular. The ex-post facto sanction of the Government may be obtained and the expenditure be got regularized.

b) As per the rules, the names of the nominees has to be invited from the Governing Council members, Head of the Departments, etc. But the name of Smt. Vimal Thorat, for giving Hindi Academy Hindi Seva Samman was not sponsored or recommended by anyone. There were already 20 nominations for this award and none of these nominations were considered by the Samman Committee but the award was given to a person whose name was not sponsored at all. As per the rule, the Committee has to consider the nominations available with them and their decisions shall be final. The reason for violation of the rules is not available in the concerned file. Therefore, the audit is of the view that award granted is in violation of the rules and ex-post sanction of the competent authority may be obtained and the expenditure be got regularized under intimation to audit.

c) Two new awards, namely Hindi Academy Delhi Shikhar Samman (Vishishth Sarjnatmak Yogdan ke Liye) and Santosh Koli Smriti Samman (Only Hindi Mahila Savlo ke Liye) is introduced by the Academy for the first time. As per the instructions contained in Pattern of Assistance at 6 (c), for expenditure on new items / schemes prior approval of the Delhi Administration is necessary. However, the Academy has not obtained approval of the Government before initiating the Award which is irregular. Necessary ex-post facto sanction from the Government may be obtained and shown to audit.

d) As per the Delegation of the Financial Power Rules circulated by the Finance Department vide their letter No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015, and is applicable to the Hindi Academy as well, no powers are delegated to the Head of the Department for incurring expenditure on distribution of awards. As such the financial powers are vested with the Finance Department, Government of Delhi. Therefore, the ex-post facto sanction of the Finance Department may be obtained and the expenditure of Rs. 21,00,000/- incurred on distribution of awards may be got regularized under intimation to audit.

C. Regarding the Office order dated 18.12.2015 and Contempt of Court.

This matter pertains to the service conditions of the employees of the Hindi Academy. It was verbally informed that the case is under judicial scrutiny. Since the case pertains to the service conditions of the employees and the Academy has not provided the relevant Recruitment Rules, the audit is not in a position to comment on the matter. Therefore, it is suggested that the Academy in consultation with the Administrative Department may take appropriation action in this matter.

D. Regarding Expenditure on Financial Assistance to Institutions for conducting the programmes.

The Hindi Academy normally conducts programmes along with the institutions such as Confederation of Janak Puri Association, AIIMS, Welfare Associations etc. A list of the programmes conducted by the Hindi Academy along with the institutions (under the Financial Assistance Programme) during the year 2015-16 are available in para 12 of this audit report. The Governing Body, in its meeting dated 13.10.2015 has increased the financial Assistance for such programmes from Rs.10,000/- to Rs.15,000/- to the participating institutions. The Hindi Academy has conducted a four day programme in participation with the All Institute of Medical Sciences during 17.09.2015 to 18.09.2015 & 21.09.2015 to 22.09.2015 on the subject "Save Girl Child". The expenditure incurred on this programme comes to Rs. 1,55,225/- against the ceiling of Rs. 15,000/- imposed by the Governing Council.

Necessary ex-post facto sanction of the competent authority may be obtained and the expenditure be got regularized under intimation to audit.

PARA NO. 02
(Ref. Memo No.24).

Sub : **Powers exercised by the Hindi Academy in creation of posts, Upgrading of scales, etc.**

A. Creation of Posts.

The Hindi Academy was created with a Skelton staff of 07 Nos. consisting of Secre Programme Officer, Librarian one each and two stenographers and two LDCs in the year 1981. W going through the budget proposals for the 1984-85, it has been noticed that the staff strength i officers and 30 subordinate staffs. As per the information furnished to the audit, the present s strength is 123, out of which the filled posts are 105 and 18 posts are lying vacant. Audit, vide Memo No. 08 dated 01.09.2016 has requested the Academy to furnish the copy of orders sanction posts to the Hindi Academy. However, no orders were furnished to audit instead it was intimated t the posts were sanctioned by the Governing body /Executive Committee on the basis of the functio requirement. A copy of the minutes of the Governing Body dated 27.03.2009 wherein five posts wi approved by the Governing Body was provided to audit.

Rule 13(2) of the Delegation of the Financial Power Rules provides that a department of Centr Government may, by general or special order, confer powers, not exceeding those vested in the Department, upon an Administrator or Head of Department or any another subordinate authority i respect of any matter covered by these rules, except creation of posts, write off of losses and reappropriation of funds exceeding 10 percent of the original budget. As per the Delegation o Financial Power Rules, the Chief Secretary Delhi and Commissioner of Police are the two Head of the departments for Delhi and they can re-delegate the powers to any subordinate authority as provided under the rules except the creation of posts, write off of losses and re-appropriation of funds exceeding 10 percent of the original budget.

The Government of India, Ministry of Finance and Department of Expenditure vide their Office Memorandum No. F.No.8 (4) E- Coord. / 84 dated 15.10.1984 had imposed restrictions regarding financial powers of Autonomous bodies which are fully or partly funded by the Government and directed that a clause may be incorporated in the relevant rules / bye-laws / regulations of the autonomous bodies that proposals relating employment structure i.e. adoption of pay scales, allowances and revision thereof and creation of posts above a specified pay level would need the prior approval of the Government. The Finance Department, GNCTD vide its Order. No. F.12/3/2010-AC/dsfi/DS-II/914-921 dated 18.07.2011 had reiterated that "In view of the functional requirements, if any post is to be created by the autonomous bodies or grantee institutions, they shall submit a consolidated proposal for seeking prior concurrence of the Finance Department through their administrative department with full justification before obtaining the approval of the competent authority for creation. However, the terms and conditions of service, i.e. pay scales, allowances etc shall not be higher than those applicable to similar categories of employees in this government.

The Delhi Administration, Language Department, Delhi while approving the pattern of Assistance have made a condition that "in making appointments to various posts, the institutions / organizations shall recruit personnel through approved channels namely, the Employment Exchange or through open advertisements where necessary. No grant shall be payable in respect of additional staff, if any appointed in contravention of the above procedure".

In view of the above provisions and clarifications, the audit is of the view that the creation of the posts is beyond the powers of Academy. The posts created by the Academy without the concurrence of the Competent Authority and filling up of these posts without following the procedure as provided in the Pattern of Assistance is irregular. Therefore, the ex-post facto approval of the Competent Authority may be obtained and shown to audit. Further, suitable amendments in the Rules / bye-laws and regulations of the Academy may be made in this regard so that recurrence of such lapses in future may be avoided.

B. Upward Revision of Pay Scales.

During the Test Check of service books of the employees of the Academy, it has been not that the pay scales of some of the employees were up graded by the Academy. On further enquir was revealed that the scales were upgraded on the basis of the decisions of the Executive Committe its meeting held on 18.08.2008. In this meeting, the pay of several employees was upgraded. In connection, the provisions contained in the Pattern of Assistance as approved by the Di Administration, Language Department, Delhi is reproduced below.

"The pay scales, qualifications and general conditions of the appointment of staff for which grant is sanctioned, shall be same as prevalent in Government. In making appointment to varic posts, institutions/ organizations shall recruit personnel through approved channels namely, t Employment Exchange or through open advertisements where necessary. No grant shall payable respect of additional staff, if any, appointed in contravention of the above procedure.

During the scrutiny of the Service Book, it has been noticed that the following staff Academy have been granted up-gradation of the scale from 18.08.2008.

1. Dr,. Chander Sain, Sahityak Asstt. From Grade Pay Rs. 2800/- to Grade Pay Rs.4200/-.

2. Ms. Nisha Nishant, Sahayak Sampadhak from Grade Pay 4200/- to Grade Pay Rs.4600/-.

Nothing is found in the file to establish that the concurrence of the Government has bee obtained. The Executive Committee of the Academy is not empowered to revise the pay scales of th staff of the Academy. **Since the upward revisions of the pay scales has been done as per th decision of the Executive Committee, for which the approval of the Government has no obtained, necessary ex-post facto sanction from the competent authority may be obtained and shown to audit. Similar cases, if any, may also be reviewed on the basis of the above observations and take necessary action as suggested above.**

C. Memorandum of Understanding.

The Finance Department, GNCTD vide its Order. No. F.12/3/2010-AC/dsfa/IDS-III/914-921 dated 18.07.2011 has laid down that all the autonomous bodies / grantee institutions having budgetary support of more than Rupees Five Crore per annum from the Government are required to enter into a Memorandum of Understanding (MOU) with the administrative department, spelling out clearly the output targets in respect of the activities / programmes schemes being carried out and qualitative improvements in output, along with commensurate input requirements. The output targets, given in measurable units of performance should form the basis of budgetary support extended to these institutions.

The Memorandum of Understanding, if any, entered with the Administrative Department may be provided to audit.

PARA NO. 03
(Ref. Memo No. 18)
Sub.:- Payment of honorarium / sitting fee etc.

During the test check of the records of the Hindi Academy, it has been noticed that the academy is regularly paying honorarium / sitting fee etc to the staff / executive committee members / governing body members etc. The details are given below:-

Details of Honorarium Paid during 2015-16

S.No.	Particulars	Amount
1.	Honorarium paid to artists / poet etc	44,03,060.00
2	Honorarium to staff	9,05,834.00
3	Honorarium to members of the executive committee for co-ordinating programmes.	1,47,000.00
4	Sitting fee paid to members for attending meetings.	3,11,000.00
	Total	59,66,894.00

In this connection, the audit has to point out the following observations:

A. Honorarium paid to artists / poet etc.

As per the information furnished to audit a sum of Rs. 44,03,060/- was paid to artists , poets etc during the year 2015-16 for the programmes conducted by the Hindi Academy. During various discussions, it was told that the remuneration to the artists, poets etc was decided by the Executive Committee, the amount of remuneration differs from artists to artists. There are no specific norms regarding invitation and remuneration payable to various artists.

As per the Financial Powers delegated to the Administrative Secretaries / Head of the Departments by the Finance Department of Government of Delhi vide their office letter No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015, the remuneration of the artists, poets etc are not defined hence the expenditures incurred by the Academy comes under the item Contingent Expenses, Unspecified, Recurring for which the Head of the Department and Administrative Secretaries of the Department have financial powers of Rs.3,00,000/- and Rs.5,00,000/- respectively. Since the expenditure incurred by the Academy is more than the powers vested with them, the ex-post facto sanction of the Finance Department may be obtained and shown to audit. Further, the norms for selections / remuneration to the artists, poets etc. may also be fixed / finalized in consultation with the Administrative Department / Finance Department before conduct of the programmes.

B. Honorarium to Staff.

As per the information furnished to audit a sum of Rs. 9,05,834/- was paid to staff as incidental charges (Honorarium) during the year 2015-16 for the programmes conducted by the Hindi Academy. This amount was paid as remuneration to the staff for the extra work done by them during the programmes. In reply to the preliminary observations, it was intimated that the payment was made to compensate for the transportation and other incidental charges to the staff as the programmes are mostly conducted in the evening or on holidays. Further, it was told that

the amount was fixed by the Executive Committee and the latest revision was made by Executive Committee in its meeting dated 17.03.2016 and the orders were issued on 18.03.2(This is based on the grade pay of the officials and varies from Rs. 400/- to Rs. 1,000/- per h per programme and per day.

FR 9 of the Fundamental Rules provides that Honorarium means a recurring or n recurring payment granted to a Govt. Servant from the Consolidated Fund of the India or Consolidated Fund of a State or the Consolidated Fund of a Union Territory as remuneration special work of an occasional or intermittent character. Govt. of India orders below the r provides the scope of the term honorarium. The overtime allowance or overtime pay, pie mon and extra duty allowance payable in the Indian Posts and Telegraphs Department should treated as recurring honoraria as they are paid for laborious work of an occasional charac within the meaning of this rule. Since the payment of incidental charges has been fixed on t basis of grade pay of the official and is not based on the actual conveyance charges / travelli allowance of the official claiming, the amount paid to the officials are treated as honorariun The Hindi Academy and the Administrative authorities have no power to grant honorarium a per the delegated powers of the Delhi Govt. These powers are to be exercised by the Financ Department of Delhi. As such ex-post facto sanction of the Finance Department may b obtained and shown to audit. The amount so paid to the staff may also be treated a remuneration and resultant deductions on account of income tax etc are made from the staff a well.

Remuneration(Honorarium) paid to the Executive Committee / Governing Body members for co-ordinating the programmes.

A sum of Rs. 1,47,000/- was paid to Executive Committee members / Governing Council members by way of remuneration for conducting various programmes during the year 2015-16 and these expenditure were also approved by the members as well. In addition, a sum of Rs. 2,00,000/- was paid to outsiders also for co-ordinating the programmes and the details are as under:-

S.No.	Name of Programme	Date	To Whom	Amount	Remarks
1	Kavita ke Naye Rupakar	26-08-2015	Sh. Om Nishchal	10000	Member
2	Swarachit Hindi Kavita Path Pratiyogita	06-11-2015	Sh. Sudhakar Pathak	6000	Member
3	Swarachit Hindi Kavita Path Pratiyogita	07-11-2015	Sh. Vijay Kishore Manav	6000	Member
4	Geet Sandhaya	24-12-2015	Sh. Vijay Kishore Manav	10000	Member
5	Print & electronic Media – Vishwastaniyata	30-01-2016	Dr. Vartika Nanda	10000	Member
6	Teen Peedi- Teen Din	12-03-2016	Dr. Harish Naval	10000	Member

7	Shahid Bhagat Singh Sahitaya Mahotsav-2016	25 to 27 March 2016	Dr. Vikas Narayan Rai,	50000	M
8		25 March 2016	Dr. Harish Naval	15000	Me
9		26 March 2016	Sh. Om Nishchal	15000	Me
10		27 March 2016	Sh. Vijay Kishore Manav	15000	Mer
11		25 to 27 March 2016	Ms. Vipin Choudhary	50000	Non Mem
12		25 to 27 March 2016	Sh. Vivek Kumar	50000	Non Mem
13		25 to 27 March 2016	Sh. Sushil Sidhardh	50000	Non Mem
14		25 to 27 March 2016	Sh. Ajit Rai	50000	Non Mem
	Total			347000	

The above expenditures were sanctioned by the Executive Committee of the Academy. In this connection, the audit has to point out the provisions contained in General Financial Rules, 2005. Rule 21 of the GFR provides as under:

> ***"Standards of financial propriety:*** *Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Among the principles on which emphasis is generally laid are the following:-*
>
> *(i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.*
>
> *(ii) The expenditure should not be prima facie more than the occasion demands.*
>
> *(iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.*

89	79721	28/02/2015	41	Lib. Member	Bhasha: Swarup avam Sarchana	
90	79933	12/8/2011	8	Staff	Raj Bhasha Adhiniyan tatha Hindi Prashasan Kurya	
91	79978	2/6/2013	91	Staff	Amar Karantikari	
92	80350	16/05/2014	23	Staff	Ravan	
93	81779	19/10/2011	81	Staff	Arre YaYavad Rahega Yad	
94	81796	28/10/2013	5	Staff	The Theater of Bitanu Bharti - A New Prespective	
					Total	1267

From the scrutiny of the above list, it can be seen that some of the books issued in the year 2009 are still outstanding. Therefore, immediate action may be taken to take back the books from the defaulting members/staff so that faculty members and students may also take the benefits of these books. The recovery of price of these books or the replacement value of these books may be made under intimation to audit. In addition, proper monitoring of the books issued and return by the members be made regularly so that these books may be available for readers.

C. **Irregular Grant of ACP/MACP to Sh. Vipin Chandra Khulbe, LDC**

During the test check of service books maintained by the Hindi Academy, it has been noticed that Shri Vipin Chandra Khulbe, whose date of birth is 15.11.1968 was appointed to the post of Group D on 26-11-1990 in the pay scale of 750-940. He has been given promotion to the post of LDC on 01.04.1991 i.e. in the pay scale of 3050-4590. The 1st financial up gradation was given to him on 01.04.2003 in the pay scale of 4000-6000 i.e. after 12 years from 01.04.1991 and second financial up gradation w.e.f. 01.04.2011 in the grade pay of Rs. 2,800/-. It is also observed that this official was given ACP earlier also in the pay scale of 4000-6000 and thereafter one increment on 01.04.2004 which was withdrawn by the Academy in the year 2005. Now, again the same benefit has been granted to the official. The audit raised preliminary objection vide its memo No. 15, but has not been replied by the Academy.

Therefore, the audit is of the view that since this official has already got the first promotion on 01.04.1991 i.e. from Group D to LDC, he is not entitled for the 2nd Financial up gradation and subsequent MACP on 01.04.2003 and 01.04.2011 respectively. He is only entitled for the IInd MACP w.e.f. 01.09.2008 that too in the grade pay of Rs. 2000/- as has been granted to the similarly placed employees of the Academy such as Sh. Kalp Nath Yadav etc Accordingly the pay may be revised as under:

Sh. Vipin Chandra Khulbe, LDC : Date of Birth 15.11.1968.
Date of appointment : 26.11.1990 ; Scale : 750-940
Date of promotion as LDC : 01.04.1991 LDC, Scale 3050-4590
Pay as on 01.04.2003 in the scale of pay of 3050-4590 ; Rs. 3800/-.
Pay scale granted by the Academy as on 01.04.2003 : 4000-6000.
Pay to be regulated as under:

Date	Pay fixed by the Academy	Pay to be re-fixed
01.04.2003	4000	3800
01.04.2004	4100	3875
01.04.2005	4200	3950
01.01.2006	8000+2400	7500+1900
01.07.2006	8320+2400	7790+1900
01.07.2007	8650+2400	8080+1900
01.07.2008	8990+2400	8380+1900
01.09.2008	8990+2400	8690+2000
01.07.2009	9340+2400	9010+2000
01.07.2010	9700+2400	9340+2000
01.04.2011	9700+2800	9340+2000
01.07.2011	10450+2800	9680+2000
01.07.2012	10850+2800	10030+2000
01.07.2013	11260+2800	10390+2000
01.07.2014	11690+2800	10770+2000
01.07.2015	12130+2800	11160+2000
01.07.2016	12580+2800	11560+2000

Recovery up to 31.03.20016 has been worked out and is attached as Annexure –i amounting to Rs. 3,04,733/- which may be recovered and credited into Govt. Account under intimation to audit. Further, HRA, CCA recovery for the period 01.01.2006 to 31.08.2008 be worked out by the Academy itself and be recovered under intimation to audit. Recovery due on account of implementation of Seventh Pay Commission if any may also be calculated and recovered. Similar cases, if any, may be reviewed in the light of the above observations.

D. Wrong pay fixation due to rounding off the increment to next multiple of 10 and non granting of increment on MACP.

Under Rule-7(A)(i) of Revised Pay Rules, 2008, the pay in the pay band/pay scale will be determined by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10. It was further clarified vide O.M. No. F.1/1/2008-IC dated 29.01.2009 at Sl. No. 4, that in the case of calculation of increments under the revised pay structure, paisa should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10. Further, while granting MACPs, the officials are entitled for one increment on the existing pay and the grade pay granted be added to the band pay so arrived at.

During test check of records, it is observed that pay of the following officials are not fixed as per the provisions contained in the Revised Pay Rules, 2008.

(i) Sh. Sanjay Kumar, MTS.

Date of Appointment : 03.02.1997 Scale of Pay 2550-3200

Pay as on 01.01.2006 : 3020/- DNI 01.02.2006

The pay of Shri Sanjay Kumar MTS:

Period	Pay already fixed	Pay to be re-fix
Pay as on 01.01.2006:	5880+ 1800	5880+ 1800
Pay as on 01.07.2006	6120 +1800	6110 +1800
Pay as on 01.07.2007	6360 + 1800	6350 + 1800
Pay as on 01:07.2008	6610 + 1800	6600 + 1800
Pay as on 01.09.2008 (1st MACP)	6870 + 1900	6860 + 1900
Pay as on 01.07.2009	7140 + 1900	7130 + 1900
Pay as on 01.07.2010	7420 + 1900	7400 + 1900
Pay as on 01.07.2011	7700 + 1900	7680 + 1900
Pay as on 01.07.2012	7990 + 1900	7970 + 1900
Pay as on 01.07.2013	8290 + 1900	8270 + 1900
Pay as on 01.07.2014	8600 + 1900	8580 + 1900
Pay as on 01.07.2015	8920 + 1900	8900 + 1900
Pay as on 01.07.2016	9250 + 1900	9230 + 1900

Pay of Shri Sanjay Kumar, MTS may be re-fixed as above and recovery be effected und intimation to audit. Recovery up to 31.03.20016 has been worked out and is attached . Annexure –II amounting to Rs. 3,572/- which may be recovered and credited into Gov Account under intimation to audit. Similar cases, if any may be reviewed in the light of tl above observations. Similar cases if any may also be reviewed by the Academy on its own.

(ii) Sh. Pratap Singh Mehra, MTS.

Date of Appointment : 01.07.1989, Scale of Pay 750-940, 2550-3200

Pay as on 01.07.2008 : 7180/-+ 1800

The pay of Pratap Singh Mehra, MTS:

Period	Pay already fixed	Pay to be re-fixed
Pay as on 01.07.2008	7180 + 1800	7180 + 1800
Pay as on 01.09.2008 (1st MACP)	7460 + 1900	7450 + 1900
Pay as on 01.07.2009 (2nd MACP)	7740 + 2000	8020 + 2000
Pay as on 01.07.2010	8040 + 2000	8320 + 2000
Pay as on 01.07.2011	8350 + 2000	8630 + 2000
Pay as on 01.07.2012	8660 + 2000	8950 + 2000
Pay as on 01.07.2013	8980 + 2000	9280 + 2000
Pay as on 01.07.2014	9310 + 2000	9620 + 2000
Pay as on 01.07.2015	9650 + 2000	9970 + 2000
Pay as on 01.07.2016	10000 + 2000	10330 + 2000

Since the official has not been granted increement on second MACP, no recovery is to be effected on final calculation but arrear has to be paid to the official. The pay of the official may be re-fixed after granting notional increement on IInd MACP also and the pay arrear be released after due verification.

(iii) Sh.Chandra Dutt, MTS. , DOB – 25-05-1966

Date of Appointment : 01.07.1989 Scale of Pay 750-940, 3550-3200

Pay as on 01.07.2008 : 7180/-+ 1800

The pay of Sh. Chandra Dutt, MTS:

Period	Pay already fixed	Pay to be re-fixed
Pay as on 01.07.2008	7180 + 1800	7180 + 1800
Pay as on 01.09.2008 (1st MACP)	7460 + 1900	7450 + 1900
Pay as on 01.07.2009 (2nd MACP)	7740 + 2000	8020 + 2000
Pay as on 01.07.2010	8040 + 2000	8320 + 2000
Pay as on 01.07.2011	8350 + 2000	8630 + 2000
Pay as on 01.07.2012	8660 + 2000	8950 + 2000
Pay as on 01.07.2013	8980 + 2000	9280 + 2000
Pay as on 01.07.2014	9310 + 2000	9620 + 2000
Pay as on 01.07.2015	9650 + 2000	9970 + 2000
Pay as on 01.07.2016	10000 + 2000	10330 + 2000

Since the official has not been granted increment on second MACP, arrear has to be paid to the official on final calculation. The pay of the official may be re-fixed after granting notional increment on IInd MACP also and the pay arrear be released after due verification.

PARA NO. 05

(Ref. Memo No. 14)

Sub.:- **Appointment with Retrospective Effect and subsequent grant of ACP & MACP.**

During the test check of the service books maintained by the Hindi Academy, It has been noticed the following:-

Shri Khushal Singh, Driver whose date of birth is 21.11.1964 was appointed as Driver on 24.03.1994 in the pay scale of 3050-4590 (as per the Ist page of the Service Book) has been given Ist financial up gradation on 16.08.2012 in the pay scale of 4000-6000 and second financial up gradation on 12.08.2013 in the grade pay of Rs. 2,800/-. The first page of the service book says that he was appointed on 24.03.1994 but at page No. 24 of the service book states that he was appointed w.e.f. 16.08.1990. Accordingly, this official got all the benefits of pay fixation etc from 16.08.1990 onwards.

The preliminary objection raised by the audit in this regard has not been responded by the Academy. Therefore, the audit is of the view that normally the first page of the service book is filled up at the time of joining of the officials. Thereafter, the appointment was shown as retrospectively without giving any valid reasons and authority which is irregular. The reason for giving retrospective appointment and its approval from the competent authority if any may be intimated to audit. Similar cases may also be reviewed and take necessary actions accordingly.

Recovery statement in R/o Sh. Sanjay Kumar, MTS

Period	DUE						DRAWN						
	B.P.	GP/DP	D.A.	H.R.A.	T.A.	Total	B.P.	GP/DP	D.A.	H.R.A.	T.A.	Total	Difference
July,06	6110	1800	158	0	0	8068	6120	1800	158	0	0	8078	10
aug,06	6110	1800	158	0	0	8068	6120	1800	158	0	0	8078	10
sep,06	6110	1800	158	0	0	8068	6120	1800	158	0	0	8078	10
oct,06	6110	1800	158	0	0	8068	6120	1800	158	0	0	8078	10
nov,06	6110	1800	158	0	0	8068	6120	1800	158	0	0	8078	10
dec,06	6110	1800	158	0	0	8068	6120	1800	158	0	0	8078	10
jan,07	6110	1800	475	0	0	8385	6120	1800	475	0	0	8395	10
feb,07	6110	1800	475	0	0	8385	6120	1800	475	0	0	8395	10
mar,07	6110	1800	475	0	0	8385	6120	1800	475	0	0	8395	10
april,07	6110	1800	475	0	0	8385	6120	1800	475	0	0	8395	10
may,07	6110	1800	475	0	0	8385	6120	1800	475	0	0	8395	10
june,07	6110	1800	475	0	0	8385	6120	1800	475	0	0	8395	10
Jul-07	6350	1800	734	0	0	8884	6360	1800	734	0	0	8894	10
Aug-07	6350	1800	734	0	0	8884	6360	1800	734	0	0	8894	10
Sep-07	6350	1800	734	0	0	8884	6360	1800	734	0	0	8894	10
Oct-07	6350	1800	734	0	0	8884	6360	1800	734	0	0	8894	10
Nov-07	6350	1800	734	0	0	8884	6360	1800	734	0	0	8894	10
Dec-07	6350	1800	734	0	0	8884	6360	1800	734	0	0	8894	10
Jan-08	6350	1800	978	0	0	9128	6360	1800	734	0	0	8894	10
Feb-08	6350	1800	978	0	0	9128	6360	1800	979	0	0	9139	11
Mar-08	6350	1800	978	0	0	9128	6360	1800	979	0	0	9139	11
Apr-08	6350	1800	978	0	0	9128	6360	1800	979	0	0	9139	11
May-08	6350	1800	978	0	0	9128	6360	1800	979	0	0	9139	11
Jun-08	6350	1800	978	0	0	9128	6360	1800	979	0	0	9139	11
Jul-08	6600	1800	1344	0	0	9744	6610	1800	1346	0	0	9756	12
Aug-08	6600	1800	1344	0	0	9744	6610	1800	1346	0	0	9756	12
Sep-08	6860	1900	1402	2628	0	12790	6870	1900	1403	2631	0	12804	15
Oct-08	6860	1900	1402	2628	0	12790	6870	1900	1403	2631	0	12804	15
Nov-08	6860	1900	1402	2628	0	12790	6870	1900	1403	2631	0	12804	15
Dec-08	6860	1900	1402	2628	0	12790	6870	1900	1403	2631	0	12804	15
Jan-09	6860	1900	1927	2628	0	13315	6870	1900	1929	2631	0	13330	15
Feb-09	6860	1900	1927	2628	0	13315	6870	1900	1929	2631	0	13330	15
Mar-09	6860	1900	1927	2628	0	13315	6870	1900	1929	2631	0	13330	15

Recovery statement in R/o Sh. Sanjay Kumar, MTS

Period	DUE						DRAWN						
	B.P.	GP/DP	D.A.	H.R.A.	T.A.	Total	B.P.	GP/DP	D.A.	H.R.A.	T.A.	Total	Difference
Apr-09	6860	1900	1927	2628	0	13315	6870	1900	1929	2631	0	13330	15
May-09	6860	1900	1927	2628	0	13315	6870	1900	1929	2631	0	13330	15
Jun-09	6860	1900	1927	2628	0	13315	6870	1900	1929	2631	0	13330	15
Jul-09	7130	1900	2438	2709	0	14177	7140	1900	2441	2712	0	14193	16
Aug-09	7130	1900	2438	2709	0	14177	7140	1900	2441	2712	0	14193	16
Sep-09	7130	1900	2438	2709	0	14177	7140	1900	2441	2712	0	14193	16
Oct-09	7130	1900	2438	2709	0	14177	7140	1900	2441	2712	0	14193	16
Nov-09	7130	1900	2438	2709	0	14177	7140	1900	2441	2712	0	14193	16
Dec-09	7130	1900	2438	2709	0	14177	7140	1900	2441	2712	0	14193	16
Jan-10	7130	1900	3161	2709	0	14900	7140	1900	3164	2712	0	14916	17
Feb-10	7130	1900	3161	2709	0	14900	7140	1900	3164	2712	0	14916	17
Mar-10	7130	1900	3161	2709	0	14900	7140	1900	3164	2712	0	14916	17
Apr-10	7130	1900	3161	2709	0	14900	7140	1900	3164	2712	0	14916	17
May-10	7130	1900	3161	2709	0	14900	7140	1900	3164	2712	0	14916	17
Jun-10	7130	1900	3161	2709	0	14900	7140	1900	3164	2712	0	14916	17
Jul-10	7400	1900	4185	2790	0	16275	7420	1900	4194	2796	0	16310	35
Aug-10	7400	1900	4185	2790	0	16275	7420	1900	4194	2796	0	16310	35
Sep-10	7400	1900	4185	2790	0	16275	7420	1900	4194	2796	0	16310	35
Oct-10	7400	1900	4185	2790	0	16275	7420	1900	4194	2796	0	16310	35
Nov-10	7400	1900	4185	2790	0	16275	7420	1900	4194	2796	0	16310	35
Dec-10	7400	1900	4185	2790	0	16275	7420	1900	4194	2796	0	16310	35
Jan-11	7400	1900	4743	2790	0	16833	7420	1900	4753	2796	0	16869	36
Feb-11	7400	1900	4743	2790	0	16833	7420	1900	4753	2796	0	16869	36
Mar-11	7400	1900	4743	2790	0	16833	7420	1900	4753	2796	0	16869	36
Apr-11	7400	1900	4743	2790	0	16833	7420	1900	4753	2796	0	16869	36
May-11	7400	1900	4743	2790	0	16833	7420	1900	4753	2796	0	16869	36
Jun-11	7400	1900	4743	2790	0	16833	7420	1900	4753	2796	0	16869	36
Jul-11	7680	1900	5556	2874	0	18010	7700	1900	5568	2880	0	18048	38
Aug-11	7680	1900	5556	2874	0	18010	7700	1900	5568	2880	0	18048	38
Sep-11	7680	1900	5556	2874	0	18010	7700	1900	5568	2880	0	18048	38
Oct-11	7680	1900	5556	2874	0	18010	7700	1900	5568	2880	0	18048	38
Nov-11	7680	1900	5556	2874	0	18010	7700	1900	5568	2880	0	18048	38
Dec-11	7680	1900	5556	2874	0	18010	7700	1900	5568	2880	0	18048	38

Recovery statement in R/o Sh. Sanjay Kumar, MTS

Period	DUE						DRAWN						
	B.P.	GP/DP	D.A.	H.R.A.	T.A.	Total	B.P.	GP/DP	D.A.	H.R.A.	T.A.	Total	Difference
Jan-12	7680	1900	6227	2874	0	18681	7700	1900	6240	2880	0	18720	39
Feb-12	7680	1900	6227	2874	0	18681	7700	1900	6240	2880	0	18720	39
Mar-12	7680	1900	6227	2874	0	18681	7700	1900	6240	2880	0	18720	39
Apr-12	7680	1900	6227	2874	0	18681	7700	1900	6240	2880	0	18720	39
May-12	7680	1900	6227	2874	0	18681	7700	1900	6240	2880	0	18720	39
Jun-12	7680	1900	6227	2874	0	18681	7700	1900	6240	2880	0	18720	39
Jul-12	7970	1900	7106	2961	0	19937	7990	1900	7121	2967	0	19978	40
Aug-12	7970	1900	7106	2961	0	19937	7990	1900	7121	2967	0	19978	40
Sep-12	7970	1900	7106	2961	0	19937	7990	1900	7121	2967	0	19978	40
Oct-12	7970	1900	7106	2961	0	19937	7990	1900	7121	2967	0	19978	40
Nov-12	7970	1900	7106	2961	0	19937	7990	1900	7121	2967	0	19978	40
Dec-12	7970	1900	7106	2961	0	19937	7990	1900	7121	2967	0	19978	40
Jan-13	7970	1900	7896	2961	0	20727	7990	1900	7121	2967	0	19978	40
Feb-13	7970	1900	7896	2961	0	20727	7990	1900	7912	2967	0	20769	42
Mar-13	7970	1900	7896	2961	0	20727	7990	1900	7912	2967	0	20769	42
Apr-13	7970	1900	7896	2961	0	20727	7990	1900	7912	2967	0	20769	42
May-13	7970	1900	7896	2961	0	20727	7990	1900	7912	2967	0	20769	42
Jun-13	7970	1900	7896	2961	0	20727	7990	1900	7912	2967	0	20769	42
Jul-13	8270	1900	9153	3051	0	22374	8290	1900	9171	3057	0	22418	44
Aug-13	8270	1900	9153	3051	0	22374	8290	1900	9171	3057	0	22418	44
Sep-13	8270	1900	9153	3051	0	22374	8290	1900	9171	3057	0	22418	44
Oct-13	8270	1900	9153	3051	0	22374	8290	1900	9171	3057	0	22418	44
Nov-13	8270	1900	9153	3051	0	22374	8290	1900	9171	3057	0	22418	44
Dec-13	8270	1900	10170	3051	0	23391	8290	1900	9171	3057	0	22418	44
Jan-14	8270	1900	10170	3051	0	23391	8290	1900	10190	3057	0	23437	46
Feb-14	8270	1900	10170	3051	0	23391	8290	1900	10190	3057	0	23437	46
Mar-14	8270	1900	10170	3051	0	23391	8290	1900	10190	3057	0	23437	46
Apr-14	8270	1900	10170	3051	0	23391	8290	1900	10190	3057	0	23437	46
May-14	8270	1900	10170	3051	0	23391	8290	1900	10190	3057	0	23437	46
Jun-14	8270	1900	10170	3051	0	23391	8290	1900	10190	3057	0	23437	46
Jul-14	8580	1900	11214	3144	0	24838	8600	1900	11235	3150	0	24885	47
Aug-14	8580	1900	11214	3144	0	24838	8600	1900	11235	3150	0	24885	47
Sep-14	8580	1900	11214	3144	0	24838	8600	1900	11235	3150	0	24885	47

Recovery statement in R/o Sh. Sanjay Kumar, MTS

Period	DUE						DRAWN						
	B.P.	GP/DP	D.A.	H.R.A.	T.A.	Total	B.P.	GP/DP	D.A.	H.R.A.	T.A.	Total	Difference
Oct-14	8580	1900	11214	3144	0	24838	8600	1900	11235	3150	0	24885	47
Nov-14	8580	1900	11214	3144	0	24838	8600	1900	11235	3150	0	24885	47
Dec-14	8580	1900	11214	3144	0	24838	8600	1900	11235	3150	0	24885	47
Jan-15	8580	1900	11842	3144	0	25466	8600	1900	11865	3150	0	25515	49
Feb-15	8580	1900	11842	3144	0	25466	8600	1900	11865	3150	0	25515	49
Mar-15	8580	1900	11842	3144	0	25466	8600	1900	11865	3150	0	25515	49
Apr, 15	8580	1900	11842	3144	0	25466	8600	1900	11865	3150	0	25515	49
May, 15	8580	1900	11842	3144	0	25466	8600	1900	11865	3150	0	25515	49
June,15	8580	1900	11842	3144	0	25466	8600	1900	11865	3150	0	25515	49
July,15	8900	1900	12852	3240	0	26892	8920	1900	12876	3246	0	26942	50
Aug,15	8900	1900	12852	3240	0	26892	8920	1900	12876	3246	0	26942	50
Sep, 15	8900	1900	12852	3240	0	26892	8920	1900	12876	3246	0	26942	50
Oct,15	8900	1900	12852	3240	0	26892	8920	1900	12876	3246	0	26942	50
Nov,15	8900	1900	12852	3240	0	26892	8920	1900	12876	3246	0	26942	50
Dec,15	8900	1900	12852	3240	0	26892	8920	1900	12876	3246	0	26942	50
Jan-16	8900	1900	13500	3240	0	27540	8920	1900	13525	3246	0	27591	51
Feb, 16	8900	1900	13500	3240	0	27540	8920	1900	13525	3246	0	27591	51
Mar-16	8900	1900	13500	3240	0	27540	8920	1900	13525	3246	0	27591	51
													3572

ANNEXURE-I

Recovery statement in R/o Sh. Vipin Chandra Khulbe, LDC

Period	Duc							Drawn							Difference
	B.P.	DP	GP/DP	D.A.	H.R.A.	T.A.	Total	B.P.		GP/DP	D.A.	H.R.A.	T.A.	Total	
april,03	3800	0	0	2090	1140		7030	4000			2200	1200		7400	370
may,03	3800	0	0	2090	1140		7030	4000			2200	1200		7400	370
June,03	3800	0	0	2090	1140		7030	4000			2200	1200		7400	370
July,03	3800	0	0	2242	1140		7182	4000			2360	1200		7560	378
Aug-03	3800	0	0	2242	1140		7182	4000			2360	1200		7560	378
Sep-03	3800	0	0	2242	1140		7182	4000			2360	1200		7560	378
Oct-03	3800	0	0	2242	1140		7182	4000			2360	1200		7560	378
Nov-03	3800	0	0	2242	1140		7182	4000			2360	1200		7560	378
Dec-03	3800	0	0	2242	1140		7182	4000			2360	1200		7560	378
Jan-04	3800	0	0	2242	1140		7182	4000			2360	1200		7560	378
Feb-04	3800	0	0	2318	1140		7258	4000			2360	1200		7560	378
Mar-04	3800	0	0	2318	1140		7258	4000			2360	1200		7560	378
april,04	3875	1938	0	629	1744		8196	4000			2440	1200		7640	382
may, 04	3875	1938	0	639	1744		8196	4100	2050		2440	1200		7640	382
june,04	3875	1938	0	639	1744		8196	4100	2050		677	1345		8672	475
Jul-04	3875	1938	0	814	1744		8371	4100	2050		677	1345		8672	475
Aug-04	3875	1938	0	814	1744		8371	4100	2050		677	1345		8672	475
Sep-04	3875	1938	0	814	1744		8371	4100	2050		861	1845		8856	485
Oct-04	3875	1938	0	814	1744		8371	4100	2050		861	1845		8856	485
Nov-04	3875	1938	0	814	1744		8371	4100	2050		861	1845		8856	485
Dec-04	3875	1938	0	814	1744		8371	4100	2050		861	1845		8856	485
Jan-05	3875	1938	0	814	1744		8371	4100	2050		861	1845		8856	485
Feb-05	3875	1938	0	988	1744		8545	4100	2050		861	1845		8856	485
Mar-05	3875	1938	0	988	1744		8545	4100	2050		1046	1845		9041	495
april,05	3950	1975	0	988	1744		8545	4100	2050		1046	1845		9041	495
may, 05	3950	1975	0	1007	1778		8710	4200	2100		1046	1845		9041	495
June,05	3950	1975	0	1007	1778		8710	4200	2100		1071	1890		9261	551
Jul-05	3950	1975	0	1007	1778		8710	4200	2100		1071	1890		9261	551
Aug-05	3950	1975	0	1244	1778		8947	4200	2100		1071	1890		9261	551
											1323	1890		9513	566
											1323	1890		9513	566

Sep-05	3950	1975	0	1244	1778		8947	4200	2100		1323	1890		9513	566	
Oct-05	3950	1975	0	1244	1778		8947	4200	2100		1323	1890		9513	566	
Nov-05	3950	1975	0	1244	1778		8947	4200	2100		1323	1890		9513	566	
Dec-05	3950	1975	0	1244	1778		8947	4200	2100		1323	1890		9513	566	
Jan-06	7500	0	1900	0	0		9400	8000		2400				10400	1000	
Feb-06	7500	0	1900	0	0		9400	8000		2400				10400	1000	
Mar-06	7500	0	1900	0	0		9400	8000		2400				10400	1000	
april,06	7500	0	1900	0	0		9400	8000		2400				10400	1000	
may, 06	7500	0	1900	0	0		9400	8000		2400				10400	1000	
june,06	7500	0	1900	0	0		9400	8000		2400				10400	1000	
july,06	7790	0	1900	194	0	0	9884	8320		2400	214	0	0	10934	1051	
aug,06	7790	0	1900	194	0	0	9884	8320		2400	214	0	0	10934	1051	
sep,06	7790	0	1900	194	0	0	9884	8320		2400	214	0	0	10934	1051	
oct,06	7790	0	1900	194	0	0	9884	8320		2400	214	0	0	10934	1051	
nov,06	7790	0	1900	194	0	0	9884	8320		2400	214	0	0	10934	1051	
dec,06	7790	0	1900	194	0	0	9884	8320		2400	214	0	0	10934	1051	
jan,07	7790	0	1900	581	0	0	10271	8320		2400	643	0	0	11363	1092	
feb,07	7790	0	1900	581	0	0	10271	8320		2400	643	0	0	11363	1092	
mar,07	7790	0	1900	581	0	0	10271	8320		2400	643	0	0	11363	1092	
april,07	7790	0	1900	581	0	0	10271	8320		2400	643	0	0	11363	1092	
may,07	7790	0	1900	581	0	0	10271	8320		2400	643	0	0	11363	1092	
June,07	7790	0	1900	581	0	0	10271	8320		2400	643	0	0	11363	1092	
Jul-07	8080	0	1900	898	0	0	10878	8650		2400	995	0	0	12045	1166	
Aug-07	8080	0	1900	898	0	0	10878	8650		2400	995	0	0	12045	1166	
Sep-07	8080	0	1900	898	0	0	10878	8650		2400	995	0	0	12045	1166	
Oct-07	8080	0	1900	898	0	0	10878	8650		2400	995	0	0	12045	1166	
Nov-07	8080	0	1900	898	0	0	10878	8650		2400	995	0	0	12045	1166	
Dec-07	8080	0	1900	898	0	0	10878	8650		2400	995	0	0	12045	1166	
Jan-08	8080	0	1900	1198	0	0	11178	8650		2400	1326	0	0	12376	1198	
Feb-08	8080	0	1900	1198	0	0	11178	8650		2400	1326	0	0	12376	1198	
Mar-08	8080	0	1900	1198	0	0	11178	8650		2400	1326	0	0	12376	1198	
Apr-08	8080	0	1900	1198	0	0	11178	8650		2400	1326	0	0	12376	1198	
May-08	8080	0	1900	1198	0	0	11178	8650		2400	1326	0	0	12376	1198	

321c

Jun-08	8080	0	1900	1198	0	0	11178	8550	2400	1326	0	0	12376	1198	57
Jul-08	8380	0	1900	1645	0	0	11925	8990	2400	1822	0	0	13212	1288	
Aug-08	8380	0	1900	1645	0	0	11925	8990	2400	1822	0	0	13212	1288	
Sep-08	8690	0	2000	1710	3207	0	15607	8990	2400	1822	3417	0	16629	1022	
Oct-08	8690	0	2000	1710	3207	0	15607	8990	2400	1822	3417	0	16629	1022	
Nov-08	8690	0	2000	1710	3207	0	15607	8990	2400	1822	3417	0	16629	1022	
Dec-08	8690	0	2000	1710	3207	0	15607	8990	2400	2506	3417	0	16629	1022	
Jan-09	8690	0	2000	2352	3207	0	16249	8990	2400	2506	3417	0	17313	1064	
Feb-09	8690	0	2000	2352	3207	0	16249	8990	2400	2506	3417	0	17313	1064	
Mar-09	8690	0	2000	2352	3207	0	16249	8990	2400	2506	3417	0	17313	1064	
Apr-09	8690	0	2000	2352	3207	0	16249	8990	2400	2506	3417	0	17313	1064	
May-09	8690	0	2000	2352	3207	0	16249	8990	2400	2506	3417	0	17313	1064	
Jun-09	9010	0	2000	2973	3303	0	17286	9340	2400	3170	3522	0	18432	1146	
Jul-09	9010	0	2000	2973	3303	0	17286	9340	2400	3170	3522	0	18432	1146	
Aug-09	9010	0	2000	2973	3303	0	17286	9340	2400	3170	3522	0	18432	1146	
Sep-09	9010	0	2000	2973	3303	0	17286	9340	2400	3170	3522	0	18432	1146	
Oct-09	9010	0	2000	2973	3303	0	17286	9340	2400	3170	3522	0	18432	1146	
Nov-09	9010	0	2000	2973	3303	0	17286	9340	2400	3170	3522	0	18432	1146	
Dec-09	9010	0	2000	2973	3303	0	17286	9340	2400	3170	3522	0	18432	1146	
Jan-10	9010	0	2000	3854	3303	0	18167	9340	2400	4109	3522	0	19371	1205	
Feb-10	9010	0	2000	3854	3303	0	18167	9340	2400	4109	3522	0	19371	1205	
Mar-10	9010	0	2000	3854	3303	0	18167	9340	2400	4109	3522	0	19371	1205	
Apr-10	9010	0	2000	3854	3303	0	18167	9340	2400	4109	3522	0	19371	1205	
May-10	9010	0	2000	3854	3303	0	18167	9340	2400	4109	3522	0	19371	1205	
Jun-10	9340	0	2000	5103	3402	0	19845	9700	2400	5445	3630	0	21175	1330	
Jul-10	9340	0	2000	5103	3402	0	19845	9700	2400	5445	3630	0	21175	1330	
Aug-10	9340	0	2000	5103	3402	0	19845	9700	2400	5445	3630	0	21175	1330	
Sep-10	9340	0	2000	5103	3402	0	19845	9700	2400	5445	3630	0	21175	1330	
Oct-10	9340	0	2000	5103	3402	0	19845	9700	2400	5445	3630	0	21175	1330	
Nov-10	9340	0	2000	5103	3402	0	19845	9700	2400	5445	3630	0	21175	1330	
Dec-10	9340	0	2000	5783	3402	0	20525	9700	2400	6171	3630	0	21901	1376	
Jan-11	9340	0	2000	5783	3402	0	20525	9700	2400	6171	3630	0	21901	1376	
Feb-11	9340	0	2000	5783	3402	0	20525	9700							

Mar-11	9340	0	2000	5783	3402	0	20525	9700		2400	6171	3630	0	21901	1376	
Apr-11	9340	0	2000	5783	3402	0	20525	9700		2800	6375	3750	0	22625	2100	
May-11	9340	0	2000	5783	3402	0	20525	9700		2800	6375	3750	0	22625	2100	
Jun-11	9340	0	2000	5783	3402	0	20525	9700		2800	6375	3750	0	22625	2100	
Jul-11	9680	0	2000	6774	3504	0	21958	10450		2800	7685	3975	0	24910	2952	
Aug-11	9680	0	2000	6774	3504	0	21958	10450		2800	7685	3975	0	24910	2952	
Sep-11	9680	0	2000	6774	3504	0	21958	10450		2800	7685	3975	0	24910	2952	
Oct-11	9680	0	2000	6774	3504	0	21958	10450		2800	7685	3975	0	24910	2952	
Nov-11	9680	0	2000	6774	3504	0	21958	10450		2800	7685	3975	0	24910	2952	
Dec-11	9680	0	2000	6774	3504	0	21958	10450		2800	7685	3975	0	24910	2952	
Jan-12	9680	0	2000	7592	3504	0	22776	10450		2800	8613	3975	0	25838	3062	
Feb-12	9680	0	2000	7592	3504	0	22776	10450		2800	8613	3975	0	25838	3062	
Mar-12	9680	0	2000	7592	3504	0	22776	10450		2800	8613	3975	0	25838	3062	
Apr-12	9680	0	2000	7592	3504	0	22776	10450		2800	8613	3975	0	25838	3062	
May-12	9680	0	2000	7592	3504	0	22776	10450		2800	8613	3975	0	25838	3062	
Jun-12	9680	0	2000	7592	3504	0	22776	10450		2800	8613	3975	0	25838	3062	
Jul-12	10030	0	2000	8562	3609	0	24301	10850		2800	9828	4095	0	27573	3272	
Aug-12	10030	0	2000	8562	3609	0	24301	10850		2800	9828	4095	0	27573	3272	
Sep-12	10030	0	2000	8562	3609	0	24301	10850		2800	9828	4095	0	27573	3272	
Oct-12	10030	0	2000	8562	3609	0	24301	10850		2800	9828	4095	0	27573	3272	
Nov-12	10030	0	2000	8562	3609	0	24301	10850		2800	9828	4095	0	27573	3272	
Dec-12	10030	0	2000	8662	3609	0	24301	10850		2800	9828	4095	0	27573	3272	
Jan-13	10030	0	2000	8662	3609	0	24301	10850		2800	9828	4095	0	27573	3272	
Feb-13	10030	0	2000	9624	3609	0	24301	10850		2800	9828	4095	0	27573	3272	
Mar-13	10030	0	2000	9624	3609	0	25263	10850		2800	10920	4095	0	28665	3402	
Apr-13	10030	0	2000	9624	3609	0	25263	10850		2800	10920	4095	0	28665	3402	
May-13	10030	0	2000	9624	3609	0	25263	10850		2800	10920	4095	0	28665	3402	
Jun-13	10030	0	2000	9624	3609	0	25263	10850		2800	10920	4095	0	28665	3402	
Jul-13	10390	0	2000	11151	3717	0	27258	11260		2800	12654	4218	0	30932	3674	
Aug-13	10390	0	2000	11151	3717	0	27258	11260		2800	12654	4218	0	30932	3674	
Sep-13	10390	0	2000	11151	3717	0	27258	11260		2800	12654	4218	0	30932	3674	
Oct-13	10390	0	2000	11151	3717	0	27258	11260		2800	12654	4218	0	30932	3674	
Nov-13	10390	0	2000	11151	3717	0	27258	11260		2800	12654	4218	0	30932	3674	

Dec-13	10390	0	2000	11151	3717	0	27258	11260		2800	12554	4218	0	30932	3674
Jan-14	10390	0	2000	12390	3717	0	28497	11260		2800	14060	4219	0	32338	3841
Feb-14	10390	0	2000	12390	3717	0	28497	11260		2800	14060	4218	0	32338	3841
Mar-14	10390	0	2000	12390	3717	0	28497	11260		2800	14060	4218	0	32338	3841
Apr-14	10390	0	2000	12390	3717	0	28497	11260		2800	14060	4218	0	32338	3841
May-14	10390	0	2000	12390	3717	0	28497	11260		2800	14060	4218	0	32338	3841
Jun-14	10390	0	2000	12390	3717	0	28497	11260		2800	14060	4218	0	32338	3841
Jul-14	10770	0	2000	12390	3717	0	28497	11260		2800	15504	4347	0	34341	4076
Aug-14	10770	0	2000	13664	3831	0	28497	11260		2800	15504	4347	0	34341	4076
Sep-14	10770	0	2000	13664	3831	0	30265	11690		2800	15504	4347	0	34341	4076
Oct-14	10770	0	2000	13664	3831	0	30265	11690		2800	15504	4347	0	34341	4076
Nov-14	10770	0	2000	13664	3831	0	30265	11690		2800	15504	4347	0	34341	4076
Dec-14	10770	0	2000	13664	3831	0	30265	11690		2800	15504	4347	0	34341	4076
Jan-15	10770	0	2000	13664	3831	0	30265	11690		2800	16374	4347	0	34341	4076
Feb-15	10770	0	2000	14430	3831	0	30265	11690		2800	16374	4347	0	35211	4180
Mar-15	10770	0	2000	14430	3831	0	31031	11690		2800	16374	4347	0	35211	4180
Apr, 15	10770	0	2000	14430	3831	0	31031	11690		2800	16374	4347	0	35211	4180
May, 15	10770	0	2000	14430	3831	0	31031	11690		2800	16374	4347	0	35211	4180
June,15	10770	0	2000	14430	3831	0	31031	11690		2800	16374	4347	0	35211	4180
July,15	11160	0	2000	14430	3831	0	31031	11690		2800	16374	4347	0	35211	4180
Aug,15	11160	0	2000	15660	3948	0	31031	11690		2800	16374	4347	0	35211	4180
Sep, 15	11160	0	2000	15660	3948	0	32768	12130		2800	17767	4479	0	37176	4407
Oct,15	11160	0	2000	15660	3948	0	32768	12130		2800	17767	4479	0	37176	4407
Nov,15	11160	0	2000	15660	3948	0	32768	12130		2800	17767	4479	0	37176	4407
Dec,15	11160	0	2000	15660	3948	0	32768	12130		2800	17767	4479	0	37176	4407
Jan-16	11160	0	2000	15660	3948	0	32768	12130		2800	17767	4479	0	37176	4407
Feb, 16	11160	0	2000	16450	3948	0	32768	12130		2800	18663	4479	0	38072	4514
Mar-16	11160	0	2000	16450	3948	0	33558	12130		2800	18663	4479	0	38072	4514
						0	33558	12130							4514
															304733

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59

PARA NO. 06
(Ref. Memo No. 17)

Sub.:- **Engagement staff on contract basis.**

During the test check of the records of the Hindi Academy, it has been noticed that the academy has already engaged the following staff on contract basis as given below:-

S.No.	Name of the employee	Date from which engaged	Monthly remuneration.
1.	Sh. Manoj Sinha	19.07.2001	20000/-
2	Sh. Arvind Kumar	06.08.2007	20000/-
3	Sh. Ram Bali Thakur	09.10.2010	9048/-
4	Smt. Prema Negi	01.08.2015	25000/-

As per the Financial Powers delegated to the Administrative Secretaries / Head of the Departments by the Finance Department of Government of Delhi vide their office letter No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015, powers for the engagement of contingent staff is not delegated to the authorities mentioned above. Therefore, the engagement of staff without the approval of the competent authority is irregular. Therefore, the ex-oist facto approval of the competent authority for engaging the staff on contract basis may be obtained under intimation to audit.

PARA NO. 07
(Ref. Memo No. 19)

Sub.:- **Procurement of Furniture.**

It is observed that the Hindi Academy has purchased Office Chairs for Rs.66031/- in the financial year 2015-16 for the use of Libraries functioning under them. The Finance Department, GNCT of Delhi' vide its O.M.No.F.8/3/2010-AC/dsfa/41-48 dated 22-09-2015 has deleted the condition of ' relaxation from FD on account of economy ban' in respect of purchase of new furniture as well as purchase of furniture against condemnation required for the use of class Rooms/ Laboratories/ Libraries etc. According to the said O.M. the power for the said purchase will be exercised only by the Administrative Secretary of the department.

As per the records furnished to audit, approval of the Administrative Secretary, i.e. the Secretary, Art, Language & Culture has not been obtained for procurement of furniture as mentioned above by the Hindi Academy which shows the violation of the Finance Department's instructions. Necessary approval of the competent authority may be obtained and shown to audit.

PARA NO. 08
(Ref. Memo No. 20)

Sub.:- Payment on Printing works locally.

During the test check of the records of the Hindi Academy, it has been noticed th academy is regularly getting printed **Indraprastha Bharti /Invitation Cards** programmes. The details are given below:-

Period	No. of copies printed	(Amt. in Rs.) Printing cost of Indraprasth Bharti Magzine
Ist Quarter	1100	61793
IInd Quarter	1100	61793
IIIrd Quarter	1100	61793
IVth Quarter	1100	61793
Total		247172

S.No.	Name of Programme	Amt. in Rs.) Printing of Invitation Card Cost
1	ASHULEKHAN PRATIYOGITA	4599
2	BHARTIYA KAVITA BIMB	21909
3	BHISHM SAHANI 1 TRIVENI	6749
4	CHANKYA NATAK	121603
5	DR. AMBEDKAR	3862
6	GEET SANDHYA	4220
7	HAMARE SMAY KI	11315
8	HOLI HILORE	3368
9	HOLI HILORE	9598
10	HOLI HILORE	3367
11	HOLI MANGAL MILAN	72555
12	JAI SHANKAR PRASAD	11529
13	KAVI SAMMELAN	8440
14	LOK UTSAV	29628
15	MIRZA GALIB AAJ KA DOUR	4588
16	PADANE PADHANE KE TARIKE	6789
17	PAWAS PARV	13088
18	PRADEEP KI JAYANTI	4933
19	PRATIYOGITA PURASKAR	4599
20	PRINT MEDIA & ELECTRONIC MEDIA	7151
21	SAHITYA NATYA UTSAV	44290
22	SAMMAN ARPAN SAMROH	7448
23	TEEN PEEDHI TEEN DIN	10248
24	YUVA KAVYA GOSHTI	10635
25	KABIR SUFI GAYAN	5192
26	REPUBLIC DAY POET'S MEETS	181279
27	SHEED BHAGAT SINGH SAHITAYA MAHOTSAV	53563
	Total	666545

Printing cost of Indraprasth Bharti Magzine	247172
Printing of Invitation Card Cost	666545
Total	913717

All the above work was executed locally by the Academy. As per delegatio financial powers issued by the Finance Department, Govt. of Delhi vide their letter F.8/3/2010-AC/usfa/41-44 dated 12.03.2015, the powers to sanction Printing & Bind vests with the Head of the Department and Administrative Secretary of the Departm is up to Rs. 7,00,000/- & Rs. 10,00,000/- per annum respectively. No sanction of Administrative Secretary is available in the record and not produced to audit. The post facto expenditure sanction of the Administrative Secretary may be obtained un intimation to audit.

PARA NO. 09

(Ref. Memo No. 23)

Sub : Excess expenditure incurred on refreshment.

As per the Finance Department, GNCT of Delhi's Office Memorandum dated 12-03-20 regarding delegation of financial powers to Heads of Departments and Administrative Secretaries u following rates have been prescribed for refreshments:

S.No.	Item	Powers of H.O.D.
1.	Light Refreshment	Rs.25/- per head
3.	Working Lunch	Rs.150/- per head

During the test check of vouchers regarding refreshment expenses incurred on various cultural programmes conducted by the Hindi Academy, it is observed that the expenses has been incurred beyond the admissible limit. Few instances are quoted below:

S.No.	Bill No.& date	Name of event	Expenditure incurred
1.	1078 Dt. 31-3-16	Holi Hilori	250High Tea @Rs.100/- Total – Rs.26250/-(including VAT)
2.	1143 Dt. 31-03-16	Holi Mangal Milan	350 Lunch @ Rs.700/- 250 High Tea@Rs.295/- 250 soft drinks @Rs.40/- Total -Rs.397456/-
3.	1147 Dt.31-03-16	Chanakya Natak	100 High Tea @ Rs.60/- Total –Rs.6300/- Incl. VAT
4.	1157 Dt.31-03-16	Chanakya Natak	Lunch @Rs.160/- High Tea @ Rs.250/-

5.	1175 Dt.31-03-16	Ambedkar Goshti	250 High Tea @Rs.60/- Total-Rs.15750/- Inc. VAT
6.	1178 Dt.31-03-16	Holi Mangal Milan	200 High Tea @ Rs.60/- Total- Rs.12600/- incl. VAT
7.	1184 Dt.31-03-16	Lok Utsav	Food Bill-for 50 persons @ Rs.405/- = Rs.20224/- Food Bill-for 60 persons @Rs.754/- per day for 3 days. = Rs.45268/- Food Bill-for 19 persons @Rs.394/-=Rs.7490/-
8.	1185 Dt.31-03-16	Kabir ZufiSadan	Food Bill-for 6 persons @ Rs.776/- for 3 days Total – Rs.13978/

Since the expenditure incurred by the Academy on refreshment is in excess of the limits prescribed by the Finance Department vide their officer order dated 12.03.2015, The ex-post facto sanction of the competent authority may be obtained under intimation to audit.

PARA NO. 10
(Ref. Memo No. 25)

Sub : Excess expenditure incurred on Salary Head (Non-Plan).

The Administrative Department of Hindi Academy i.e. The Department of Art, Culture & Languages has released Grant-in-Aid in Non-Plan Head to the Academy in three instalments. The details of grants received and the expenditure incurred by the Hindi Academy under the Non Plan Head is given below:-

Income (Non-Plan Scheme)

(Amount (in Rupees)

Particulars	Salary	Other than salary	Total
Un-spent Balance as per last audit report	5739024.00	1593042.00	7332066.00
Grant –in Aid Received from Art Culture &Language Department, vide sanction letter No.F11(19)/2015-16/2176 dated 19.05.2015	15000000.00	1250000.00	16250000.00

F11(19)/2015-16/ACL/7154 dated 18.11.2015	22668000.00	2500000.00	25168000.00
F11(19)/2015-16/ACL/10206 dated 22.03.2016.	15000000.00	1250000.00	16250000.00
Total Grant in Aid (Non Plan)	58407024.00	6593042.00	65000066.00
Sale of Raddi		9176.00	9176.00
Interest Received		954326.00	954326.00
RTI Received		60.00	60.00
TOTAL	58407024.00	7556604.00	65963628.00
EXPENDITURE:			
Establishment	58802435.00		58802435.00
Office Expenditure		1391685.00	1391685.00
Rent		469500.00	469500.00
Electricity Charges		400000.00	400000.00
Liveries		55023.00	55023.00
Capital Expenditure (Cooler)		36869.00	36869.00
Excess of Income over Expenditure	(-)395411.00	5203527.00	4808116.00
TOTAL			

During the test check of audit, it has been noticed that the expenditure incurred by the Academy for Salary (Non-Plan) is excess of the grant in aid released to the Academy by Rs.3,95,411/-. Re-appropriation of the grant in aid may be got done from the competent authority under intimation to audit.

PARA NO. 11

(Ref. Memo No. 06)

Sub :- Publication of Indraprastha Bharati.

During the course of audit, it has been noticed that Hindi Academy is publishing a magazine called Indraprastha Bharati quarterly. Every quarter 1100 copies are printed and some of the copies are distributed among the members free of cost, some copies are for sale at a discounted price and some copies are given free of cost to the dignitaries. The following chart shows the expenditure incurred on printing of Indraprastha Bharati during the year 2015-16.

Period	No. of copies printed	Printing cost	Proof reading cost	Payment to writers & Misc. cost.	Total
Ist Quarter	1100	61793	3520	79250+4000=83250	148563/-
IInd Quarter	1100	61793	3520	77000+4000+2800=83800	149113/-
IIIrd Quarter	1100	61793	3520	72000+4000+3450+2500+3850+1350=87150	152463/-
IVth Quarter	1100	61793	3520	58550+2200=60750	126063/-
				Total	5,76,202/-

Out of the 1100 copies printed per quarter, number of copies distributed is as under:

Period	No. of copies printed	Distributed among members	Sales	Distributed among dignitaries	Balance
Ist Quarter	1100	236	497	0	367
IInd Quarter	1100	191	657	0	252
IIIrd Quarter	1100	147	447		506
IVth Quarter	1100	165	448	0	487

During discussion, it has been revealed that large quantities of previous year's publications are also lying unissued. Previous audit has also pointed out the above lapses. Since these copies of the publications are lying unutilized in large quantities, the publication of the copies may be restricted to the minimum number so that the excess expenditure incurring on publication of these magazines could be avoided and the public exchequer may be saved to that extent.

PARA NO. 12
(Ref. Memo No. 22)

Sub : Expenditure incurred on Financial Assistance given by academy.

During the test check of the records of the Hindi Academy, it has been noticed that the academy has conducted under-mentioned programmes on the basis of Financial Assistance to various institutions for conducting Programmes means the programmes are conducted by other parties/ institute and assistance for conducting the programmes were given by the Hindi Academy.

Details of expenditure incurred as Financial Assistance:-

S.No.	Name of Programme	Date of programme	Venue	Institution	Total Expenditu
1.	KRISHANA	4-6/09/2015	Dashhra Ground, Janak Puri	Confederation of Janakpuri Association	2,00,000/
2.	Programme on Save Girl Child at AIIMS	17.09.2015 - 18.09.2015 & 21.09.2015 - 22.09.2015	AIIMS	AIIMS Student Union	1,55,225/-
3.	RAMAYAN MELA	16-18/10/2015	Central Park Canaught Place	Sahitaya Kala parishad	52,750/-
4.	GEET SANDHYA	24/12/2015	Press Club of India	Hindi Academy Delhi	1,54,066/-
5.	SU RAJ	26/03/2016	Parylal Bhawan, ITO	Parvartiya Kala Manch	2,67, 440/-
6.	INSPECTOR MATDEEN CHAND PAR	27/03/2016	IIT, Haus Khas	Furthwall Arts and Entertainment Society	1,10,880/-
7.	JARA MASHAL JALAHE BADA ANDHERA HAI	28/03/2016	Lok Kala Munch Lodhi Road	Md. Ashraf Ali	1,83,712/-
8.	BIRJU KA BYAH NATAK	29/03/2016	Guru Govind Singh Indraprastha University	Rang Shree	1,33,354/-
9.	KARMA DHARAM	29/03/2016	Mukt Dhara Auditorium	Rang Bhumi	1,51,900/-
10.	KARMNASHA KI HAR	29/03/2016	Maharaja Agarsen High School, Vasundhra, Delhi	Shri K.P. Mauria	2,78,540/-
11.	KRONCH VADH	29/03/2016	Delhi Hart, INA, New Delhi	Living Opera	1,66,900/-
12.	MURKH POOJARI & B.T.	29/03/2016	Tekniya Auditorium	Natak Wala	1,77,240/-
13.	TAMAS	29/03/2016	Lok Kala Munch Lodhi Road	Mancham Group	3,71,280/-
14.	PATH JA PANCHDHAR	30/03/2016	Convocation Hall, Madain Gardi	Sh. Kailash Kumar	3,27,940/-

The Governing Body of the Hindi Academy in its meeting dated 13.10.2015 has increased the amount from Rs.10,000/- to Rs.15,000/- payable on account of financial assistance for organized programmes under the Financial Assistance Programmes. However, the amount released by the Academy is more than the amount authorized by the Governing Body of the Hindi Academy. The excess expenditure incurred by the Academy may be got regularized after taking the ex-post facto sanction of the competent authority.

PART-III

Current Audit Report

2016-17.

PARA-01 **Memorandum of Understanding**
(Ref. audit memo No. 01 dated 19.04.2018)

Hindi Academy being funded by the Department of Art Culture & Language Govt. of NCT of Delhi with annual assistance of 14.76 Crores during the financial year 2016-17. As per clause 6 of the Finance (Accounts) Department, Government of Delhi's order number F.12/3/2010-AC/dsfa/DS-III/914-921 dated 18.07.2011 all the Autonomous Bodies/Grantee Institutions having budgetary support of more than 5.00 crore per annum from the Government are required to enter into a Memorandum of Understanding (MOU) with the Administrative Department. In this case no Memorandum of Understanding (MOU) has been entered with Department of Art, Culture & Language, Govt. of NCT of Delhi.

Grant in Aid of Rs. 14.76 Crore to Hindi Academy, during financial year 2016-17 thus attracts the compliance of the above provisions by the Hindi Academy.

Necessary steps should be taken to formulate the Memorandum of Understanding by the Hindi Academy with Department of Art, Culture & Language, Govt. of NCT of Delhi under intimation to audit. The same observation was raised in the earlier audit report for the period 2015-16.

PARA-02 **Over payment of incidental charges to staff by the Hindi Academy in connection with the Independence Day celebration program held at Hansraj College, Delhi University on 16.08.2016**
(Ref. audit memo No. 08 dated 26.04.2018)

The Governing Body of Hindi Academy in its meeting dated 17.03.2016 has finalised the rates of incidental expenses for its staff as per details given hereunder :-

S.No.	Particulars	Working days after 5:00PM	Holidays
1	Grade pay more than 5400/-	Rs.800/-	Rs.1000/-
2	Grade pay Rs.4600-5400/-	Rs.500/-	Rs.900/-
3	Grade pay Rs.2800-4600/-	Rs.500/-	Rs.600/-
4	Grade pay below Rs.2800/-	Rs.400/-	Rs.700/-

During the course of discussion it has been gathered that the governing body of Hindi Academy in its meeting dated 18.12.2014 has revised the incidental charges by increasing the same to 30% more on the occasion of Republic Day and Independence Day, however on going through the above mentioned minutes of meeting it is found that the governing body has decided to enhance the rates of incidental charges for Republic Day only.

During the course of test audit of Hindi Academy for the financial year 2016-17 has been observed that the Hindi Academy has made over payment of incidental charges to its staff in connection with the Independence Day Celebration Programme held at Hansraj college, Delhi University on 16.08.2016 which was neither a holiday nor republic day, as per detail given hereunder :-

S.No	Name and designation	Amount paid by Hindi Academy	Entitled Amount	Over payment made
1	Dr. Jeet Ram Bhat, Secy.	1040	800	240
2	Sh. Pramod singh, Sr. AO	910	700	210
3	Ms. Nisha Nishant, Asstt. Editor	780	600	180
4	Sh. Jagdish Sharma, OS	780	600	180
5	Sh. Anil Kumar, Prog. Coord.	780	600	180
6	Sh. Gopal Dutt Sharma, AO	780	600	180
7	Sh. Umesh chander Pandey, Sr. Steno	780	600	180
8	Sh. Ramesh Rikhari	780	600	180
9	Sh. Chander Sair	780	600	180
10	Smt. Jyoti Sharma	780	600	180
11	Smt. Kusum Mishra	780	600	180
12	Sh. Ramesh Tayal, UDC	650	500	150
13	Sh. Tarandutt Sharma, UDC	650	500	150
14	Sh. Ram Bharosa, LDC	650	500	150
15	Sh. Kamal Kishor Sharma, LDC	650	500	150
16	Smt. Geet Joshi, LDC	800	500	300
17	Sh. Jagdish Sharma, LDC	650	500	150
18	Smt. Neeru Sharma, LDC	650	500	150
19	Sh. Brijmohan Dhyani, LDC	650	500	150
20	Smt. Anita Ismail, LDC	650	500	150
21	Sh. Yogendra Kishor Sharma, LDC	650	500	150
22	Sh. Vinod Chandra, LDC	650	500	150
23	Smt. Meenu Malhotra, LDC	650	500	150
24	Sh. Jai Prakash Dyani, LDC	650	500	150
25	Sh. Suresh Kumar, caretaker	650	500	150
26	Sh. Prakash, LDC	650	500	150
27	Sh. Jagvinder singh, LDC	650	500	150
28	Sh. Vijay Kumar, LDC	650	500	150
29	Sh. Pawan Bhola, LDC	650	500	150
30	Sh. Ram Kumar Sharma, LDC	650	500	150
31	Sh. Jagmohan, LDC	650	500	150
32	Sh. Sunil Kumar, LDC	650	500	150
33	Sh. Raju Adyalkar, LDC	650	500	150
34	Sh. Satyendra Singh, LDC	650	500	150
35	Smt. Lakshmi Gupta, LDC	650	500	150
36	Sh. Anil Sehrawat, LDC	650	500	150
37	Sh. Ram Niwas Bharadwaj, LDC	650	500	150
38	Sh. [illegible]war, LDC	650	500	150
39	Sh. Harak singh, Driver	650	500	150
40	Sh. Khushal Singh, Driver	650	500	150
41	Sh. Dev Narayan, Driver	650	500	150
42	Sh. Ajeet Singh Thakur, Driver	650	500	150
43	Sh. Kishan Lal	650	500	150
44	Sh. Virendra Singh, Driver	650	500	150
45	Sh. Kalpnath yadav	650	500	150
46	Sh. Chander Prakash	650	500	150
47	Smt Aarti Ghai	650	500	150
48	Sh. Ramesh Kumar	650	500	150
49	Smt Sangeeta	650	500	150

50	Sh. Shiv Kumar				
51	Sh. Ghanshyam Bhentwal, Orderley	520	400	120	
52	Sh. Pratap Singh Meena, Class-IV	520	400	120	
53	Sh. Chandradutt Sharma, Class-IV	520	400	120	
54	Sh. Bharat Singh, Class-IV	520	400	120	
55	Sh. Mehtab Singh, Chowkidar	520	400	120	
56	Sh. Nathi Singh, Mali	520	400	120	
57	Sh. Surendra Singh, Safai Karmchari	520	400	120	
58	Sh. Jeet singh, Chowkidar	520	400	120	
59	Sh. Sahab singh, Chowkidar	520	400	120	
60	Smt Geeta Sharma, Class-IV	520	400	120	
61	Sh. Sanjay Sharma, Class-IV	520	400	120	
62	Sh. Rakesh Sharma, Class-IV	520	400	120	
63	Sh. Raj Kumar Upadhyaya, Class-IV	520	400	120	
64	Sh. Gajraj Singh, Class-IV	520	400	120	
65	Sh. Jitendra Mahto, Class-IV	520	400	120	
66	Sh. Narendra Gautam, Class-IV	520	400	120	
67	Sh. Kishan Kumar, Safai Karamchari	520	400	120	
68	Smt. Munni Devi, Class-IV	520	400	120	
69	Sh. Yogesh Kumar, Class-IV	520	400	120	
70	Sh. Kamal Bahadur, Class-IV	520	400	120	
71	Sh. Narendra Kumar, Chowkidar	520	400	120	
72	Smt. Rajni, Class-IV	520	400	120	
73	Smt. Archana, Class-IV	520	400	120	
74	Sh. Manoj Kuma Sinha, Computer Instructor	650	500	150	
75	Sh. Arvind Kumar, Computer Instructor	650	500	150	
76	Sh. Rambal Thakur, Class-IV	520	400	120	
		47990	36800	11190	

Further, in the office order no.HAD-K/5/2016/Office/28528 dated 22.02.2017 the total incidental expenses has been shown as Rs. 47190/- but the actual total comes Rs. 47990/- which need elucidation to audit.

It has also been observed that Rs. 800/- has been paid to Sh Kamal Kishor Sharma, LDC (Sl. No 15) whereas he is entitled for Rs. 500/- only equivalent to other LDCs of Hindi Academy.

Hindi Academy vide its reply dated 26.04.2108 submitted to audit party on 30.10.2018 has informed that Executive Committee vide its meeting dated 14.10.2015 has accorded approval for grant of incidental charges to its staff as per rates approved by Republic Day. However there is no such mention of payment of incidental charges as per rates approved for Republic Day in the minutes of meeting provided by the Academy. As such the reply submitted by the Academy is not tenable.

Necessary steps should be taken to recover an amount of Rs. 11190/- as per above table after due verification under intimation to audit.

PARA-03 **Recovery of interest (including penal interest 2% over GPF interest rate) on LTC Advance drawn by Sh. Ghanshyam Bhentwal, Orderly**
(Ref. audit memo No. 10 dated 01.05.2018)

During the course of test audit of LTC Vouchers/bills of Hindi Academy for the month of March, 2017 it has been observed that Sh. Ghanshyam Bhentwal, Orderly drawn an LTC advance of Rs. 1,30,824/- on 25.11.2016 for visiting Portblair during the period from 15.12.2016 to 16.12.2016. As per rule he has to prefer his claim by 15.01.2017 but as per record he preferred his claim on 17.02.2017 with a delay of one month and 25 days.

As per abstract of Swamys Handbook in case where LTC advance is taken the claim should be submitted within one month from the date of return journey, if not, outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned. Further penal interest at 2% over GPF interest on the entire advance from the date of drawal to the date of recovery will be charged.

In view of the above Rs. 3,016/- are recoverable from Sh. Ghanshyam Bhentwal, Orderly as interest+penal interest on LTC advance of Rs. 1,30,824/- for the period from 25.11.2016 to 16.02.2017.

Necessary steps should be taken to recover an amount of Rs. 3,016/- from Sh. Ghanshyam Bhentwal, Orderly towards interest+penal interest on LTC Advance of Rs. 1,30,824/- for the period from 25.11.2016 to 16.02.2017 after due verification and information to audit. Other similar type of case may also be taken into account for similar action.

PARA-04 **Un- realistic Budget Estimates of cultural events**
(Ref. audit memo No. 11 dated 01.05.2018)

During the course of test audit of budget approved by Executive Committee of Hindi Academy in its meeting dated 09.06.2016 and actual expenditure incurred on various programmes organized by Hindi Academy during the financial year 2016-17 it has been observed that there is huge variation. Some of the instances have been illustrated hereunder:

S.No	Name of the Programme	B.E. approved by E.C	Actual expenditure incurred	Variation	Variation in %	(Rs. in Lacs) LF No.
	Sammaan Aapka Swabhimaan Dwar Aap	40.00	2.40	(-) 39.60	99%	23
	Sammaan [illegible] Karyakram	9.00	0.28	(-) 8.72	31.5%	112
	[illegible] Bhartiya Kavya Bimb	10.00	[illegible]	[illegible]	87.22%	50
	Rashtriya Avsar Sansmaran Karyakram	10.00	4.82	(-) 5.06	50.6%	51
	Lok Utsav	30.00	6.78	(-) 23.22	77.4%	61
	[illegible] Bhartiya Bhasha Utsav	40.00	56.34	(+) 16.34	40.8%	168
	Nirchayasina Bhasha Sambhav Prashan	10.00	3.78	(-) 6.22	62.2%	72
	[illegible] Prakashan/Anuvad	4.00	12.05	(+) 8.05	201.2%	204
	Yuva Sahitkar Utsav	25.00	1.53	(-) 23.47	93.9%	356
	Pustak Mela & Prachaar	2.00	1.20	(-) 0.8	40.0%	62

12	Prakashan Sahyog (i Sansthaon ko Sahyog	5.00 6.00	(-) 1.61 (-) 3.66	(-) 3.39 (+) 7.58	67.8% 126%	200
	Joint Programmes with Schools and Colleges	4.00		(+) 2.53	(+) 75%	200

It may be seen from the above table that there is huge variation between Budge Estimates and Actual expenditure incurred by Hindi Academi ranging between 21.5% to 252%

Hindi Academy vide its reply dated 03.05.2018 informed that sometime due to unavoidable circumstances the schedule of programme is deferred the venue of the programme is changed, lack of interest of public or sometime due to implementation of model code of conduct (Election) the proposed budget could not be exhausted. The reply of the Academy is not tenable.

Necessary steps should be taken for preparation of realistic Budget Estimates of cultural events, under intimation to audit.

PARA-05 Irregularities in award of contract of Banners/Boards and exhibition panels etc. awarded to M/s. Perfect Advertising, AD-35B, Shalimar Bagh, New Delhi-110088

(Ref. audit memo No. 13 dated 02.05.2018)

During the course of test audit of record pertaining to award of contract of Banners/Boards and exhibition panels etc. awarded to M/s. Perfect Advertising, AD-35B Shalimar Bagh, New Delhi-110088 it has been observed that Hindi Academy has not observed the provisions of GFR & instructions issued by Finance Department, Govt. of Delhi/CVC etc from time to time.

The quantity was not mentioned in the tender documents by Hindi Academy & it was decided by the purchase committee vide its meeting dated 29.12.2016 to award the work to the agency on single tender basis and subsequently the work was awarded vide letter No. 13(1)2016-17/tender/23182/23206 dated 18.01.2017.

As per General Financial Rules 160, there should be Transparency, competition, fairness and elimination of arbitrariness in the procurement process.

It may be seen from the above that no exercise was done by Hindi Academy to check the reasonability of rates e.g. in the present tender rates of mounting charges with wooden frame are in per square feet instead of per running feet. In the tender documents the rates of mounting of canvas flex board on wooden frame were asked in per square feet whereas the rates for 2' x 2' single iron frame, MS pipe frame were asked in running feet which is not understandable.

Awarding work to single bidder need justification to audit.

PARA-06 Excess expenditure incurred on Lunch/Refreshment during Meetings/Seminars/Conference/Sammelan etc.

(Ref. audit memo No. 14 dated 03.05.2018)

As per delegation of Financial Powers circulated by Finance Department, Govt. of Delhi, vide OM No. F.8(3)/2010-ACtt/Part/3/44 dated 12.03.2015, the Head of

Department is empowered to incur expenditure of Rs. 150/- per head for working lunch with a maximum ceiling of Rs.3,000/- per occasion and Rs. 25/- for light refreshment during the meetings/conference/seminars/workshops etc.

During the course of audit of Hindi Academy for the financial year 2016-17 it has been observed that the Academy has incurred heavy expenditure on lunch/light refreshment for various programmes in excess of the above limit without approval from Finance Department, Govt. of NCT of Delhi which is irregular. Some instances have been given hereunder :

S No.	Name of Program	Duration of program	Vr./Bill No. & date	Rate	Expenditure incurred on lunch/tea etc. including taxes	Name of Agency/ vendor
1	1 day Diwali Festival	28.10.16	1314 dated 31.03.17	Lunch for 250 person @ Rs. 600/- each = Rs. 1,50,000/-	1,82,250/-	Svagat Caterers
2	2 days Bhartiya Kavita Bimb	23.12.16 to 24.12.16	1151 dated 07.03.17	Light Refreshment 400 boxes @ Rs. 25/- each on 23.12.16	21,000/-	Ram Sweets
				400 boxes @ Rs. 25/- each on 24.12.16		
3	1 day Gaja Path Evam Gayan	30.12.16	1183 dated 16.03.17	Light Refreshment 400 boxes @ Rs. 25/-	10,500/-	Ram Sweets
4	1 day Mukti Bodh	06.02.17	1316 dated 31.03.17,	Lunch 200 boxes @ Rs 110/- = 22,000/- 200 Snacks Box @ Rs. 25 = 5,000/-	30,375/-	New Gupta Dhaba
5	1 day Holi Festival	14.03.17	1191 dated 17.03.17	Lunch 200 person @ Rs. 200/- per head = Rs. 40,000/-	42,000/-	Ram Sweets
6	2 day Nirmal Sanskrit Sangoshthi at Kalindi College	09.03.17 to 10.03.17	1353 dated 31.03.17	Light Refreshment 400 boxes @ Rs. 25/- each on 09.03.17 Lunch 200 person @ Rs 100/- per head on 09.03.17 Light Refreshment 400 boxes @ Rs. 25/- each on 10.03.17 Lunch 200 person @ Rs 100/- per head on 10.03.17	73,080/-	New Gupta Dhaba
7	(Sahitya Mandisav 24-26 March, 2017) 03 days Lunch & 02 days tea/ Refreshment	24 to 26 March 2017 at Hindu College	Bill No 1389 dated 25.03.17	700+600+600=1900 Lunch @ Rs 125 each 700+600=1300 Light refreshment @ Rs. 25 each and 600 High Tea @ Rs 30 each.	3,30,000/-	Shiva Caterers Hindu College
	TOTAL				6,60,105/-	

Necessary steps should be taken to obtain ex-post facto sanction from Finance Department, Govt. of NCT of Delhi through Administrative Department to regularise the payment made after due verification under intimation to audit.

Other similar type of cases may also be taken into account for similar action.

PARA-07 Irregular expenditure on Printing & Binding
(Ref audit memo No. 15 dated: 03.05.2018)

As per Delegation of Financial Power Rules issued vide office memorandum No. F.3/3/2010-AC/usfa/41-44 dated 12.03.2015 by Finance (Accounts) Department, Govt. of NCT of Delhi, Administrative Secretaries have power to incur an expenditure of Rs. 10,00,000/- per annum on Printing and Binding, if the job is executed locally.

During the course of audit of financial statement/record of Hindi Academy for the financial year 2016-17 pertaining to expenditure incurred on Printing & Binding, it has been observed that Hindi Academy has incurred an expenditure of Rs. 15,57,194/- on Printing & Binding during the financial year 2016-17 as per detail given below without the concurrence of Finance Department, Govt. of Delhi, which is irregular.

Printing of Inderprastha Bharti Magazine	Rs. 14,04,602/-
Other Books	Rs. 1,52,592/-
Total	Rs. 15,57,194/-

Necessary steps should be taken to regularize the payment made towards Printing & Binding amounting to Rs. 15,57,194/- from Finance Department, Govt. of NCT of Delhi through Administrative Department after due verification, under intimation to audit.

PARA-08 Irregular payment of Honorarium/Incidental charges to staff by Hindi Academy
(Ref audit memo No. 17 dated: 03.05.2018)

Vide Record Memo No. 1 dated 17.04.2018 Hindi Academy was asked to furnish the detail of Honorarium/Incidental Charges paid to staff during the financial year 2016-17, however, the requisite information has not yet been furnished by the Academy. As such, audit party has worked out an amount of Rs. 7,91,970/- (Annexure-A) paid by the Academy to its staff as incidental charges/honorarium, on the basis of cash book of the Academy for the month of March 2017 for the various programmes organized by the Academy. This amount was paid as honorarium/incidental charges to staff to the extent [illegible] of the month of March 2017.

FR 9 of Fundamental Rules provides that honorarium means a recurring payment granted to a Govt. Servant from the Consolidated Fund of India or the Consolidated Fund of a State or the Consolidated Fund of a Union Territory [illegible] for special work or an occasional or intermittent character. Govt. of India orders below the rule [illegible] comes the scope of the term honorarium. The overtime allowance or overtime pay, or [illegible] and extra duty allowance payable in the Indian Posts and Telegraphs Department should be treated as recurring honoraria as they are paid for laborious work of an occasional character within the meaning of this rule.

Since the payment of incidental charges has been fixed by the Academy on the basis of grade pay of the official and is not based on the actual conveyance charges/travelling allowance of the official claiming the amount paid to the officials are treated as honorarium. The Hindi Academy and the Administrative authorities have no power to grant honorarium as per the delegated powers of the Delhi Govt. These powers vest with Finance Department GNCT of Delhi. The amount so paid to the staff may also be treated as remuneration and resultant deduction on account of income tax may also be made from the staff as well.

Necessary steps should be taken to work out the incidental charges/honorarium paid by the Academy to its staff during 2016-17, regularize the payment so made from Finance Department, Govt. of NCT of Delhi through Administrative Department, include the same in income of the concerned employee and deduct resultant tax, if any, after due verification under intimation to audit.

PARA-09 **Recovery of over payment of Rs. 5,440/- made to M/s. Perfect Advertising** (Ref audit memo No. 18 dated 04.05.2018)

Vide Order No 13(21)/2013-14/ACL/753-764 dated 09.08.2016 Department of Art, Culture and Language Govt. of NCT of Delhi advised all the Academies and Sahitya Kala Parishad that at the finalization of current tender, the rates of previous tender may be compared with the current market rates to arrive at lower price and to strictly follow the GFR, CVC guidelines and other instructions of finance Department Govt. of NCT of Delhi.

During the course of test audit of records pertaining to payment of Board and banners etc made to M/s. Perfect Advertising, AD-35B, Shalimar Bagh, New Delhi-110088 for the programme "Yuva Sammelan & Swatantrata Diwas Rashtriya Kavi Sammelan" held on 15.08.2016, it has been observed that Hindi Academy has made an overpayment of Rs. 5,440/- against bill no 32/1533 dated 08.02.2017 to the agency as per detail given hereunder:-

S. No.	Description of item	Qty	Payment made by Hindi Academy		Payment Actually Due to the Agency		Amount Excess paid	Remarks
			Rate	Amount	Rate	Amount		
1	Encapsulated flame retardant printing on wooden frame	1800	32	57600	32	57600	Nil	
2	Backdrop of MS pipe with static	160	52	8320	32	5120	3200	Rates of previous award after return of tender
3	Display charges	160	14	2240	Nil	Nil	2240	There was no display charges in the previous work
							5440	

It is pertinent to mention here that the function was held on 16.09.2016 and the
[illegible] for the same was raised by the agency after six months i.e. on 08.02.2017 at the new
awarded rates which were actually effective from 16.12.2016.

Necessary steps should be taken to recover an amount of Rs. 5.44/- from the
agency after due verification, under intimation to audit.

PARA-10 **Irregular payment on Hiring of vehicle**
(Ref. audit memo No. 19 dated 04.05.2018)

As per office memorandum number F.8/3/2010-AC/usfa/41-44 dated 12.03.2015
HODs have been delegated power to incur expenditure of Rs. 1.00 Lac per month on hiring of
vehicle.

During the course of audit of cash book of Hindi Academy for the month of
March, 2017 it has been observed that Hindi Academy incurred an expenditure of Rs. 2.00
Lacs (Rs. 1.19 Lacs on hiring of vehicle/buses etc. for organizing various programmes and Rs.
0.25 Lacs on hiring of one taxi for Vice Chair Person of the Academy) which is beyond the
powers delegated by the Finance Department, Govt. of NCT of Delhi. As such, the payment
made by the Hindi Academy on this account is irregular.

Necessary steps should be taken to work out the total expenditure incurred on
hiring of vehicle by the Hindi Academy during the financial year 2016-17 and regularize the
same from Finance Department, Govt. of NCT of Delhi through Administrative Department
after due verification, under intimation to audit.

PARA-11 **Non-updation of Pattern of Assistance by Hindi Academy**
(Ref. audit memo No. 21 dated 04.05.2018)

Hindi Academy is being funded by the Department of Art, Culture & Language,
Govt. of NCT of Delhi with annual assistance of 14.76 Crore during the financial year 2016-17.
As per clause 7 of the Finance (Accounts) Department, Government of Delhi's order number
F.10/3/2010-AC/dsfa/DS-II/914-921 dated 18.07.2011, all the Administrative Depts. shall
formulate a Pattern of Assistance in respect of the Autonomous Bodies/Grantee Institutions
under their administrative control, in consultation with Finance Deptt. Govt. of NCT of Delhi.
All sanctions of Grant in Aid should conform to the Pattern of Assistance and Rules governing
such Grant in Aid. The Administrative Deptt. should ensure that the sanction is issued only
is considered only on the basis of viable and specific schemes drawn up by the [illegible]
the grantee institutions or organization. The Budget for such schemes should disclose inter
alia the specific quantified and qualitative targets, to be attained against the outlay.

The Pattern of Assistance of Hindi Academy is framed [illegible]
Hindi Academy stands to update Pattern of Assistance [illegible]
formulated by Govt. of NCT of Delhi's order dated 18.07.2011 & O.M. dated 06.05.2015.

Necessary steps should be taken for up-dation of the Pattern of Assistance in
consultation with Administrative Department under intimation to audit.

PARA-12 **Physical Verification of Non-Consumable and Consumable Stock**
(Ref audit memo No. 20 dated 07.05.2019)

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding registe

On scrutiny of the registers produced to Audit Party, it has been observed that no physical verification of Non-Consumable items as well as Consumable items was undertaken by the College.

Necessary steps should be taken for conducting annual physical verification of consumable/non consumable store, under intimation to audit

PARA-13 **Non-Production of Record**
(Ref Record memo No 1 2 dated 17.04.18 & 03 dated 24.04.18)

The following records not produced to audit. The same may please be shown in next audit

1 Fixed Assets Register, GIA register, EMD/Security Deposit Register
2 Sanction and posted strength along with vacancy position of staff as on 31.03.18 in the following format

NOMENCLATURE OF POST	SANCTIONED POST	POST FILLED UP		VACANT POST
		Regular Basis	Contractual/ Temporary basis	

3 Details of pending & decided court/arbitration cases, if any
4 List of unserviceable items
5 Power delegated to Secretary, Hindi Academy HOD/HOC

(B. S. Rawat)
Internal Audit Officer
Local Fund Accounts
Audit Party No. II

Annexure- A

Detail of incidental Charges/honoranum paid to staff during the month of March, 20

S No	Voucher No	Date	Amount
1	1151	07/03/17	69,600
2	1153	07/03/17	46,800
3	1179	16/03/17	5,800
4	1180	16/03/17	47,190
5	1182	16/03/17	13,800
6	1183	16/03/17	1,29,400
7	1190	17/03/17	15,800
8	1191	17/03/17	4,300
9	1213	20/03/17	3,000
10	1229	22/03/17	700
11	1234	22/03/17	700
12	1238	22/03/17	800
13	1239	22/03/17	28,080
14	1314	31/03/17	2,100
15	1315	31/03/17	55,900
16	1317	31/03/17	17,900
17	1320	31/03/17	2,30,000
18	1353	31/03/17	59,300
19	1354	31/03/17	9,000
20	1362	31/03/17	1,000
21	1364	31/03/17	800
22	1365	31/03/17	800
23	1380	31/03/17	1,47,500
		Total	7,91,570

PARA 02: Non-updation of Pattern of Assistance by Hindi Academy-reg.
(Ref. Audit Memo No. 08 dated 23.09.2019)

Hindi Academy is being funded by the Department of Art, Culture and Language, Government of NCT of Delhi with annual grant-in-aid of Rs. 13.75 Cr. during the financial year 2017-18 as per clause 7 of Finance Accounts Department, Government of NCT of Delhi Order No. F.12/3/2010-AC/dsfa/DS-III/914-921 dated 18.07.2011 all the administrative department shall under their administrative control, in consultation with Finance Department, GNCT of Delhi. All sanctions of Grant in Aid should conform to the Pattern of Assistance and Rules Governing such Grant-in-Aid. The Administrative Department should ensure that sanction/release of grant is considered only on the basis of viable and specific schemes drawn up in sufficient detail by the grantee Institutions/organization. The Budget for such schemes should disclose, inter alia, the specific quantified and qualitative targets, to be attained against the outlay.

The Pattern of Assistance of Hindi Academy was framed & approved vide Govt. of India letter No. F-27/82-Sch.6 dated 15.07.1982. The Hindi Academy needs to update pattern of Assistance in the light o instructions contained in Govt. of NCT of Delhi's order dated 18.07.2011 & O.M. dated 06.09.2011.

The department is hereby directed to take necessary steps for updation of Pattern of Assistance in consultation with Administrative Department, under intimation to audit. The same observation was raised in the previous audit report for the period 2016-17.

PARA 03: Memorandum of Understanding-reg.
(Ref. Audit Memo No. 09 dated 23.09.2019)

Hindi Academy is being funded by the Department of Art, Culture and Language, Government of NCT of Delhi with annual grant-in-aid of Rs. 13.75 Cr. during the financial year 2017-18 as per clause 7 of Finance Accounts Department, Government of NCT of Delhi Order No. F.12/3/2010-AC/dsfa/DS-III/914-921 dated 18.07.2011 all the autonomous bodies/Grantee Institutions having budgetary support of more than 5.00 Cr. Per annum from the govt. are required to enter into a Memorandum of Understanding (MoU) with the Administrative Department. But during the scrutiny of records of Hindi Academy it has been found that no MoU has been formulated with Department of Art, Culture and Language, GNCT of Delhi.

The Department is hereby directed to formulate the MoU with the Consultation of Department of Art, Culture and Language, GNCT of Delhi, under intimation to audit. The same observation was raised in the previous audit report for the period 2016-17.

PARA04: Excess expenditure incurred on Lunch/Refreshment during Meetings/Seminars/Conference/ Sammelan etc.-reg.
(Ref. Audit Memo No. 10 dated 24.09.2019)

During test check it has been observed that the Hindi Academy has provided lunch to the participant at much higher rates as prescribed in the delegation of financial powers rule. Vide O.M. No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 the Head of the Department is empowered to incur expenditure of Rs. 150/- per head for working lunch with a maximum ceiling of Rs. 3,000/- per occasion and Rs. 25/- for light refreshment during the meetings/conference/seminars/workshops etc.

During the course of audit of Hindi Academy for the financial year 2017-18 it has been observed that the Academy has incurred heavy expenditure on lunch/light refreshment for various programmes in excess of the above limit without approval from Finance Department, Govt. of NCT of Delhi, which is irregular. Some instances have been given hereunder:-

S.No.	Name of Program	Duration of Program	Voucher/Bill No. & Date And name of the Vendor	Rate	Expenditure incurred on lunch/tea etc. including taxes
1.	Sahitya Mahotsava	22.03.2018 23.03.2018	2951/23.03.2018 M/s Ram Sweets	Lunch for 500 persons @ 180/- instead of Rs. 150/-	90,000+taxes @ Rs. 16200/-=1,06,200/- 90,000+taxes @ Rs. 16200/-=1,06,200/- Grand Total=2,12,400/-
2.	Hindi Prakash Sammelan	28.08.2017	1192/30.08.2017 M/s Ram Sweets	Refreshment for 175 persons @ 50/- instead of Rs. 25/-	8750/-+taxes @ Rs. 1050=9800/-
3.	Hindi Diwas Samaroha	14.09.2017	1522/14.09.2017 M/s Ram Sweets	Refreshment for 400 persons @ 50/- instead of Rs. 25/-	20,000+taxes @ 2400=22,400/-
4.	Bhartiya Kavita Bimb	19.09.2017 20.09.2017	1611/19.09.2017 M/s Ram Sweets	Refreshment for 200 persons @ 50/- instead of Rs. 25/-	10,000+taxes @ 1200=11,200/- 10,000+taxes @ 1200=11,200 Grand Total=22,400/-

The department is hereby directed to obtain ex-post facto sanction from the Finance Department, GNCT of Delhi through administrative Department to regularize the payment made after due verification of records under intimation to audit. Other similar type of cases may also be taken into account for similar action.

PARA 05: Non-transfer of lapsed deposit to concerned revenue/receipt head-reg.
(Ref. Audit Memo No. 12 dated 25.09.2019)

The security Deposit is being collected by the Hindi Academy @ Rs.500/- per student getting training in shorthand and typing course which should be refunded if the student applies within a period of three years from the date of leaving the academy. This amount is being deposited in Major Head "8443". Amount of security deposit lying with the department in respect of students who left the institute prior to three year or more should have been transferred to concerned revenue/receipt head of as lapsed deposit as per Rule 189 of Receipt & Payment Rules, 1983.

As per audited accounts for the FY 2017-18, it has been noticed that un-refunded amount to the tune of Rs 2,70,385/- (F.Y: 2017-18) is lying under Security Deposits (refundable). It is advised that this amount may be transferred to the concerned revenue/receipt head as lapsed deposit.

Hence, necessary action be initiated to transfer the same as lapsed deposit to the concerned receipt head under intimation to audit.

PARA 06: Outstanding amount to be recovered from various agencies.
(Ref. Audit Memo No. 13 dated 25.09.2019)

During test check of records/audited accounts of Hindi Academy for the FY 2017-18, it has been observed that an amount of Rs. 3,12,195/- is recoverable from various agencies and staff working in Hindi Academy. Moreover, the Security deposits paid to different agencies for booking of hall, amounting to Rs. 2,03,774/- is also outstanding as on 31.03.2018 as detailed below:

S.NO.	AGENCY	AMOUNT (In Rs.)
1	Pooja Sharma	5,000
2	Super tent	9,683
3	Aman kumar Dalal	17,316
4	Parth Navin	38,936
5	Shashank	37,486
	Total(A)	1,08,421
1.	Security Deposit for Hall booking	2,03,774
	Total (B)	2,03,774
	Grand Total	3,12,195

It has also been observed that advance has been granted to the staff and the same is not adjusted till date which is irregular. As per Rule 323 (2) of GFR, 2017 the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies).

Hence, the department is directed to recover the amount from above mentioned agencies, staff and the amount of Security Deposit paid to various agencies as the academy is also losing interest thereon that it could have earned if the amount was with academy.

PARA 07: Purchase of banned items without obtaining the approval of finance Deptt., GNCT of Delhi in contravention of pattern of assistance.
(Ref. Audit Memo No. 14 dated 25.09.2019)

As per economy instructions issued by Deptt. Of finance, GNCT of Delhi, any decision having major or recurring financial implication directly or indirectly should be subject to prior approval of Government and action on any such decision should be taken only after the Government has conveyed its approval in writing. In contravention of above guidelines, the academy authorities have incurred the following expenses on the items banned through economy instructions.

Sl. No.	Name of item with Quantity	Name of Agency/Bill No/dated/	Amount
1.	Coolers (No.10 &15)=25	M/s J.K. Electricals (India) Bill No.1508 dt. 23.05.2017 Bill No. 1490 dt. 13.04.2017	1,43,345
2.	Water cooler (No. 01)	M/s Future vision Enterprises, Bill No. 5735 dt. 29.06.2017	42,000
3.	Printer (the mandatory approval from IT Department is also reqd. in this case) (No. 01)	M/s Aric Enterprises, Bill No. 13 dt. 20.02.2018	12,700
	Total		1,98,045

The department is hereby directed to obtain ex-post facto sanction from the Finance Department, GNCT of Delhi through administrative Department to regularize the above purchase made after due verification of records under intimation to audit. Other similar type of cases may also be taken into account for similar action.

PARA 08: Difference in unspent balance as per LFA Report and Utilization certificate.
(Ref. Audit Memo No. 15 dated 26.09.2019)

During scrutiny of LFA Report for the FY 2016-17 and utilization certificate for the FY 2017-18 of audited accounts of Hindi academy, it has been noticed that there is a huge difference in unspent balance as per detail given below:

S.No.	Particulars	Unspent balance as per LFA Report	Unspent balance as shown by utilization certificate	Difference in unspent balance
1	GIA Salaries Head	9790328	18185900	(+)8395572
2	GIA General including Vasant Utsav Head	19457126	11061553	(-) 8395573

The department is hereby directed to reconcile the above said difference. And re-appropriation of the Grant-in-Aid may be done from the competent authority, under intimation to audit.

PARA 09: Improper appointment of a Non-Gazetted official as DDO.

(Ref. Audit Memo No. 16 dated 26.09.2019)

As per Rule 35 Note 2(2) of CGA(R&P) Rules, 1983, the Head of an Office may authorize any gazetted officer serving under him to perform the duties of the DDO to draw bills and make payment on behalf of the Government.

But during the audit of Hindi Academy, it has been noticed that Sh. Gopal Dutt Sharma, Accountant is holding the charge of DDO beside the Gazetted Accounts Functionary i.e. Sr. Accounts Officer deputed by the Govt. of NCT of Delhi for day to day functioning. Therefore, charge of DDO to Non-Gazetted Official beside the availability of Sr. Accounts Officer (Gazetted Officer) require immediate action in this regard.

Hence, the department is hereby directed to take necessary action as per the rule mentioned above, under intimation to audit.

PARA 10: Irregular payment of Honorarium/incidental charges to staff by Hindi Academy.
(Ref. Audit Memo No. 17 dated 26.09.2019, old para no. 1 (2010-11)

During test audit of record of Hindi Academy for the FY 2017-18, it has been noticed that Honorarium/incidental charges have been paid to the staff. FR 9 of Fundamental Rules provide that honorarium means a recurring or non-recurring payment granted to a Govt. Servant from the Consolidated Fund of India or the Consolidated fund of a State or the Consolidated Fund of a Union Territory as remuneration for special work of an occasional or intermittent character. The overtime allowance or overtime pay, pie money are treated as recurring honoraria as they are paid for laborious work of an occasional character within the meaning of this rule. But during the scrutiny of program files it has been noticed that honorarium has been paid for programs performed during the office hours in contrary to Order of Hindi Academy dated 18.03.2016 as detailed below:-

SNo	Name of Program	Timing of Program	Honorarium paid to staff	To be recovered
1.	Sahitya Mahotsav	22.03.2018 (Thursday) to 23.03.2018 (Friday) (10:30 AM)	21400	21400
2.	Yuva Sammelan and Rashtriya Kavi Sammelan	11.08.2017(Friday) (02:00 PM)	34100	34100
3.	Rashtriya Yuva Kavi Sammelan	18.09.2017 (Monday) (03:30 PM)	33600	33600
			Total	**89100**

Since, the payment of the incidental charges has been fixed by the Academy on the basis of Grade pay of official and is not based on the actual conveyance charges/traveling allowance of the official clearing, the amount paid to the officials are treated as honorarium. The Hindi Academy and the Administrative Authorities have no power to grant honorarium as per the delegated powers of the Government of NCT of Delhi. These powers vest with the Finance Department, GNCT of Delhi, the amount so paid to the staff may also be treated as remuneration and resulted deduction on account of Income Tax may also be made from the staff as well. Moreover, the attendance sheet of the staff to whom honorarium has been paid is also found unsigned by the some of the officials.

It has been revealed from the ledger that an amount of Rs. 20,32,950/- has been paid to the staff on account of honorarium/incidental charges during the financial year 2017-18 which has not been taken into account for income tax calculation Necessary steps should be taken to work out income tax on this honorarium paid to the staff during 2017-18 and regularized the payment so made from Finance Department, GNCTD through their Administrative Department. The said honorarium should be included in the income of the concerned employee and deduct Income Tax, if any, after due verification of records, under intimation to audit.

Further, the amounting to Rs. 89100/- paid to officials of the academy as honorarium on working days during office hours as detailed in above table mentioned may be recovered and deposited in Govt. Account after due verification, under intimation to audit. Moreover, similar other cases may also be reviewed at your own level.

PARA 11: Irregular appointment on daily wages/contractual/outsource staff without approval of Finance Department-reg.

{Ref. Audit Memo No. 18 dated 27.09.2019 and Old Audit para No. 01 (2014-15) and 06 (2015-16)}

During the scrutiny of File No. 4(36)/2017-18/Estt. regarding appointment on contract basis for the two years against vacant post of Stenographer (Bilingual)=01 and Lower Division Clerk=01 in pay scale of 9300-34800 + 4200 (G.P.) and 5200-20200 + 1900 (G.P.) respectively by granting them Basic Pay + Dearness Allowances of the said pay band, the following irregularities have been noticed as detailed below:-

Sh. Kailash S/o Sh. Diwan Chandra have been appointed to the post of Stenographer (Bilingual) contract basis vide Memorandum of even number dated 29.12.2017 and Sh. Praveen Kumar Bhati S/o Sh. Vikram Singh Bhati has been appointed to the post of LDC on contract basis vide memorandum of even number dated 29.12.2017 by the Hindi Academy.

The above said appointments have been made with the approval of their Administrative Department i.e. Art, Culture and Language Department, GNCT of Delhi but approval for the same has not been obtained from the Finance Department, GNCT of Delhi which is compulsory while initially appointing these officials on contract basis (as per Delegation of Financial Power issued by Finance Department, GNCTD). However, Sr. Accounts Officer of their Administrative Department has recommended the said appointment after observance of codal formalities or administrative formalities as per rule and regulations and Memorandum of Association of the Academy. But the Academy has appointed these employees on contract basis without following the observations of Art, Culture and Language Department, GNCT of Delhi and it is pertinent to mention here that Memorandum of Association of Hindi Academy has not been formulated with the Administrative Department till now.

Further, the above said officials (Contractual) working in this academy without getting verification of character antecedent from police department and medical fitness from any authorized civil hospital which is mandatory at the time of appointment in any govt. institution.

As per previous audit para no. 01 of (2014-15) and para No.06 for the period 2015-16 the Academy has already engaged the following staff on contract as given below:-

(2014-15)

S.No.	Name of the Employee	Designation	Date from which Engaged
1.	Sh. Balbir Singh	Administrative Consultant	27.08.2013
2.	Sh. Deepak Grover	Library Consultant	01.01.2015
3.	Sh. Manoj Kumar	Computer Teacher	16.08.2000
4.	Sh. Arvind Kumar	Computer Teacher	16.07.2007
5.	Sh. Pritam	LDC	29.10.2013

(2015-16)

S.No.	Name of the Employee	Date from which Engaged	Monthly remuneration
1.	Sh. Manoj Sinha	19.07.2011	20.000/-
2.	Sh. Arvind Kumar	06.08.2007	20.000/-
3.	Sh. Ram Bali Thakur	09.10.2010	9.048/-
4.	Smt. Prema Nega	01.02.2016	25.000/-

As per financial powers delegated to administrative secretaries/HOD by the Finance Department of GNCT of Delhi vide their Office letter No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 the powers for the engagement of contingent staff is not delegated to the authorities mentioned above. Therefore, the engagement of staff without the approval of the Competent Authority is irregular. In the absence of such approval the appointment of above staff on contract basis is in violation of the terms and conditions of Grant-in-Aid sanction.

Therefore, the ex-post facto approval of the competent authority for engaging the staff on contract basis may be obtained from the Finance Department, GNC of Delhi, under intimation to audit. Moreover, file regarding extension of contract period has not been sent for the approval of administrative Department, which is irregular.

PARA 12: Short recovery of income tax on account of Honorarium paid to staff by Hindi Academy.

(Ref. Audit Memo No. 22 dated 03.10.2019)

During test audit of record of Hindi Academy for the FY 2017-18, it has been noticed that Honorarium have been paid to the staff in the name of incidental charges. FR 9 of Fundamental Rules provide that honorarium means a recurring or non-recurring payment granted to a Govt. Servant from the Consolidated Fund of India or the Consolidated fund of a State or the Consolidated Fund of a Union Territory as remuneration for special work of an occasional or intermittent character. The overtime allowance or overtime pay, pie money are treated as recurring honoraria as they are paid for laborious work of an occasional character within the meaning of this rule.

But during the scrutiny of program files it has been noticed that honorarium has been paid to the staff of Hindi academy for programs performed during the FY 2017-18 amounting to Rs. 20,32,950/- on account of honorarium which has not been taken into account in the salary of staff for income tax calculation. Income tax calculation in respect of the following few cases has been made as detailed below:

Name of the officer/official	Particulars	Income tax calculated by the academy	Income tax to be deducted as per audit observation
Sh Prakash Lakhachoura, Supdt. (Honorarium of Rs. 14980/-)	Taxable income	1004498	1004498+14980=1019478
	Tax + cess deducted	117270	121890
	Tax to be deducted alongwith cess @ 3%	0	4620
Sh. Jagdish Chander Sharma, Program officer (Honorarium of Rs. 38100/-)	Taxable income	695040	695040+38100=733140
	Tax + cess deducted	53053	60900
	Tax to be deducted alongwith cess @ 3%	0	7847
Sh Gopal Dutt Sharma, Accountant (Honorarium of Rs. 46380/-)	Taxable income	918910	918910+46380=965290
	Tax + cess deducted	99170	108720
	Tax to be	0	9550

	deducted alongwith cess @ 3%		
Sh Anil Kumar, Prog. Co-ordinator (Honorarium of Rs. 41880/-)	Taxable income	805780	805780+41880=847660
	Tax + cess deducted	75866	84492
	Tax to be deducted alongwith cess @ 3%	0	8627
Total Tax along with Cess to be deducted			**30644/-**

Hence, an amount of Rs. 30,644/- may be recovered from the concerned officers/officials and deposited into govt. account after due verification of records and similarly income tax may be recalculated of other officials who had received honorarium during the year 2017-18 and recovery be made under intimation to audit.

PARA 13: Non –Production of Record
(Ref. Audit Record Memo dated 18.09.2019 and 19.09.2019)

The following records have not been produced to the audit for the audit period

2015-16

1. Office order declaring the secretary, Hindi Academy as HOD.
2. The list of orders vide which the posts were sanctioned/created in the Hindi Academy.
3. Records pertaining to hiring of vehicles.

2016-17

1. Details of pending and decided arbitration cases, if any.
2. Powers delegated to the Secretary, Hindi academy.

2017-18

1. Grant-in-Aid Register, EMD/Security Register.
2. AMC granted to machinery & equipment available in Hindi academy.
3. Detail of Advance drawn & settled.
4. TR 5 Stock Register.
5. Stock Register and Records of Magazine Branch
6. Tender files of all the programs and their records
7. Minutes of Meeting of Executive Committee and Governing Body Committee.
8. Court Cases details pending or dispose off during the audit period in various Hon'ble Courts

(Ref. Audit Memo No. 04 dated: 11.11.2020)

PARA 04:- Non observance of Codal formalities while making purchases.

During scrutiny of the purchase/repair files Balance sheet and allied record maintained in the Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007 for the audit period, it has been observed that during 2018-19 Academy has purchased following items :-

1. Air conditioner-Rs. 45,000/-
2. Mobile Phone-Rs. 13,990/-
3. Typewriter- Rs. 1,00,300/-
4. CCTV Cameras-Rs.1,34,992/-

(1) As per Finance (Accounts) Department's letter No.F.12/2010-AC/USFA/331-341 dated 22.11.2013 with regard to purchase below 25 lakhs, HODs are advised to constitute a Purchase Committee in Departments consisting of at least three members of appropriate level as may be decided by the HODs. The senior most Accounts functionary working in the concerned department may invariably be made a member of this Committee.

But on scrutiny of record it has been observed that there are three persons in Purchase Committee but Accounts functionary of the department is not the member of the said Committee. Academy has purchased all items without observing of codal formalities laid down in GFR 2017. Academy has purchased from open market not through GEM

(2) As per Delegation of Financial Powers HOD is not delegated powers to purchase Air-conditioner. But Academy has purchased Air Conditioner without obtaining approval from Finance Department.

HOO may take necessary steps to rectify the above irregularities and regularise the same from competent authority i.e. Finance Department under intimation to Audit.

(Ref. Audit Memo No. 01 dated: 10.11.2020)

PARA 05:- Non Production of Records

(2018-19)

1. Contingent Register/ Expenditure control Register/Grant-In-Aid Register
2. Medical Reimbursement /LTC/TA Register
3. Telephone/Electricity Register
4. Record relating to hired vehicle/Outsourcing
5. Record relating to Security Deposit (Hall)/Security Deposit refundable
6. Files relating to tender awarded/ Earnest money

(2015-16 to 2017-18)

1. Office Order declaring Secretary, Hindi Academy as HOD(2015-16)
2. List of orders vide which posts were sanctioned/created in Academy
3. Record pertaining to hiring of vehicle(2015-16)
4. Detail of pending/decided court cases(2016-17 &2017-18)
5. Powers delegated to Secretary, Hindi Academy (2016-17)
6. GIA/EMD/Security Register (2017-18)
7. AMC granted to machinery & equipments (2017-18)
8. Detail of advance drawn &settled/TR-5 stock register (2017-18)
9. Stock register/records of Magazine Branch (2017-18)
10. Tender files of all Programs & record (2017-18)
11. Minutes of Meeting of Executive & Governing Body Committee (2017-18)

(Mohan Kr. Chaudhary)
AAO

(Sadhna Sharma)
IAO/AO . Party No.XIV

Audit Para No.:- 03 Improper/Non-maintaining of mandatory records for regulation of various type of claims etc.
(Reference Audit Memo No.04 dt.17.12.2021).

During test check of record maintained in the office of Hindi Academy, Community Centre, Padam Nagar, Kishan Ganj, Delhi-110007 for the audit period 2019-20 to 2020-21,it has been observed/informed that the following records are not being maintained in the office in order to regulate the claims:-

1. Medical Claim Reimbursement Register:-DGEHS permits its employees for reimbursement of medical expenses incurred on treatment of self and his/her family members on subscription of certain amount towards scheme. As per Medical Attendant Rules, proper record should be maintained to regulate such claim in reference to entitlement, eligibility, illness, treatment period including medical advance and settlement of claim etc so that the eligibility of claim/resubmission of claim/duplicity of claim/restriction of claim may be watched. The record maintained in the office does not serve the purpose hence required to be maintained as per set procedure being no medical advance register found maintained whereas so many medical advances are pending for want of adjustment.

2. Tuition Fee /Children education allowance Register:- Children Education Allowance is applicable to all Govt. employees for reimbursement of expenditure incurred on the education of school going children from Nursery to 12th standard on certain conditions for first two surviving children with some other ceilings. To watch the entitlement/eligibility and authentication of claims, such record should be maintained. The record maintained does not serve the purpose being it contains only the name, amount and bill no. vide which the claim was reimbursed. Hence, the same may be maintained as per parameter to regulate the claim.

3. LTC Register :- CCS (LTC) Rules permits govt. employees to avail LTC (Home Town/All India) after continuous service of one year on the date of journey performed by him or his family members with reimbursement of expenditure incurred as per eligibility/entitlement and such other conditions. There is provision of LTC advance and 10 days leave encashment to incur the expenditure involved on such journey. To keep instant watch on such claims and to avoid any unauthorized/overpayment, LTC Register should be maintained as per requirement to regulate it in the light of TA on Tour/LTC Rules.LTC Register found maintained but does not serve the purpose as all related columns as prescribed not found maintained thus required to be recast in reference to requirement.

4. **Telephone Bill/Water Charges Bill/Electricity Bill Register:-** Register for watching the liabilities on account of Telephone Charges/Water Charges/Electricity Bill etc and disposal thereof should be maintained in each office. Proper register showing detail of bills, amount with or without late fee, due date and date of deposit etc. should be recorded in the register failing which the audit is not in position to access whether the payments on these accounts were made timely / with or without late fee/surcharge etc.

5 **Rent Payment Register** :- Register for watching the liabilities on account of building rent and payment thereof not found maintained in the office which should be maintained showing details of rent payable, due date and actual date of payment with timely disposal of liabilities to avoid payment of interest etc.

6. **Mobile Phone reimbursement Register** :- It has been informed that the mobile phone bills have been reimbursed on the basis of prepaid recharge coupon of Rs.500- per month to 7 officers including 03 officials which is irregular and in contravention to provisions as circulated by the Administrative department, Govt. of Delhi. The audit is of the opinion that actual expenditure may be reimbursed hence forth with, subject to maximum of Rs.500- per month on the basis of postpaid bills of allotted mobile No. or Mobile number conveyed to office by the officials The proper register to watch the above claims may also be maintained under intimation to audit.

7. **Bill Register** :- No proper bill register to admit the claim of various tipe not found maintained to have a glance of claims admitted against each head of account for proper accounting which is irregular and serious lapse on the part of DDO. Further GAR-4 - Register of Cheque Issue and GAR-5 Register of Valuable may be maintained as per column prescribed which are not being maintained properly

In absence of the above mandatory record, it is difficult to trace out the claims & scrutinize the same for the entire audit period within short schedule of time. Non maintenance of above records is irregular and serious lapse on the part of HOS as the entitlement/genuineness of claim/accuracy of claim etc cannot be worked out./audited. Further, there is chance of over payment/unauthorized payment/delayed payment etc. which is direct loss to Govt. Exchequer.

The HOO may ensure proper maintenance of above mandatory records in compliance to relevant rules and observations of auidt The compliance of the same may be shown to next audit.

Para 69 Para-69 69

Audit Para No. 09 :- Non Production of Record.
(Reference Audit Memo No.11 dt.23.12.2021)

During the course of audit for the period from 2019-21, the following records have not been provided to audit for scrutiny:

1 Bio Metric attendance Record

2 List of Dead Stock/Unserviceable Stock

3 List of Idle store.

4 Certificate related to fulfillments of terms and conditions of GIA.(7 Nos.)

5 Fire Safety Certificate from DFS..

6 Details related to appointment on contract/Labour wages basis during audit period.

Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department. It is suggested that the above mentioned record be traced and shown to next audit for scrutiny.

The HOO may get the above said record traced or maintained and produce before the audit for scrutiny and observations.

(DEWAN CHAND)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO.XI

Para 70

Para 70

Audit Para No. 2 : Non maintenance of Service Books as per Rules.
(Audit Memo No. 5, Dated : 05-01-2023)

During the test check of Service Books of Hindi Academy, Delhi, Community Center, Padam Nagar, Kishan Ganj, Delhi-7 for the Audit Period 2021-2022, The following irregularities have been observed in service books :-

1. Nomination form i.e. of leave encashment & Family details is not attached in the service book of the following officials :-

1. Mr. Prakash Chandra Lakhchaura, Superintendent
2. Ms. Nisha Nishant, Assistant Editor
3. Mr. Mahesh Chander Upadhyay, Jr. Accountant
4. Mr. Ramesh Chander, Office Assistant
5. Mr. Ajay Kumar, Sales Clerck
6. Mrs. Aarti Ghai, Library Clerck
7. Mr. Sanjay Budhwar, Clerck
8. Mr. Ramkumar Sharma, Clerck
9. Mr. Yogendra Prasad, MTS
10. Mrs. Munni Devi, Fourth Class employee

2. Nomination form submitted by the following staff not countersigned/accepted by the Head Of Office

1. Mr. Prakash Chandra Lakhchaura, Superintendent
2. Mr. Mahesh Chander Upadhyay, Jr. Accountant
3. Mrs. Aarti Ghai, Library Clerck

3. Entry of Adhaar Number has not been made in the service books of following employees as per the circular by the Pr.Secy.(Fin.)Fin. Deptt., Govt. of NCT of Delhi vide No. F3(03)/2015/T-1/Pr.A.O/2017-26 dt. 10-09-2015

1. Mr. Prakash Chandra Lakhchaura, Superintendent
2. Ms. Nisha Nishant, Assistant Editor
3. Mr. Mahesh Chander Upadhyay, Jr. Accountant
4. Mr. Ramesh Chander, Office Assistant

5. Mr. Ajay Kumar, Sales Clerck
6. Mrs. Aarti Ghai, Library Clerck
7. Mr. Sanjay Budhwar, Clerck
8. Mr. Ramkumar Sharma, Clerck
9. Mr. Yogendra Prasad, MTS
10. Mrs. Munni Devi, Fourth Class employee

The above mentioned discrepancies may also be rectified in other service books after scrutiny.

It is also observed that cuttings in leave account has not been attested by Head Of Office in some cases and fluid applied on various entries is also not attested.

It is further advised that the record of service of all the officers/ officials shall be maintained strictly in accordance with Rule SR-196 to Sr-203 as well as all other related guidelines/directions issued by the Govt. from time to time in the regard may also be strictly observed.

Necessary compliance on the aforesaid discrepancies and necessary steps should be taken to other similar cases may also be reviewed at your own level and may be intimated to audit.

Audit Para No. 3 : Irregularities in maintenance of Property Register .
(Audit Memo No. 8, Dated : 06-01-2023)

During test check of Property Register maintained in the Office of Hindi Academy, Community Centre, Padam Nagar, Kishan Ganj, Delhi-7 for the Audit Period from 2021-2022, the following irregularities have been noticed :-

Property Register:-

1. Two registers found maintained one is in the Non Cosumable Stock Register and other one is in Assets Register (GAR-19) whereas the same should be maintained in the Property Register format as prescribed under General Financial Rules.
2. No proper indexing has been found maintained/used in both volume of the Property Register.
3. Very few items of property found entered in the Registers, it seems that most of the items are not entered in the Property Register.
4. Certificate for stock entries/observing codal formalities not found maintained in the office for property items to work out the cost of purchase/life span of item/residual value etc. for fixing of reserve price at the time of condemnation etc.
5. Most of the entries not found signed by store keeper himself or any higher authorities as token of correctness of entry.
6. Certificate of Annual physical verification of Property items/stock not found recorded on the Property register during the entire audit period which shown that no annual physical verification done since last so many years which is irregular and serious lapse on the part of Head of the Unit.

The HOD may ensure proper maintenance of above mandatory records in compliance to relevant rules and observations of audit. The compliance of the same may be shown to next audit.

Para 72 Para-72

Audit Para No. 4 : Irregularities in maintenance of Stock Register

(Audit Memo No. 10, Dated : 09-01-2023)

During test check of Stock Register maintained in the Office of Hindi Academy, Community Centre, Padam Nagar, Kishan Ganj, Delhi-7 for the Audit Period from 2021-2022, the following irregularities have been noticed :-

1. **Stock Register : Consumable/Non Consumable :-**

The Stock Registers found maintained during the year 2021-2022 for Consumable and Non Consumable :

I. Non Consumable :

i. In new register Balance/O.B. brought down from previous register but date not mentioned i.e. page nos. 35, 51, 71, 73, 81.

ii. Items/stock issued but not received by any officer/official in support of proofs at page nos. 03, 11,15, 17, 31, 33, 41, 43, 55, 75, 77, 79.

II. Consumable :

iii. In new register Balance/O.B. brought down from previous register but date not mentioned i.e. page nos. 01, 05, 09, 13, 45, 65, 81, 166 etc,.

iv. Items/stock issued but not received by any officer/official in support of proofs at page nos. 105, 177, 261.

2. **Rent Payment Register** :- Register for watching the liabilities on account of building rent and payment thereof not found maintained in the office which should be maintained showing details of rent payable, due date and actual date of payment with timely disposal of liabilities to avoid payment of interest etc.

Non maintenance of above records is irregular and serious lapse.

The HOD may ensure proper maintenance of above mandatory records in compliance to relevant rules and observations of audit. The compliance of the same may be intimated to audit.

Audit Para No. 5 : Wrong calculation in rebate on HRA receipts of Income Tax.

(Audit Memo No. 11, Dated : 10-01-2023)

According to Income tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A and exemption under section 10(13A) qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

It is suggested to the HOD/DDo that according to the Income Tax Act, the owner can claim deduction of maximum Rs. 150000/- towards repayment of principal under section 80 C and Rs. 200000/- towards payment/accrual of interest under section 24 but the tax benefit of home loan under these section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under these section for repayment of principal/interest for the years during which the property was under construction/possession was not handed over. Necessary documents should be obtained from the concerned employees before given rebate on home loan.

In addition to above, the DDO/disbursing authority should satisfy himself/herself in this regard by insisting on production of proof of actual payment of rent, copy of rent agreement, PAN and ownership proof of the property owner before excluding the HRA or any portion thereof from the total income of the employee.

During the test check of Income tax calculations following discrepencies observed :-

1. Shri Kamal Kishor Sharma, L.D.C. – As per the details submitted i.e. rent agreement and rent receipts the H.R.A. rebait under section 10 (13A) an amount of Rs. 141864/- is eligible for exemption whereas exemption given for Rs. 144672/-. As per revised calculations an amount of Rs. 584/- is recoverable (IT- Rs. 562/-+ SC - Rs. 22/-). Balance income tax may be recovered and intimate to audit.

2. Smt. Romita Rohtagi, Stenographer – The official has claimed exemption for Rs. 25000/- under section 80(D) of Mediclaim Insurance/health scheme and was allowed. During the scrutiny it is observed that Rs. 24086/- is admissible for exemption under section 80 (D) as per the documents provided by the official. As per revised calculations an amount of Rs. 190/- is recoverable (IT- Rs. 183/-+ SC - Rs. 7/-). Balance income tax may be recovered and intimate to audit.

3. Sh. Pramod Bhardwaj, L.D.C. – During the scrutiny of IT Calculation it is observed that the saving documents submitted for exemption were not self attested by the official. The same may be got self attested and intimate to audit.

It is further observed that uniform deduction of income tax was not carried out during the checking of income tax farms. The same may be noted and deduct income tax on uniform basis as per the estimated Income Tax calculations based on previous Financial Year.

The DDO may therefore review all the required documents to ensure compliance as per Rules of Income Tax Act. In case the payment of rent is not verified, necessary recovery of income tax may be made as per income tax rules.

After recovery of above mentioned IT and surcharge, the compliance report may be Intimated to Audit.

Audit Para No. 6 : Over Payment of Transport Allowance.
(Audit Memo No. 12, Dated : 11-01-2023)

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3-10-97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22-02-2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full calandar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No. 21(1)/97/E-II(B) dated 22-02-2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials for the period of audit, it is revealed that the following officials had been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below :-

S.No.	Name and Designation Mr./Ms./Mrs.	Leave Period (Full Month)	Transport Allowance (RS.)	Total Amount Recovery
1.	Prakash Lakhchaura, Superintendent	5/2021	4212	4212
2.	Nisha Nishant, Asstt. Editor	5/2021	4212	4212
3.	Ramesh Chandra, Office Asstt.	5/2021	4212	4212
4.	Chander Sain, Litrary Asstt.	5/2021	4212	4212
5.	Jyoti Sharma, Litrary Asstt.	5/2021	4212	4212
6.	Subrat Kumar Das, Comp. instructer	5/2021	4212	4212
7.	Radhika Rajwar, Steno. Instructer	5/2021	4212	4212
8.	Ajay Kumar, Sales Clerk	5/2021	4212	4212
9.	Kusum Mishra, Litrary Clerk	5/2021	4212	4212
10.	Bharti Manral, U.D.C.	5/2021	4212	4212
11.	Kalpnath Yadav, LDC	5/2021	4212	4212
12.	Kamal Kishore Sharma, UDC	5/2021	4212	4212

13.	Narendra Kumar Tiwari, LDC	5/2021	4212	4212
14.	Neeru Sharma, LDC	5/2021	4212	4212
15.	Anita Tomar, LDC	5/2021	4212	4212
16.	Meenu Malhotra, LDC	5/2021	4212	4212
17.	Ramkumar Sharma, LDC	5/2021	4212	4212
18.	Arti Ghai, LDC	5/2021	4212	4212
19.	Neelam Sharma, LDC	5/2021	4212	4212
20.	Satyender Singh, LDC	5/2021	4212	4212
21.	Laxmi Gupta, LDC	5/2021	4212	4212
22.	Sarita Sharma, LDC	5/2021	4212	4212
23.	Shiv Kumar, MTS	5/2021	4212	4212
24.	Geeta Sharma, MTS	5/2021	4212	4212
25.	Sanjay Kumar, MTS	5/2021	4212	4212
26.	Surender Singh, MTS	5/2021	4212	4212
27.	Rajni, MTS	5/2021	4212	4212
28.	Archana, MTS	5/2021	4212	4212
		Total	**117936/-**	**117936/-**

The HOD/DDO may arrange to recover the overpaid amount of Transport allowance from the above officials and deposit the same into Govt. account after due verification of facts and figures under intimation to Audit.

Audit Para No. 7 : Shortcomings in maintenance of Library records.
(Audit Memo No. 13, Dated : 11-01-2023)

RULE 215 GFR stipulated that :-

(i) Complete physical verification of books should be done every year in case of libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

(ii) Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value shall invariably be investigated and appropriate action taken.

On the scrutiny of the Libry accession register and issue Register for the audit period, the following irregularities have come to notice of undersigned :-

1. There were cuttings and overwriting in register at page Nos. 104, 105, 106 etc. Same have not been attested by the Librarian/Concern Branch Officer.
2. Physical varification reports has not been shown/submitted to Audit.

The HOD/Librarian may look into the matter and ensure that proper procedure as laid down may be followed for the maintenance of library books, these issue and return from students & staff, and compliance of the same may be shown to audit.

(16)
(22)

PART-II

Para 76
76

(Current Audit Report 2022-23 & 2023-24)

PARA 1 : Excess payment of ₹ 4,10,278/- for minimum wages and GST paid to M/s Shiva Industrial Security for providing Security services.

(Ref. Observation No. 06 Dated: 15/04/2025)

An agreement was executed between Hindi Academy, Delhi and M/s Shiva Industrial Security for the period 07/07/2023 to 06/07/2025 for providing security manpower services through GeM. As per the terms and conditions of the contract, the services were awarded after taking into consideration the following parameters:-

DESCRIPTION	
Gender	Male
Duty hours in a day	08 Hrs.
Type of Establishment/Area	**Office/Commercial/Institution/Residential**
Qualification	Not required
Age Limit	Up to 50 Yrs.
Category of Skills	Semi skilled
Years of Experience	0-3 Years
Ex-Servicemen	Optional
Category of Profile	Unarmed Security Guard
Additional Requirements for the Security Personnel	0
Number of working days in a month	30
Basic Pay (Minimum daily wages)	731
Bonus (INR per day)	60.89
EDLI (INR per day)	3.66
EPF Admin charge (INR per day)	3.66
ESI (INR per day)	23.76
Provident Fund (INR per day)	87.72
Tenure/Duration of Employment	24 Months

As per the record, detail as under:

(Amount in ₹)

Per Day Wages	ESI @ 3.25%	EPF @ 12%	EDLI @ 0.5%	EPF Admn. Charges @ 0.5%	Bonus @ 8.33 %	Total Remun-eration Per Person Per Day	Total Remun-eration for 30 days	No. of employee/ Duration	Total cost	Service Charge @ 3.85%	Amount of GST @ 18% of Colum 10	Total Wages including GST (10+11+12)
1	2	3	4	5	6	7	8	9	10	11	12	13
731	23.76	87.72	3.66	3.66	60.89	910.69	27320.7	04 x 24 months	2622787.2	100977.31	472101.70	3195866.2
	Total											**₹ 31,95,866.2**

As per the orders issued by the Labour Department from time to time, the monthly minimum rates are calculated after taking into consideration of per day rate multiplied by 26 days whereas the department has made contract with the vendor as per the agreement for payment of monthly payment of minimum wages after considering it to 30 days instead of 26 days. During scrutiny of bills / contract agreement reveals that payment clause was not in accordance with minimum wages formula as issued by Labour Department.

The details of the payments made by the department and actual minimum wage payment due as per norms of labour department are shown in **Annexure-A**.

Department may take necessary action to recover excess payment of ₹ 4,10,278/- (Rupees Four Lakh Ten Thousand Two Hundred Seventy Eight Only) made to **M/s Shiva Industrial Security** for providing Security services after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed at the level of Secretary (Hindi Academy).

Annexure-A

DETAIL OF RECOVERY TO BE MADE FROM M/s SHIVA INDUSTRIAL SECURITY FOR SECURITY SERVICES W.E.F. 07 JULY 2023 TO 06 JULY 2025

Month	No. of Persons	Days		Rate per day inclusive of ESI, EPF, Bonus etc.	Amount		Service Charges @ 3.85%		Total Amount		GST @ 18%		Difference in GST	Gross Total		Difference
		Department @ 30/31 days	Audit @ 26 Days		Department	Audit	Department	Audit	Department	Audit	Department	Audit		Department	Audit	
7-Jul-23	4	100	80	910.69	91069.0	72855.2	3506	2805	94575.16	75660	17024	13114	3910	111599	88774	22825
Aug-23	4	124	104	910.69	112926	94711.76	4348	3646	117274	98358	21110	17048	4062	138384	115406	22978
Sep-23	4	120	104	910.69	109282.80	94711.76	4207	3646	113490.19	98358	20429	17048	3381	133919	115406	18513
Oct-23	4	124	104	910.69	112925.56	94711.76	4348	3646	117274	98358	21110	17048	4062	138384	115406	22978
Nov-23	4	120	104	910.69	109282.80	94711.76	4207	3646	113490.19	98358	20429	17048	3381	133919	115406	18513
Dec-23	4	124	104	910.69	112925.56	94711.76	4348	3646	117273.19	98358	21109	17048	4061	138382	115406	22976
Jan-24	4	124	104	910.69	112925.56	94711.76	4348	3646	117273.19	98358	21109	17048	4061	138382	115406	22976
Feb-24	4	116	104	910.69	105640.04	94711.76	4067	3646	109707.18	98358	19748	17048	2700	129455	115406	14049
Mar-24	4	124	104	910.69	112925.56	94711.76	4348	3646	117273.19	98358	21109	17048	4061	138382	115406	22976
Apr-24	4	120	104	910.69	109282.80	94711.76	4207	3646	113490.19	98358	20429	17048	3381	133919	115406	18513
May-24	4	124	104	910.69	112925.56	94711.76	4348	3646	117273.19	98358	21109	17048	4061	138382	115406	22976
Jun-24	4	120	104	910.69	109282.80	94711.76	4207	3646	113490.19	98358	20429	17048	3381	133919	115406	18513
Jul-24	4	124	104	910.69	112925.56	94711.76	4348	3646	117274.00	98358	21110	17048	4062	138384	115406	22978
Aug-24	4	124	104	910.69	112925.56	94711.76	4348	3646	117274.00	98358	21110	17048	4062	138384	115406	22978
Sep-24	4	120	104	910.69	109282.80	94711.76	4207	3646	113490.19	98358	20429	17048	3381	133919	115406	18513
Oct-24	4	124	104	910.69	112925.56	94711.76	4348	3646	117273.19	98358	21109	17048	4061	138382	115406	22976
Nov-24	4	120	104	910.69	109282.80	94711.76	4207	3646	113489.00	98358	20429	17048	3381	133918	115406	18512
Dec-24	4	124	104	910.69	112925.56	94711.76	4348	3646	117273.19	98358	21109	17048	4061	138382	115406	22976
Jan-25	4	124	104	910.69	112925.56	94711.76	4348	3646	117273.19	98358	21109	17048	4061	138382	115406	22976
Feb-25	4	112	104	910.69	101997.28	94711.76	3927	3646	105924.18	98358	19066	17048	2018	124991	115406	9584
	Total				2196584	1872378.6	84568	72087	2281155	1944465	410616	337028	73588	2691771	2281493	410278

Para 22

PARA 2 : **Excess payment of ₹ 27,155/- for bonus paid to M/s Intelligent Communication Systems India Ltd. (ICSIL) r/o 02 LDCs appointed on purely contractual basis.**

(Ref. Observation No. 05 Dated: 11/04/2025)

The department has made the agreement on 20/11/2023 with ICSIL for providing contractual outsourced manpower namely 01 Librarian, 01 Stenographer, 01 Programme Coordinator and 02 Lower Division Clerks w.e.f. August 23 to July 2024 or till the expiry of the contract. As per agreement, the rates will be revised as per revision of minimum wages as prescribed by GNCTD from time to time.

Further, as per the appointment letter No. LDC/07/03923 dated 14.08.2023 and LDC/24/03924 dated 16.08.2023, Mr. Umesh Kumar S/o Sh. Rajendra Prasad and Mr. Nitin Chaudhary S/o Sh. Suresh Chaudhary respectively were appointed for the post of LDC on purely contract basis in Hindi Academy on the following terms:-

"During the contractual employment with ICSIL, you will be paid salary of ₹ 20,903/- (Rupees Twenty Thousand Nine Hundred and Three only) per month as per minimum wages act of Labour Department, GNCTD or the sanctioned amount received from the client ICSIL, ESI & EPF shall be deducted as per applicable rules".

As per 'The Payment of Bonus Act,1965', an employee means any person employed on a salary or wage not exceeding twenty one thousand rupees per mensem in any industry.

As per the record, the details of monthly payment and bonus thereof to the contractor is as under for the period 2023-2024 :-

S.No.	Name	Month	Amount earned as Wages	Bonus @ 8.33% paid	Amount admissible	Amount recoverable
1	Mr. Nitin Chaudhary, LDC	Aug. 2023	2,023/-	169/-	169/-	0
2	-do-	Sept. 2023	20,903/-	1,741/-	1,741/-	0
3	-do-	Oct. 2023	21,215/-	1,767/-	0	1,767/-
4	-do-	Nov. 2023	21,215/-	1,767/-	0	1,767/-
5	-do-	Dec. 2023	21,215/-	1,767/-	0	1,767/-
6	-do-	Jan. 2024	21,215/-	1,767/-	0	1,767/-
7	-do-	Feb. 2024	21,215/-	1,767/-	0	1,767/-
8	-do-	March 2024	17,793/-	1,483/-	0	1,483/-
Total (A)			**1,46,794/-**	**12,228/-**	**1,910/-**	**10,318/-**
1	Mr. Umesh Kumar, LDC	Aug. 2023	9,440/-	787/-	787/-	0
2	-do-	Sept. 2023	20,903/-	1,741/-	1,741/-	0
3	-do-	Oct. 2023	21,215/-	1,767/-	0	1,767/-
4	-do-	Nov. 2023	21,215/-	1,767/-	0	1,767/-
5	-do-	Dec. 2023	21,215/-	1,767/-	0	1,767/-
6	-do-	Jan. 2024	21,215/-	1,767/-	0	1,767/-
7	-do-	Feb. 2024	21,215/-	1,767/-	0	1,767/-
8	-do-	March 2024	21,215/-	1,768/-	0	1,768/-
Total (B)			**1,57,633/-**	**13,131/-**	**2,528/-**	**10,603/-**

Grand Total (A+B)			**3,04,427/-**	**25,359/-**	**4,438/-**	**20,921/-**
		Service Charge @ 10%		2,536/-	444/-	2,092/-
Total				**27,895/-**	**4,882/-**	**23,013/-**
		GST @18%		5,021/-	879/-	4,142/-
GRAND TOTAL				**32,916/-**	**5,761/-**	**27,155/-**

Department may take necessary action to recover excess payment of ₹ **27,155/-** made to M/s Intelligent Communication Systems India Ltd. (ICSIL) in r/o bonus to 02 LDCs appointed purely on contractual basis on per month remuneration as per minimum wages act of Labour Department after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed at the level of Secretary (Hindi Academy).

PARA 3 : Non-fulfilment of contractual obligations in respect of service charges @ 3.85% & other irregularities by SS4 Security Management Private Limited for providing 01 No. of Driver-LMV.

(Ref. Observation No. 07 Dated: 15/04/2025)

An agreement was executed between Hindi Academy, Delhi and M/s SS4 Security Management Private Limited for providing 01 No. of Driver-LMV for the period 05/07/2023 to 05/07/2025 through GeM. As per the terms and conditions of the contract, the services were awarded after taking into consideration the following parameters:-

DESCRIPTION	
Educational Qualification	High School
Skill Category	Skilled
List of profiles	Driver-LMV
Experience	03 to 07 Years
Bonus (INR per day)	66.97
EDLI (INR per day)	4.02
EPF Admin charge (INR per day)	4.02
Minimum daily wages exclusive of GST	804
No. of working days	26
Provident Fund (INR per day)	96.48
ESI (INR per day)	26.13
Tenure/Duration of employment (in months)	24

As per the record, detail as under:

(Amount in Rs.)

Per Day Wages	ESI @ 3.25%	EPF @ 12%	EDLI @ 0.5%	EPF Admn. Charges *	Bonus @ 8.33%	Total Remun-eration Per Person Per Day	Total Remun-eration for 26 days	No. of employee/ Duration	Total cost	Service Charge @ 3.85%	Amount of GST @ 18% of Column 10	Total Wages including GST (10+11+12)
1	2	3	4	5	6	7	8	9	10	11	12	13
804	26.13	96.48	4.02	4.02	66.97	1001.62	26042.12	01 x 24 months	625010.88	24062.92	112501.96	761575.76
	Total											Rs. 7,61,575.76

Scrutiny of bills produced for payment by the vendor reveals the following observations:-

1. As per contract, vendor has claimed service charges @ 3.85% inclusive of GST which is also referred by Department of Expenditure, Ministry of Finance vide letter No. F.6/1/2023-PPD dated 06th Jan. 2023 wherein it is mentioned at Sl. No. (a) the minimum service charges in the procurement of manpower outsourcing services may be fixed as 3.85% (3% profit plus transaction charges, which are 0.85%, at present) as proposed by GeM, whereas on scrutiny of bills it is found that vendor has claimed

service charges @ 3.16% on the monthly bills from July 23 to Oct 23 (only for 04 months) and thereafter no service charges were claimed by the vendor on monthly bills from Nov. 23 onwards which is against the mandatorily obligations of GeM contract.

From the said monthly bills, it is also observed that GST @ 18% has been levied on service charges also whereas as per GeM contract service charges are inclusive of GST.

2. On every bill, an amount of Rs. 22,854/- has been mentioned against the rate for total no. of working days i.e. 26 days which includes minimum wages plus bonus @ 8.33% plus EDLI @0.5% and EDLI admn. Charges @0.5% {(804+66.97+4.02+4.02)*26=Rs. 22,854/-}. In no. of bills EPF @ 13% was charged on the said amount i.e. Rs. 22,854/- which was already included remaining part of EPF @1% as well as bonus@ 8.33% which results in excess payment of EPF on minimum wages and on bonus amount (which is not part of EPF component) in the monthly bills Nov. 23 to Feb. 25.

Department may take necessary action to resolve the above irregularities which are against the contractual agreement with M/s SS4 Security Management Pvt. Ltd. after due verification of facts and figures. Other similar cases may also be reviewed at the level of Secretary (Hindi Academy).

Hindi Academy, Delhi (Govt. of NCT of Delhi),
Community Centre, Padam Nagar, Kishan Ganj, Delhi-110007
Audit Period 2022-2023 & 2023-2024

Para-79

PARA 4 : Non-charging of depreciation on Assets. 79

(Ref. Observation No. 03 Dated: 11/04/2025)

A definite percentage of depreciation on the value of assets are required to deduct year wise to be shown in the accounts to get the actual value of assets. It has been observed from the balance sheet and other accounts maintained by Academy that depreciation was not being deducted since inception. The total value of assets shown in Balance sheet as on 31.03.2023 & 31.03.2024 was ₹ 14,478,430.46 & ₹ 15,209,339.46 respectively without deducting the depreciation on the assets. The balance sheet does not show the true and fair picture of accounts of Hindi Academy.

Department may initiate action to deduct depreciation on assets and show it in balance sheets during the year 2022-23 & 2023-24 after due verification of facts and figures.

PARA 5 : Non-Disposal of unserviceable items amounting to Rs. 5.95 Lakhs.
(Observation No. 09 Dated: 17/04/2025)

Rule 217 of GFR-2017 stipulates that "An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.

As per the information provided by the department, it reveals that the following items are lying idle in the stores for disposal as on date: -

S.No.	Name of the obsolete/Unserviceable/ condemned items/vehicles	Qty.	Date of purchase	Value of item/vehicle (in ₹)
1	Desktop Computer- Hp Compaq dx 7400 MT	07	01/08/2008	1,71,665/-
2	Keptron UPS VA LI	07	03/11/2008	86,518/-
3	Duplicating Machine (Gestetner)	01	18/04/1999	62,884/-
4	Mobile Phone Samsung	01	19/07/2018	13,990/-
5	Samsung Tab	01	2019	22,164/-
6	District Cooler	10	12/05/1993	36,640/-
7	District Cooler	04	01/04/1988	10,780/-
8	District Cooler	03	01/06/2009	10,500/-
9	District Cooler	05	07/05/2013	23,286/-
10	District Cooler	01	24/04/1986	1,485/-

11	District Cooler	02	14/04/2017	10,500/-
12	Bookshelf	15	27/02/1988	21,375/-
13	Almirah	02	31/03/1982	3,918/-
14	Chair for LDC	02	31/03/1982	222/-
15	Chair for LDC	02	31/03/1983	222/-
16	Chair for LDC	01	29/03/1984	111/-
17	Chair for LDC	04	30/06/1984	444/-
18	Chair for LDC	04	08/09/1984	444/-
19	Table for LDC	02	04/09/1998	3,360/-
20	Table for LDC	03	24/03/2000	12,573/-
21	R.O. System	02	25/06/2009	90,800/-
22	Officer Chair	02	31/12/1992	6,532/-
23	Officer Chair	02	31/07/1998	4,695/-
Total				**5,95,108/-**

Non-disposal of items in time, the condition of the items/equipments is deteriorating day by day due to rain, sun-light & other environmental reasons and may not fetch the desired value of the condemned items.

Department may take necessary actions for speedy disposal of the above items under intimation to audit.

TEST AUDIT NOTES (TAN)

TAN 1 : Discrepancies in maintenance of Service Books.

(Ref. Observation No. 01 Dated: 08/04/2025)

Supplementary Rules 196, 197, 199 and 202 provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed: -

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal but the same was not found in most of the cases.

2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO but the same was not complied with in no. of cases.

3. Date of birth of following officers/officials has not been written in words in the service book: -

S.No.	Name	Designation
1	Sh. Sarvesh Kumar	MTS
2	Sh. Pratap Singh Mehra	MTS
3	Smt. Geeta Sharma	MTS
4	Sh. Jaipal Singh Gosai	MTS
5	Sh. Shiv Kumar Sharma	MTS

4. Entry of Aadhar number has not been made in the service book of the following officers/officials as per the instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi.

S.No.	Name	Designation
1	Sh. Sarvesh Kumar	MTS
2	Sh. Pratap Singh Mehra	MTS
3	Sh. Bharat Singh	MTS
4	Sh. Jaipal Singh Gosai	MTS
5	Sh. Surender Kumar	Sweeper

5. Leave record is neither upto date nor signed by competent authority in many service books of the officers/officials.

6. Photograph of the following officers/officials has not been attested at the first page of service book.

S.No.	Name	Designation
1	Sh. Bharat Singh	MTS
2	Sh. Sarvesh Kumar	MTS
3	Sh. Jeet Singh	Chowkidar
4	Sh. Surender Kumar	Sweeper
5	Sh. Pratap Singh Mehra	MTS
6	Smt. Geeta Sharma	MTS
7	Sh. Jaipal Singh Gosai	MTS
8	Sh. Shiv Kumar Sharma	MTS
9	Sh. Ghanshyam Bhaintwal	Orderly

Necessary corrections may be made and shown to next audit. The other similar cases may also be reviewed at the level of Secretary (Hindi Academy).

TAN 2 : Improper maintenance of Stock Registers.

(Ref. Observation No. 02 Dated: 11.04.2025)

(I) Physical Verification of Non-Consumable and Consumable Stock.

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On the scrutiny of the registers produced to audit party, it has been observed that **no physical verification of the following registers was undertaken.**

S. No.	Particulars/Registers	**Year on which no physical verification done**
1	Stock Register (Furniture/ Fixed Assets)	2006-07 & onwards
2	Assets Register	2006-07 & onwards

(II) The following discrepancies have also been noticed:

a) Cutting & overwriting on the registers has not been attested by Store In-charge.
b) Totalling mistakes have been found at the time of items received/issued in some cases.
c) Stock register & Assets register have not been maintained annually.
d) Signature of recipient has not been taken on all occasions.

Necessary corrections may be made and shown to next audit.

Hindi Academy, Delhi (Govt. of NCT of Delhi),
Community Centre, Padam Nagar, Kishan Ganj, Delhi-110007
Audit Period 2022-2023 & 2023-2024

TAN 3 : Improper maintenance of Pay Bill Registers.

(Ref. Observation No. 04 Dated: 11/04/2025)

During the test check of the PBRs maintained by Hindi Academy (GNCTD), Padam Nagar, Kishan Ganj, Delhi-110007 for the Audit period 2022-23 & 2023-24, following irregularities have been noticed: -

1. The mandatory page counting certificate has not been recorded and countersigned by the DDO in the PBRs of 2022-23 & 2023-24 on the first page.
2. 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 the PBRs. Apart from name, other important details like date of joining, rate of license fee, Pay Matrix Level, details of loan/advances/refunds, installment number, Aadhaar Number, Pan Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned. Use of white fluid is not allowed in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Abstract of Pay Bills (GAR-18) of PBR of 2023-24 has not been filled and signed by DDO.
6. Alphabetically index of employees has not been maintained in the PBR.
7. Pay Bill No. /date has not been mentioned in number of cases in both years.

Necessary corrections may be made and shown to next audit.

Hindi Academy, Delhi (Govt. of NCT of Delhi),
Community Centre, Padam Nagar, Kishan Ganj, Delhi-110007
Audit Period 2022-2023 & 2023-2024

TAN 4 : Irregularities in maintaining of Cash Book.

(Ref. Observation No. 08 Dated: 15/04/2025)

As per Rule 13 (ii) of receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by Head of Office in token of check.

As per Rule 13 (iii) of receipt & Payment Rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the cash book or have this done by some responsible officers other than the writer of the cash book and initial it as correct.

As per Rule 13 (iv), at the end of each month, the DDO should verify the cash balance in the cash book and record a signed and dated certificate to that effect "Certified that Cash amounting of Rs..... (Rupees..... .....only) has been physically verified and found correct as per the balance recorded in the cash book."

As per Rule 13 (vi), an erasure of overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct on in red ink between the lines. The DDO should initial with date on every such correction and date his/her initials invariably.

During the test audit of Cash Books of Hindi Academy, Delhi, Govt of NCT of Delhi, Community Center, Padam Nagar, Kishan Ganj, Delhi-7 for the audit period 2022-2023 & 2023-24, the following discrepancies have been noticed :-

1. The DDO shall attest the Cash Book with date at each & every entries but the same has not been done.

2. Cheque Number not mentioned against each transaction entries in payment side.

3. Classification column left blank in Cash Book.

4. Certificate to physically verify the cash balance by the DDO has not been furnished at the end of July 2022.

Necessary corrections may be made and shown to next audit.

17/4/25

(ARJUN SINGH)
Asstt. Accounts Officer
Audit Party No. XV

17/4/25

(H. RADHA DEVI)
Inspecting Audit Officer
Audit Party No. XV

PART II
CURRENT AUDIT REPORT
(2024-25)

(Ref. Audit Memo No. 05 dated: 06.10.2025)

PARA 01: Discrepencies/ shortcommings in the payment file/bills of Motorcyle bearing No. DL-1SS7825.

During the scrutiny of thepayment file/bills of the vehicle Motorcyle bearing No. DL-1SS7825**of** Hindi Academy, Community Center, Padamnagar, kishanGanj, Delhi-110007(Local Fund Accounts), the following discrepancies have been noticed: -

1. Payment of following bills have been made without approval/verification by the Technical Officer, Transport Department, Govt. of NCT of Delhi:-

S.No.	Name of Firm	Bill/Voucher No. & Date	Amount claimed/ paid
1.	EssAay Agencies Pvt. Ltd.	10380EF24V11494 Dt. 30.06.24	1463.00
2.	EssAay Agencies Pvt. Ltd.	110380CA25V113959 Dt. 06.011.25	5087.00

2. The repair/service of the above vehicle has not been carried out from the Delhi Govt. Authorised Workshop.

Academy may take necessary steps to rectify the above observations under intimation to audit.

(Ref. Audit Memo No. 07 dated: 8.10.2025)

PARA 02: Irregularity in grant of Administrative Approval & Expenditure Sanction amounting to Rs.21,52,000/- towards renovation/repair of O/o Hindi Academy, Community Hall, (1st floor to 3rd floor) Padam Nagar, Delhi-110007.

S. No.11 regarding Works &Repairs of Office Memorandum No. F.20/08/2019/AC / JSfina /2575-2674 dt. 07.08.2019 regarding Delegation of financial powaers to Heads of Departments and Administrative Departments of Govt. of NCT of Delhi issued by Finance (Accounts) Department, Govt. of Delhi states as under:-

Sr. No.	Nature of Work	Financial powers delegated to HODs	Financial powers delegated to Adminstrative Secretary
11.	WORKS AND REPAIRS		
	(a) Execution of petty works, repairs and day to day maintenance of Govt. buildings	Rs.5,00,000/- per Annum per building, if the work executed departmentally. Full powers if the work is executed through PWD	Rs.10,00,000/- per Annum per building, if the work executed departmentally. Full powers if the work is executed through PWD
	(b) Repairs and alteration to hired and requisitioned building	(i) Non-recurring: Rs.1,00,000/- per annum (ii) Recurring: Rs.25,000/- per annum	(i) Non-recurring: Rs.2,00,000/- per annum (ii) Recurring: Rs.50,000/- per annum
	(c)Adminstrative Approval and Expenditure sanction of works /Projects	Up to Rupees ten crores subject to availability of funds & estimates prepared by PWD or any other Govt. approved work executing agency	Up to Rupees fifty crores subject to availability of funds & estimates prepared by PWD or any other Govt. approved work executing agency

Hindi Academy, an autonomous body under the administrative control of Department of Art, Culture & Language is located in Community Hall, (1st floor to 3rd floor) Padam Nagar, Delhi-110007 is hired building under the control of DDA (slum &JJ) Now DUSIB for which department is paying Licence fee @Rs.5/- per Sq.ftfor 7825 Sq. feet. During 2024-25 an amount of Rs.4,69,500/- has been incurred towards payment of licence fee of builidng. During scrutiny of records/files relating to Licence and file relating to correspondance with DUSIB following is observed:-

1. Copy of rent agreement of Hindi academywith DDA (Slum & JJ) is not available in record.

2. As per point No.2 of terms and condition of licence fee order dated 01.02.1994 , it is clearly mentioned that no structural changes/ additional alteration will carried out in rented building, approval of the competenent authority is required. But Department has issued Administrative Approval & Expenditure Sanction amounting to Rs.21,52,000/- towards renovation/repair of O/o Hindi Academy, Community Hall, (1st floor to 3rd floor) Padam Nagar,

Delhi-110007 after obtaining estimates perpared by DUSIB and estimate is not signed by concerned Executive Engineer.

3. Against sanction of Rs. 21,52,000/- Academy has released payment amounting to Rs.16,78,400/- without obtaining approval of Governing Council / administrative Department as well as Finance Department, Govt. of Delhi.

4. As per Rule 61 of GFR 2017 regarding Excess Expenditure:

i. The Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority.

ii. The Financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Re-appropriation/ Supplementary Demands for Grants. (Refer Appendix 10) Rule 62 (1) Surrender of savings. Departments

No budget provision has been made for incurring such expenditure and expenditure has been made from General Head of Grant -in-Aid which is irregular.

5. Expenditure incurred on abovementioned purpose is beyond the competency of Head of Department as per OM dated 07.08.2019 as detailed above.

Academy may take necessary steps to regularise the abovementioned irregularities from the competent authority under intimation to audit.

(Ref. Audit Memo No. 08dated: 08.10.2025)

PARA 03:Heavy expenditure on un-economical Vehicle

As per Delegation of Financial Powers Rules,2024 Department of Govt. of India is competent to for condemnation of motor vehicles and motorcycles and they have full power to mature condemnation of vehicles meeting the criteria as given below:-

(a) the lives of motor cycles, in terms of distance run (in Kilometer) and length of use (in years) whichever is reached later have been fixed as under:

Type of Vehicles	Kilometers	years
Motor cycles	1,20,000	7 years

(b) a vehicle should be condemned only after a certificate has been obtained from one of the following authorities to the effect that the vehicle is not fit for any further economical use-

i. **an Electrical and Mechanical Workshop of the National Airport Authority;**

ii. **the Workshop of a State Road Transport Corporation**

iii. **at location where workshop mentioned at (i) & (ii) are not availabl,Transport Workshop under the Central or State Govt. departments**

(2) Ministry/Department will have full power to scrap the vehicles which have reached 15 years of age through Registered Vehicle Scrapping Facility (RVSF) only, established in accordance with guidelines issued by Ministry of Road Transport & Highways (MoRTH)

During the scrutiny of information provided by the Department in respect Vehicles, it has been observed that vehicles have been completed their useful life and total expenditure incurred on the vehicles on account of repair is on higher side compare to their cost of purchase. The details are as under :-

S. NO.	Motor Cycle No.	Cost (In Rs.)	Date of purchase	Expenditure incurred w.e.f. 21.09.2012 to till date (In Rs.)	Total mileage covered (In Kilometer)
01	DL-1SS 7825	39,532/-	21.09.2012	87,548	160800

Abovementioned vehicle has completed its life in terms of Kilometers as well in years and department is incurring expenditure on repair of uneconomical vehicle. Academy may take necessary steps to condemn the abovementioned vehicle under intimation to Audit.

(SUSHIL KR. SACHDEVA)
AAO

(KAILASH KUMAR SEHRAWAT)
CONSULTANT

(SADHNA SHARMA)
IAO/Sr.AO
(Party No.X)

PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2024-25)

(Ref. Audit Memo No. 02 dated:01.10.2025)

TAN NO. 01 :- Shortcomings in the maintenance of Pay Bill Register for the audit period 2024-25.

During test check of PBRs maintained by Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts) for the year 2024-25, the following irregularities have been observed:-

1. Page Count certificate is not entered in any Pay Bill Register.
2. Entries regarding detail of salary of employees made in Pay Bill Registers are not signed by DDO.
3. There are number of cuttings/ overwritings in PBR which are not attested by DDO
4. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
5. Entries of GPF Advance sanctioned and balance amount were not shown in the PBR for the audit period .
6. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.
7. GAR-18 is not prepared by concerned DDO

HOO is advised to rectify the abovementioned irregularities and necessary compliance may be shown to next audit.

(Ref. Audit Memo No. 04 dated: 06.10.2025)

TAN NO. 02 : Irregularities in maintaining of Cash Book.

As per rule 13 (ii) of Receipt & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct.

During the test audit of Cash book of the office of Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007(Local Fund Accounts) for the year 2024-25 the following discrepancies has been noticed: -

1. The Cash Book is not being closed regularly rather it is closed only at the end of month, which is incorrect.
2. Details of balances not shown at the clossing of each month which is not correct.
3. Each and every entry in the cash book is not signed/attested by the DDO, which is also not correct.
4. Bank account balance as shown in the cash book does not tally with the bank account statement for a particular month. Receipts as shown in the Bank Account Statement is not entered in the cash book on the same date/month, rather it is entered in the following month, which is irreregular.
5. Interest credited by the bank and receipts shown in the bank account statement has not been entered in the cash book on the same date/month. Rather they are entered in the cash book in the next month, due to which the balance at the end of the month in the cash book does not tallied with the Bank Account Statement and Reconcilation Statement prepared for a particular month.
6. Cash Book has not been verified by person other than writer of cash book & DDO.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

(1)

(Ref. Audit Memo No. 09 dated: 08.10.2025)

TAN NO. 03 : Discrepancies in maintenance of Accession Register and Consumable / Non-Consumable Stock Registers.

During the test check of Accession Registedr(Library Books) and Stock Registers, maintained by the O/o Hindi Academy, Community Center, Padam nagar, kishan Ganj, Delhi-110007 , following short comings have been noticed:-

Accession Register:-

1. Complete physical verifaication of books should be done every year but niether any entry in this regard is found in the Accession register nor any record has been shown in this regard.
2. Books have been issued to the different centres of the Accadmy but signatures of receipient is not available in the register and no any record of distribution of books has been shown.
3. Distribution of books to different centres have been shown but the name of centre to whom the books have been isuued is entred in pencil which is not correct.

Consumable and Non-Consumable Stock Register:-

1. 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.
2. Overwriting/Cutting recorded at many pages and the same has not been attested, which is irregular.
3. Entry made in the Consumamable Stock Register are not attested by any officer.
4. Location of items are not mentioned in the Non-Consumable Stock Register in the a bsence of which it is not possible to locate the different items, which is irregular.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

(SUSHIL KR. SACHDEVA)
AAO

(KAILASH KUMAR SEHRAWAT)
CONSULTANT

(SADHNA SHARMA)
IAO/Sr.AO
(Party No.X)