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**DIRECTORATE OF AUDIT**  
**GOVERNMENT OF NCT OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT,**  
**NEW DELHI-110002**

**Local Fund Account of**

Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmere Gate, Delhi-110006, for the period 2024-25 has been conducted by Mrs. Kavita Dargan A.O./IAO, and Sh. Dharam Vir Narang, Consultant during the period from 16.10.2025 to 30.10.2025 (07 working days).

**INTRODUCTION**

The Urdu Academy, Delhi is an autonomous body of Department of Art, Culture & Languages, Govt. of NCT of Delhi. Urdu Academy was registered during the years 1981 vide registration No. S/7756 under Societies Registration Act XXI of 1860. The Pattern of Assistance governing the grant-in-aid to the academy approved by the Govt. of India, Ministry of Education & Culture (Department of Culture) vide letter No. S-2718215 Sch. Dated 15.07.1982 which added that the institution shall exercise all economy especially in respect of expenditure out of Govt. of Delhi grant. As per paragraph II of the approved pattern of assistance, the grant is subject to General Financial Rules and Local Fund Accounts has been entrusted with the responsibility to audit the account of the Institution. The main aim of the academy was to promote the Urdu lingual culture amongst all masses.

**AIM & OBJECTIVES OF THE ACADEMY**

The main objective of the Academy is to undertake possible steps to propagate Urdu Language, Literature and its composite lingual culture in Delhi; to publish and get published books; to organize mushairas, seminars, exhibitions, symposia, drama & festivals etc. to promote Urdu language in Delhi and to give financial assistance to Urdu scholars for publishing their manuscripts.

**ACHIEVEMENTS**

Urdu Academy was set-up in May, 1981 for the promotion, propagation and development of Urdu language and literature.

After announcement of Urdu as 2<sup>nd</sup> Official Language, the Academy has started for encouragement of Urdu in a better way. The Urdu Academy has been working in the following major fields of language, literature and culture.

The Govt. of NCT of Delhi has allotted Grant in aid amounting to Rs. 12.00 Crore implement various programmes and schemes of the Academy including Salary and provision of providing teachers to various Govt. Schools by Urdu Academy.

The Urdu academy brings out two monthly magazines titled "Aiwan-e-Urdu & Bachchon Ka Mahanama Umang". Now about 8500 copies of these magazines are printed and circulated all over the country and abroad every month. This year, a Special number of "Aiwan-e-Urdu" on Sir Syed Ahmad Khan" was published and appreciated by a lot of persons.

New books are published by the Academy every year on various subjects viz., literature, literary criticism, culture, books related to the History & culture of Delhi, come out of seminar and symposia, books on great personalities, books for Children and also the reference books. The Academy also undertakes the work of translation of classic books into Urdu Language. The Academy has published 209 books so far

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including 31 monographs on the classical poets and writers. This year 18 re-print of various books were published. The Academy is the Sole Distributor of NCERT's Urdu Text Books for North India. 10

The Urdu Academy has granted financial assistance to writers who are financially weak for publishing of manuscripts to a tune of Rs. 20,000/- or 85% of the cost of publication whichever is less. So far the Academy has extended financial assistance to near about 727 writers of Delhi. The Academy has participated in the world Book Fair & Delhi Book Fair.

The Academy has made a significant contribution towards creating a consciousness among the masses by holding seminars and literacy get together on various subjects and personalities. The proceedings of these seminars are published by the Academy for the benefits of litterateurs and research scholars. This year a three days National Seminar on "Sir Syed Ahmed Khan" was organized and 20-22 papers were presented by the renowned scholars.

The Academy organized a number of literary evenings with the young and establishes writers/poets. This year an Evening in the memory of tom Alter renowned film actor was organized. Also Sham-e-Ghazal and Mehfil-e-Qawalli was organized. Mehfil-e-Dastaan Goi was also held. A Qawwali Programme Eid Milan Samaroh was also organized.

This year five day Urdu Drama Festival (29<sup>th</sup>) was organized by the Academy. The Academy has a scheme to provide financial assistance to Literary, Social and Cultural Organization. This year financial assistance to about 46 NGOs were given.

The Academy provides monthly financial assistance to old and needy writers/poets/journalist or their nearest dependents. This year monthly financial assistance given to 25 old and needy writers/poets/journalists or their dependents.

In order to preserve and promote the rich literary, composite and cultural heritage of Urdu Language, the Academy organizes several poets meet/mushairas every years.

The Academy gives away Cash Prizes momentos etc. to 1<sup>st</sup> & 2<sup>nd</sup> position holders etc. This year prize distribution function was held in which 72 prizes were given to the toppers. This year 12 days Educational and cultural competition were held and 1200 students participated.

To promote and propagate Urdu amongst non-Urdu knowing adults of Delhi, Urdu Academy has established 5-7 centers of Certificate Course. 300-400 students were enrolled in these classes every year. This year, 5 centers of Urdu Certificate Course were opened in which about 350 students were enrolled and 89 students given the final examination.

The Academy provides Instructors/Teachers to various Urdu Coaching Centers of Delhi.

To bring out the students of Madarsas in the main stream, the Academy has decided to maintain status-quo in providing 2 Part-time Teachers in Madarsas i.e. to give teachers (one each).

The Academy had launched a scheme for eradication of literacy under the National Policy on Education in 1988 to provide Urdu Literacy amongst women and low income groups of the city. The Academy has established about 130-160 centres in various parts of Delhi in which about 3600 learners were admitted. 100 toppers among the learners and 40 best instructors were awarded with the cash prize of Rs. 500/- 7 Rs. 1500/- respectively along with a certificate and mementos from the Academy in an Annual function. This year, 156 centers of Urdu Literacy were opened in which about 3000 students were enrolled. Also a Prize Distribution Function of Urdu Literacy Centers was held in which 40 instructors and 90 learners were given prizes.

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The Academy conducts cultural and literary programmes jointly with the other sister (Language) Academies, Sahitya Kala Parishad and MLAs etc. This year about 17 joint programmes in which Qawwali/Ghazal Programmes and 2 Mushairas were organized. (99)

The Academy is having a Library Dara Shikoh Library in which near about 40000 books are available for the readers. About 150 rare books are also kept in the Library for reference, especially for the Research Scholars. Academy purchases some books and manuscripts found useful for the Urdu Scholars every year. Various newspapers and magazines of Hindi, Urdu and English are also made available in the Library for the readers.

The Academy has some Newspaper Corners in Mohallas and Bastis where the people are taking advantage of this scheme. This is a monthly regular work. This year about 29 News Paper Corners were opened.

The Academy organizes the Iftar Party in month of Holy Ramzan at the residence of its Chairperson i.e. Chief Minister/Dy. Chief Minister of Delhi for the promotion of national integration and strengthen the Composite Culture. This year, "Iftar-cum-Dinner" was organized and about 2200 persons attended the Iftar.

The Academy has been supplying books and magazines useful for students to Urdu Schools free of cost. This is a regular feature. This year, about 7 magazines in 28 schools were provided.

In order to provide help to the small newspapers, magazines, souvenirs of schools and colleges of Delhi, the Academy issues complementary advertisements comprising of its activities. This year about 27 Complementary advertisements given.

To preserve the dying art and heritage of Urdu language and literature, the Academy has established an Urdu Calligraphy Training Centre and one Urdu Computer & Shorthand Course Centre.

To supplement the efforts of Delhi Govt., Urdu Academy provided 88 Full time Teachers in Urdu schools from Primary level to Senior Secondary level where required every year as top gap arrangement since last 27-28 years and are paid as per rates approved by the govt. These teacher are provided to the MCD, Directorate of Education's schools on the requisition of school authorities.

The Academy organizes six days Urdu Heritage Festival at Central park, Connaught Place, New Delhi in the month of February, 2018 this year. Besides, various exhibitions and entertainment, the academy organized Ghazal Programme, Qawwali Programme, Chaar Bait, Dastaan Goi, Ghalib Ke Khatoot, Bait Bazi, Tamsili Mushaira and All India Mushaira in which renowned artists and poets of the country were present their programmes.

**SECRETARY, DDO, & CASHIER during the audit period**

Name	Designation	Period
Sh. Mohd. A. Abid	Secretary/HOD	01.04.2024 to 31.03.2025
Sh. Kulbhushan Arora	Sr. A.O./DDO/HOO	01.04.2024 to 31.12.2024
Mrs. Poonam Singh,	HOO/APO (Prog.)	30.09.2024 to 31.03.2025
Sh. Virender Singh Kathait	Sr. A.O./DDO	09.01.2025 to 31.03.2025
Sh. Uzair Hasan	Cashier	01.04.2024 to 31.03.2025

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**VACANCY POSITION**

Group	Sanctioned	Filled	Vacant	Remarks
A	1	1	0	
B	17	03	14	
C	37	13	24	08 staff working on contract basis against the vacant posts
Total	55	17	38	

**STATUTORY AUDIT**

Statutory Audit of Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmiri Gate, Delhi-110006 has been done up to 2023-24.

**Maintenance of Records :**

The maintenance of records of Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmiri Gate, Delhi-110006 has been done up to 2024-25 was found satisfactory, subject to observations made in current audit report.

**Old Audit Report Part – I**

There were '46' outstanding paras with outstanding recovery of Rs. 575849/- on the accounts of O/o Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmiri Gate, Delhi-110006 for the period 1995-96 to 2023-24, wherein 13 paras settled and included in the current audit report & this has been discussed with the Head of Office/Unit.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1	1995-96	02	0	0	02(4,11)
2.	2005-06	01	0	0	01(2)
3.	2006-07	02	0	0	02(4,5)
4	2010-11	02	0	0	02(1,8)
5	2011-12	01	0	0	01(4)
6	2012-13	01	0	0	01(6)
7	2014-15	01	0	0	01(2)
8	2015-16	01	0	0	02(5A, 5B)
9	2016-17	01	0	0	01(4)
10	2020-21	10	1	1	09(2,3,4,5,6,7,8,9,10)
11	2021-22	05	1	6	04(1,2,3,4)
12	2022-23	06	4	1,2,3,7	02(04,09)
13	2023-24	12	7	2,3,4,5,7,9,12	05(1,6,8,10,11)
	<b>Total</b>	<b>46</b>	<b>13</b>		<b>33</b>

*[Handwritten Signature]*

**DETAILS OF OLD RECOVERY :**

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S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1.	2020-21	110	01	110	0
	2021-22	63180	02	0	63180
	2021-22	277476	03	0	277476
	2022-23	608	01	608	0
	2022-23	200	02	200	0
2	2022-23	5695	08	0	5695
	2023-24	431	07	431	0
	2023-24	228149	11	0	228149
<b>TOTAL</b>		<b>575849</b>		<b>1349</b>	<b>574500</b>

**(Part II)**  
**Current Audit Report**

During the course of current audit, 16 audit memos including 01 record memo, highlighting various irregularities & recoveries to the tune of **Rs. 3600/-** were issued. On the basis of compliance shown by the Department, **no memo settled on the spot and** have been converted into **10 para and 06 TAN** alongwith an outstanding amount of Rs. 3600/- incorporated in the current audit report.

**Details of current recovery :**

Memo No. & Date	Total Recoveries (in Rs.)	Amount recovered (in Rs.)	Balance (in Rs.)
06/21.10.2025	3600	0	3600
<b>TOTAL</b>	<b>3600</b>	<b>0</b>	<b>3600</b>

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

**Internal Audit Officer**  
**Audit Party No. 33**





Part II (1995-2023-24) 96  
 List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Local Fund Accounts (LFA)							
Sub department: Urdu Academy, 5, Sham Nath Marg, Delhi							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1995	1996	4		Irregular purchase of paper etc. M/s I.A.T. Co.	0	0
2	1995	1996	11		Purchase of Stationery	0	0
3	2005	2006	2		Appointments	0	0
4	2006	2007	4		Wasteful expenditure to the tune of Rs. 4.00 lakhs	0	0
5	2006	2007	5		Arrangement of Ifar-cum dinner party	0	0
6	2010	2011	1		Irregular creation of Posts / Upgradation of Posts	0	0
7	2010	2011	8		Irregular grant of non functional scale	0	0
8	2011	2012	4		Irregular appointments on Contract Basis	0	0
9	2012	2013	6		Irregular expenditure on Refreshment/Lunch/Dinner	0	0
10	2014	2015	2		Appointment of contractual staff without the concurrence of Finance Deptt.	0	0
11	2015	2016	5	1	(A) Restructuring of Cadre in Urdu Academy by the Executive Committee without approval/conc. of FD	0	0
12	2015	2016	5	2	(B) Creation of sufficient post of Accounts Functionaries	0	0
13	2016	2017	4		Memorandum of Understanding (MOU)	0	0
14	2020	2021	1		Short recovery of License Fee	0	110
15	2020	2021	2		Outstanding Sundry Debtors and Security Deposits	0	0
16	2020	2021	3		Irregularities in disbursement of monthly financial assistance (Pension) to old and needy	0	0
17	2020	2021	4		Non condemnation of vehicles	0	0
18	2020	2021	5		Irregularities in contractual appointments in Urdu Academy	0	0
19	2020	2021	6		Difference in unspent balance as per LFA report and utilization certificate	0	0
20	2020	2021	7		Non disposal unserviceable/condemned stores of Rs. 1887958/-	0	0
21	2020	2021	8		Utilization of development fund/welfare fund without adopting standard operating	0	0
22	2020	2021	9		Incidental charges given to officials	0	0
23	2020	2021	10		Appointment of contractual staff without the concurrence of Finance Deptt.	0	0
24	2021	2022	1		Appointment of contractual staff without the concurrence of Finance Deptt.	0	0
25	2021	2022	2		Irregular payment of Transport Allowance Recovery	0	63180
26	2021	2022	3		Irregular payment in r/o salary paid to contractual staff during the period April & May, 2021	0	277476
27	2021	2022	4		Difference in unspent balance as per CA report and shown in utilization certificate	0	0
28	2021	2022	6		Deficiencies in maintenance of Cash Book	0	0
29	2022	2023	1		Late payment surcharge paid to BSES Yamuna Power Ltd.	0	0
30	2022	2023	2		Late payment surcharge paid to Internet Plan/Pack Airtel	0	0
31	2022	2023	3		Condemnation of unserviceable items	0	0
32	2022	2023	4		Appointment of contractual staff without the concurrence of Finance Deptt.	0	0
33	2022	2023	5		Shrotcomings in maintenance of Cash Book	0	0
34	2022	2023	6		Details regarding Saving Account maintained with Kotak Mahindra Bank	0	0
35	2022	2023	7		Difference in unspent balance as per CA report and shown in utilization certificate	0	0
36	2022	2023	8		Recoverable Security Deposit from various agencies	0	0
37	2022	2023	9		Non incorporation of 3rd installation of GIA salary under MH 2202 (Teaching Scheme)	0	0
38	2022	2023	10		Non production of Records	0	0
39	2023	2024	1		Difference in unspent balance as per LFA report and Utilization Certificate	0	0
40	2023	2024	2		Non maintenance of Cash Book as per Receipt & Payment Rules	0	0
41	2023	2024	3		Non operating of Kotak ACE Saving Account No. 0611745987 having balance of Rs. 118294	0	0
42	2023	2024	4		Achievement cum performance report	0	0
43	2023	2024	5		Annual reports and financial statement	0	0
44	2023	2024	6		TDS recoverable from Income Tax Department amounting to Rs. 1816	0	0
45	2023	2024	7		Late payment surcharge paid to BSES Yamuna Power Limited	0	0
46	2023	2024	8		BSES Yamuna Power Limited bills receivable from Sindhi Academy	0	0

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47	2023	2024	9	S	Recoverable security deposit from various agencies	O	0
48	2023	2024	10		Discrepancies in Bank Reconciliation	O	0
49	2023	2024	11		Recovery due to wrong pay fixation in r/o Smt.Poonam Singh, Asst. Prog. officer to Rs. 228149	O	228149
50	2023	2024	12	S	Non production of record	O	0

\* NOTE:  
'O'- Outstanding Paras.  
'R' -Reply submitted by the Department/Units.  
'C'- Comment by the Directorate of Audit on reply submitted.

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PART-I (1995-2024)

OLD Report 1995-26

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Unjustified and Irregular Purchase of Paper

The Academy were purchased 150 reams of natural shade paper at Rs. 9 11.17 @ Rs. 730/- per ream vide bill No. 122 dt. 9-7-95 amounting to Rs. 1,15,325/- including sales tax of Rs. 5475/- and cartage of Rs. 350/- from M/s I.A.T. Trading Co. 1/3-1 Anand Road, Harmondw, Delhi.

From the perusal of bill it was observed that the trader was charged Rs. 5475/- as sales tax but the dealer have no sales tax number. It is point out when dealer was not allotted sales tax number from sales tax Deptt. under which circumstances the dealer was allowed to charge sales tax on bill which is irregular and highly objectionable. Audit says that the amount of Rs. 5475/- should be recovered from M/s I.A.T. Trading Company.

It is also observed that sanction of competent authority for purchase of paper was obtained only 10 reams and purchased 150 reams, which is also irregular. Reasoning with the sanction of the competent authority should be investigated. Necessary action in this regard should also be taken by the competent authority and compliance may be shown at the time of next audit.

Recovery of Rs. 1160/- on A/c of Advertisement

From the perusal of Vr. No. 14 dt. 9-10-95 and Vr. No. 54 dt. 27-11-95 it was noticed that the payment for the advertisement dt. 25-9-95 in daily Pratap New Delhi were made vide Bill No. 110/664 dt. 25-9-95 was submitted twice by the daily Pratap for Rs. 1160/- each vide cheque No. 467978 for 1160/- dt. 9-10-95 and cheque No. 749970 for Rs. 1160/- dt. 27-11-95.

Audit says that the excess payment of Rs. 1160/- should be recovered from daily pratap new paper and this may also be explain how it was happen compliance may be shown at the time of next audit.

Wrong accumulation of Security Deposits

The Academy was deposited Rs. 10000/- with federation of Indian Chambers of Commerce & Industry vide cheque No. 749495 dt. 14-7-95 Rs. 5000/- as hire charges of Hall and security deposits respectively on the occasion of independence day celebration.

As per rule Rs. 1000/- of Hire charges booked under recurring expenditure head and Rs. 5000/- security deposits booked under security deposits head because security deposits is refundable nature. But the Academy has book total Rs. 10000/- under the head of hire charges and security deposits. Which is wrong. This entry should be corrected by the Academy and Rs. 5000/- should be recovered from Hall and compliance may be shown at the time of next audit.

Recovery of Rs. 1160/- on A/c of Advertisement  
From the perusal of Vr. No. 14 dt. 9-10-95 and Vr. No. 54 dt. 27-11-95 it was noticed that the payment for the advertisement dt. 25-9-95 in daily Pratap New Delhi were made vide Bill No. 110/664 dt. 25-9-95 was submitted twice by the daily Pratap for Rs. 1160/- each vide cheque No. 467978 for 1160/- dt. 9-10-95 and cheque No. 749970 for Rs. 1160/- dt. 27-11-95.  
Audit says that the excess payment of Rs. 1160/- should be recovered from daily pratap new paper and this may also be explain how it was happen compliance may be shown at the time of next audit.

Para 1

Para 1

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ISSUED  
1-6-95  
5-1-95

No. of ream	AMOUNT
23	8,740/-
3	1,140/-
	<u>51,030/-</u>

Requisition from the printer on these dates is not available. Moreover, the paper for the magazine has been issued regularly from the stock register. These entries were not certified by the competent authority. In the earlier year same no. of magazine was printed in 70 ream of paper and during the year 95-96. 92 ream required increase of 20 ream paper not justified. This may be looked into and results shown to next audit party.

Para No. 10 Irregular payment to M/s Nagon Shaniana House

During the course of audit it has been come into the notice:-

1. Total No. of 19 bills of Rs. 55,601/- from Nagon Shaniana House received on 16-3-95 and payment made on 5-5-95. But as per balance-sheet no amount on liability side reflect in the balance sheet for the year 94-95.
2. Receipt No. 730 has been issued on 7-5-95 and receipt No. 729 issued on 5-5-95 how is it possible, issue reverse no. receipt until clock wise.
3. As per bill no. 14808 dt. 16-3-95 for Rs. 1770/- function was held on 15-10-95 but the bill issued earlier i.e. on 16-3-95.
4. Vide bill No. 14803 dt. 16-3-95 has been shown stage prepared, but as per record function held in the Sabhagar of office on 31-5-94 where stage is already prepared. Most of the bill shows chairs and stage required at office function, but no certificate in v/o verification of work done on that date at site not recorded/available with the bill.

No T.D.S. has been deducted why. Kindly explain reasons of above lapses.

Para No. 11 Purchase of Stationery

Ltd. tenders for the purchase stationery items were invited by the Academy on 23-1-95 and finalized on 7-3-94 for un-specified time period and tender of Modern Stationery Mart approved for the purchase of stationery of the following information are required in justification of tenders.

1. When the purchase was more than 50,000/- in a year why not the open tenders invited.
2. Time to time rate of the stationery items has been changed and payment made as per revised rate. As per contract act no rate approved at the time of opening of tenders can not be changed. Time period of the tenders can be extended with the full justification but the rate will be un-changed. Extra un-due benefit has been provided to M/s Modern Stationery Mart. Reason may be explained why the new tenders was not invited instead of revised the rate of M/s Modern Stationery Mart. This act of the Academy show natural un-justice with others tenders.
3. Loose bills has been issued to Academy by M/s Modern Stationery Mart, Chauri Nagar. Moreover the bill no./Invoice No. has also given by hand. When Modern Stationery Mart is a registered dealer with the Sales Tax/Income Tax. It is compulsion to have a printed bill book. Reason for accepting the loose bills by M/s Modern Stationery Mart may be explained.

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4. Excess payment made by the Academy on account of purchase of stationery from M/s Modern Stationery Mart in comparison to rate allowed and rate approved by the academy during inviting the tenders. Detail given as below:-

B.No./ Date	Item	Qty. x Rate given	Payment made	Payment should be as per approved rate.	Excess payment
4297/ 3-8-95	Note Books 144 pa. Fencil H.D. rubber Matraj	4000 x 5.45 6000 x 1.20 900 x 4.80 per dozen	21,800/- 7,200/- 4,360/-	15,600/- 5,040/-	6,200/- 2,160/-
4298/ 3-8-95	Black Board Waxing Chalk White File cover Ruled paper	300 x 27.50 300 x 4.75 576 x 4.75 12 x 165	8,250/- 1,425/- 2,736/- 1,980/-	No quotation invited -	8,250/- 1,425/- 2,736/- 1,980/-
4316/ 2-11-95	Fencil H.D. Rubber Cutter Chalk Per Reynolds Exec. Book 144 Pg-14424 x 5.45	18000 x 1.20 1800 x 4.80 Pa. 900 x 1.95 900 x 4.75 (per box) 90 x 6	21,600/- 720/- 1,755/- 4,275/- 540/- 78,610-80	15,120/- -	6,480/- 720/- 4,275/- 540/- 6,075/-

Above excess payment made to M/s Modern Stationery Mart may be recovered under intimation to audit.

4. M/s Modern Stationery Mart has charged 6 7/8 Sales Tax on total sale. It may also be verify from the sales Tax Deptt. the tax charged from the Urdu Academy has been deposited into Govt. A/c. Moreover he has issued continuous series of bill and loose billing to Urdu and bill no. has been given some time by hand and some time by type for example:-

- Invoice No. 4316 dt. 2-11-95 Invoice no. given by hand
- Invoice No. 4298 dt. 3-8-95 Invoice no. typed
- Invoice No. 4297 dt. 3-8-95 Invoice no. typed
- Invoice No. 4294 dt. 30-5-95 Invoice no. given by hand

Bill No. 4294 issued on 30-5-95 and bill No. 4297 issued on 3-8-95 in between dealer has made sale only on two cash memo, this may be got verified by the Sales Tax Deptt.

Form No. 12 Excess payment to Mohd. Ahsan on a/c of LTD Claim

From the perusal of record it was noticed that Mr. Mohd. Ahsan Ex Dy. Secy. A/c of Academy was claimed/received the LTD from New Delhi to Ajmer vide Vr. No. 66 dt. 10-7-95 amounting to Rs. 4740/- for following person detail given below:-

S.No.	Name of Person	Relation	Age as per form	Age as per ticket
1.	Sh. Mohd. Ahsan	Self	52	52
2.	Mrs. Shanzul Mian	Wife	40	48
3.	Sh. Mohd. Iqbal	Son	22	22
4.	Sh. Mohd. Waqar	Son	16	20
5.	Sh. Mohd. Aslam	Son	15	17
6.	Misa Rutohonna	Daughter	21	21

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Para-2: Appointments

While scrutinizing the staff strength, RRs and personal files of the employees which were produced to audit, the following discrepancies has been observed:

(i) As per RRs, 24 posts have been sanctioned but as per staff strength, the nos. of posts are 55. The details are as under:-

S.No.	Name of the post	As per Strength	As per RR ✓
1.	Secretary	1	-
2.	AO	1	-
3.	AS	1	1
4.	OS	1	1
5.	Sr. Accountant	2	-
6.	Programme Organizer	3	2
7.	Sales Officer	1	-
8.	Asstt. Editor	1	1
9.	Sr. Instructor	1	1
10.	Head Clerk	1	3
11.	Sr. Steno (English)	1	1
12.	Chief Librarian	1	-
13.	Sub Editor	1	1
14.	Computer Operator	1	-
15.	UDC	4	6
16.	Project Officer	1	-
17.	Librarian	1	1
18.	Sr. Computer Operator	1	1
19.	Steno (Hindi)	1	1
20.	Supervisor	5	-
21.	Driver (4000-6000)	1	-
22.	Driver (3050-4590)	3	-
23.	LDC	6	1
24.	Despatch Rider/Motorcycle Rider	1	1
25.	Cataloguov	1	-
26.	Class IV	5	-
27.	Mali/Water Man/Sweeper	4	-
28.	Class IV	1	-
29.	Daftri	1	2
30.	Katib	1	-
31.	Watchman	1	-
	<b>TOTAL</b>	<b>55</b>	<b>24</b>

The academy has recruited 31 extra employees over and above the RRs. This needs clarification.

(ii) The following posts have been found upgraded without approval of competent authority:

1. Programme Organizer to Programme Officer  
 2. Instructor to Sr. Instructor  
 3. Steno. English to Sr. Steno English

(iii) The following posts have been given next scale in comparison with the IVth Pay Commission to Vth Pay Commission: -

S.No.	Name of the Post	Old Scale	Corr. Scale	Scale given
1.	Sr. Instructor	1400-2300	5000-8000	5500-9000
2.	Sr. Steno	1200-2040	4000-6000	5000-8000

(iv) Mr. Mohd. Javed has been appointed on 23.11.90 for the post of Supervisor (AE). At that time, he has been granted salary of Rs.400/- per center per month + Rs.200/- as conveyance allowance. The said appointment was purely as adhoc & emergent basis for one year. On 18/9/95, the individual has been appointed on regular basis i.e. in the pay scale of Rs.1200-2040, extension was given year to year basis on adhoc appointment i.e. 23.11.91 to 18.9.95. RRs for the post of Supervisor are also not made by the academy.

(v) Mr. Uzair Hasan Qudusi has been appointed on the post of Class-IV w.e.f.1.1.90 in the pay scale of Rs.750-940 on 21.11.92. After 2 1/2 years, he has been promoted to the post of Sales Asstt. in the pay scale of Rs.950-1500. The RRs for the post of Sales Asstt. also not formed at that time.

(vi) Sh. Hasan Bin Ali has been appointed as UDC on 21.11.92 in the pay scale of Rs.1200-2040. On initial stage, the individual submitted an application on 4/10/89 stating therein that he come to know that one vacancy of clerk is lying vacant in Academy. On his application, he was appointed on same day @ 1000/- per month on adhoc & emergent basis for a period of three months. As per RR for the post, the said post is promotional. No Advt./employment exchange has been consulted for the recruitment.

(vii) Sh. Narender Nagpal was initially appointed as UDC on 2.3.89 @ 1000/- consolidated salary on adhoc and emergent basis for 3 months. The said period has been extended upto 31.3.90.

On 20.11.92, he has been given regular appointment as UDC in the scale of Rs.1200-2040. The intervening period w.e.f.31.3.90 to 19.11.92 has not been disclosed/found on the file. As per RR, the post of UDC is promotional wherein he has been appointed directly without obtaining names from the Employment Exchange or through advertisement.

Besides, as per RR for the post of Head Clerk, one should be graduate with Urdu as a language. Since 90% of working in the academy is being done in Urdu language, Sh. Nagpal has passed Urdu Language Certificate course which is alleged to be equivalent to Matric.

(viii) Sh. Mohd. Naseem was appointed as Peon on 1.12.84 on temporary basis. He was promoted to LDC on 1.7.86 after 1 year 8 months on purely on adhoc and emergent basis. The services were regularized on 18.7.89 as LDC. He was again

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promoted as Purchase Clerk cum Care Taker on 1.12.92 in the pay scale of Rs.1200-2040. The post of Purchase Clerk cum CT does not exist in the academy as on date of Audit. The said official has not passed the type test while he was appointed as LDC and all the increments has been granted to him during the tenure as LDC. As per Rules, he should not be promoted as UDC when he has not passed the type test. He was given the pay scale of UDC when promoted as Purchase Clerk Cum CT. As per RR, the post is to be filled up by promotion. Besides, he possesses the graduate degree and typing speed of 30 w.p.m.

(ix) **Mr. Yawer Ali** was appointed as Peon w.e.f 1.6.87 on emergent & adhoc basis. He was promoted to the post of Addressographer w.e.f.21.11.92 in the pay scale of Rs.950-1500 on adhoc basis. The said post of Addressographer has been converted into LDC on 1.11.01 due to outdated broadma machine. On conversion to the post of LDC, he should have passed the type test with a speed of 30 w.p.m. as per RRs. But he has not passed the same as on date. RR for the post of Addressographer does not exist in the academy at the time of audit.

(x) **Sh. Anis Ahsan Azmi** has been appointed as UDC w.e.f.3.7.86 on consolidated salary of Rs.1000/- purely on adhoc and stopgap arrangements for a period of six months. He was granted scale of Rs.1200-2040 as UDC purely on adhoc basis. As per RR, the post of UDC was promotional whereas the appointment has been made directly without giving advertisement in the newspaper or obtaining names from Employment Exchange. The individual was promoted to Sales Organizer on 21.5.91 in the pay scale of Rs.1400-2300. The RR for the post of Sales Organizer does not exist in the Academy. He was again promoted to the post of Sales Officer on 19/8.10.96 in the pay scale of Rs.1540-2900. The RR for the post of Sales Officer is also not available/exist in the Academy. Promotion to the post whose RRs are not framed is against the rules.

(xi) **Sh. Mohd. Shamin** has been appointed as UDC on 1.10.85 on fixed salary of Rs.600/- per month purely on adhoc basis on stop gap arrangements on the basis of application given by the individual stating therein that he came to know of some post lying vacant in the academy and he may be appointed on any suitable post. The adhoc period has been extended upto 31/5/87 and appointed as UDC on 1.6.87 in the scale of Rs.1200-2040 without advertising the post in the newspapers or approaching the Employment Exchange. He was promoted to the post of Programme Organizer on 21.5.91 in the pay scale of Rs.1400-2300. As per RR of the Programme Organizer, the post is filled by promotion from UDC with 5 years of service. The individual was given the scale of UDC on 1.6.87 and promoted to Programme Organizer on 21.5.91, the required service of 5 years in the RR. He was again promoted to the post of Programme Officer on 18.10.96 in the scale of Rs.1640-2900. The RRs for the post of Programme Officer does not exist in the academy.

(xii) **Mr. Mustahasan Ahmed** has been appointed as UDC on 1.10.85 on fixed salary of Rs.600/- per month purely on adhoc basis on stop gap arrangements on the basis of application given by the individual stating therein that he came to know of some post lying vacant in the academy and he may be appointed on any suitable post. The adhoc period has been extended upto 31/5/87 and appointed as UDC on 1.6.87 in the scale of Rs.1200-2040 without advertising the post in the newspapers or approaching the Employment Exchange. He was promoted to the post of Programme Organizer on 21.5.91 in the pay scale of Rs.1400-2300. As per RR of the Programme Organizer, the post is filled by promotion from UDC with 5 years of service. The individual was given the scale of UDC on 1.6.87 and promoted to Programme Organizer on 21.5.91, the required service of 5 years in the RR. He was again promoted to the post of Programme Officer on 18.10.96 in the scale of Rs.1640-2900. The RRs for the post of Programme Officer does not exist in the academy.

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appointment, he has not passed the typing test during his tenure as LDC and the increments, which can be withheld, has been granted. The individual is appointed without giving advertisement in the newspaper or obtaining names from Employment Exchange. He was promoted to the post of UDC on 1.7.86. As per RR, post of UDC is promotional with 3 years of service as LDC. The individual has been promoted after completing 3 years qualifying service without passing typing test as LDC. He was again promoted as Head Clerk on 1.6.87 after one-year service as UDC whereas as per RR for the post of Head Clerk, UDC after 5 years service can be promoted as Head Clerk. The individual has been re-designated as Programme Organizer w.e.f.21.11.92. As per RR of Programme Organizer, the post is to be filled by promotion amongst UDC in 5 years service. In the instance case, Head Clerk has been converted into Programme Officer on 18.10.96. He was again promoted to the post of Programme Officer in the scale of Rs.1640-7900 wherein RR for the post of Programme Officer does not exist.

(xiii) **Sh. Raghibuddin** has been appointed as UDC on 1.6.87 on the basis of application submitted by the individual. As per RR, the said post is promotional. For recruitment, no advertisement has been given in the newspapers or the name has not been obtained from the Employment Exchange. He was given promotion to the post of Programme Organizer w.e.f.21.5.91 in the pay scale of Rs.1400-2300. As per RR for the post of Programme Organizer, UDC with 5 years of service is eligible. The promotion has been given without completion of the required service of 5 years. He was again promoted to the post of Programme Officer on 18.10.96 in the pay scale of Rs.1640-2900. The RR for Programme Organizer does to exist. Scale of Rs.4500-7000 has been given to him as per recommendation of Vth Pay Commission. The individual is being given scale of Rs.5500-9000 in place of Scale Rs.4500-7000 initially given while fixing the pay as per Vth Pay Commission.

(xiv) **Mr. Mohd Alim** has been appointed UDC on 25.10.84 directly on his request without advertising the post in newspapers or obtaining names from Employment Exchange. As per RR, the post of UDC is promotional. The individual has been given promotion after 2½ years as Head Clerk on 1.6.87. As per RR for the post of Head Clerk, that is to be filled by promotion amongst UDC with 5 years service whereas the individual has been promoted within two and a half years of service. Now Sh. Alim is working as Office Suptd. in the pay scale of Rs.6500-10500.

(xv) **Mr Parvez Akhtar** has been appointed as UDC on 1.6.87 on purely adhoc and stopgap arrangements. By that time, he was working as LDC w.e.f.9.9.85 at a fixed salary of Rs.600/- per month. The said post is promotional, no advertisement was issued for such purpose and the names were not obtained from employment exchange. He was promoted to Accounts Assistant on 21.5.91 in the pay scale of Rs.1400-2300. The RR for the post of Accounts Assistant does not exist in the academy. On 18.10.96, he was again promoted as Sr. Accountant in the pay scale of Rs.1640-2900. The RR for Sr. Accountant also does not exist.

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He was given replacement scale of Rs.5500-9000 on Vth Pay Commission, which was allowed to Jr. Accounts Officers working in the Central/Delhi Govt. The officials working as Sr. Accountants in Pay and Accounts Offices, were getting the pay scale of Rs.5000-9000. In this case, higher pay scale of Rs.5500-9000 should be granted keeping in view of the responsibility attached with the post of Sr. accountant and degree in Commerce. But Sh. Parvez passed the 10+2 in Science and graduation from Arts. Thus, he has not education background of commerce.

(xvi) **Ms. Yasmeen** is working as Sr. Accountant in the Academy. Her personal file was not available in the academy and could not be produced to audit as her personal file was sent to the department of Art and Culture.

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CURRENT AUDIT REPORT

Para-1

Subject: Irregular creation of posts/upgradation of posts

55 posts of different nomenclatures have been created by the Academy from 1992 to 2001 as detailed in annexure 'A'. During 1996 the following posts have been upgraded to give undue advantage to the staff:-

S.No	Original post	Upgraded post	Date of upgradation	Authority
1	Steno (Urdu)	Computer Operator	2.12.1996	Sub-committee
2	Instructor	Sr. Instructor	2.12.1996	Sub-committee
3	Head Clerk	Sr. Accountant	18.10.1996	Sub-committee
4	Programme Organiser	Programme Officer	18.10.1996	Sub-committee
5	Sales Organiser	Sales Officer	18.10.1996	Sub-committee

As is evident overleaf a post of Urdu Steno was upgraded to the post of Computer Operator which is neither a promotional hierarchy of Steno nor the job profiles of the posts are similar. Similarly the posts of Instructor, Programme Organiser and Sales Organiser were upgraded to Sr. Instructor, Programme Officer and Sales Officer just to give the undue advantage to some staff members. Even before upgrading the posts no RRs were framed.

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

The above creation/upgradation of all the posts is irregular as the Rule 12 of Rule & Regulation of the Academy, does not confer any powers on the Executive Committee to create any post. Rule 12[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 16<sup>th</sup> September, 1991, upgradation of a post in effect amounts to creation of a higher post. Hence, it is necessary that in all such cases of upgradations, 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/upgradation 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

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In view of the above, necessary recovery may be calculated after due verification of record and the same may be recovered from the above 6 employees from 1-1-06 to till the date of grant of ACP at the earliest under intimation to audit

Para-8

Subject: Irregular grant of Non Functional Scale

As per Order No.2/50/2003/S.I./Pt.I/38 dated 1-2-07, the non functional scale of 8000-13500 has been introduced to GR.I DASS, /Sr. PA who have been appointed to ex cadre post of DANICS on ad-hoc basis, in Govt. of Delhi. Applying this order the Academy has allowed Sh. Mohd. Alim, Office Superintendent the non-functional scale without any opinion sought from the Grant Sanctioning authority i.e. Finance Department.

The above order is for those whose eligibility to promotion is to the DANICS post. Urdu Academy does not have this line of promotion and hence the non-functional scale is not applicable. In view of the audit opinion, Academy may seek the opinion of the Finance Department on the subject.

Para-9

Subject: Irregular grant of notional benefit of arrears of Pay to Grade I&II officers of the academy

As per the Dy. Secretary Services order dated 19-10-07, the financial benefit of the revised non-functional scale of 8000-275-13500 & 5500-175-9000(pre-revised) to Grade-I & Grade II [DASS] / Head clerk respectively was to be given with effect from 1-12-06. During the test check of the pay fixation cases as per the provisions of Sixth Pay Commission, it has been observed that the arrears of pay in respect of the following Grade I & II [DASS] / Head clerks in the corresponding scale of 8000-275-13500 & 5500-175-9000(pre-revised) have been given with effect from 1-1-06 which is irregular.

S.No.	Name of Official
1	Sh. Mohd. Alim, Supdt.
2	Ms. Yasmeen, Head Clerk
3	Sh. Sabir Hussain, Head Clerk
4	Sh. Mustehasan Ahmed, Head Clerk

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During test audit the following discrepancies has been noticed:

- i. Number of persons has not been mentioned in the tender document, since there were estimated 2500 persons. The rate quoted by the tenderers could be reduced if the number of person mentioned in the NIT.
- ii. The Sufficient time has not been given for submission of tender. As per CVC guidelines the time for three to four weeks should be given for submission of limited tender.
- iii. The dinner procured three times above the rate as prescribed by the Government of NCT of Delhi. The Academy has procured food and other items @ Rs.468/- (290+178) and Rs.438/- (260+178) per person for Non-veg and vegetarian respectively. As per Finance Department's delegation of powers the expenditure on lunch/dinner should not be more than Rs.150/- per head. The academy has incurred an expenditure of Rs.148151/- on dinner without the approval of Finance Department.

✓ (B) Nai Puraney Chirag.

The academy has procured lunches from Mohd. Ayaz @ Rs.175/- per head on account of programme Nai Puraney Chirag held on 24.3.2011 and 25.3.2011 at the Urdu academy premises. An expenditure of Rs.118125/- has been incurred on lunch. During test audit it has been noticed that academy has not obtained any approval from the Finance Department for incurring an expenditure on lunch above the prescribed limit of Rs.1 lakh per annum and prescribed rate of Rs.150/- per head.

✓ Para 3 Payment of Rs.71000/- for another office bill.

During audit it has been observed that the academy has made a payment of Rs.71,000/- on the bill received from the Chief Minister office. It has been mentioned in a letter accompanied with the bill that 71 comforts have been purchased from Harrison Furnishing for distribution among the literacy and needy people.

The academy has released the payment of the bill without taking in view (i) whether the codal formalities has been observed or not (ii) whether the goods has been received or not, since there is no entry in the stock register of the academy has been found. The payment released against the bill of another office is against the objects of the academy. Hence, the expenditure incurred on comforter is irregular. The academy should have avoid to bear such type of expenditure in future. The reason for making the payment of another office bill be elucidated to the audit and the payment of Rs.71000/- required to be regularized from the Finance Department of Government of NCT of Delhi.

✓ Para 4 Irregular appointments on contract basis

- i. The Urdu Academy has created and filled the following posts on contract basis without the approval of the Government of NCT of Delhi.

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### Consultant

The Governing Council in its meeting dated 4.7.2011 has taken decision that Mr. S. U. Khan, retired Sr. Accounts Officer be engaged as consultant on contract basis for initially 6 months on the fixed remuneration of Rs.25000/- per month. The need of engagement of consultant i.e. Accounts Officer arises after retirement of Sh. R. I. Siddiqui, Accounts Officer. Therefore, Shri S. U. Khan retired Sr. Accounts Officer has been appointed as a consultant on 1.11.2011 on a fixed remuneration of Rs.25000 per month on a purely temporary or stop gap arrangements till a regular Accounts Officer is posted.

The regular Accounts officer Sh. Partha Mukherjee has joined the Academy on 1.1.2012. As per appointment of Shri S. U. Khan his appointment as consultant should be terminated on the same day i.e. 1.1.2012, but he is still working in the academy as consultant.

The following discrepancies have been noticed on the appointment of consultant:

- i. No approval from Finance Department has been obtained for filling up the post. The finance department has imposed a ban on creation of posts and appointment on daily wages/contract basis/consultant etc. The instructions have not been adhered with.
- ii. The procedure for engagement of consultant as per O.M.No.F.2/32/98/S.1/22 dated 11.7.2001 of services -I department of GNCT of Delhi has not been adopted.
- iii. The services of Sh. S.U.Khan has not been discontinued despite joining regular Accounts officer.

✓ 2. **Date Entry Operator**

The academy has appointed Shri Ajay Kumar Sharma as a Data Entry Operator on a fixed remuneration of Rs.15000/- per month. The appointment of Shri Ajay Kumar Sharma has been made on the recommendation of P.S. to Minister, Soc Welfare, women and Child Development and Languages, GNCT of Delhi.

It has been observed that the appointment of Sh. Ajay Kumar Sharma to the post DEO has been made by set aside all the rules such as:

- (i) The appointment has been made without any sanctioned post.
- (ii) The appointment made despite complete ban on creation of posts.
- (iii) The instructions issued by the Finance Department has not been adhered with.

✓ II. **Dispatch Rider:**

The post of Dispatch Rider has also been filled on contract basis despite the post has been abolished by the government.

✓ III. **2 posts of UDCs and One post of LDC.**

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Two vacant posts of UDC and one vacant post of LDC has also been filled without the approval of the GNCT of Delhi.

The appointment of all the above said official may be regularized from the Finance Department through their Administrative Department under intimation to the audit.

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**PARA 6: IRREGULAR EXPENDITURE ON REFRESHMENT/LUNCH/DINNER**

As per the delegation of Financial Power Head of the Department i.e. Secretary/Pr. Secretary have been delegated powers to the extent of the following on refreshment/tea, working lunch/dinner during meeting etc.

Head of the Department/ Secretary and Pr. Secretary	Refreshment Tea	Working Lunch/Dinner
Head of the Department	<u>Rs. 25/- per Capita.</u> Subject to a ceiling of Rs 1,00,000/- per annum.	<u>Rs. 150/- per capita.</u> Subject to Rs. 3,000/- per occasion.
Secretary and Pr. Secretary	<u>Rs. 25/- per Capita.</u> Subject to a ceiling of Rs 2,00,000/- per annum.	<u>Rs. 300/- per capita.</u> Subject to Rs. 10,000/- per occasion.

No of  
entries

From the perusal of the record and information provided by the Academy it has been observed that above limit have not been honored in true spirit and expenditure exceeds the above limit which may be verified from the attached annexure.

To regularize this expenditure academy may approach Finance Department of Govt. of NCT of Delhi for ex-post facto approval through their administrative department.

**PARA 7: EXCESS EXPENDITURE OVER THE BUDGET ALLOTMENT.**

As seen from the copy of Revised Estimate and Budget Estimate and expenditure statement attached with the balance sheet, Urdu Academy has exceeded the expenditure on certain items beyond the budget allotment without requesting for additional allotment or obtaining additional funds from appropriate authority. These items are listed below:-

S.No.	Name of the Item	Budget Allotment (Rs. In Lac.)	Revised Budget.	Actual Exp. (Rs. In Lac.)
01	Prize on Literary Books	3.00	3.00	4.29
02	Prog. Literary/Educational/Cultural Orgn./NGO Sponsored by Acadey	6.00	7.00	8.89
03	Prizes to Toppers Boards/University	3.00	3.00	3.55
04	Educational/Cultural//painting competition	3.00	2.50	2.95

2014-15

PART-III CURRENT AUDIT REPORT

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Para No. 01 Avoidable expenditure on advertisement through newspaper  
Rule 21 of General Financial Rules 2005 provides that every officer incurring or authorizing expenditure from public money should be guided by high standards of financial propriety. should enforce strict economy, should 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.

During the test check of records, it revealed that Urdu Academy placed advertisement in various newspapers at DAVP rates for organizing the Republic Day Meet 2015 held on 16<sup>th</sup> and 17<sup>th</sup> January at Red Fort Ground, Opp/ Chandni Chowk, Delhi. The office of the Urdu Academy placed the order of color advertisement to M/s Pehchan Advertising Pvt. Ltd. The firm submitted the bill number 2014-15/01/44 dated 17.01.15 for Rs. 8,10,858/- The office of Urdu Academy paid this sum to the firm vide voucher number 127 dated 12.02.15. The rates for colour advertisements are higher by 40% as compared to the rates of black & white advertisements.

As such the academy incurred an extra expenditure of Rs. 231673/- for release of color advertisement. Non observance of economy instructions of the government resulted a loss of Rs. 231673/- to the government exchequer.

Para No. 02 Appointment of contractual staff without the concurrence of Finance Department

As per clause 19(a) of Order number F.12/3/2010-AC/dsfa/DSIII/914-921 dated 18.07.11, "in view of functional requirement if any post is to be created, the autonomous bodies/grantee institutions shall submit a consolidated proposal for seeking the prior concurrence of FD through their administrative department with the full justification before obtaining the approval of the Competent Authority for creation." However during the audit of Urdu Academy it was observed that following contractual employees are working in the office on contract basis during the financial year 2014-15 in the academy.

S.No.	Name of the employee	Designation	Date from which appointed
1.	Mr. Renbar Aslam	UDC	13.12.2010
2.	Mr. Mohd. Asif	LDC	13.12.2010
3.	Ms. Nayab Jahan	UDC	13.12.2010
4.	Mr. Abdul Jafar Mirza, Computer Instructor	Computer Instructor	13.12.2010
5.	Mr. Asif Iqbal	Urdu Translator	14.11.2014
6.	Mr. Munawwar Hussain	Despatch Rider	17.05.2007
7.	Ms. Zubaida Khatoun	Peon	19.12.2011

As per vacancy statement of the staff furnished to audit, it was observed that except the post of dispatch rider no other post was lying vacant against which the academy appointed staff on contract basis. Hence six number of staff working on contractual basis was in excess of sanctioned staff strength. The power

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**Para 5 (A) Restructuring of Cadre in Urdu Academy by the Executive Committee without approval/ concurrence of FD (Audit Memo No.13 dated 13/10/2016)**

During the course audit, it has been noticed that the cadre has been restructured for the following post and the same has been approved by the Executive Committee of Urdu Academy under the Chairmanship of its Vice-Chairman, Prof. Khalid Mahmood without seeking the prior concurrence of FD through their administrative department. The details of posts are as under:-

S. No.	Nomenclature of Post	Sanctioned Strength	Pay Scale	Grade Pay
1	2	3	4	5
1.	Secretary	1	15600-39100	6600
2.	Accounts Officer	1	15600-39100	5400
3.	Dy. Secretary	1	15600-39100	5400
4.	Asstt. Secretary	2	9300-34800	4800
5.	Publication Officer	1	9300-34800	4800
6.	Sr. Steno(Bng.)	1	9300-34800	4800
7.	Office Supdt.	1	9300-34800	4800
8.	Sr. Instructor (T&S)	1	9300-34800	4600
9.	Chief Accountant	2	9300-34800	4800
10.	Programme Officer	1	9300-34800	4600
11.	Asstt. Editor	1	9300-34800	4600
12.	Sub Editor	1	9300-34800	4200
13.	Head Librarian	1	9300-34800	4200
14.	Head Clerk	2	9300-34800	4600
15.	Asstt. Prog. Officer	1	9300-34800	4200

16.	Asstt. Publication Officer	1	9300-34800	4200
17.	Librarian in Sr. Scale	1	9300-34800	4200
18.	Computer Operator (in Sr. Scale)	1	5200-20200	2800
19.	Project Officer(ULC)	1	5200-20200	2800
20.	Jr. Computer Operator	1	5200-20200	2400
21.	Steno Grade D	1	5200-20200	2400
22.	Asstt. Librarian	1	5200-20200	2400
23.	Supervisor(ULC)	2	5200-20200	2400
24.	Asstt. Supervisor (ULC)	2	5200-20200	1900
25.	U.D.C.	6	5200-20200	2400
26.	Driver (in Sr. Scale)	1	5200-20200	2800
27.	Driver	3	5200-20200	1900
28.	L.D.C.	4	5200-20200	1900
29.	Cataloguer	1	5200-20200	1900
30.	Katib	1	5200-20200	2400
31.	MTS	5	5200-20200	1800
32.	Librarian Attendant	1	5200-20200	1900
33.	Watchman	3	5200-20200	1800
34.	Mali	1	5200-20200	1800
35.	Sweeper	1	5200-20200	1800
	Total	56		

As per the guidelines laid down by Govt. in view of functional requirement, if any post is to be created, the autonomous bodies/grantee institutions shall submit a consolidated proposal for seeking the prior concurrence of FD through their administrative

département 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

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Urdu Academy should regularize restructuring of Cadre in Urdu Academy from Finance Department through their administrative department with full justification keeping all 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 under intimation to audit.

Para No. 5 (B): Creation of sufficient post of Accounts functionaries.

As per the Accounts of Urdu Academy, it has been observed the Academy is receiving the grant in aid more than 10 crore every year (including income from other sources) and has filled up one post of Account functionaries Sr.AO on deputation from Finance Department, Govt of NCT of Delhi. As per per Pattern of Assistance condition no. 3(iv) All posts in the finance and Accounts wings of the Grantee Institution and shall invariably be filled up from the Accounts Cadre of Delhi Government. Further as per Item no. 19 (b) of the Instructions and Guidelines regarding Expenditure Management in Autonomous Bodies/Grantee Institutions etc. Issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide order No.F.12/3/2010-AC/dsfa/DSIII/914-921 dated 18/07/2011, autonomous bodies/grantee Institutions receiving grant-in-aid of Rupees 10.00 Crore and above shall initiate action to create posts of accounts functionaries with an appropriate designation with prior approval of Finance Department, so as to ensure stringent control over expenditure and proper financial management. Academy authorities should create a post of Dy. Controller of Accounts in addition to Sr. AO.

Further, Academy has created a post of Chief Accountant in the grade pay of Rs. 4800 being functional requirement of the Academy. The nomenclature of "Chief Accountant" in Grade pay of Rs.4800 does not exists in the Govt. Department and which require changing of nomenclature as Asstt. Accounts Officer in the grade pay of Rs.4800 and required to be filled up created two post of Asstt. Accounts Officer on deputation from Finance Department, Govt of NCT of Delhi.

Urdu Academy authorities should take necessary step to create the said posts for proper Financial Management of huge amount of grant-in-aid and as well as own sourced income with the approval of Finance Department.

Para No. 4

Sub: Memorandum of Understanding (MOU).

The audit vide its earlier TAN 1 during 2015-16 has asked a copy of the signed MOU between the administrative department i.e. Department of Art, Culture & Languages, GNCTD but it was found that no MOU was signed by the Urdu 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 order NO. 2426 dated 18/7/2011 issued by Finance (Accounts) Department, Govt. 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 with the administrative department.

As Urdu Academy is a grantee institute receiving annual financial assistance of over Rs.10 crores from the department of ACL, GNCTD, therefore Urdu Academy should have signed a MOU with its Administrative Department.

Accordingly, the Administrative Department & the Urdu Academy is required to take early steps to formulate the MOU to be entered between them thus complying with relevant provisions of the GFR in the present scenario of the working the Urdu Academy. Compliance may be shown to Audit.

Para No. 5

Sub: Pattern of Assistance.

The Pattern of Assistance of Urdu Academy was approved by the Govt. Of India, Ministry of Education, Department of Culture vide their letter No. 27/82/Scheduled-6 dated 15/7/1982 which is required to be attested as guidelines has been issued by Finance (Accounts) Department, GNCTD vide letter No. F.12/3/2010-AC/DSFA/DS-III/914-921 dated 18/7/2011.

Clause 7 of the aforesaid letter has stated that all the Administrative Department shall formulate a pattern of assistance in respect of autonomous bodies/ grantee institution under their administrative control, in consultation with Finance Department. Though, Urdu Academy has already Pattern of Assistance formulated by the Govt. of India in 1980s. But since then number of administrative and financial changes has been occurred. The need of review of Pattern Assistance is required in the present scenario of the different guidelines issued by the government from time to time. Review of the Pattern of Assistance is also required to clearly define the working style, powers and utilization of grant to avoid audit paras.

TEST AUDIT NOTES

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**TAN NO- 1 : Inviting Tenders**

On scrutiny of the purchase files it has been revealed that the Academy had followed the procedure of inviting tenders as per provisions contained in the GFR but the estimated cost of the tenders / works / services has not been mentioned in NIT. It is felt that due to lack of tender cost in the tender document, more and more firms could not be participated in the tender process so that there was no healthy competition and the purpose of the tender was not met.

Academy at the time of inviting tenders must follow the instructions laid down in GFR make appropriate NIT.

**TAN NO- 2 : Preparation and Maintenance of vouchers**

It has been observed during the audit that preparation and maintenance of vouchers is not up to mark.

All vouchers (Receipt vouchers / payment vouchers / journal vouchers) must separately prepare and bind with serial numbers in ascending order so that vouchers may be easily verified by inspecting team. The vouchers must accompany with the adequate supporting to verify the correctness and accuracy of the vouchers.

Books must close at the end of the financial year.

*(Signature)*  
(D N S CHAUHAN)  
ACCOUNTS OFFICER / AO(LFA)

*(Signature)*



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(14) (28)

**PART-III**  
**CURRENT AUDIT REPORT**  
**(2020-21)**

**PARA 01: Short recovery of License Fees of Rs. 4960/- 110-**  
(Audit Memo No.4 Dated:- 06/05/2022)

As per order No.F.4(1)Misc//PWD&H/A-II/2004/Part-file/8494-8588 dt 08/10/2020 rates of License Fee has been revised w.e.f. 01.07.2020 respectively but during the scrutiny of records for the years 2020-21 it has been observed that revised license fee was not deducted in r/o the following employees as detailed below:

**FOR THE PERIOD 01.07.2020 TO 30.04.2022**

*Para 01 mostly settled K.D. of P-17 to 22.  
Balance is 110/-  
Settled on 17/11/2021  
at P.O. No. 1173  
of the pay file  
No. 100 P.P. No. 33*

S. No.	Name (Dr./Mr./Mrs) & Designation with Address	Amount due (per month) (License Fee + water charges)	Amount Deducted (per month) (License Fee + water charges)	Difference	Period (01.07.2020 to 30.04.2022) For 23 months	Amount
1	Sh. R.K. Aggarwal, Sr. AO	750+315	640+315	110	110x20	2200 <i>110x19 2090 Recovered</i>
2	Smt. Nirmala Yadav, Sr. Asstt	370+196	310+196	60	60x23	1380 <i>1610</i>
3	Sh. Ram Naresh, Mali	370+196	310+196	60	60x23	1380 <i>1610</i>
<b>TOTAL</b>						<b>4960</b> <i>5310</i>

Hence short recovery of Rs.4960/- be made from the concerned officials and deposit in govt. account under intimation to audit.

**PARA 02: Outstanding Sundry Debtors and Security Deposit-reg.**  
(Ref. Audit Memo No. 07 dated 09.05.2022)

**PARA-14**

As per the statement of the accounts of the Urdu Academy and information provided by the unit for the period 2020-21, it has been observed that the academy has made payment towards Security Deposit amounting to Rs. 80,000/- as per details given below:

**SECURITY DEPOSITS**

S.No	Agency	Amount (in Rs.)
1	Indian Trade promotion Organization	20000
2	NDMC	40000
3	Rajendra Service Station	20000
<b>TOTAL</b>		<b>80000</b>

The Academy may take necessary action to recover the security deposit lying with various agencies without any reason may be got refunded at the earliest after the verification of fact and figures under intimation to audit.

*Para 15*

*[Handwritten signatures]*

The Academy may take necessary action to recover the security deposit lying with various agencies without any reason may be got refunded at the earliest after the verification of fact and figures under intimation to audit.

**PARA 03: Irregularities in disbursement of monthly financial assistance (Pension) to old and needy writers/poets/journalists-reg.**  
(Ref. Audit Memo No. 11 dated 10.05.2022)

The Urdu Academy, Govt. of NCT of Delhi gives monthly financial assistance (pension) to old and needy writers/poets/journalists etc. or their dependent family members who have spent their valuable time in the promotion and propagation of Urdu language. As per approval of Governing Council meeting held on 15.01.2019 and as well as meeting of Executive Committee held on 11.07.2019 the amount of financial assistance (pension) has been revised to Rs. 10,000/- from Rs. 5000/- & Rs. 5000/- from Rs. 3000/- amounting to Rs. 1.75 Lakh per month & Rs. 21.00 Lakh per annum for 22 writers/poets/journalists.

During the scrutiny of monthly financial assistance (Pension) files submitted to audit, the following short comings are found

1. The pension was disbursing to needy writers/journalists etc or their dependent family members who have spent their valuable time in the promotion and propagation of Urdu language on the recommendation of concerned MLA only.
2. The yearly applications for pension are not checked/countersigned or approved by any competent authority. Physical Verification of concerned pensioners are not done at any stage, i.e at the time of starting or during the submission of yearly reports. And no income certificate is also obtaining from these pensioners, in the absence of these the genuinity of the pension case is doubtful .
3. Every year Pensioners are required to furnish a "Life Certificate" to these PDAs in November every year either by presenting themselves personally or by delivering a life certificate in the prescribed format. But No life Certificate of any pensioner has been found in the file, which is highly objectionable. Unit has replied that they are collection yearly application forms for pension.
4. Family Pension is also paying to dependent wife/children on the death of a pensioner, without getting Surviving member certificate from concerned SDM, which is wrong.

Policy/guidelines of above cited financial assistance scheme approved by the administrative department i.e. Art, Culture and Language, Department, GNCT of Delhi are not available with Urdu Academy except the approval of the scheme.

Therefore, the Urdu academy is hereby directed to get approval of administrative department i.e. Art, Culture and Language Department, GNCT of Delhi for Standard Operating Procedure (SoP) for proper implementation of above financial assistance (pension) distribution among the old and needy writers/poets/journalists etc. or their dependent family members

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**PARA 04: Non Condemnation of vehicles-reg.**  
(Ref. Audit Memo No. 11.05.2022)

During test check of purchasing file of vehicles in Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmere Gate, Delhi-110006, there are two old vehicles One Auto Rickshaw Bearing Registration No. DL ILD 6934 and One Motorcycle (Model: Rajdoot) bearing Registration No. DL 6SB-5323 are lying idle in premises of academy. After scrutiny of files the following discrepancies have been found:-

**Three Wheeler (Auto Rikshaw)**

1	Number and Name of the Vehicle	DL-ILD-6934 (Model: Auto Rikshaw)
2	Date of Purchase	17/09/2000
3	Amount(in Rs.)	Rs.86,300/-
4	Mileage as on 29/03/2018	192658 K.M. (Running)
5	Amount spent on repairs	Rs.103800
6	Last date of vehicle used.	03/07/2018

The auto rikshaw has been purchased & amount deposited in bank. K.D at P-

**Two Wheeler (Rajdoot Motorcycle)**

1	Number and Name of the Vehicle	DL-6SB-5323 (Model: Rajdoot Motorcycle)
2	Date of Purchase	30/03/1996
3	Amount(in Rs.)	Rs.31,409/-
4	Mileage as on 31/03/2013	308339 K.M. (Running)
5	Amount spent on repairs	Rs.59596
6	Last date of vehicle used.	10/07/2015

As per norms of Govt. of India the vehicle has covered its usual life in terms of years but not in terms of kilometers as the vehicles are off road since 2018 and requires extensive repair. Moreover, the Department has already incurred expenditure amounting to Rs.163396/- on repair of both vehicles, as per estimate given by authorized workshop which is not economical. The same was examined by T.O. (GAD) and given his advice to condemn the same vehicles.

The department is hereby advised to take immediate steps to condemn the above cited vehicles without any further delay. Non-disposal is not only resulted into the blockage of valuable space of the office, but also deteriorating the value of goods to be disposed-off with the passage of time and the expenditure towards insurance and other maintenance charges remained wasteful as the vehicles are lying idle.

The HOO/competent authority is hereby advised to take necessary steps for condemnation of above vehicles without further delay under intimation to audit.

Para 17 Para 17  
**PARA 05: Irregularities in contractual appointments in Urdu Academy-reg.**  
(Ref. Audit Memo No. 15 dated 11.05.2022)

On 21.11.2014, Urdu Academy was requested by the Lt. Governor's Sectt. to depute some official who can translate the Website launched by the Hon'ble LG into Urdu and vice-versa and to perform the duty of Urdu News Clipping work for LG sect. But at that time, as per the records no officials working in the Urdu Academy was competent, who could be deputed to the LG's office for translation work. For this purpose, on 14.11.2014, Urdu academy engaged

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Sh. Asif Iqbal purely on contractual basis for 03 months. During the scrutiny of records, the following short comings are found on the engagement of the said official by academy.

1. Request received from LG's secretariat on 19.11.2014 and Sh. Asif Iqbal was engaged from 14.11.2014 which is five days prior to the request.
2. As per the Sh. Asif Iqbal Bio-data he has the experience in translation & interpretation from Arabic into English, Urdu and vice versa, teaching and was also involved with the Urdu newspaper as a Translator-cum-editor, but no experience certificate was produced by Sh. Asif at the time of appointment on contractual basis to Urdu Academy.
3. The proper procedure for hiring of contractual staff like advertisement, making of committee, short listing of candidates, interview etc. was not followed by the Academy at the time of appointment.
4. As per the Sanctioned strength of Urdu Academy no post of translator existed while ignoring this facts Urdu Academy still appointed Sh. Asif Iqbal on contractual basis.

While considering the above facts, the appointment of Mr. Asif Iqbal on the basis of contract is irregular and consequently avoidable expenditure was incurred by the academy.

The HOO/higher authority may please be take necessary action as per guidelines issued to their administrative department at the time of grant issued.

**PARA 06: Difference in unspent balance as per LFA report and Utilization certificate-reg.**  
(Ref. Audit Memo No. 18 dated 12.05.2022)

During scrutiny of LFA report for the FY 2019-20 and utilization certificate for the FY 2020-2021 of audited accounts of Urdu Academy, it has been noticed that there is a difference in unspent balance of GIA-General as per details given below:

SNo.	Particulars	Unspent Balance as per LFA as on 31.03.2020	Unspent balance as per utilization certificate as on 31.03.2020	Difference
1	GIA- General (M.H.2205)	1,23,08,952.00	1,22,39,749.54	69202.46
	<b>TOTAL</b>			<b>69202.46</b>

The HOO/DDO is hereby directed to get it rectify the difference as soon as possible, under intimation to audit.

**PARA 07: Non disposal unserviceable/condemned stores of Rs. 18,87,958/-reg.**  
(Ref. Audit Memo No. 19 dated 12.05.2022)

During the scrutiny of records revealed that the academy has unserviceable/obsolete items which were unserviceable since 1987. As per rules 196(1) of GFR inter-alia provides that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The same is to be disposed off by condemnation board and amount released by auction be deposited in concerned fund. In case of an item becomes unserviceable

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due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

The department is hereby advised to take immediate steps to condemn the above cited items without any further delay. Non-disposal is not only resulted into the blockage of valuable space of the office, but also deteriorating the value of goods to be disposed-off with the passage of time.

Encl: Annexure 'A'  
PARA 08: Utilization of Development Fund/Welfare Fund without adopting Standard Operating Procedure (SoP)-reg.-reg.  
(Ref. Audit Memo No. 20 dated 12.05.2022)

Para 21

While promoting Urdu Language, the Urdu Academy also prints large number of Urdu books through NCERT (an autonomous body of MHRD, Govt. of India) with 20% discount of market value. The same books were selling to Urdu schools/book depots with discount of 15 % of market value and earning 5% profit (commission) in this process. As per approval given by then Hon'ble LG. on Governing Council meeting held on 29.03.1993 a development fund/welfare fund was created for this 5% profit in Urdu Academy and a committee of 07 staff members also constituted for this purpose. Accordingly Urdu academy is maintaining the same regularly.

At present a total amount of Rs.12 lacs approx. has lying in this development/welfare fund as on 31/03/2021. The academy is using this amount for this purpose of gifting officials on the occasion of Eid and Diwali, and also for miscellaneous i.e conveyance and transportation charges as it is a welfare fund but no other welfare activity is conducting.

On scrutiny of records it was found that the fund was created but no guidelines were framed till date. Due to lack of guidelines, the funds are not utilizing properly.

Therefore, the Urdu academy is hereby directed to get approval of administrative department i.e. Art, Culture and Language Department, GNCT of Delhi for Standard Operating Procedure (SoP) for proper utilization of Development/ Welfare fund.

PARA 09: Incidental charges given to officials-reg.  
(Ref. Audit Memo No. 21 dated 13.05.2022)

Para 22

Urdu Academy has conducted a Republic Day Mushaira on 28/01/2021 at 3.50P.M. at Hindi Bhawan, 11, Vishnu Digambar Marg, ITO, New Delhi, Delhi 110002 and has paid incidental charges to academy staff as follows.

S.No.	Name of the official (Mr./Mrs./Dr./Mohd.)	Post
1	Mohamed A Abid	Secretary
2	R K Aggarwal	Sr. Accounts Officer
3	Mustahsan Ahmed	Asstt. Secretary
4	Parvez Akhtar Khan	Chief Accountant
5	Mohd. Har oon	Asstt. Publication Officer
6	Poonam Singh	Asstt. Prog. Officer
7	Mohd. Naseem	Ex-ASO

Para 21

8	Mohd. Javed	Supervisor (ULC)
9	Mohd. Ahmed	Sr. Computer Operator
10	Mudassir Akhlag	Sr. Asstt.
11	Yawar Ali	Sr. Asstt.
12	Uzair Hasan	Sr. Asstt.
13	Ghayas Rasza	Sr. Asstt.
14	Nirmala Yadav	Sr. Asstt.
15	Wasem Ahmed	Caligrapher
16	Purushottam Dutt	Driver
17	Qaiser Abbas	Driver
18	Deepak Semwal	Driver
19	Ram Naresh	Mali
20	Jabbar Hussain	MTS
21	Amir Ali	MTS
22	Shakeel Haider	MTS
23	Zeenat Rizvi	MTS
24	Mohd Asif	Contractual basis
25	Abdul Jafar Mirza	Contractual basis
26	Rehbar Aslam Ejaz	Contractual basis
27	Farzana Hasan	Contractual basis
28	Munawwar Hussain	Contractual basis

It has been observed from the record that incidental charges paid to all the academy staff. But during thr scrutiny of records, attendance certificate has not found that shows who attended/participated in the programme or not. Hence, it is directed to distribute the incidental charges to whom actually attended or participated in the programme by giving his/her contribution towards the programme. As the Urdu Academy is the fully funded organization by the Delhi Government so no wasteful expenditure will be incurred in future.

**PARA 10: Appointment of contractual staff without the concurrence of Finance Department, GNCTD-reg.**

(Ref. Audit Memo No. 22 dated 13.05.2022)

As per clause 19(a) of Order number F.12/3/2010-AC/dsfa/DSIII/914-921 dated 18.07.2011, "in view of functional requirement if any post is to be created, the autonomous bodies/grantee institutions shall submit a consolidated proposal for seeking the prior concurrence of Finance Department through their administrative department with the full justification before obtaining the approval of the Competent Authority for creation." However, during the audit of Urdu Academy it was observed that following contractual employees are working in the office on contract basis during the financial year 2020-21 in the academy.

S.No.	Name of Contractual Employee (Mr./Mrs.)	Designation	Date from which appointed
1.	Renbar Aslam	UDC	13.12.2010
2.	Mohd. Asif	LDC	13.12.2010
3.	Nayab Jahan	UDC	13.12.2010
4.	Abdul Jafar Mirza	Computer Instructor	13.12.2010
5.	Asif Iqbal	Urdu Translator	14.11.2014
6.	Munawwar Hussain	Despatch Rider	17.05.2007

7.	Zubaida Khatoon	Peon	19.12.2011
8.	Farzana Hasan	Office Clerk	03.01.2019
9.	Munawwar Kamal	Sub Editor	12.04.2016
10.	Farha Naaz	MTS	15.01.2021

As per vacancy statement of the staff furnished to audit, it was observed that 03 post of LDC and 01 post of MTS are lying vacant but the academy has filled 06 post of Office clerks and 03 post of MTS on contract basis. However, there are so many posts lying vacant with different nomenclature. Academy could not appoint post beyond their sanctioned posts. And these employees are getting salary@Basic Pay prevailing DA whereas they should be paid consolidated remuneration with Dearness Allowance (DA) as per the government norms.

As per delegation of financial powers to Head of the Department (HoD) and Administrative Department of GNCT of Delhi vide O.M. No. F.20/08/2019/AC/jsfina/2575-2674 dated 07.08.2019 issued by the Finance (Accounts) Department, GNCTD vide S.No. 49(g) stated that the Finance Department approval is required at the first time with reference to the number of persons to be engaged on outsourced basis as per the sanctioned posts but not required for further engagement of same number is subsequent year of the contract. But the approval of expenditure sanction has not been obtained from the Finance Department as per above cited OM, which is highly objectionable.

Hence, the ex-facto post approval of Finance Department for expenditure sanction be obtained through their administrative department. Excess paid amount like DA may also be recovered from the concerned officials after due verification figure and facts, under intimation to audit. The similar other cases may also be scrutinized at your own level and take steps accordingly.

*(Signature)*  
**(B. Vijaya Lakshmi)**  
 Sr. AO/Internal Audit Officer  
 Local Fund Account  
 Audit Party No. IV

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**PART-IV**  
**TEST AUDIT NOTES**  
**(2020-21)**

**TAN 01: Rebate of Water Bills-reg.**  
(Ref. Audit Memo No. 03 dated 06.05.2022)

As per revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer (Tariff & Metering) Regulations 2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on Plots/Properties having areas of 500 Sq. Meter or More & having installed functional rain harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/Institution installs equipment for water harvesting System. Rebate is 15% if both the systems, i.e. RWH and Waste Water Recycling are set up and functional.

Compliance of the said rule/regulation may be shown to audit.

**TAN 02: Information regarding NOC obtained from Delhi Fire Service Department-reg.**  
(Ref. Audit Memo No. 04 dated 06.05.2022)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment. the same may be provided to audit.

**TAN 03: Discrepancies in Service Books-reg.**  
(Ref. Audit Memo No. 08 dated 09.05.2022)

During the test check of Service books, maintained by the O/o Secretary, Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmere Gate, New Delhi-110006. for the audit period 2019-20 to 2021-22, following short comings have been noticed:-

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

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

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2. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1.	Survesh Kumar	Sweeper
2.	Jorawar Singh	Watchman
3.	Zeenat Rizvi	Peon
4.	Poonam Singh	Asstt. Programme Officer
5.	Waseem Ahmad	LDC

3. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to be recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.

4. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases. Few instances are:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Survesh Kumar	Sweeper
2	Jorawar Singh	Watchman
3	Zeenat Rizvi	Peon
4	Jabbar Hussain	Peon
5	Poonam Singh	Asstt. Prog. Officer
6	Waseem Ahmad	LDC
7	Ram Naresh	Mali
8	Purushottam Dutt	Driver
9	Ghyas Raza	Cataloguer
10	Mohd. Ahmad	Sr. Computer Operator

Common Nomination Form (Form-3) for Gratuity, General Provident Fund and Central Government Employees' Group Insurance Scheme [See Rule 46 of Central Civil Services (Pension) Rules, 2021, Rule 5 of General Provident Fund (Central Services) Rules, 1960 and Para 19.7 of Central Government Employees' Group Insurance Scheme, 1980], the same should be filled and posted/attached in all service books.

5. Few the service books have been found torn and dilapidated condition, needs to be re-bound as the papers are loosely assembled (For example: Mrs. Poonam Singh, Asstt. Prog. Officer. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level.

6. Several officials pertain to Schedule Caste/OBC/STs, but caste certificates have not been found in their service books.

7. Irrelevant papers also found/attached in service books, all these types of papers shall be kept in concerned personal file of the officials.

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8. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

9. Most of the services entries in the service book recorded with black ink instead of blue ink. General entries should be recorded with blue ink and adverse or Spl. entries should be recorded with red ink.

10. Several cuttings/overwriting/white fluid are found in most of the service book while maintaining leave account, the same should be rectified with remarks of cutting attested.

11. Leave account in service book has not been updated in most of service books, which should be updated time to time.

12. Bio date Page of Vol. II of all service books has not been filled properly/blank, the same should be filled with proper pasted photograph.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.

**TAN 04: Non-Maintenance of Medical Claim Register/LTC Claim/and others-reg.**  
(Ref. Audit Memo No. 13 dated 11.05.2022)

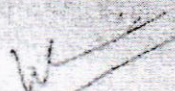
While scrutiny of the records of the Urdu Academy for the period 2020-21, the following observation are made.

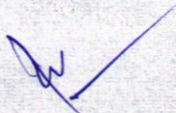
- (1) **Non-Maintenance of Register of Medical Claim:-** The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.
- (2) **Non-Maintenance of LTC advance and adjustment Register:-** The academy authorities has not been maintaining LTC advance and adjustment register, which is mandatory. The register showing the details of date and place of journey, name of the family members who have availed LTC, amount of advance drawn and adjustment may also be made in the LTC register. In the absence of the register, audit is not in a position to ascertain whether the advance bills are adjusted within the prescribed time or whether the penal interest levied on the defaulter or not.
- (3) **Bill Register:-** The forms prescribed for the preparation of bills relating to various classes of claims such as pay and allowances of Government servants, contingencies, and the procedure to be observed in the presentation of such claims are specified in the rules in the subsequent Sections and Parts. A Bill Register in Form GAR 9 should be maintained by all Heads of Offices who are authorized to draw money on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.
- (4) **Tender Sale Register:-** During the text check, the academy has not maintained in the prescribed format such as date wise sale of the tender, cost of the tender

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- (5) Tuition Fee Register: During the text check, the academy has not maintained tuition fee reimbursement file in the prescribed format such as details of children's who are studying and their fees details etc.
- (6) Tender/Quotation Opening Register:- During the text check, the academy has not maintained the tender/quotation opening register.
- (7) Electricity/Water/Telephone Register:- The electricity/water/telephone register are not shown to the audit and the same should be maintained in the proper form so these registers are required in order to check the previous meter readings and duly signed by the any of the authority.

The Authority of academy, may take necessary steps to maintain the above registers as per the prescribed rules and compliance may be shown to audit.

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



## FINANCIAL POSITION

### Part-II

The accounts of the Urdu Academy for the Financial Year 2021-22 were reviewed purely on test check basis. The accounts were test audited with reference to books of accounts and vouchers produced by the academy. The office of Directorate of Audit, Local funds Account, GNCT of Delhi disclaims any responsibility for any non-reporting or misinformation on the part of the auditee. The accounts for the FY 2021-22 has been audited by M/s Kamill & Co., Chartered Accountant, B-27, Ground Floor, Nizamuddin West, New Delhi-110013. According to Income and Expenditure Account statement appended with the Balance Sheet. The financial position has been worked out as under:-

#### INCOME (A)

Particulars	General (Major Head "2205")	Salaries (Major Head "2205")	Salary of Part time teachers (Major Head "2202")
Unspent Balance as per last audit report	5357297.63	5176706.00	8304105.00
GIA (1st installment) received from Art Culture and Language Department vide sanction letter no. F.11/03/2021/ACL/173-179 dated 23.06.2021	18750000.00	10000000.00	10000000.00
GIA (2nd installment) received from Art Culture and Language Department vide sanction letter no. F.11/03/2021/ACL/564-570 dated 06.09.2021	32212000.00	14824000.00	11696000.00
GIA (3rd installment) received from Art Culture and Language Department vide sanction letter no. F.11/04/2021/ACL/1633-1639 dated 03.03.2022	1848945.00	6500000.00	2500000.00
Other Income	1848945.00	0	0
<b>Total</b>	<b>58168242.63</b>	<b>36500706.00</b>	<b>32500105.00</b>

#### EXPENDITURE (B)

Particulars	General (Major Head "2205")	Salaries (Major Head "2205")	Salary of Part time teachers (Major Head "2202")
Salary & Establishment Expenses	0	33477930	0
Part time Teacher Salary	0	0	31516464
Organizational Expenses	2419586	0	0
Annual Awards/press conference	0	0	0
Book Fair	70776	0	0
Books supplied to Urdu School Library	0	0	0
Computer Advertisement to small urdu news	0	0	0
Dara Shikoh Library	25914	0	0
Educational/cultural/painting competition	505695	0	0
Promotion of Composite Lingual	0	0	0

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Culture			
Extension Lectures	107304	0	0
Financial Assistance to authors for publication	145000	0	0
GC/Committee meeting expenses	80969	0	0
Iftar Cum dinner	0	0	0
Independence Day Muhaira	0	0	0
Joint Programme with Department of Delhi/academics	140000	0	0
Qaumi Mushaira	221427	0	0
Joint Dinner Cum meeting GC	0	0	0
Kalam Mushaira	0	0	0
Mushaira on Kaifee Azmee	0	0	0
Ladies/Journalist Mushaira	0	0	0
Misc./reception/condence/cultural evening	3670	0	0
Monthly finance assistance to needy poets/writer	1665000	0	0
Monthly magazine Aiwan-e-urdu	2062080	0	0
Monthly Magazine Umang	2742971	0	0
Nai Purane Chirag	0	0	0
National Integration Mushaira (Shandar)/Gandhi	0	0	0
Newspaper corners	0	0	0
Prizes on literary books	0	0	0
Publication of books	0	0	0
Republic day Mushaira	200152	0	0
Republic Day poet meet	0	0	0
Sir syed Seminar	0	0	0
Seminar on Yad E Raftgan	0	0	0
Sponsored Programme with Lit./Edu./NGO/cul.	0	0	0
Teachers day mushaira	236226	0	0
Urdu Drama festival/children work shop	0	0	0
Urdu Heritage festival	0	0	0
Urdu certificates/diploma course	93450	0	0
Urdu coaching classes	0	0	0
Urdu literacy centre	65450	0	0
Urdu type and shorthand/computer kitbat/journalism	3042	0	0
Less: Audit recovery utilized during the year	0	0	0
<b>Total Expenditure</b>	<b>10788712</b>	<b>33477930</b>	<b>31516464</b>
<b>Unspent Balance as on 31.03.2022(A-B)</b>	<b>47379530.83</b>	<b>3022776</b>	<b>983641</b>

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**PART-III**

**CURRENT AUDIT REPORT**  
**(2021 to 2022)**

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Para 01

**PARA-01: Appointment of contractual staff without the concurrence of finance Department, GNCT, Delhi.**

**Audit Memo. No. 11**

**Date: 05.01.2023**

922 2/1/23

(a) As per clause 19(a) of order number F.12/3/2010-AC/dsfa/DSII/914-921 dated 18.07.11, "in view of functional requirement if any post is to be created, the autonomous bodies/grantee institutions shall submit a consolidated proposal for seeking the prior concurrence of FD through their administrative department with the full justification before obtaining the approval of the competent Authority for creation. "However the terms and condition of service, that is pay scale, allowances, etc., shall not be the higher than those applicable to similar categories of employees in this Govt.

Further, as per clause 25 of order dated 18.07.2011, where in it is mentioned that the presence of the Principal Secretary (Finance) or his nominee in meetings of any of the committees/boards of autonomous bodies/grantee institutions does not amount to concurrence/approval of Finance Department. Hence, autonomous bodies/grantee institutions shall seek the concurrence of Finance Department through their administrative department, wherever concurrence is required.

During the course of audit of Urdu Academy for the year 2021-22, it has been observed that the following staff has been appointed on contractual basis for the last 10 to 12 years to till date. All the employees have been appointed on contractual basis for the period of 89 days and after break of 2 to 3 days the extension was given to the same employees regularly.

S. No.	Name of the employees	Post	Date of initial appointment on contract basis	Remuneration paid
1.	Mustahsan Ahmad	Consultant	01.08.2020	37150+DA on prevailing rates
2.	Munawar Hasan Kamal	Sub Editor	13.04.2016 - 18/4/16	28000
3.	Mohd. Naseem	ASO	01.03.2019	26800+DA
4.	Asif Iqbal	Urdu translator	14.11.2014	19900+DA
5.	Abdul Jafar Mirza	Computer instructor	13.12.2010	19900+DA
6.	Rehbar Aslam Ejaz	UDC	13.12.2010	19900+DA
7.	Mohd. Asif	LDC	13.12.2010	19900+DA
8.	Nayab Jahan	UDC	13.12.2010	19900+DA
9.	Farzana Hasan	Office clerk	03.01.2019	19900+DA
10.	Munawwar Husain	Dispatch Rider	17.05.2017	18000+DA
11.	Zubaida Khatoon	Peon	19.12.2011	18000+DA
12.	Farha Naaz	MTS	15.01.2021 18/1/21	18000+DA

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Approval of Finance Department, GNCT of Delhi has not been taken by academy at the time of appointment of staff on contractual basis.

As per pattern of assistance of Urdu Academy, all the post to be filled by the grantee institution will be circulated to various departments of GNCTD and other things being equal employees of GNCTD may be given preference but no wide publicity was done.

This point has also been raised in audit report 2011-12 vide Para no. 04, audit report 2014-15 Para no. 02 and Audit report 2020-21 Para no. 10 but no action has been initiated by academy till date.

In view of the observation/shortcoming noticed, Ex-Post-facto approval of Finance Department, Govt. of Delhi in consultation with administrative department for appointment of contractual staff and their remuneration may be obtained under intimation to audit.

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PARA-02:- Irregular payment of Transport Allowance Recovery of Rs 63,180/-

Audit Memo. No. 03  
Date: 02.01.2023

As per Order Nos.1 and 8 of Appendix-5 and OM dated 06.08.2015, Transport Allowance is not admissible to the employees who have been absented from their duties in a full calendar month due leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

Further clarification has been issue vide O.M. No. 21/03/2020-E-II(B) Govt. of India, Min. of Finance, Deptt. of Expenditure Dated 01.12.2020, the transport allowance is not eligible who were absent whole calendar month during Nation-wide lockdown due to COVID-19 pandemic.

On scrutiny of PBR & attendance register for the audit period 2021-22, it has been found that the Transport Allowance was paid to him/her as per the details given below which is irregular:

S.No	Name & Dsg. (S/Shri/Ms.)	Nature of leave	Period of leave / absence from duty	Amt. Paid	Total amount recoverable (Rs.)
1.	Parvez Akhtar Khan, Chief Acctt.	Absent due to lockdown	May 2021	4212	4212
2.	Mohd. Haroon, A.P.O	Absent due to lockdown	May 2021	4212	4212
3.	Poonam Singh, A.P.O	Absent due to lockdown	May 2021	4212	4212
4.	Munawar Khanam, P.O.	Absent due to lockdown	May 2021	4212	4212
5.	Mohd. Javed, Supervisor	Absent due to lockdown	May 2021	4212	4212
6.	Mohd Ahmed, Computer Operator	Absent due to lockdown	May 2021	4212	4212
7.	Mudamir Akhlarge, Sr. Asstt.	Absent due to lockdown	May 2021	4212	4212
8.	Alli Abbas, Sr. Asstt.	Absent due to lockdown	May 2021	4212	4212
9.	Uzair Hasan, Sr. Asstt.	Absent due to lockdown	May 2021	8424	8424
10.	Qaisar Abbas, Driver	Absent due to lockdown	May 2021	4212	4212
11.	Junaid Ahmed, Jr. Asstt.	Absent due to lockdown	May 2021	4212	4212
12.	Jabbar Hussain, M.T.S	Absent due to lockdown	May 2021	4212	4212

(38) 23 (56) 8

13	Amir Ali, M.T.S	Absent due to lockdown	May 2021	4212	4212
14	Zeenat Rizvi, M.T.S	Absent due to lockdown	May 2021	4212	4212
				<b>Total</b>	<b>63180</b>

The facts and figures mentioned above may please be confirmed and the recoveries of Rs.63180/- may be made and deposited in appropriate head of account.

Other similar cases may also be examined and recovery if any may also be made under intimation to the audit.

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Para-25

**PARA-03:- Irregular payment of Rs. 2,77,476/- in r/o salary paid to contractual staff during the period April and May 2021.**

Para-26  
April 26

**Audit Memo. No. 05**  
**Date: 02.01.2023**

During the test check of attendance register for the audit period 2021-22, and pay bill for the period May 2021 it has been observed that the following contractual staff has been paid full salary during the month of May 2021, as per details given below:-

Sr. No.	Name of officials	Designation	May 2021
1.	Mustahsan Ahmad	Consultant	43466
2.	Munawwar Hasan Kamal	Sub Editor	25290
3.	Mohd. Naseem	ASO	31356
4.	Asif Iqbal	Urdu translator	20131
5.	Abdul Jafar Mirza	Computer instructor	20131
6.	Rehbar Aslam Ejaz	UDC	20131
7.	Mohd. Asif	LDC	20131
8.	Nayab Jahan	UDC	20131
9.	Farzana Hasan	Office clerk	20131
10.	Munawwar Husain	Dispatch Rider	18209
11.	Zubaida Khatoon	Peon	18209
12.	Farha Naaz	MTS	20160
	<b>Total</b>		<b>277476</b>

As per attendance register no attendance has been marked for the month of May 2021 which resulted an irregular payment of Rs. 2,77,476/ for salary for the month of May 2021 to contractual staff.

As per reply given by department, orders for attending the office on alternate days in the month of April 2021 was issued dated 15.04.2021 due to Covid-19 but no relevant orders are provided/issued academy for the month of May 2021.

The payment of Rs. 2,77,476/- to contractual staff for the month of May 2021 may be regularized from the competent authority under intimation to audit.

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PARA-04:- Difference in unspent balance as per CA report and shown in Utilization Certificate.

*Para-26*  
*Para-27*  
*Para-28*

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Audit Memo. No. 07  
Date: 04.01.2023

On scrutiny of the records it has been noticed that there is a difference of unspent balance shown by the Urdu Academy in Utilization Certificate and as calculated by CA as under:

Financial Year	Unspent Balance as per CA Report	Unspent Balance as per UC	Difference
GIA General 2021-22	45461382	47310327	1848945

As per GFR 2017 the Utilization Certificate must be submitted by Urdu Academy in the GFR-12A form (C rule 238(1)). The Utilization Certificate has been submitted by Urdu Academy in the GFR 19A form which is not in order.

The HOO/DDO is hereby directed to get the difference rectified as stated above, after due verification of facts and figures, under intimation to audit

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*[Signature]*

**PARA-05:- Details regarding Saving Account maintained with Kotak Mahindra Bank.**

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Audit Memo. No. 09  
Date: 04.01.2023

As per information provided by the academy, there are for 4 saving banks operated by academy out of which one bank account namely Kotak Mahindra is not in use since long & an amount of Rs. 1,15,294/- is lying in that account and no interest is earned by department on this amount which is a recurring loss of interest.

HOO is advised to take an early action for closer of bank account in Kotak Mahindra & remit the amount of Rs. 1,15,294/- in the GIA salary account of the academy and the date from which the account is not in operation may be intimated to audit.

*Settled & Taken as per*

*09/01/24  
Dinesh Kumar  
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**PARA 06:- Deficiencies In maintenance of Cash Book.**

**Audit Memo. No. 02**

**Date: 22.12.2022**

During scrutiny of Cash Book for the audit period, following shortcomings have been observed:-

- (1) The department is maintaining the cash book as a printout of software entries, which has not been signed/authenticated by any officer as required under Rule 13(ii) of Receipt & Payment Rules, during the period 2021-22.
- (2) Certificate required as per Rule 13 (iv) of Receipt & Payment Rules, at the closing of each month has not been recorded during 2021 to 2022.

HOO may take necessary step to complete the cash book in the desired format as per prescribed rule under intimate to audit.

*Settled & Taken  
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**PARA-07:- Recoverable Security Deposit for various agencies.**

**Audit Memo. No. 04**

**Date: 02.01.2023**

As per the statement of the accounts of the Urdu Academy and information provided by the unit for the period 2021-22, it has been observed that an amount of Rs. 87,695/- is recoverable from various agencies towards Security Deposit, as per details given below:

**SECURITY DEPOSITS**

Settled

S.No	Agency	Amount (In Rs.)
1.	D.E.S.U	5695
2.	Indian Trade promotion Organization	20000
3.	NDMC	40000
4.	Qaiser Abbas	2000
5.	Rajendra Service Station	20000
	<b>TOTAL</b>	<b>87695</b>

Settled  
taken as per

Reason for non recovery of security deposit paid to various agencies since last 2 to 3 years may be elucidated to audit.

HOO is advised to recover the above said amount under intimation to audit.

AAO 6/1/23

Settled &  
taken as per

09/01/24  
DINESH KUMAR  
AO/XXVII

6/1/23

**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**

TAN-01:- Improper maintenance of Pay Bill Registers. ✓

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**Audit Memo. No. 01**

**Date: 22.12.2022**

During test-check of PBR for the audit period 2021-22, following discrepancies have been noticed:

1. Abstract of Pay Bills (GAR-18) maintained and not signed by the DDO.
2. Incomplete personal information:- The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name & designation (Except in few cases), no other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement details of loan advances/refunds etc. were not recorded in the PBR which is incorrect.
3. Yearly totals of Pay and Allowances not worked out:- At the close of every financial year horizontal should be done. But on scrutiny of PBR it was notices that same were not done. Horizontal totals should be worked out for calculation of Income Tax.

The above discrepancies may be rectified and compliance shown to the next audit.

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**TAN 02:- Improper maintenance of Pay Bill Registers in r/o Urdu Teacher.**

**Audit Memo. No. 10**

**Date: 05.01.2023**

During test-check of PBR in r/o Urdu Teacher for the audit period 2021-22, following discrepancies have been noticed:

1. The mandatory page counting certificate has not been recorded and countersigned by the DDO in the PBR's on the first page.
2. Index has not been prepared.
3. **Yearly totals of Pay and Allowances not worked out**- At the close of every financial year horizontal should be done. But on scrutiny of PBR it was notices that same were not done. Horizontal totals should be worked out for calculation of Income Tax.
4. Abstract of Pay Bills (GAR-18) maintained and not signed by the DDO.
5. All the teachers are drawing basic + DA but in the PBR column no. 03 & 10 for basic pay and DA are not filled up. The same may be done on monthly basis.
6. In the month of March total Gross salary payable (column no. 17) has been entered after deducting income tax and cess which is not in order. Gross salary payable should be entered in the column no. 17 and deduction of income tax and cess should be entered in the column of total deduction (column no. 35).

The above discrepancies may be rectified and compliance shown to the audit.

AAO 6/1/23

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**INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXVI**

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**Current Audit Report :**

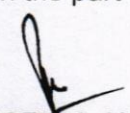
During the course of current audit, 15 observation Memos were issued to Urdu Academy, CPO Building, Kashmiri Gate, Delhi, for the period 2022-23. The Department has replied for one (01) audit memo and the same has been settled on spot and remaining 14 observation memos have been converted into 10 Audit Paras and 04 TANS.

**Details of Current Recovery:-**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/Dropped on Spot	Balance	
1			Nil		

Internal audit report has been prepared on the basis of information furnished and made available by Urdu Academy, CPO Building, Kashmiri Gate, Delhi, for the period 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

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INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXIII



## Part-II

### FINANCIAL POSITION

The accounts of the Urdu Academy for the Financial Year 2022-23 were reviewed purely on test check basis. The accounts were test audited with reference to books of accounts and vouchers produced by the academy. The office of Directorate of Audit, Local funds Account, GNCT of Delhi disclaims any responsibility for any non-reporting or misinformation on the part of the auditee. The accounts for the FY 2022-23 has been audited by M/s Kamil & Co., Chartered Accountant, B-27, Ground Floor, Nizamuddin West, New Delhi-110013. According to Income and Expenditure Account statement appended with the Balance Sheet. The financial position has been worked out as under:-

#### INCOME (A)

Particulars	Amount in Rs.		
	General Major Head "2205"	Salaries (Major Head "2205")	Salary of Part time teachers (Major Head "2202")
Unspent Balance as per last audit report	47379530.63	3022776.00	983641.00
GIA (1 <sup>st</sup> installment) received from Art Culture and Language Department vide sanction letter no. F.11/03/2021/ACL/960-967 dated 04.05.2022	20500000.00	9375000.00	9250000.00
GIA (2 <sup>nd</sup> installment) received from Art Culture and Language Department vide sanction letter no. F.11/03/2021/ACL/2237-2247 dated 26.09.2022	0	15727000.00	17515000.00
GIA (3 <sup>rd</sup> installment) received from Art Culture and Language Department vide sanction letter no. F.11/04/2021/ACL/1633-1639 dated 03.03.2022	0	9375000.00	4250000.00
Other Income	3665228.93	0	0
Total	71544758.23	37499776.00	31999641.00

#### EXPENDITURE (B)

Particulars	General (Major Head "2205")	Salaries (Major Head "2205")	Salary of Part time teachers (Major Head "2202")
Salary & Establishment Expenses	0	32515797	0
Part time Teacher Salary	0	0	29215830
Organizational Expenses	2653542.93	0	0

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Annual Awards/press conference	0	0	0
Book Fair	187714	0	0
Books supplied to Urdu School Library	0	0	0
Computer Advertisement to small urdu news	33000	0	0
Dara Shikoh Library	14209	0	0
Educational/cultural/painting competition	153921	0	0
Promotion of Composite Lingual Culture	0	0	0
Extension Lectures	185418	0	0
Financial Assistance to authors for publication	0	0	0
GC/Committee meeting expenses	124489	0	0
Iftar Cum dinner	0	0	0
Independence Day Muhaira	352384	0	0
Joint Programme with Department of Delhi/academics	251110	0	0
Qaumi Mushaira	0	0	0
Joint Dinner Cum meeting GC	0	0	0
Kalam Mushaira	0	0	0
Mushaira on Kaifee Azmee	0	0	0
Ladies/Journalist Mushaira	0	0	0
Misc./reception/condence/cultural evening	150434	0	0
Monthly finance assistance to needy poets/writer	1500000	0	0
Monthly magazine Aiwan-e-urdu	2830391	0	0
Monthly Magazine Umang	3999963	0	0
Nai Purane Chirag	1730673	0	0
National Integration Mushaira (Shandar)/Gandhi	0	0	0
Newspaper corners	5600	0	0
Prizes on literary books	428123	0	0
Prize distribution	283034		
Publication of books	1182447	0	0
Republic day Mushaira	1879767	0	0
Republic Day poet meet	0	0	0
Sir syed Seminar	0	0	0
Seminar on Yad E Raftgan	0	0	0
Sponsored Programme with Lit./Edu./NGO/cul.	115055	0	0
Teachers day mushaira	112194	0	0
Urdu Drama festival/children work shop	1244763	0	0
Urdu Heritage festival	0	0	0
Urdu certificates/diploma course	595406	0	0
Urdu coaching classes	558675	0	0
Urdu literacy centre	24416	0	0
Web site expenditure of urdu academy	732034		
Social media publicity expense	2757899		
Urdu type and shorthand/computer kitbat/journalism	38113	0	0
Less: Audit recovery utilized during the year	0	0	0
<b>Total Expenditure</b>	<b>24124774.93</b>	<b>32575797</b>	<b>29218830</b>
<b>Unspent Balance as on 31.03.2022(A-B)</b>	<b>47419924.30</b>	<b>4923979</b>	<b>2780811</b>

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**PART-III**

**CURRENT AUDIT REPORT**  
**(2022-23)**

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Page 24

**PARA-01:- Late payment Surcharge paid to BSES Yamuna Power Limited.**  
(Audit Memo No.02 Dated: 02.01.2024)

During the test check of BSES Yamuna Power Limited bills for the audit period 2022-23 it has been observed that the department delayed the BSES Yamuna Power Limited Charges and has paid Late Payment Surcharge (LPSC) as per details given below:

Bill No. With Date	Period	Amount including LPSC paid by deptt.(Rs.)	LPSC paid (Rs.)
CB-50, 16.06.2022	14.05.2022 to 13.06.2022	203420	608
Total amount Rs.			608

Settled on the basis of supply document at page No 45 & 04 supply file  
100, 101, 102

Department may get the above late payment surcharge regularized from the competent authority after verifying the facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed at department level.

Page 30

**PARA-02:- Late payment Surcharge paid to Internet Plan/ Pack Airtel.**  
(Audit Memo No.03 Dated: 02.01.2024)

During the test check of **Internet Plan/ Pack Airtel** bills for the audit period 2022-23 it has been observed that the department delayed the **Internet Plan/ Pack Airtel** and has paid Late Payment Surcharge (LPSC) as per details given below:

Bill No. With Date	Period	Amount including LPSC paid by deptt.(Rs.)	LPSC paid (Rs.)
CB-23, 23.01.2023	17.12.2022 to 16.01.2023	1887	100
CB-235, 03.01.2023	17.11.2022 to 16.12.2023	1887	100
Total amount Rs.			200

Department may get the above late payment surcharge regularized from the competent authority after verifying the facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed at department level.

Settled on the basis of supply document at page No 45 & 04 supply file.  
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**PARA-03:- Condemnation of unserviceable items.**  
(Audit Memo No. 11 Dated: 05.01.2024)

Page 3

During the test check of record provided to audit by the **Urdu Academy, CPO Building, Kashmiri Gate, Delhi for the financial year 2022-23**, it has been observed that a large number of condemned items has been shown pending for auction. The details are as under: -

**LIST OF CONDEMNATION ITEM (MISC.)**

S. No.	Name of Item	Quantity	Date of purchase as per Academy	Actual cost in Rs.
1	2	3	4	5
1	Almira Steel	3	31/03/1982	3750.00
2	- do-	1	31/03/1982	1250.00
3	-do-	2	31/03/1982	2500.00
4	- do-	2	31/03/1982	2500.00
5	-do-	6	05/04/1985	6600.00
6	Attaches (Brief Case)	2	27/01/1993	3200.00
7	-do-	11	06/01/1987	45675.00
8	-do-	1	16/08/2001	9880.00
9	-do-	1	16/08/2002	725.00
10	-do-	1	08/04/2005	1757.00
11	-do-	1	22/06/2015	858.00
12	Chair with arms	18	05/04/1985	2700.00
13	-do-	36	08/03/1990	10512.00
14	Chair with out arms	7	05/04/1985	875.00
15	-do-	1	05/09/1989	1280.00
16	-do-	6	08/03/1990	2040.00
17	-do-	11	17/06/1992	4092.00
18	-do-	6	03/05/1995	260.00
19	Corner Table	1	31/03/1986	1250.00
20	Central Table	2	4/05/1992	4080.00
21	Cooler Desert	2	04/05/2010	11500.00
22	-do-	1	10/07/2011	7974.00
23	-do-	3	21/05/2015	18056.00
24	Chair Visitor	15	31/01/2008	13500.00
25	Chair Revolving	2	19/02/1991	3394.00
26	- do-	1	20/01/1994	2477.00
27	-do-	2	23/03/1994	3908.00
28	-do-	2	17/06/1994	4610.00
29	-do-	1	25/10/1994	1618.00
30	Calculators	2	13/01/2010	285.00
31	-do-	3	13/05/2010	867.00
32	-do-	3	01/12/2010	847.00

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33	-do-	3	24/02/2011	1045.00
34	-do-	3	09/12/2011	867.00
35	-do-	3	13/12/2012	888.00
36	-do-	1	31/03/2009	336.00
37	-do-	2	25/05/2015	578.00
38	Book Case (Steel)	10	05/04/1985	38030.00
39	Brief Case	1	16/08/2000	725.00
40	Brief Case	1	08/04/2005	1757.00
41	Cooler Stand	3	29/06/1995	690.00
42	Geysar	1	15/11/2000	3250.00
43	Heat Convector	5	20/12/2005	5265.00
44	Room Heater	3	22/01/2006	658.00
45	Numbing Machine	1	24/01/2012	844.00
46	Moter Pump	1	02/05/2013	4450.00
47	Podium (Wooden)	1	31/03/2009	9000.00
48	Packing Machine	1	06/11/2007	780.00
49	Refrigerator 165Ltr	1	10/03/1996	7541.00
50	Spoon	7	23/01/1995	90.00
51	Stool Wooden	4	23/03/1994	1100.00
52	Spoon Tea	50	09/04/2003	00
53	Stabilizer	2	04/06/1997	5000.00
54	Umbrella	10	08/08/2012	1800.00
55	Vacuum Cleaner	1	21/01/1999	5990.00
56	Hot Case	1	21/01/2011	1367.00
57	Old Moter Parts	01/04/2015 to 31/03/2022		
<b>TOTAL in Rs.</b>				<b>266876.00</b>

**LIST OF CONDEMNATION IT EQUIPMENTS AND ELECTRONIC ITEMS**

S. No.	Name of Item	Quantity	Date of purchase as per Academy	Actual cost
1	2	3	4	5
1	Computer	1	09.05.1994	88000.00
2	Computer	1	31.03.1995	50100.00
3	Computer	2	31.03.1997	93000.00
4	Computer-P-200	1	31.03.1998	36250.00
5	Computer Alfron	1	31.03.1998	75200.00
6	Computer	2	04.08.2000	84550.00
7	Computer(Intel P-4)	1	28.03.2003	48200.00
8	Computer(HCL P-4)	4	21.02.2006	118800.00
9	Computer (HCLCoreDue)	1	24.11.2007	27672.00
10	Printer (Lesar HP)	1	09.05.1994	75600.00
11	Printer (DMP LX800)	1	09.05.1994	11900.00
12	Printer (LQ1051)	1	31.03.1998	18000.00
13	Printer (HP Lesar)	1	31.03.1998	72475.00

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	jet4000)			
14	Printer (Lesar jet 120)	1	28.09.1999	25530.00
15	Printer (HP6LPRC)	1	31.03.2001	15800.00
16	Printer (HP Lesar jet3744)	1	16.11.2005	3827.00
17	Printer (HP Lesar jet 1022)	1	29.07.2005	00
18	Printer (Samsung-Lesar jet ML1610)	1	18.08.2006	8354.00
19	UPS( RTC)	1	04.05.1994	2336.00
20	UPS	1	17.05.1994	33500.00
21	UPS (1200VA)	1	31.03.1998	18000.00
22	UPS (800VA)	2	31.03.1998	12000.00
23	UPS	3	27.03.1999	65199.00
24	UPS	1	27.10.1999	9133.00
25	UPS	3	22.09.2000	10314.00
26	UPS (600VAMTGS)	1	28.03.2003	3800.00
27	UPS (Datex700VA)	4	01.05.2006	22318.00
28	UPS (Agmatal)	5	31.03.2011	21200.00
29	Scannar HP Scanject(G3010)	1	02.12.2007	6438.00
30	Photo Copier	1	31.03.2008	1,25614.00
31	V.C.R	1	31.03.1987	17500.00
32	V.C.R	1	30.03.1996	18590.00
33	Tap Recorder	1	17.01.1994	3950.00
34	Tap Recorder	1	03.10.2006	3884.00
35	Inverter	1	22/01/2003	10450.00
			<b>TOTAL in Rs.</b>	<b>1,237,489.00</b>

**LIST OF CONDEMNATION OF MOTER BIKE**

S. No.	Name of Item	Quantity	Date of purchase as per Academy	Actual cost
1	2	3	4	5
1	Moter Bike	1	30.03.1996	3000.00
			<b>TOTAL in Rs.</b>	<b>3000.00</b>

Necessary steps may be taken to auction the above unserviceable items, after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

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Settled on the basis of supply documents placed at Page No. 14 W 29 of supply file  
for IAO AP No. 33

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**PARA-04:- Appointment of contractual staff without the concurrence of finance Department, GNCT, Delhi.**  
(Audit Memo No. 12 Dated: 08.01.2024)

As per clause 19(a) of order number F.12/3/2010-AC/dsfa/DSII/914-921 dated 18.07.11, "in view of functional requirement if any post is to be created, the autonomous bodies/grantee institutions shall submit a consolidated proposal for seeking the prior concurrence of FD through their administrative department with the full justification before obtaining the approval of the competent Authority for creation. "However the terms and condition of service, that is pay scale, allowances, etc., shall not be the higher than those applicable to similar categories of employees in this Govt.

Further, as per clause 25 of order dated 18.07.2011, where in it is mentioned that the presence of the Principal Secretary (Finance) or his nominee in meetings of any of the committees/boards of autonomous bodies/grantee institutions does not amount to concurrence/approval of Finance Department. Hence, autonomous bodies/grantee institutions shall seek the concurrence of Finance Department through their administrative department, wherever concurrence is required.

During the course of audit of Urdu Academy for the year 2022-23 it has been observed that the following staff has been appointed on contractual basis for the last 03 to 13 years to till date. All the employees have been appointed on contractual basis for the period of 89 days and after break of 2 to 3 days the extension was given to the same employees regularly.

S. No.	Name of the employees	Post	Date of initial appointment on contract basis	Remuneration paid (Gross) on 31.03.2023 ( in Rs.)
1.	Munawar Hasan Kamal	Sub Editor	18.04.2016	28000
2.	Abdul Jafar Mirza	Computer instructor	13.12.2010	22288
3.	Rehbar Aslam Ejaz	UDC	13.12.2010	22288
4.	Mohd. Asif	LDC	13.12.2010	22288
5.	Nayab Jahan	UDC	13.12.2010	22288
6.	Farzana Hasan	Office clerk	03.01.2019	22288
7.	Munawwar Husain	Dispatch Rider	17.05.2017	20160
8.	Zubaida Khatoon	Peon	19.12.2011	20160
9.	Farha Naaz	MTS	18.01.2021	20160

Further scrutiny of the record, it observed that approval of competent authority, has not been taken by Urdu Academy at the time of appointment of staff on contractual basis.

As per pattern of assistance of Urdu Academy, all the post to be filled by the grantee institution will be circulated to various departments of GNCTD and other things being equal employees of GNCTD may be given preference but no wide publicity was done.

This point has also been raised in audit report 2011-12 vide Para no. 04, audit report 2014-15 Para no. 02, Audit report 2020-21 Para no. 10 and Para No. 01, Audit report 2021-22, but no action has been initiated by academy till date.

In view of the observation/shortcoming noticed, Ex-Post-facto approval of competent authority for appointment of contractual staff and their remuneration may be obtained under intimation to audit.

**PARA-05:- Shortcoming in maintenance of Cash Book.**  
( Audit Memo No.06 Dated: 05.01.2024)

During scrutiny of Cash Book of Urdu Academy, CPO Building, Kashmiri Gate, Delhi for the financial year 2022-23, following shortcomings have been observed:-

- (1) The department is maintaining bank wise cash book as a printout of software entries, which is irregular and violation of the rule 13 of Receipt & Payment Rules.
- (2) Each and every entry of receipts as well as payments of cashbook have not been authenticated/ signed by the competent authority.
- (3) Certificate as required under Rule 13 (iv) of Receipt & Payment Rules, at the closing of each month has not also been recorded during 2022-23.

HOO may take necessary step to maintain the cash book in the desired format as per prescribed rule under intimate to audit.

**PARA-06:- Details regarding Saving Account maintained with Kotak Mahindra Bank.** (Audit Memo No.09 Dated: 05.01.2024)

As per information provided by the Urdu Academy, CPO Building, Kashmiri Gate, Delhi for the financial year 2022-23, there are for 05 banks operated by academy, out of which one bank account namely Kotak Mahindra is not in use since long & amount of Rs.1,18,294/- is lying unutilized in this account.

This was also observed by previous audit vide audit memo No. 09 dated 04.01.2023, but no action taken by the Department till date.

HOO is advised to take an early action for closer of bank account in Kotak Mahindra & remit the amount of Rs.1,18,294/- in the GIA salary account of the academy and the date from which the account is not in operation may be intimated to audit.

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**PARA-07:- Difference in unspent balance as per CA report and shown in Utilization Certificate. (Audit Memo No.01 Dated: 02.01.2024)**

On scrutiny of the balance sheet and related records of the Urdu Academy, CPO Building, Kashmiri Gate, Delhi for the financial year 2022-23, it has been noticed that there is a huge difference between unspent balance of Grant –In- Aid – General (MH 2205) submitted by the Urdu Academy in Utilization Certificate and in schedule 3 – Grant-in-Aid (Unspent balance) of the balance sheet for the financial year 2022-23. The detail of difference is as under:-

Financial Year	Unspent Balance as per CA Report in Rs.	Unspent Balance as per UC In Rs.	Difference in Rs.
GIA General 2022-23	43685552	47350781	3665229

*Selected 11m items of supply / Demand bill / Invoice No. 30 W 50 of supply items. In IAO, AP No. 33*

The HOO/DDO is hereby directed to get the difference rectified as stated above, after due verification of facts and figures, under intimation to audit.

**PARA-08:- Recoverable Security Deposit from various agencies. (Audit Memo No.04 Dated: 04.01.2024)**

Scrutiny of the balance sheet for the financial year 2022-23 and as per information provided by the authority of Urdu Academy, CPO Building, Kashmiri Gate, Delhi for the financial year 2022-23, it has been observed that schedule 9- Current Assets Loan and Advances (Security deposit - c) of the balance sheet shows security deposits recoverable from various agencies for an amount of Rs. 25,695/- as per details given below:

**SECURITY DEPOSITS**

S.No	Agency	Amount (in Rs.)
1.	D.E.S.U	5695
2.	Rajendra Service Station	20000
	<b>TOTAL</b>	<b>25695</b>

Reason for non recovery of security deposit paid to various agencies since last 2 to 3 years not recorded in the books of accounts.

HOO is advised to recover the above said amount under intimation to audit.

**PARA-09:- Non incorporation of 3<sup>rd</sup> installment of G.A. Salary under MH 2202 (Teaching Scheme) in the books of accounts for the F.Y. 2022-23. (Audit Memo No.15 Dated: 09.01.2024)**

During test check of the record of Urdu Academy, CPO Building, Kashmiri Gate, Delhi, for the audit period 2022-23, it has been observed that Department of

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Art, Culture and Language, GNCT Of Delhi has released 3 rd installment of recurring Grant-in- Aid for amounting to Rs. 42,50,000/- under Teaching Scheme MH 2202, GIA – Salary vide order no F.11/03/A/C/2022-23/ACL/3223-3230 dated 01.03.2023 in favour of Urdu Academy.

Further scrutiny of balance sheet and utilization certificate for the Financial year 2022-23 of Urdu Academy. it has been observed that the Department has not incorporated the 3 rd installment of GIA- Salary under MH 2202 (Teaching Scheme) for Rs. 42,50,000/- in the books of accounts and shown excess expenditure in this head amounting to Rs. 14,69,139/- against Grant-in- Aid, released by the Department of Art, Culture and Language, GNCT Of Delhi which is irregular.

Department may take necessary steps to remove the above discrepancies after verifying the facts and figures under intimation to Audit.

**PARA-10:- Non Production of Records.**

(Audit Memo No. 10 Dated: 08.01.2024)

Following records have not been produced to audit for the period 2022-23.

1. Purchase /Tenders Files.
2. List of Official appointed during the year on ad-hoc basis/daily wages/temporary/Permanent basis along with approval of competent authority.
3. Advance Register (Long Term and Short Term).
4. News Paper & Magazine Register.
5. Cheque Issue Register.
6. Record of Cheques / Demand Drafts / NEFT OR RTGS / Other digitally payment received.
7. Details of items amounts received as donation.
8. GIA register maintained as per GFR.
9. Grant received from Govt. of India and other agencies during audit period.
10. Stock Register (non consumable).
11. Details of amount/grant paid to the NGO.
12. All AMC/CMC files.
13. All files/record related to outsourced services.
14. Property Register.
15. Tuition Fee/TA/Conveyance allowance Register.
16. List of employees who have been provided mobile / landline facility along with reimbursement files.
17. Log books of vehicle & expenditure / maintenance files.
18. List of employees getting special increments.
19. Any other auditable records/ registers other than above, maintained by the institution/ office.

The above record may be shown to the next Audit.

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(DINESH KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXIII

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**PART-III**  
**(TEST AUDIT NOTE)**

**TAN-01:- Improper maintenance of Pay Bill Registers.**  
(Audit Memo No.05 Dated: 04.01.2024)

During test-check of PBR for the audit period 2022-23, following discrepancies have been noticed:

1. Abstract of Pay Bills (GAR-18) maintained and not signed by the DDO.
2. **Incomplete personal information**: - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name & designation (Except in few cases), no other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement details of loan advances/refunds etc. were not recorded in the PBR which is incorrect.
3. **Yearly totals of Pay and Allowances not worked out**: - At the close of every financial year horizontal should be done. But on scrutiny of PBR it was noticed that same were not done. Horizontal totals should be worked out for calculation of Income Tax.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

**TAN-02:- Improper maintenance of Pay Bill Registers in r/o Urdu Teacher.** (Audit Memo No.07 Dated: 05.01.2024)

During test-check of PBR in r/o Urdu Teachers for the audit period 2022-23, following discrepancies have been noticed:

1. The mandatory page counting certificate has not been recorded on the first page of PBR and also not countersigned by the DDO concerned.
2. Index has not been prepared.
3. Yearly totals of Pay and Allowances not worked out at the close of every financial year.
4. Abstract of Pay Bills (GAR-18) maintained and not signed by the DDO.
5. All the teachers are drawing basic + DA but in the PBR column no. 03 & 10 for basic pay and DA are not filled up. The same may be done on monthly basis.
6. In the month of March total Gross salary payable (column no. 17) has been entered after deducting income tax and cess which is not in order. Gross salary payable should be entered in the column no. 17 and deduction of income tax and cess should be entered in the column of total deduction (column no. 35).

Necessary steps be taken to remove the above discrepancies under intimation to Audit.



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**TAN-03:- Improper maintenance of Service Books.**  
(Audit Memo No. 13 Dated: 08.01.2024)

During the test check of Service Books, of Urdu Academy, CPO Building, Kashmiri Gate, Delhi, the following short comings have been observed:

**(1) Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

**(2) Re-attestation of Bio-data**

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

**(3) Home Town**

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

**(4) Cutting and over writing**

There are several cutting and over writing in the leave account of the officials, not attested by the competent authority. Further in most of the cases leave accounts also not verified / attested by the competent authority.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

**TAN-04:- Short comings in maintenance of Stock Register.**  
(Audit Memo No. 14 Dated: 08.01.2024)

As per GFR Rule, 213: -

**1) Physical verification of Fixed Assets:** The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

**2) Verification of Consumables:** A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

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- 3) **Procedure for Verification:** (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.
- ii) A certificate of verification along with the findings shall be recorded in the stock register.
- iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

**Scrutiny of stock register for the period 2022-23 it has been observed that :-**

1. Physical verification of consumable stock has not been done during audit period. A certificate of verification along with the findings shall be recorded in the stock registers.
2. Quantity shown issued in stock register without obtaining the indents of the user department/section and also not certified by the authority competent.
3. Cutting and overwriting made in stock registers but not attested by the concern authority.

Department may take necessary step to remove the above discrepancies under intimation to Audit and similar types of other cases may also be got reviewed at Department level.

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(DINESH KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXIII



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**CURRENT AUDIT REPORT**  
**Part-II**

(2023-2024)

**PARA 01:** **Difference in Unspent balance as per LFA Report and Utilization Certificate**  
(Ref. Audit Memo No. 09 dated 03.02.2025)

During scrutiny of L.F.A. Report for the Financial Year 2022-23 and Utilization Certificate for the year Financial Year 2023-24 of audited accounts by Chartered Accountants Dinesh Kalra & Associates of Urdu Academy, Delhi, it has been noticed that there is a difference in unspent balance as per details given below:

Sl. No.	Particulars	GIA General (220500102910031)	GIA Salaries (220500102910036)	Teaching scheme (220201017890036) GIA-Salary
1	Unspent Balance as per L.F.A Report (as on 01/04/2023)	47419984.30	4923979.00	2780811.00
	Unspent Balance as shown by Utilization Certificate (as on 01/04/2023)	47350781.00	4923980.00	-1469189.00
	Difference	69203.30	-1.00	4250000.00

Urdu Academy, Delhi may take necessary steps to reconcile the above difference under intimation to audit.

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**PARA 02: Non maintenance of Cash Book as per Receipt & Payment Rules.**  
(Ref. Audit Memo No.11 dated 04.02.2025)

As per rule 13(1) of CGA (R&P) rule 1983 all monetary transactions should be entered in the cash book in form GAR 3 as soon as they occur and each and every entry must be attested by the Head of the office in token of check.

The cash book should be closed regularly and completely checked. The head of office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of cash book and initial it as correct.

At the end of each month the Head of Office/DDO should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

**During the scrutiny of Records of 2023-24, it was found that Urdu Academy**

1. Not maintaining the cash book as per rules. The Academy is maintaining bank wise cash book as a printout of software entries, which is irregular and in violation of the rule 13 of Receipt & Payment Rules.
2. Each and every entry of receipts as well as payments of cash book have not been authenticated/signed by the competent authority.
3. Certificate as required under rule 13(iv) of Receipt & payment Rules, at the closing of each month is not being recorded.

HOO/DDO is requested to maintain the cash book as per the Receipt & Payments Rules under intimation to audit.

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**PARA 03: Non operating of Kotak ACE Saving Account No. 0611745987 having balance of Rs.1,18,294/-**

(Ref. Audit Memo No. 12 dated: 06.02.2025)

As per information provided by Urdu Academy, there are 05 bank accounts being operated by academy, out of which one bank account Kotak ACE Saving Account No. 0611745987 is not in use during 2023-24 and amount of Rs. 1,18,294/- is lying unutilized in this account.

Urdu Academy, Delhi may take necessary steps to make the account operational if the scheme is ongoing or close the bank account in Kotak Mahindra bank and deposit the amount of Rs. 1,18,294/- in the relevant head of account under intimation to audit.

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of current Audit Report.  
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**PARA 04: Achievement-cum-performance report.**  
(Ref. Audit Memo No. 13 dated 06.02.2025)

As per point no. 14 of Finance (Accounts) Department, Delhi Order no. F. 12/3/2010-AC/dsfa/DSIII/914-921 dated 18.07.2011 "All autonomous bodies/grantee institutions shall prepare an **Annual Action Plan indicating the physical targets for their various programmers/schemes** with the approval of the administrative department concerned for each financial year in the month of April ever year and submit a copy of the same to Planning/Finance/Audit Departments. All the autonomous bodies/grantee institutions shall submit performance-cum-achievement reports soon after the end of the financial year. The performance-cum-achievement reports shall be made available to the Directorate of Audit also. The Administrative Departments, concerned, shall insist upon submission of the said reports. Consequent upon submission of said reports, the administrative departments shall examine the same and issue appropriate directions to the grantee institutions wherever required for taking corrective measures."

Urdu Academy, Delhi was requested to provide the copy of Achievement-cum-performance report for the year 2023-24 vide audit memo no, 13 dated 06.02.2025 but the same has not been provided to Audit. The Academy is advised to comply with the mentioned guidelines of Order dated 18.07.2011 for timely preparation/submission of Achievement-cum-performance report.

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*Settled & approved on 16/11/25  
as per instructions issued to Faculty  
documents attached. 125 to  
AO + 128 of empty file. (P)*  
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**PARA 05: Annual reports and financial statement.**  
(Ref. Audit Memo No. 14 dated 06.02.2025)

As per point no. 13 of Finance (Accounts) Department, Delhi Order no. F. 12/3/2010-AC/dsfa/DSIII/914-921 dated 18.07.2011 " All autonomous bodies/grantee institutions shall prepare Annual Reports alongwith audited statements of accounts. The said reports/statements will be submitted to the Administrative Department concerned for placing the same to the table of Delhi Legislative Assembly every year."

Urdu Academy was requested to provide the copy of Annual report vide audit memo no. 14 dated 06.02.2025 but the same has not been provided to audit. The academy is advised to comply with the above guidelines for preparation/submission of the Annual Reports to the administrative department.

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*Submitted on 7th basis  
of supply/elements  
at page no. 129 to 143 of  
supply file  
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140 HR NO. 53*

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Urdu Academy, C.P.O. Building, Kashmere Gate, Delhi

~~Para-28~~  
**PARA 06: TDS Recoverable from Income Tax Department amounting to Rs.1,816/-.**  
(Ref. Audit Memo No. 15 dated 07.02.2025)

During the scrutiny of balance sheets for the year 2023-24 (schedule 9d) it has been noticed that the TDS (Recoverable) amount of Rs.1,816/- has to be received from Income Tax Department.

As per income tax rules, Urdu Academy should claim credit for TDS on income that is paid or accrues to them, in the same financial year as the TDS is deducted but it has been noticed that above amount of Rs.1,816 is lying under TDS Receivable

HOO/DDO is requested to take necessary steps recovery of TDS from the Income Tax Department under intimation to audit.

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**PARA07: Late payment surcharge paid to BSES Yamuna Power Limited.**  
(Ref. Audit Memo No.16 dated 07.02.2025)

During the test check of BSES Yamuna Power Limited bills for the audit period 2023-24, it has been observed that Urdu Academy, Delhi delayed the BSES Yamuna Power Limited Charges and has paid Late Payment surcharge (LPSC) as per details given below:

Bill no. with Date	Period	Amount including LPSC paid by Department	LPSC paid
CB-279 25.01.2024	dt. 13.12.2023 to 12.01.2024	134190/-	431.67

Urdu Academy may get the above late payment surcharge regularized from the competent authority after verifying the facts and figures under intimation to Audit. Other similar type of other cases may also be got reviewed at department level.

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Settled on LMS  
basis of supply demand  
ad. No. 144 W 148 of  
supply file.  
for  
IAO AP no. 33

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**PARA 08: BSES Yamuna Power Limited bills receivable from Sindhi Academy -reg.**  
(Ref. Audit Memo No. 17 dated 07.02.2025)

During the test check of bills/file of BSES Yamuna Power Limited bills and others records for the audit period 2023-24, it has been noticed that Urdu Academy, Delhi has booked Rs. 19,91,100/- as Water & Electricity charges as per Schedule 12 of Balance Sheet. As per file no. 2 (6)/UA/2023 the academy has paid following BSES Yamuna Power Limited Charges and Sindhi Academy was requested to pay their share as detailed below:

Sl. No.	Period	Electricity bills paid by Urdu Academy	Share of Sindhi Academy
1	15.3.2023 To 13.04.2023	104950	31485(30%)
2	14.04.2023 to 12.05.2023	156020	46806 (30%)
3	13.05.2023 to 12.06.2023	217300	65190(30%)
4	13.06.2023 to 12.07.2023	227030	113515 (50%)
5	13.07.2023 to 12.08.2023	237110	118555(50%)
6	13.08.2023 to 12.09.2023	214240	107120(50%)
7	13.09.2023 to 12.10.2023	205450	102725(50%)
8	13.10.2023 to 12.11.2023	133230	66615(50%)
9	13.11.2023 to 12.12.2023	102220	51110(50%)
10	13.12.2023 to 12.01.2024	134190	67095(50%)
11	13.01.2024 to 12.02.2024	156140	78070(50%)
12	13.02.2024 to 09.03.2024	103220	51610(50%)
	Total	1991100	899896

Urdu Academy vide their reply has provided the details of amount i.e Rs. 8,99,896/- paid by Sindhi Academy. Urdu Academy has not taken into account the amount received from Sindhi Academy i.e neither the amount has been deducted from the amount booked as Electricity charges nor the same has been found recorded in receipts. Urdu Academy may reconcile the figures booked under the head Electricity Claims and amount received from Sindhi Academy may also be deposited in GIA and the unspent balance may be got rectified under intimation to audit.

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PARA-31

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**PARA 09: Recoverable Security Deposit from various agencies.**  
(Ref. Audit Memo No. 20 dated 10.02.2025)

Scrutiny of the balance sheet for the financial year 2023-24 and as per information provided by the authority of Urdu Academy, CPO Building, Kashmiri Gate Delhi for the financial year 2023-24, it has been observed that schedule 9 Current Assets Loan and Advances (Security Deposit-c) of the balance sheet shows security deposits recoverable from various agencies for an amount of Rs. 25695/-

**SECURITY DEPOSIT**

S.No.	Agency	Amount (in Rs.)
1.	D.E.S.U.	5,695/-
2.	Rajendra Service Station	20,000/-
	Total	25,695/-

5,695/- settled  
20,000/- settled  
25,695/- settled

HOO, Urdu Academy may recover the above said amount under intimation to audit.

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*Partially settled on the basis  
of reply/document  
at page no 149 to 151  
of reply file -  
by  
140/1410/23*

PARA 10: **Discrepancies in Bank Reconciliation**  
(Ref. Audit Memo No. 21 dated 10.02.2025)

During the scrutiny of audit of Urdu Academy Delhi, it is noticed that there is a discrepancy in the closing balance as per Account Statement of Canara Bank CPF Account No. 1100763533 and 110076353375 as per accounts audited by Chartered Accountants M/s Dinesh Kalra & Associates, Chartered Accountant, 205, Bhardwaj Plaza, Greater Kailash, Part-I, New Delhi 110048, for audit period 2023-24, as detailed below:

Year	Balance as per Cash Book being maintained by Urdu Academy	Balance as per Accounts as on 31 <sup>st</sup> March audited by CA	Difference
Canara bank CPF	40800079.00	38688832.00	2111247.00
Canara Bank (General & Salary)	111841975.07	24710938.29	87131036.78

HOO/DDO to take necessary steps to reconcile the above discrepancy under intimation to audit.

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~~PARA-32~~ PARA-33

**PARA 11 :** Recovery due to wrong pay fixation in r/o of Smt. Poonam Singh, Asstt. Programme Officer amounting to Rs. 2,28,149/-  
(Ref. Audit Memo No.22 dated 10.02.2025)

As per Rules, Persons granted financial upgradation under MACPs, when promoted on regular basis, **no further pay fixation will be allowed.** However, if the promotion it happens to be in a post carrying is to a post with higher grade pay, than what is available under MACPs, only difference of Grade Pay would be made available.

On scrutiny of the service book of Ms. Poonam Singh, Assistant Programme Officer, it is revealed that the employee was appointed as LDC in the pay scale of Rs. 950-1500 w.e.f. 20.11.1992 (Rs. 3050-4590 w.e.f. 01.01.1996 after implementation of Vth CPC). The employee was promoted to the post of UDC in the pay scale of Rs. 4000-100-6000 w.e.f. 28.03.1997 (grade pay of Rs. 2400 in VIth CPC). The employee was granted 2<sup>nd</sup> MACP w.e.f 01.09.2008 with grade pay of Rs. 2800. The employee was promoted to the post of Asstt. Programme Officer in grade pay of Rs. 4200 w.e.f. 08.06.2015, the pay was fixed w.e.f 01.07.2015 after allowing benefit of notional increment, which is not correct. The pay fixation should be as under:

Period	Pay fixed by the department	Pay should be fixed at	Remarks
07.06.2015	12940+2800	12940+2800	
08.06.2015	12940+4200	12940+4200	Date of promotion
01.07.2015	13910+4200	13420+4200	As the official was already granted the benefit of 2 <sup>nd</sup> MACP w.e.f. 01.09.2008, no fixation would be allowed on the date of regular promotion, only the difference of grade pay would be admissible.
1.01.2016	47600 (L6/11)	46200 (L6/10)	(17620x2.57=45283.40)
1.07.2016	49000 (L6/12)	47600 (L6/11)	
1.07.2017	50500 (L6/13)	49000 (L6/12)	
1.07.2018	52000 (L6/14)	50500 (L6/13)	
1.07.2019	53600 (L6/15)	52000 (L6/14)	
1.07.2020	55200 (L6/16)	53600 (L6/15)	
1.07.2021	56900 (L6/17)	55200 (L6/16)	
1.07.2022	58600 (L6/18)	56900 (L6/17)	
22.11.2022	58600 (L7/10)	58600 (L7/10)	Grant of 3 <sup>rd</sup> MACP
1.07.2023	62200 (L7/12)	60400 (L7/11)	
1.01.2024	64100 (L7/13)	62200 (L7/12)	
1.01.2025	66000 (L7/14)	64100 (L7/13)	

Pay of the employee may be got revised as per Rules and overpayment of Pay and allowance amounting to Rs. 2,28,149/- may please be recovered from above mentioned officer after due verification of facts and figures, under intimation to audit. Other similar cases may also be reviewed at their own level.

Muhammad  
A.A.S

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*[Handwritten signature]*

**PARA 12: Non Production of Record.**  
(Ref. Audit memo 01 to 08)

The following records/ information have not been provided to Audit for the period 2023-24:

1. LEDGER
2. Receipts Books
3. Income Tax record for 2023-24
4. Details of honorarium paid to staff for the year 2023-24
5. Advertisement files

**OLD PARAS (2022-23)**

1. Purchase /Tender Files
2. List of Official appointed during the year on ad hoc basis/daily wages/temporary/permanent basis along with approval of competent authority.
3. Advance Register (Long Term and Short Term)
4. News Paper & Magazine Register
5. Cheque Issue Register.
6. Record of Cheques/Demand Drafts/NEFT or RTGS/ Other digitally payment received
7. Details of items amount received as donation
8. GIA register maintained as per GFR
9. Grant received from Govt. of India and other agencies during audit period
10. Stock Register (Non consumable)
11. Details of amount/grant paid to the NGO
12. All AMC/CMC files
13. All files/record related to outsourced services
14. Property Register
15. Tuition Fee/TA/Conveyance allowance Register
16. List of employees who have been provided mobile/landline facility along with reimbursement files
17. Log books of vehicles, expenditure/maintenance files
18. List of employees getting special increments
19. Any other auditable records/registers other than above, maintained by the institution/office

The same may be provided to next audit

*Settled & Taken as per  
1/10/10 of comment Audit Report  
1/10/10 KP No. 55*

*(M)*  
(Meenakshi Nagpal)  
Inspecting Audit Officer  
Audit Party No.VIII

TEST AUDIT NOTE

TAN 01: Discrepancies in Pay Bill Register

(Ref. Audit Memo No. 10 dated: 04.02.2025)

During test-check of Pay Bill Registers (PBRs) in respect of Urdu Academy, following irregularities were noticed:-

- (ii) **Register not alphabetically indexed** – Alphabetic index containing names & its corresponding page numbers **not** recorded, which is irregular.
- (iii) **Incomplete recording of officials details** – In some cases, mandatory details of the officials (which was required to be recorded on the left-upper part of each page) were **not** found to have been filled, completely, in the PBR. In most cases, apart from the name & designation, the other details are **not** recorded, which is irregular. For example :-
- Date-of-Joining of the employee – **not** recorded.
  - Date-of-Birth of the employee – **not** recorded.
  - Aadhaar Card No. of the employee – **not** recorded.
  - Facts regarding employment of spouse of the employee – **not** recorded.
  - Details of Govt. Accommodation **not** recorded
- (iv) **Vertical totals not worked-out & recorded** – At the close of every financial year horizontal and vertical totals should be worked-out & recorded and should be squared-up – **for all columns** – for the purpose of accounting as well as income-tax calculations. Whereas, it is noticed that same has **not** been done, which is irregular. Elucidate reasons.
- (v) **GAR-18 not recorded** – Also, the GAR-18 (erstwhile TR-22B), i.e., *Abstract of the paybills* – which are to be entered at the end of the PBRs were **not** found recorded, which is highly irregular.

HOO/DDO may rectify these discrepancies and compliance be shown to audit.

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**TAN 02: Improper maintenance of Non Consumable Stock Register.**  
(Ref. Audit Memo NO. 18 dated 10.02.2025)

**Physical Verification of Stock :-** Rule 213(1) and 213(2) of GFR 2017 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 scrutiny of the various Stock Registers provided to Audit, it has been observed that physical verification certificate of Non Consumable stock registers and stock register of NCERT Books have not been recorded annually by Urdu Academy, CPO Building, Kashmere Gate, Delhi-110006 and the same should be undertaken & recorded annually at least once in a year as per rule. Page counting certificate have also not been signed on first page in Non-consumable Stock Register. Further, after scrutiny of Non Consumable Stock registers, it has been found that voucher no. /Bill No. etc. has not been mentioned in the register, which is irregular.

HOO/DDO may rectify these discrepancies and compliance be shown to audit.

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**TAN 3: Improper maintenance of Service Books**  
(Ref. Audit Memo no. 19 dated 10.02.2025)

During the test check of Service Books, of Urdu Academy, CPO Building, Kashmiri Gate, Delhi the following short comings have been observed.

**(1) Re-attestation of Bio Data**

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

**(2) Home Town**

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

**(3) Cutting & Overwriting**

There are several cutting and over writing in the leave account of the officials, not attested by the competent authority. Further in most of the cases leave accounts also not verified/attested by the competent authority.

HOO/DDO may rectify these discrepancies and compliance be shown to audit.

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(Meenakshi Nagpal)  
Inspecting Audit Officer  
Audit Party No. VIII

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Annexure

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Recovery in respect of Smt. Poonam Singh, APO

Period	DUE					Drawn					Difference					
	Basic Pay	Grade Pay	DA	HRA	Total	Basic Pay	Grade Pay	DA	HRA	Total	Basic Pay	Grade Pay	DA	HRA	Total	
08.06.2015 to 30.06.2015	9490	3080	14204.1	3771	30545.1	9490	3080	14204.1	3771	30545.1	0	0	0	0	0	
Jul-15	13420	4200	20967.8	5286	43873.8	13910	4200	21550.9	5433	45093.9	-490	0	-583.1	-147	-1220.1	
Aug-15	13420	4200	20967.8	5286	43873.8	13910	4200	21550.9	5433	45093.9	-490	0	-583.1	-147	-1220.1	
Sep-15	13420	4200	20967.8	5286	43873.8	13910	4200	21550.9	5433	45093.9	-490	0	-583.1	-147	-1220.1	
Oct-15	13420	4200	20967.8	5286	43873.8	13910	4200	21550.9	5433	45093.9	-490	0	-583.1	-147	-1220.1	
Nov-15	13420	4200	20967.8	5286	43873.8	13910	4200	21550.9	5433	45093.9	-490	0	-583.1	-147	-1220.1	
Dec-15	13420	4200	20967.8	5286	43873.8	13910	4200	21550.9	5433	45093.9	-490	0	-583.1	-147	-1220.1	
Jan-16	46200		0	5286	51486	47600		0	5598	53198	-1400	0	0	-312	-1712	
Feb-16	46200		0	5286	51486	47600		0	5598	53198	-1400	0	0	-312	-1712	
Mar-16	46200		0	5286	51486	47600		0	5598	53198	-1400	0	0	-312	-1712	
Apr-16	46200		0	5286	51486	47600		0	5598	53198	-1400	0	0	-312	-1712	
May-16	46200		0	5286	51486	47600		0	5598	53198	-1400	0	0	-312	-1712	
Jun-16	46200		0	5286	51486	47600		0	5598	53198	-1400	0	0	-312	-1712	
Jul-16	47600		952	5445	53997	49000		980	5598	55578	-1400	0	-28	-153	-1581	
Aug-16	47600		952	5445	53997	49000		980	5598	55578	-1400	0	-28	-153	-1581	
Sep-16	47600		952	5445	53997	49000		980	5598	55578	-1400	0	-28	-153	-1581	
Oct-16	47600		952	5445	53997	49000		980	5598	55578	-1400	0	-28	-153	-1581	
Nov-16	47600		952	5445	53997	49000		980	5598	55578	-1400	0	-28	-153	-1581	
Dec-16	47600		952	5445	53997	49000		980	5598	55578	-1400	0	-28	-153	-1581	
Jan-17	47600		1904	5445	54949	49000		1960	5598	56558	-1400	0	-56	-153	-1609	
Feb-17	47600		1904	5445	54949	49000		1960	5598	56558	-1400	0	-56	-153	-1609	
Mar-17	47600		1904	5445	54949	49000		1960	5598	56558	-1400	0	-56	-153	-1609	
Apr-17	47600		1904	5445	54949	49000		1960	5598	56558	-1400	0	-56	-153	-1609	
May-17	47600		1904	5445	54949	49000		1960	5598	56558	-1400	0	-56	-153	-1609	
Jun-17	47600		1904	5445	54949	49000		1960	5598	56558	-1400	0	-56	-153	-1609	
Jul-17	49000		2450	11760	63210	50500		2525	12120	65145	-1500	0	-75	-360	-1935	
Aug-17	49000		2450	11760	63210	50500		2525	12120	65145	-1500	0	-75	-360	-1935	
Sep-17	49000		2450	11760	63210	50500		2525	12120	65145	-1500	0	-75	-360	-1935	
Oct-17	49000		2450	11760	63210	50500		2525	12120	65145	-1500	0	-75	-360	-1935	
Nov-17	49000		2450	11760	63210	50500		2525	12120	65145	-1500	0	-75	-360	-1935	
Dec-17	49000		2450	11760	63210	50500		2525	12120	65145	-1500	0	-75	-360	-1935	
Jan-18	49000		3430	11760	64190	50500		3535	12120	66155	-1500	0	-105	-360	-1965	
Feb-18	49000		3430	11760	64190	50500		3535	12120	66155	-1500	0	-105	-360	-1965	
Mar-18	49000		3430	11760	64190	50500		3535	12120	66155	-1500	0	-105	-360	-1965	
Apr-18	49000		3430	11760	64190	50500		3535	12120	66155	-1500	0	-105	-360	-1965	
May-18	49000		3430	11760	64190	50500		3535	12120	66155	-1500	0	-105	-360	-1965	
Jun-18	49000		3430	11760	64190	50500		3535	12120	66155	-1500	0	-105	-360	-1965	
Jul-18	50500		4545	12120	67165	52000		4680	12480	69160	-1500	0	-135	-360	-1995	
Aug-18	50500		4545	12120	67165	52000		4680	12480	69160	-1500	0	-135	-360	-1995	
Sep-18	50500		4545	12120	67165	52000		4680	12480	69160	-1500	0	-135	-360	-1995	
Oct-18	50500		4545	12120	67165	52000		4680	12480	69160	-1500	0	-135	-360	-1995	
Nov-18	50500		4545	12120	67165	52000		4680	12480	69160	-1500	0	-135	-360	-1995	
Dec-18	50500		4545	12120	67165	52000		4680	12480	69160	-1500	0	-135	-360	-1995	

Recovery in respect of Smt. Poonam Singh, APO

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Period	DUE					Drawn					Difference				
	Basic Pay	Grade Pay	DA	HRA	Total	Basic Pay	Grade Pay	DA	HRA	Total	Basic Pay	Grade Pay	DA	HRA	Total
Jan-19	50500		6060	12120	68680	52000		6240	12480	70720	-1500	0	-180	-360	-2040
Feb-19	50500		6060	12120	68680	52000		6240	12480	70720	-1500	0	-180	-360	-2040
Mar-19	50500		6060	12120	68680	52000		6240	12480	70720	-1500	0	-180	-360	-2040
Apr-19	50500		6060	12120	68680	52000		6240	12480	70720	-1500	0	-180	-360	-2040
May-19	50500		6060	12120	68680	52000		6240	12480	70720	-1500	0	-180	-360	-2040
Jun-19	50500		6060	12120	68680	52000		6240	12480	70720	-1500	0	-180	-360	-2040
Jul-19	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Aug-19	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Sep-19	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Oct-19	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Nov-19	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Dec-19	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Jan-20	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Feb-20	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Mar-20	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Apr-20	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
May-20	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Jun-20	52000		8840	12480	73320	53600		9112	12864	75576	-1600	0	-272	-384	-2256
Jul-20	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Aug-20	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Sep-20	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Oct-20	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Nov-20	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Dec-20	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Jan-21	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Feb-21	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Mar-21	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Apr-21	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
May-21	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Jun-21	53600		9112	12864	75576	55200		9384	13248	77832	-1600	0	-272	-384	-2256
Jul-21	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Aug-21	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Sep-21	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Oct-21	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Nov-21	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Dec-21	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Jan-22	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Feb-22	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Mar-22	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Apr-22	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
May-22	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Jun-22	55200		9384	13248	77832	56900		9673	13656	80229	-1700	0	-289	-408	-2397
Jul-22	56900		9673	13656	80229	58600		9962	14064	82626	-1700	0	-289	-408	-2397

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Recovery in respect of Smt. Poonam Singh, APO

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Period	DUE					Drawn					Difference				
	Basic Pay	Grade Pay	DA	HRA	Total	Basic Pay	Grade Pay	DA	HRA	Total	Basic Pay	Grade Pay	DA	HRA	Total
Aug-22	56900		9673	13656	80229	58600		9962	14064	82626	-1700	0	-289	-408	-2397
Sep-22	56900		9673	13656	80229	58600		9962	14064	82626	-1700	0	-289	-408	-2397
Oct-22	56900		9673	13656	80229	58600		9962	14064	82626	-1700	0	-289	-408	-2397
01-11-2022 to 21.11.22	39830		6771.1	9559.2	56160.3	41020		6973.4	9844.8	57838.2	-1190	0	-202.3	-285.6	-1677.9
22.11.22 to 30.11.22	17580		2988.6	4219.2	24787.8	17580		2988.6	4219.2	24787.8	0		0	0	0
Dec-22	58600		9962	14064	82626	58600		9962	14064	82626	0	0	0	0	0
Jan-23	58600		9962	14064	82626	58600		9962	14064	82626	0	0	0	0	0
Feb-23	58600		9962	14064	82626	58600		9962	14064	82626	0	0	0	0	0
Mar-23	58600		9962	14064	82626	58600		9962	14064	82626	0	0	0	0	0
Apr-23	58600		9962	14064	82626	58600		9962	14064	82626	0	0	0	0	0
May-23	58600		9962	14064	82626	58600		9962	14064	82626	0	0	0	0	0
Jun-23	58600		9962	14064	82626	58600		9962	14064	82626	0	0	0	0	0
Jul-23	60400		10268	14496	85164	62200		10574	14928	87702	-1800	0	-306	-432	-2538
Aug-23	60400		10268	14496	85164	62200		10574	14928	87702	-1800	0	-306	-432	-2538
Sep-23	60400		10268	14496	85164	62200		10574	14928	87702	-1800	0	-306	-432	-2538
Oct-23	60400		10268	14496	85164	62200		10574	14928	87702	-1800	0	-306	-432	-2538
Nov-23	60400		10268	14496	85164	62200		10574	14928	87702	-1800	0	-306	-432	-2538
Dec-23	60400		10268	14496	85164	62200		10574	14928	87702	-1800	0	-306	-432	-2538
Jan-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Feb-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Mar-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Apr-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
May-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Jun-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Jul-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Aug-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Sep-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Oct-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Nov-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Dec-24	62200		10574	14928	87702	64100		10897	15384	90381	-1900	0	-323	-456	-2679
Jan-25	64400		10948	15456	90804	66000		11220	15840	93060	-1600	0	-272	-384	-2256
	5930420	28280	901718.6	1330625.4	8191044	6096550	28280	926029.5	1368333	8419192.5	-166130	0	-24310.9	-37707.6	-228148.5

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**PART-II**

**Financial Statement**

The accounts of the Urdu Academy for the Financial Year 2024-25 were reviewed purely on test check basis. The accounts were test audited with reference to books of accounts and vouchers produced by the academy. The office of Directorate of Audit, Local Funds Account, GNCT of Delhi disclaims any responsibility for any non-reporting or misinformation on the part of the auditee. The accounts for the FY 2024-25 has been audited by M/s. Kamil & Co., Chartered Accountant, B-27, Ground Floor, Nizamuddin West, New Delhi-110013. According to Income and Expenditure Account statement appended with the Balance Sheet, The financial position has been worked out as under:-

**INCOME (A)**

Particulars	General (Major Head "2205")	Salary of Part time teachers (Major Head "2202")	Salaries (Major Head "2205")
Unspent Balance	25272566.59	30503041	4255
GIA (1 <sup>st</sup> installment) received from Art Culture and Language Department vide sanction letter no. F.11/36/A/C/ACL/2024-2025/192-198 dated 27.05.2024	4950000	8500000	13500000
GIA (2nd installment) received from Art Culture and Language Department vide sanction letter no. F.11/36/A/C/ACL/2024-2025/1459-66 dated 04.11.2024	6294000	0	26996000
GIA (2nd installment remaining Amount of Due Amount ) received from Art Culture and Language Department vide sanction letter no. F.11/36/A/C/ACL/2024-2025/2547-55 dated 25.02.2025	10500000	0	0
GIA (3rd installment) received from Art Culture and Language Department vide sanction letter no. F.11/36/A/C/ACL/2024-2025/2441-2448 dated 24.03.2025	24750000	2297000	0
Interest earned	537488	814606	304877
Other Income	685945	0	0
<b>Total Income</b>	<b>72989999.59</b>	<b>42114647</b>	<b>40805132</b>

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**EXPENDITURE (B)**

PARTICULAR	GENERAL	SALARY OF PART TIME TEACHERS	SALARIES
Salary & Establishment Expenses	0	0	27930959
Part time Teacher Salary	0	34483277	0
Organisational Expenses	7980467	0	0

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Book Fairs	572334	0	0
COMP, Advertisement to small Urdu News	9000	0	0
Dara Shikoh Libarary	158841	0	0
Education Culture Planting Competitions	1769357	0	0
G C, Committee Meeting Expenses	380716	0	0
Independence Day Mushaira	2334507	0	0
Joint Prog. With Dept of Delhi Academies	2194673	0	0
Misc Reception condence Culture Evening	169210	0	0
Monthly Fin.Asst. to need poets writer	1350000	0	0
Financial Asstt. To Authors for Publ. Exp	818360	0	0
Monthly Magazine AIWAN E URDU	2163003	0	0
Monthly Magazine Umang	3484378	0	0
Nai Puraney Chirag	2758466	0	0
Publication of Books	2366309	0	0
Sponsored Prog. With LIT.Edu.Ngo.Cultl	600505	0	0
URDU Drama Festival, Children workshop	2217597	0	0
URDU Certificates Classes	1435449	0	0
URDU Coaching Classes	181151	0	0
URDU Literacy Centre	5521092	0	0
Website Expenses of URDU Academy	476166	0	0
Social Media Publication Expenses	309333	0	0
Seminar	2627195	0	0
Urdu Heritage Festival	12931277	0	0
Prog. For Prom of Com. Lingual Cultl	4799004	0	0
Ladies/National Integration Mushaira Exp	1033349	0	0
Prizes on Book Expenses	862744	0	0
Republic Day Mushaira Expenses	2601181	0	0
Teacher's Day Mushaira Expenses	274824	0	0
Prizes to Toppers of Boards/Univers. Expenses	1247832	0	0
Urdu Calligraphy Course Expenses	245030	0	0
Urdu Teachers Carnival Expenses	823372	0	0
Books/Magazine Supplied to U.Schools Exp.	54827	0	0
<b>Total Expenditure</b>	<b>66751549</b>	<b>34483277</b>	<b>27930959</b>
<b>Unspent Balance as on 31.03.2025 (A-B)</b>	<b>6238450.59</b>	<b>7631370</b>	<b>12874173</b>

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 Inspecting Audit Officer  
 Audit Party No. 33

CURRENT REPORT

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**PART-III**  
**CURRENT AUDIT REPORT**

**PARA 01: Information regarding NOC obtained from Delhi Fire Service Department-reg. (Ref. Audit Memo 04 dated 16.10.2025)**

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010 as well as vide circular No. F.6/Estate/CC/Fire/Safety/2011/3298-3398 dated 01.03.2011 issued by the Directorate of Education, Govt. of NCT of Delhi, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment.

As Urdu Academy has not provided the said certificate to the audit. HOO may take necessary steps to get the Fire Certificate from Delhi Fire Services under intimation to the audit.

**PARA 02: Short recovery of subscription towards DGHS amounting to Rs. 3600/- (Ref. Audit Memo No. 06 dated 21.10.2025)**

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Level as per 7<sup>th</sup> CPC. The rates of subscription has been revised vide O/o No. S.11011/11/2016-CGHS(P)/EHS dated 09/01/2017 as per the table given below.

Grade Pay As per 6 <sup>th</sup> CPC	Subscription (in Rs.)	Levels in Pay Matrix As per 7 <sup>th</sup> CPC	Subscription (in Rs.)
Rs.1650	50	Level 1 to 5	250
Rs.1800,1900,2000,2400,2800	125	-do-	-do-
Rs.4200	225	Level 6	450
Rs.4600,4800,5400,6600	325	Level 7 to 11	650
Rs.7600 and above	500	Level 12 & above	1000

During the test check of records of Urdu Academy, it was noticed that the following employees have subscribed less towards DGEHS after change of level from level 5 to 6 & 6 to level 7 due to grant of MACP with grade pay of Rs. 4200/4600/- w.e.f. the date of order i.e. 03/2023. The detail of deduction of subscription is as detailed below:

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Sl.No	Name and designation of the official	Period	Amount deducted	Amount to be deducted	Balance amount to be deducted	Amount to be recovered	Amount to be recovered
1	Mohd. Ahmed, computer operator	03/2023 to 05/2023(03 months)	250-	450-	200-	200x03months	600/-
2	Poonam Singh, Asstt. Publication Officer	03/2023 to 02//2024(12 months)	450-	650-	200-	200x12months	2400/-
3	Mohd. Haroon, Asstt. Publication Officer	03/2023 to 05/2023(03 months)	450-	650-	200-	200x03months	600/-
2							3600/-

Hence, an amount of Rs. 3600/- may be recovered from the above officer/officials after due verification of records and deposited into government account under intimation to the audit. Similar other cases may also be reviewed and action be taken accordingly under intimation to the audit.

**PARA 03: Utilization of Development fund/welfare fund without adopting Standard Operating Procedure(SOP).**

**(Ref. Audit Memo No. 12 dated 22.10.2025)**

While promoting Urdu Language, the Urdu Academy also prints large no. of Urdu books through NCERT(an autonomous body of MHRD, GOI) with 20% discount of market value. The same books are being sold to Urdu schools/book depots with discount of 15% of market value and earning 5% profit(commission) in this process. As per approval given by the then Hon'ble LG on Governing Council meeting held on 29.03.1993. A development fund/welfare fund was created for 5% profit in Urdu Academy and a committee 07 staff members constituted for this purpose. Accordingly, Urdu Academy is maintaining the same.

At present the total amount of Rs. 57,78,739.42 is lying with SBI, Church Road, Kashmere Road as on 16.10.2025 towards NCERT including development fund. The academy is using amount of development fund for the purpose of gifting officials on the occasion of Eid and Diwali and other expenses made regarding transportation of book. The said fund was created but no guidelines were framed till date. Due to lack of guidelines, the funds are not being utilized properly.

Therefore, the Urdu Academy may take necessary action to get approval of the Administrative Department i.e. Art, Culture and Language Department, GNCT of Delhi for Standard Operating Procedure(SOP) for proper utilization of Development/Welfare Fund.

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**PARA 04: Difference in Bank Reconciliation.**  
(Ref. Audit Memo No. 13 dated 22.10.2025)

During scrutiny of cash book and bank statement for the audit period 2024-25 in respect of different schemes, it has been observed that there is a difference in the closing balance as per cash book maintained by Urdu Academy and as per accounts audited by the Chartered Accountant M/s. Dinesh Kalra & Associates, Chartered Accountant, 205, Bhardwaj Plaza, Greater Kailash, New Delhi-110048 as detailed below:

Scheme Account/Bank Name	Balance as per cash book being maintained by Urdu Academy	Balance as per accounts as on 31.03.2025 audited by CA	Difference
CPF (Canara Bank Account No. 110076353375)	39977478	39977478	0
General & Salary (Canara Bank Account No. 91042010018182)	14801308	21119148	6317840
Teaching Salary (Canara Bank Account nO. 1100763533)	4433655	4433655	0

HOO/DDO may take necessary action to reconcile the above difference under intimation to the audit.

**PARA 05: Outstanding amount to be recovered from DESU.**  
(Ref. Audit Memo No. 14 dated 24.10.2025)

During test check of records/audited accounts of Urdu Academy for the FY 2024-25, it has been observed that an amount of Rs. 5695/- is recoverable from DESU as per audited accounts of Urdu Academy as detailed below:

S.NO.	AGENCY	O/s on account of	AMOUNT
1.	DESU	Security deposit	5695/-
		<b>Total</b>	<b>5695</b>

The Urdu Academy may look into the matter and necessary steps may be taken to recover the amount from above agency as the academy is also losing interest thereon that it could have earned if the amount was with academy.

**PARA 06: Non operating of Kotak ACE Saving Account No.0611745987 having balance of Rs.1,18,294/-**  
(Ref. Audit Memo No. 15 dated 28.10.2025)

As per information provided by Urdu Academy, there are 05 accounts being operated by academy, out of which one bank account Kotak ACE Saving Account No.0611745987 is not in use during the period 2024-25 and balance is lying unutilized in this account.

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Urdu Academy, Delhi may take necessary steps to make the account operational if the scheme is ongoing or close the bank account of Kotak Mahindra Bank and deposit the amount of Rs1,18,294/- alongwith interest in the relevant head of account under intimation to audit.

**PARA 07: Difference in unspent balance as per LFA Report and Utilization certificate.**  
(Ref. Audit Memo No. 16 dated 29.10.2025)

During scrutiny of LFA Report for the FY 2024-25 and utilization certificate for the FY 2024-25 of audited accounts of Urdu academy, it has been noticed that there is a difference in unspent balance as per detail given below:

S.No.	Particulars	GIA General	GIA Salary	GIA salary Part time Teachers
1	Unspent balance as per LFA Report	6238450.59	12874173	7631370
2	Unspent balance as shown by utilization certificate	5672566.29	12874174	1131370
<b>Difference</b>		<b>565884.30</b>	<b>1</b>	<b>6500000</b>

Hence, HOO may take necessary action to reconcile unspent balance different from LFA audit report.

**PARA 08: Shortcomings in maintenance of Cash Book-reg.**

(Ref. Audit Memo No. 09 dated 22.10.2025)

During test check of the Cash Book for the year 2024-25 maintained by the O/o Urdu Academy, , the following irregularities have been observed:-

The college is maintaining the cash book in digital form which is not signed by the DDO but the hard copy of cash book is not being maintained by this office as per Receipt & Payment Rules, 1983.

- 1. Non writing of cash book as per R&P Rules:** It has been noticed that Cash Book is not being maintained as per R&P Rules, 1983 of the office till date. Whereas Rule 13(2) of Receipt & Payment Rules, 1983 envisaged that "All monetary transactions should be entered in the Cash-Book as soon as they occur and attested by the Head of the Office in token of check." Non writing of Cash Book as per R&P Rules is a lapse on part of the department, which is irregular. This not only leads to embezzlement of Govt. money but also leave ample scope for misuse of govt. funds.
- 2. Entries not attested:** As per R& P Rules, each and every entry made on receipt and payment side should be attested by the DDO of the Academy.
- 3. Certificate of Physical verification of cash certificate required** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed.
- 4. Entry of 'A' category cheques in the Cash book-** As per Exception (a) below Rule 13 (ii) of Receipt & Payment Rules, 1983 -"An 'Account Payee' crossed cheque or bank draft drawn

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in the personal name of a recipient (Government servant or third party) by a cheque-drawing DDO and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its Cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate 'crossed cheques and bank drafts transit register'. for example, cheques issued in f/o BSES, MTNL etc.

5. **Non-issuance of TR-V:** Whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. It has been observed that though cash has been deposited into the accredited bank, but no TR-V has been issued to the payer. Receipt of cash should be recorded on the receipt side of the cash book by giving TR-V number as a reference.
6. **Erasures/overwriting-** An erasures or overwriting of an entry once made in the Cash-book is strictly prohibited and should be attested by the Head of Office on every such correction, if any.
7. **Certificate of Physical verification of cash certificate must be recorded –** As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. The certificate is normally, be in the following form:  
“Certified that cash amounting to Rs. .... (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the cash book. “. It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.

HOO may take necessary action to maintain the cash book as per the above observations and (observations raised in previous audit report Para No. 02 of 2023-24 and Para No. 06 of 2021-22 now taken as afresh) and follow the Receipt & Payment Rules while writing the cash book. The Compliance of the above may be shown to the next audit.

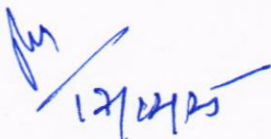
**PARA 09: Non –Production of Record**

(Ref. Previous audit Report Para No. 12 of 2023-24 & Audit Record Memo dated 16.10.2025.)

The following records have not been produced to the audit for Previous audit Report Para No. 12 of 2023-24 & Audit Record Memo dated 16.10.2025:

**2022-23**

1. Purchase/Tender files.
2. List of official appointed during the year on adhoc basis/daily wages/temporary/permanent basis alongwith approval of competent authority.
3. Advance register(long term/short term)
4. Newspaper & magazine register.
5. Cheque issue register.
6. Record of cheques/demand drafts/NEFT/RTGS/other digitally payment received.
7. Details of items amount received as donation.
8. GIA register maintained as per GFR.
9. Grant received from GOI and other agencies during audit period.
10. Stock register(Non-consumable)
11. Details of amount/grant paid to NGO.
12. All AMC/CMC files.
13. All files/records related to outsourced services.
14. Property register.
15. Tution Fee/TA/conveyance allowance register.

  
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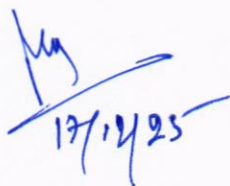
16. List of employees who have been provided mobile/landline facility alongwith reimbursement files.
17. Log books of vehicles, expenditure & maintenance files.
18. List of employees getting special increments.
19. Any other auditable records/registers other than above maintained by the institution/office.

**2023-24**

1. Ledger.
2. Receipt Books.
3. Income tax record.
4. Details of honorarium paid to staff.
5. Advertisement file.

**2024-25**

1. Purchase/Tender files.
2. List of official appointed during the year on adhoc basis/daily wages/temporary/permanent basis alongwith approval of competent authority.
3. Newspaper & magazine register.
4. Cheque issue register.
5. Record of cheques/demand drafts/NEFT/RTGS/other digitally payment received.
6. Details of items amount received as donation.
7. GIA register maintained as per GFR.
8. Grant received from GOI and other agencies during audit period.
9. Details of amount/grant paid to NGO.
10. All AMC/CMC files.
11. All files/records related to contractual/outsourced services.
12. Property register.
13. Tution Fee/TA/conveyance allowance register.
14. List of employees who have been provided mobile/landline facility alongwith reimbursement files.
15. TR 5 Stock Register.
16. Programme files/incidental charges records.

  
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PART-I V

TEST AUDIT NOTES

**TAN 01: Shortcomings in Pay Bill Register (PBR).**

(Ref. Audit Memo No. 05 dated 16.10.2025)

During test check of the PBR for the year 2018-19 maintained by the O/o Secretary, Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmiri Gate, Delhi-110006, following shortcomings have been observed:-

1. Name of Institution/unit, financial year and subject of Register etc entries are not recorded at the front side of the PBR. These entries should be recorded.
2. Page counting certificate is to be given on the first page of the PBR mentioning the total number of pages, which was not maintained by the department, should be duly attested by the competent authority.
3. Alphabetically index also has not been maintained by the department.
4. The particulars regarding residential address of govt. accommodation such as type of quarter should be recorded in the PBR.
5. All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, GPF/NPS number etc., have not been filled up in any of the PBR during audit period.
6. Abstract of pay bills are not prepared for the period 2024-25 which should be duly attested by the DDO.
7. Past information of the employees who have been transferred to/diverted to/from this unit has not been recorded in the PBRs. The same should be recorded from time to time. However, LPC copy stapled at concerned pages.
8. Also, it is found that white fluid, overwriting and so many cuttings, which is improper. This practice should be avoided in future.

These discrepancies may be rectified and compliance be shown to the next audit.

**TAN 02: Shortcomings in Service Books-reg.**

(Ref. Audit Memo No. 07 dated 21.10.2025)

During the test check of Service books, maintained by the O/ o Secretary, Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmiri Gate, Delhi-110006, for the audit period 2024-25, following shortcomings have been noticed:-

1. **As per Rule- 257 of GFR:-** Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-257) or not, is to be intimated to audit.

2. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
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1.	Jorawar Singh	Chowkidar
2.	Nirmala Yadav	Sr. Asstt.
3.	Mohd. Ahmed	Jr. Computer Operator
4.	Mohd. Haroon	Asstt. Publication Officer

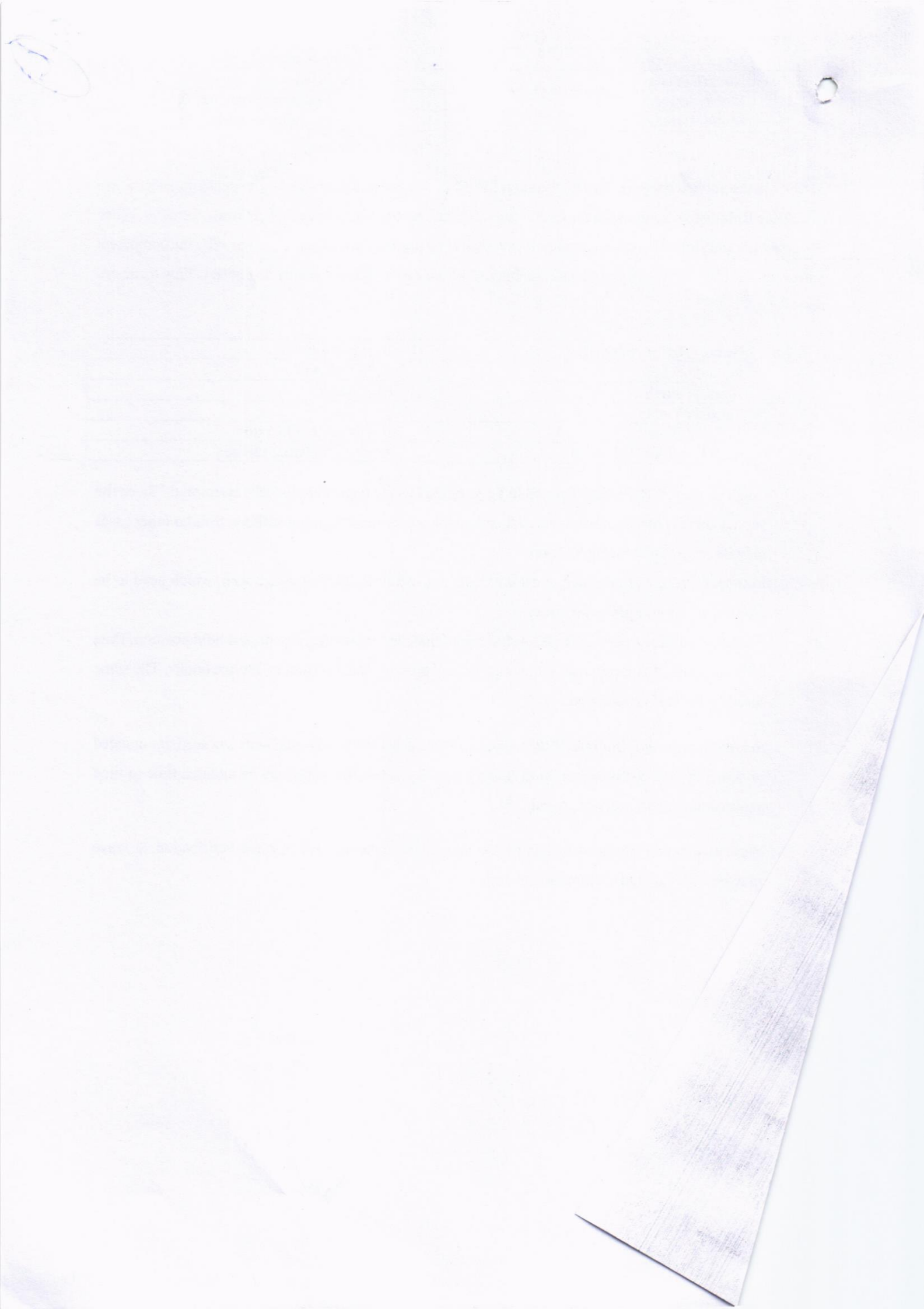
3. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority, which were seen in torn condition in most of the cases. The same may be revised. Few instances are:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Poonam Singh	A.P.O./HOO
2	Jorawar Singh	Chowkidar
3	Nirmala Yadav	Sr. Asstt.
4	Mohd. Ahmed	Jr. Computer Operator
5	Mohd. Haroon	Asstt. Publication Officer

4. Most of the service books required to be re-bound as the papers are loosely assembled. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level.
5. In most of the cases unsigned entries/overwriting/ white fluid/cuttings are seen, which need to be attested by the competent authority.
6. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.
7. Service verification from the PBR/service record entries and Leave Accounts has seen not updated or signed by the competent authority, in most of the cases, the same may be updated time to time and maintained properly as per rule.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit.

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**TAN 03: Shortcomings in Housekeeping/Sanitation and Security Services-reg.**

4

**Ref. Audit Memo No. 08 dated 21.10.2025)**

During the scrutiny of records of Housekeeping/Watch & Ward Services, it is seen that contract is awarded to M/s Dharma Group of Security & Management services. This organizations have provided man power for security services etc. to the Urdu Academy. At present there are 03 (three) outsourced employees working in the Academy. All engaged outsourced official's character and antecedent must be verified by the police. The detail of said staff is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Kehar Singh	Watch & Ward	M/s Dharma Group of Security & Management services.
2.	Nurul Hasan		
3.	Rajender Kumar		

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities. The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

Compliance may be shown to the next audit.

**TAN 04: Shortcomings in maintenance of Stamps Account Register.**

(Ref. Audit Memo No. 09 dated 22.10.2025)

During scrutiny of Postage Stamps Account Register, the following shortcomings have been noticed:

1. As per Para 90(1) of MOP 2003, the dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and format specified as detailed below

Date	Value of stamps			Balance at the close of the day(2+3+4)	Signature	
	In hand	Recd. During the day	Used during the day		Dispatcher	Section officer
1	2	3	4	5	6	7

*[Handwritten signature]*

Whereas stamp account is not maintained in the prescribed format.

As per para 90(2) of the MOP 2003, "The section officer will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post." Whereas no such column is being maintained in the stamps register, nor the daily entries are being verified and signed by the competent authority for its correctness which is irregular. Moreover, signature are done in pencil which is irregular.

2. Month end summary of stamps in hand has not been maintained in the register which is irregular.

Necessary action be taken to rectify the above shortcomings and compliance of the same be shown to the next audit.

**TAN 05: Rebate of Water Bills-reg.**

(Ref. Audit Memo No. 03 dated 16.10.2025)

As per revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer (Tarrif & Metering) Regulations 2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on Plots/Properties having areas of 500 Sq. Meter or More & having installed functional rain harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/Institution installs equipment for water harvesting System. Rebate is 15% if both the systems, i.e. RWH and Waste Water Recycling are set up and functional.

As per reply provided by the Urdu Academy, as they have requested PWD for installation of Rain harvesting system. Hence, Compliance of the said rule/regulation may be shown to the next audit.

**TAN 06: Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers.**

(Ref. Audit Memo No. 09 dated 22.10.2025)

During the test check of Stock Registers, maintained by the O/o Secretary, Urdu Academy, Govt. of NCT of Delhi, CPO Building, Kashmiri Gate, Delhi-110006, for the audit period 2024-25, following short comings have been noticed:-

1. Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
2. Few stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded

in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).

- 3. Entries in consumable items have not been verified and signed by the competent authority, for its correctness, which is irregular.
- 4. Used white fluid, overwriting recorded at many pages and so many cuttings found, which is irregular.
- 5. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
- 6. The rate/price of some items was not mentioned in the stock registers in the absence of which the monetary value of these items could not be worked out at the time of condemnation of the items.
- 7. In Non-Consumable register, items not shown as issued and the signature of store keeper as well as recipient should be recorded which is mandatory.

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

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

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

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

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

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

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

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

*[Handwritten signature]*

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

*[Handwritten signature]*  
23/07/25

**Internal Audit Officer**  
**Audit Party No. 33**