

**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI  
4<sup>TH</sup> LEVEL, 'C' WING, DELHI SECRETARIAT  
I.P. ESTATE, NEW DELHI- 002**

**Subject: Internal Audit Report of Maithili-Bhojpuri Academy, Delhi, 7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055**

**INTRODUCTION**

The I.A.R. on the accounts of Maithili-Bhojpuri Academy, Delhi, 7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055 for the period of 2024-25 was conducted by field Audit Party No- XXXI headed by Sh. Rajesh Kumar, Sr. Accounts Officer/IAO, Sh. Brij Mohan Bamrara, Consultant & Ms. Priyanka Mudila, DEO. The audit was conducted during 07 working days w.e.f. 08/08/2025 to 19/08/2025.

**AIMS AND OBJECTIVE OF THE ACADEMY**

**अकादमी का उद्देश्य एवं योजनाएं**

- 1- दिल्ली में मैथिली एवं भोजपुरी भाषा, साहित्य, संस्कृति एवं लोक कलाओं का प्रचार-प्रसार करना।
- 2- मैथिली एवं भोजपुरी भाषा के विद्वानों की पुस्तकों का प्रकाशन करना।
- 3- मैथिली एवं भोजपुरी भाषा के युवा रचनाकारों को प्रोत्साहित करने के उद्देश्य से उनकी पाण्डुलिपियों पर आर्थिक सहयोग प्रदान करना।
- 4- मैथिली एवं भोजपुरी भाषा के समय-समय पर कवि सम्मेलनों का आयोजन करना। जैसे : स्वतंत्रता दिवस कवि सम्मेलन, गणद्वन्द्व दिवस कवि सम्मेलन, युवा कवि सम्मेलन, कवयित्री सम्मेलन आदि।
- 5- हिंदी एवं अन्य भारतीय भाषाओं की श्रेष्ठ पुस्तकों का मैथिली एवं भोजपुरी भाषा में अनुवाद कर प्रकाशित करना।
- 6- मैथिली एवं भोजपुरी, नाटक, नृत्य, संगीत एवं लिपियों की प्रशिक्षण कार्यशालाओं का आयोजना।
- 7- त्रैमासिक पत्रिका 'परिचन' का प्रकाशन करना।
- 8- मैथिली एवं भोजपुरी की विलुप्त हो रही लोक कलाओं के प्रति लोगों में जागृति पैदा करना।
- 9- मैथिली एवं भोजपुरी की संस्कृति एवं लोक कलाओं पर आधारित वृत्तचित्रों का निर्माण करना।

*Banshans*

*A*

- 10- छठ पूजा, सरस्वती पूजा एवं दुर्गा पूजा के अवसर पर दिल्ली में विभिन्न स्थानों पर सांस्कृतिक कार्यक्रमों का आयोजन करना।
- 11- दिल्ली की विभिन्न संस्थाओं को सांस्कृतिक कार्यक्रम, कवि सम्मेलन विचार गोष्ठी के आयोजनों में आर्थिक मदद करना।
- 12- मैथिली एवं भोजपुरी साहित्यकारों की जयंती के अवसर पर कार्यक्रमों का आयोजन करना।
- 13- मैथिली एवं भोजपुरी भाषा में लोक उत्सव, युवा उत्सव एवं बाल उत्सव का आयोजन करना।
- 14-

The following officials have served as Secretary/HOO & Cashier during 2024-25.

**Secretary/HOO**

Sl. No.	Name	Designation	Period	
1.	Sh. Arun Kumar Jha	Secretary	01/04/2024	31/03/2025

**DDO**

Sl. No.	Name	Designation	Period	
1.	Dr. Sanjeev Kumar	Stero	01/04/2024	31/03/2025

**CASHIER**

Sl. No.	Name	Designation	Period	
1.	Sh. P. Krishna Kant	Librarian	01/04/2024	31/03/2025

**VACANCY POSITION OF STAFF**

S.NO.	Group	Post Sanctioned	Filled	Vacant
1	A	02	Nil	02
2	B	01	Nil	01
3	C	08	03	05
	<b>Total</b>	<b>11</b>	<b>03</b>	<b>08</b>

*B. B. B.*

*A*

**Statutory Audit**

Statutory audit has been conducted by AG (Audit) of Maithili-Bhojpuri Academy, Delhi, 7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055 upto 2024. No reply was submitted by the Academy to AGCR till date.

**Maintenance of Records**

The maintenance of records of Maithili-Bhojpuri Academy, Delhi, 7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055 for the period of 2024-25 was found satisfactory subject to the observations made in current audit report.

B. B. B.

o

### FINANCIAL STATEMENT

Audit of accounts of office of Maithili-Bhojpuri Academy, Delhi, 7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055 was done during the period 08/08/2025 to 19/08/2025. The accounts/financial statements of the Maithili-Bhojpuri Academy, Delhi, have been compiled and audited by Amar Pal & Co., Chartered Accountants, 108, First Floor, Tirupati Plaza, A-212/C, Street No.01, Shakarpur, New Delhi-110 092 for the financial year 2024-25. The test audit report has been prepared on the basis of information furnished and made available by the Maithili-Bhojpuri Academy, Delhi,, Office of Directorate of Audit, Local Fund Account, Delhi as well the audit party disclaims any responsibility for any miss-information and non-information on the part of the auditee.

#### FINANCIAL STATEMENT FOR THE YEAR 2024-25

Income for the year 2024-25

Amount (in Rs.)

Head	Amount (in Rs.)
Unspent Balance as on 1st April of the Financial Year as per previous Audit Report	14145443.29
GIA from Govt. of NCT of Delhi	
F.11/30/A/C/ACL/2024-25/169-174 Dated 16/05/2024	3101000
F.11/30/A/C/ACL/2024-25/1012-1019 Dated 06/09/2024	15400000
F.11/30/A/C/ACL/2024-25/2221-2227 Dated 20/02/2025	8925000
<b>Total Grant received during the year 2024-25</b>	<b>27426000</b>
GIA deposited back to Govt. Account	-5721000
<b>TOTAL GRANT (including unspent balance of 2023-24) (A)</b>	<b>35850443.29</b>
<b>Add: Other Income</b>	
Interest on Savings Account	1804583
Interest on Fixed Deposit	0
Licence Fees	0
Misc. Receipt	0
<b>Total (B)</b>	<b>1804583</b>
<b>TOTAL INCOME (A+B)</b>	<b>37655026.29</b>

P-88 KD

P-77 KD

P-75 KD

P-73 KD

P-61-KD

P-6668 KD

*Barham*

*A*

55

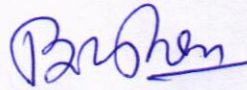
Expenditure for the year 2024-25 (In Rs.)


Sl. No.	Head of Accounts	Amount in Rs.
1	Establishment Expenses	2245501
2	Office Expenses	1357317.57
3	Seminar & Programme etc.	26192433
4	Sponsored Programme	346200
5	Research Work	1387550
6	Prakashan Sahyog	64400
7	Purchase of Assets Items	637001
	<b>Total Expenditure</b>	<b>32230402.57</b>
	(-) Capital Receipt of 2024-25 taken in the current financial year	-80720
	<b>Net Expenditure</b>	<b>32149682.57</b>

PKG-68 KD  
All

Calculation of Unspent Balance

Head of Account	Amount (in Rs.)
(1) Unspent balance of GIA of previous year (2023-24)	14145443.29
(2) Income	23509583
<b>Total (1+2)</b>	<b>37655026.29</b>
Expenditure	32149682.57
<b>Un-spent at the end of F.Y. 2024-25</b>	<b>5505343.72</b>

  
**Brij Mohan Bamrara**  
Consultant

  
**Rajesh Kumar**  
Sr. AO/IAO

54

**PART-I**

**OLD AUDIT REPORT**

There were 27 old outstanding paras with recovery of Rs.1,30,800/- out of which 01 para was partially settled with a recovery of Rs.1,05,900/- & 01 para was settled by taken as fresh. Remaining 26 paras along with recovery of Rs.24,900/- have been incorporated in the current report.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. Of Settled Para	Outstanding Para with No.
1	2010-11	02	00	-	02 (01,03)
2	2012-13	03	00	-	03 (01,02,03)
3	2013-14	02	00	-	02 (01,02)
4	2014-15	01	00	-	01 (03)
5	2015-16	04	00	-	04 (01,02(01,02),03)
6	2016-17	01	00	-	01 (02)
7	2017-18	01	00	-	01 (02)
8	2018-19	01	00	-	01 (03)
9	2019-22	03	00	-	03 (03, 05, 06)
10	2022-23	02	00	-	02 (02, 03)
11	2023-24	07	01	03 (partially settled) & 07 (taken as fresh)	06 (01, 02, 03, 04, 05, 06)
<b>TOTAL</b>		<b>27</b>	<b>01</b>	<b>---</b>	<b>26</b>

**Details of Old Recoveries:**

Sl. No.	Year	Total Old Recoveries	Amount Recovered/ Settled	Balance recovery against paras
1	2010-11	Nil	Nil	Nil
2	2012-13	Nil	Nil	Nil
3	2013-14	Nil	Nil	Nil
4	2014-15	Nil	Nil	Nil
5	2015-16	Nil	Nil	Nil
6	2016-17	Nil	Nil	Nil
7	2017-18	Nil	Nil	Nil
8	2018-19	Nil	Nil	Nil
9	2019-22	Nil	Nil	Nil
10	2022-23	Nil	Nil	Nil
11	2023-24	1,30,800/-	1,05,900/-	24,900/-
<b>TOTAL</b>		<b>1,30,800/-</b>	<b>1,05,900/-</b>	<b>24,900/-</b>

*Barham*

*[Signature]*

33

**CURRENT AUDIT**

During the current audit of Maithili-Bhojpuri Academy, Delhi, 7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055, 10 audit memos (including 01 record memo) highlighting various irregularities have been issued along with a recovery of Rs.Nil out of which 02 memos were settled on the spot with a recovery of Rs.Nil. The remaining 08 Audit memos (including 01 record memo) have been converted into 04 Paras and 04 TANs with recovery of Rs.Nil.

In addition, there were 27 old outstanding paras with recovery of Rs.1,30,800/- out of which 01 para was partially settled with a recovery of Rs.1,05,900/- & 01 para was taken as fresh. Remaining 26 paras along with recovery of Rs.24,900/- have been incorporated in the current report.

**Details of Current Recovery (Audit period 2024-25)**

MEMO NO.	SUBJECT	PARA/ TAN/ SETTLED	RECOVERY POINTED OUT (Amt. in Rs.)	AMOUNT RECOVERED (Amt. in Rs.)	BALANCE (In Rs.)
02	Shortcomings in maintenance of Pay Bill Register.	TAN-01	NIL	NIL	NIL
03	Shortcomings in maintenance of stock registers.	TAN-02	NIL	NIL	NIL
04	Shortcomings in maintenance of Cash Book.	TAN-03	NIL	NIL	NIL
05	Shortcomings in service books.	TAN-04	NIL	NIL	NIL
06	Discrepancy in Bank Reconciliation.	SETTLED	NIL	NIL	NIL
07	Discrepancy in Accounts Statement.	SETTLED	NIL	NIL	NIL
08	Depreciation not charged on Fixed Assets.	PARA-01	NIL	NIL	NIL
09	Outstanding Advance amounting to Rs.24,900/- to Sh. Mithilesh Kumar, Artist.	PARA-02	NIL	NIL	NIL
10	Regarding non-achievement of targets of the scheme.	PARA-03	NIL	NIL	NIL
01 (Record Memo)	Non-production of Records	PARA-04	Nil	Nil	Nil
<b>TOTAL</b>			<b>Rs.Nil</b>	<b>Rs.Nil</b>	<b>Rs.Nil</b>

*Bansari*

*[Signature]*

The internal audit report for the period of 2024-25 has been prepared on the basis of information furnished and made available by the of **Maithili-Bhojpuri Academy, Delhi, 7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of above unit.



**Brij Mohan Bamrara**  
Consultant



**Rajesh Kumar**  
Sr. AO/IAO

31

# PART-I

2010-2024

60

Dated:- 02/8/25

**DIRECTORATE OF AUDIT**  
**GOVERNMENT OF N.C.T. OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA**  
**I.P. ESTATE, NEW DELHI-110002**

F. 24(11)/LFA/2023-24 5575-76

To

The Secretary  
Department of Art, Culture & Language  
Govt. of NCT of Delhi  
C-Wing, 7th level  
Delhi Secretariat  
I.P. Estate, New Delhi-110002

**Sub:- IAR in r/o Maithili and Bhojpuri Academy, Aapurti Bhawan, Aram Bagh,  
Paharganj, Delhi-110055 for the period 2023-24.**

Madam/Sir,

I am directed to forward herewith a copy of the Internal Audit Report in r/o Maithili and Bhojpuri Academy, Aapurti Bhawan, Aram Bagh, Paharganj, Delhi-110055 for the period 2023-24 containing **27 Paras and 02 TANs along with recovery of Rs. 130800/-** (20 old audit paras with recovery of Rs. Nil and 07 Paras and 02 TANs with recovery of Rs. 130800/-).

2. It is, therefore, requested that the Officer(s) concerned may be directed to take immediate action for the settlement of all audit paras and recoveries may be made on priority basis and same may be forwarded to this Directorate for settlement at the earliest.

Yours faithfully,

Encls. As above

*[Signature]*  
02.8.25

F. 24(11)/LFA/2023-24 5575-76

SR. ACCOUNTS OFFICER (AUDIT)

Dated:- 02/8/25

Copy forwarded to the HoD/HoO, Maithili and Bhojpuri Academy, Aapurti Bhawan, Aram Bagh, Paharganj, Delhi-110055 along with the copy of the IAR with the request to take appropriate action in view of the shortcomings pointed out in the audit report and send the compliance of all audit paras supported with duly attested documentary proof, within 30 days through their Administrative Department from the date of receipt of this letter. **Recoveries if any may be made on priority basis.**

Encls. As above

*[Signature]*  
02.8.25

SR. ACCOUNTS OFFICER (AUDIT)



28/11/23  
 49

(Paras) (Year & Para)

[View Detailed Audit Report](#)

Department : Local Fund Accounts (LFA)

Sub department Maithili and Bhojpuri Academy, DDA Community Centre, Padam Nagar, Delhi

Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
2010	2011	1		Hiring of Vehicle for member Secretary	0	0
2010	2011	3		Making of Film (Brit Chitra)	0	0
2012	2013	1		Diversion of fund from the purpose other than it was sanction	0	0
2012	2013	2		Wasteful expenditure on advertisement	0	0
2012	2013	3		Irregular purchase of Furniture/Almirah	0	0
2013	2014	1		Non maintenance of criteria regarding payment to the Artists	0	0
2013	2014	2		Non refund of unutilized budget	0	0
2014	2015	3		Unfruitful expenditure on advertisement	0	0
2015	2016	1		VAT deduction in respect of works contracts	0	0
2015	2016	2	1	(A) Huge expenditure on Programme Advertisements	0	0
2015	2016	2	2	(B) Payment of Advertisement Bills	0	0
2015	2016	3		Payment of Honorarium / Setting Fee etc.	0	0
2016	2017	2		Non observance of codal formalities as per GFR 2005 in purchase of furniture and stationery items	0	0
2017	2018	2		Expenditure incurred on Financial Assistance given by Academy	0	0
2018	2019	3		Irregular payment of Honorarium to staff during the audit period 2018-2019	0	0
2019	2022	1		Regarding non implementation of GeM	0	0
2019	2022	3		Regarding non renew of rent agreement	0	0
2019	2022	4		Regarding adjustment of advances issued to artist	0	125700
2019	2022	5		Inactive in generation of revenue/Internal resources	0	0
2019	2022	6		Irregular expenditure of Rs. 171713/- on account of Incidental Charges	0	0
2022	2023	1		Regarding non implementation of GeM	0	0
2022	2023	2		Regarding non renew of rent agreement	0	0
2022	2023	3		Irregular expenditure of Rs. 137201/- on a/c of Incidental Charges	0	0
2022	2023	4		Non conducting of executive council meeting regularly	0	0
2022	2023	5		Non production of Records	0	0

TAP

TAP

TAP

TAP

TAP

\*Outstanding Paras.  
 reply submitted by the Department/Units.  
 comment by the Directorate of Audit on reply submitted.

Back

*[Handwritten signature]*

*[Handwritten initials]*

2010-11

(18) 324  
(18)

	Amount
	1028121
	373672
	1860
	3283322
	5030
	46856
<b>Total Expenditure</b>	<b>4792877</b>

31.3.2011 (in Rs.)		Unspent Balance
<b>Total Income</b>	<b>1,60,50,264</b>	<b>1,12,57,387</b>
<b>Total Expenditure</b>	<b>47,92,877</b>	

The above unspent balance may be recovered /adjusted while releasing the subsequent grant in-aid.

Para-1

1 (1)

The Maithili and Bhojpuri Academy has hired vehicle from B. L. Tour & travels for the secretary of the academy on daily basis. The B. L. Tour & Travels paid @ Rs.850 for 1<sup>st</sup> 80 Kilometer for 8 hours, there after the rate paid @Rs.6.50 per Kilometer and Rs.18/- per hour. The payment of hire of taxis has been made on the basis of rates obtained by Hindi Academy. As per list of rates the tour operator will provide Non-A.C. Indica and Indigo as follows:

	Indica	Indigo
Rates for 8 hours for 80 K.M	Rs.580/-	Rs.780/-
Rates per extra K.M	Rs.4.80	Rs.6.80
Rates for per extra hour	Rs.20.00	Rs.25.00

The academy has made the payment at the following rates:

Rate paid for 8 hours 80 K.M.	Rs.850/-
Extra Per K.M/	Rs.6.50

Ok

(47) 84/c  
47

The Academy has made the payment on daily basis whereas the vehicle hired for full month. The detail of payment for the period 15/03/2010 to 15/06/2010 is as follows:

Month	Amount
March 2010	Rs. 29993/-
April & May 2010	Rs. 56415/-
June, 2010 (upto 15 <sup>th</sup> June)	Rs. 14765/-

The following irregularities have been noticed

1. The Vehicle hired from the Tour operator which has not been approved to provide taxis to the Academy. The vehicle has not been hired from the L-I.
2. The rates paid higher than the L-I Rates
3. The type of vehicle hired from the tour operator has not been mentioned on the bills.
4. The place visited has not been shown in the duty slip.
5. The taxis has not hired on monthly basis.
6. The rate for hire of taxi should not be more than Rs.15000/- per vehicle per month. The Academy has paid almost double the amount of prescribed rates per month for hire of vehicle to the secretary.

The reason for non-observance of rules for hire of vehicle may be elucidated to the audit.

~~\_\_\_\_\_~~

The Academy has granted honorarium between Rs.1800/- to 5000/- on 31.3.2011 to 9 members of staff who are working with the Academy on diverted capacity during the year 2010-11.

The Academy has not any power to sanction Honorarium to its staff without the approval of Finance Department through their Administrative department. The Academy has not obtained approval from their Administrative Department as well as Finance Department for grant of honorarium.

It has also been noticed that honorarium of Rs.5000/- has been sanctioned to the secretary by himself. The secretary is drawing G.P. of Rs.6600/- and as per rule he is not entitled for honorarium.

Ok

Page 2

2

46

3

3

and an amount of Rs 4,00,000 was paid to each of film maker

Name of Brit Chitra	Name of film maker	Amount Paid
BISRAAL NAACH		4,00,000
MATTI KALA		4,00,000
ASPAN LOKGEET		4,00,000

The Academy has made payment on the basis of letter No.1916 dated 30.3.2010 of Sahitya Kala Academy, wherein it has been mentioned that the Sahitya Kala Parishad is paying maximum of Rs 4 lakh for a documentary (Brit Chitra) of the duration of 28 minutes to 1 hour.

During the scrutiny of files of making of Brit Chitra the following discrepancies has been noticed that:

- i) No social formalities have been observed
- ii) The academy has made payment of Rs 4 lakh to each of the film maker without observing the social formalities and taking into consideration the rates of Sahitya Kala academy.
- iii) No approval from the Governing Council has been obtained before incurring such a big expenditure
- iv) No Budget provision has been made for making of films as per Revised Estimates for the year 2010-11

making means that all the completed in 10 to 15 days.

*[Handwritten signature]*

The Academy has organized seminar on 12<sup>th</sup> and 13<sup>th</sup> March, 2011 on Maithili and Bhojpur named "Sahitya Kala, Likhat Jaah". The Academy has given special advertisement for both the days which were published in the newspaper on 12<sup>th</sup> March, 2011. The academy has incurred expenditure amounting to Rs 136/- and Rs 183/- on advertisements for the

*[Handwritten signature]*

2012-13

45  
3/11/11  
3/11/11

Part III CURRENT REPORT

Part no-3

(3)

Part I: DIVERSION OF FUNDS FROM THE PURPOSE OTHER THAN IT WAS SANCTIONED

Revised Estimate for Rs. 1,60,00,000/- was approved by Finance Budget and conveyed vide letter No. F-2/2011-12/Fin(B) /DS-IV/954-1061 dated 01.03.2011/ for the financial year 2010-11. Out of which an amount RS. 1,00,00,000/- was sanctioned for "World Literary Meet", which has not been conducted even till date

In terms of point no. 4 (vii) of General conditions for Sanction of Grant as mentioned under "Rules governing the pattern of Grant-in-aid to Maithily-Bhojpuri Academy, Delhi" The Academy shall refund the grant to Delhi govt. if the Academy has not utilized it for the purpose for which it was sanctioned.

The academy instead of refunding the unutilized amount of grant, deposited an amount of Rs 80,00,000/- in the shape of Fixed Deposits on 18.08.2011, defeating the purpose for which the grant was sanctioned and also violating the above mentioned rule provisions.

Further, during the current financial year i.e. 2012-13 an amount of Rs. 53,08,974/- (20,00,000 + 6,54,286 - 79,63,260) was utilized by the academy out of above mentioned fixed deposit for normal activities of Academy.

From the records produced to audit it has been observed that no approval from the Govt. of NCT of Delhi was obtained /conveyed to carry over or to incur expenditure on other items of expenditure, other than for which it was sanctioned. The unspent amount which was given for a specific purpose was adjusted in future grant, but the Academy failed to explain the circumstances under which the grant issued for a specific purpose i.e. "World Literary Meet" was not utilized for the same.

Alu

As the expenditure incurred out of funds, allotted for specific purpose i.e. for conducting "World Literary Meet" is in contravention to general conditions of Grant-in-aid, needs to be regularized from Finance Department through Administrative department.

PARA 2 - WASTEFUL EXPENDITURE ON ADVERTISEMENT

In minutes of the meeting of the Working Group held on 24.12.2012 in the office of the Additional Secretary(ACL) for the purpose of conducting Republic Day Poet Meet it was decided that "Joint Advertisement will be published in Times of India, Indian Express, Hindi Hindustan, Amar Ujala, Inqalab and Ajeet on 14.01.2013 by the Secretary(ACL) Govt. of NCT of Delhi. Instead, the advertisement was published on 13.01.2013 and Poet Meet was also held on 13.01.2013 as per the records. The consolidate/joint advertisement was restricted to 06 NEWS papers in view of economy measures. Though the working group allow the Academies to publish advertisement in their own languages separately, under lying the idea was to give effective, useful publicity with utmost economy. But Maithily-Bhojpuri Academy published their advertisement in 19 NEWS papers through M/s Sharad Advertising Pvt. Ltd. incurring expenditure to the tune of Rs. 2,24,607/- apart from Rs. 1,06,138/- being the share of joint advertisement published by the Punjabi Academy.

From the above it is clear that the Academy has not given any weightage to the instruction no. 3(viii) a of the ACL department conveyed while issuing Grant-in-aid to the Academy vide No. F-11(2)/2012/ACL/673-678 dated 04.06.2012 which is reproduced hereunder:

*"Due prudence and frugality shall be exercised by the grantee institution while incurring expenditure out of GIA and no wasteful expenditure what so ever shall be incurred in any manner"*

The purpose of advertisement made by the Maithilly-Bhojpuri Academy would have been served had it been published in the NEWS papers as mentioned in the minutes of the meeting dated 24.12.2012. However, publishing the advertisement in 19 NEWS papers leading to wasteful expenditure which could have been

F Olu

avoided/minimized by publishing the advertisement in the NEWS papers as advised in the meeting of the Working Group.

It is therefore advised that Academy should follow the instructions issued by Finance department and GFR strictly in true spirit.

PARA 3 : IRREGULAR PUCHASE OF FURNITURE/ALMIRAH

In term of S. No. 10 of Delegation of Powers circulated vide No. F-8/3/2010-AC/DS-III/1273-1289 dated 23.09.2011. Head of the department has full powers to purchase furniture subject to obtaining relaxation from the Finance Department on account of economy ban.

Test check of the records of the Academy it has been observed that the Academy has purchased 2 Nos Steel AlmiraH from M/s Kendria Bhandar incurring expenditure to the tune of Rs. 21,964/- under their own powers without obtaining clearance from the Finance Department. As such the expenditure is irregular.

To regularize the expenditure academy has to obtain ex-post facto approval from Finance Department of GNCT of Delhi.

PARA 4 : NON REFUND OF SECURITY DEPOSIT.

Academy has deposited Rs. 5,000/- as Security with NDMC for booking of premises for the function "Lok Utsav" to be held on 12 & 13.10.2012. Sufficient time has elapsed after the completion of these functions but the Academy has made no efforts to get the refund of Security deposited with NDMC.

Academy should take immediate steps to get the Security Deposit refunded from NDMC under intimation to the audit.

Handwritten notes and signatures in the top right corner, including a circled '13', a circled '21', and a circled '5'.

Handwritten note: "Page no 5" circled in red, with a circled '5' next to it.

Handwritten signature or initials "P. O. 11/11" at the bottom right.



9  
7  
Part no 7  
41  
20/12/2012  
99

PARA NO 02: Non-refund of unutilized budget.

In terms of point No. 4 (vii) of General conditions for Sanctioned of Grant as mentioned under "Rules governing the pattern of Grant-in-aid to Maithily-Bhojpuri Academy, Delhi" The Academy shall refund the grant to Delhi Government in case the Academy has not utilized it for the purpose for which it was sanctioned

Here are some of the events in which the Academy could not utilized the amount either partial or completely as such the Academy should have refunded the amount to the Delhi Govt.

S.No.	Function/Programmes	Budget allotted	Expenditure Incurred	Excess(+) Saving(-)
01	Puruskar/Samman	4,00,000/-	NIL	4,00,000(-)
02	Sangoshthi/ Seminar	8,00,000/-	3,33,827/-	4,66,178(-)
03	Natya Mahotsav	10,00,000/-	6,23,589/-	3,76,411(-)
04	Laghu Samachar Patra and Patrika par Vigyan	1,00,000/-	NIL	1,00,000/-
05	Sansthaगत Sahyog	1,00,000	77,225/-	22,775(-)
06	Film Mahotsav	4,00,000/-	NIL	4,00,000/-

However, the Academy has Instead of refunding the unutilized amount as mentioned above utilized the same in other function/programmes for which it was not allotted which is against the provisions of the Grant. As such the entire expenditure against the above mentioned savings are irregular and hence be regularized after obtaining ex-post facto approval from the Finance department under intimation to the audit department.

Ok  
7

Para 8  
8  
13  
25  
136  
291  
17  
40

3 Unfruitful expenditure on advertisement

A] For the post of Filling the Secretary

The records produced to audit show that advertisement was published in various newspapers by the Urdu Academy for the filling of post of Secretaries of 5 academies of ACL including Maithili and Bhojpuri Academy through M/s Sharad Advertising Pvt. Ltd. The Urdu Academy paid the firm Rs. 204964/- against its bill number SL/13-14/1509 dated 03.03.14. Letter on Secretary Urdu Academy requested the office of the Maithili and Bhojpuri Academy to pay a sum of Rs. 40993/- being 1/5 share of the cost of advertisement. The Maithili and Bhojpuri Academy paid Rs. 41000/- to Urdu Academy vide cheque No. 894011 (Vr. No. 42/29.05.14). It is pertinent to mention here that the post of Secretary is still lying vacant in the office. Hence the expenditure of Rs. 41000/- spent on this advertisement become unfruitful.

B] For the post of Dy. Secy, Superintendent and UDC

An Advertisement was published in daily newspaper through Vivid India Advertising & Marketing for filling the vacant posts of Dy. Secy, Superintendent and UDC. The office of Maithili and Bhojpuri Academy paid a sum of Rs. 18287/- to the firm against its bill number 2014/12/11 dated 15.12.14 vide cheque number 51348 dated 19.01.15. It is pertinent to mention here that all the above posts are still lying vacant in the office. The Screening Committee in its meeting held on 09.04.15 in ACL Department observed that various conditions as educational qualification, attaching the educational testimonials by the candidates with application, vigilance clearance certificate, clearance the status of the candidate from the parent department etc were not mentioned in the advertisement. The Spl. Secretary(ACL) later cancelled the appointment process on the basis of the ambiguity shown by the Screening Committee in publishing the matter of advertisement.

Hence the expenditure of Rs. 18287/- incurred in the above advertisement has no fruitful results but only the wastage of government funds.

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 Maithili Bhojpuri Academy placed advertisement in various newspapers at DAVP rates for organizing the workshop for children during summer at Karkardooma and Dilshad Garden for learning Bhojpuri Music, singing and dance. Some of the advertisement were published in color print. The rates for colour advertisements are higher by 40% as compared to the rates of black & white advertisements. The work order for the advertisement in newspaper was placed to Vivid India Advertising & Marketing and was paid a sum of Rs. 189931/- against its bill number 2014/05/037 dated 31.05.14. This amount included a sum of Rs. 166593/- for color advertisement, resulting an extra payment of Rs. 47598/- for paying towards the color advertisement.

Non-observance of economy instructions of government resulted a loss of Rs. 47598/- to the government exchequer.

7 0/14

2015-16

22/10 28/10 34/10 39

PART-III

CURRENT AUDIT REPORT

PARA NO. 01

Sub.: VAT deduction in respect of works contracts.

Para no 9

As per section 36A of the Delhi Value Added Tax Act 2004 every person, other than individual or HUF, at the time of making payment or credit to contractor should deduct TDS @ 4%, if the contractor is a registered dealer or 6% in case the contractor is unregistered. The amount so deducted by such person is required to be deposited to the Delhi Government Treasury within a period of 15 days following the month in which such deduction is made.

During the test check of records, it is observed that Maithali & Bhojpuri Academy has deducted the following amount on account of DVAT from the following contractors during 2015-16.

S.No.	Name of Contractor	Amount of DVAT Deducted				Total
		During 2015-16				
1	M/s Hindustan News Photos	712	324	265	1301	
2	M/s Abhilsh Films	667	544		1211	
3	M/s Ahuja Tents & Decorators	35373	36	277	35686	
4	M/s Batra Electricals	32685			32685	
5	M/s Space 4 Business Solutions	2647			2647	
6	M/s Genex Corporation	1106			1106	
7	Deepak Kumar	1190			1190	
8	M/s Perfect Advertising	2423	109	1955	4723	
9	Anandi Mal Baba	1840			1840	
		78643	1013	2497	82389	

It is observed that instead of depositing into Government Treasury, the amount so deducted on account of DVAT has been refunded to the concerned contractors and thus resulted loss to Government exchequer. Recovery of DVAT due from the contractors as shown in the above mentioned table may be recovered along with upto date interest after verification of facts and figures and deposited into Govt. Account under intimation to audit.

Similar cases may also be reviewed and action as proposed above may be taken in that cases also.

Para No. 02

A. Sub.: Huge Expenditure on Programme Advertisements

Para no 10

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

POW

public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During the test check of records under mentioned payments have been released by the academy towards advertisements for conducting the programmes in 2015-16:

S No	Name of Programme/Date	Invoice No	Agency	Amount spent on Advertisement	Total amount of the Programme	% spent on Advertisement	40% for colour advertisement
1	Independence Day Kavi Samelan/16th Aug. 2015	2015/08/022 dt. 20-08-2015	M/s Vivid India Advertising & Marketing	292860	575890	50.85	83674
2	Lok Utsav/31st Oct to 3rd Nov. 2015	Shabdarth/D/0 098/2016 dt. 05/01/2016	Shabdarth	580969	2836460	20.48	165991
3	Virat Sanskriti Sandhya/27th March, 2016	Shabdarth/D/1 168/16-17 dt. 21 Nov. 2016	Shabdarth	809642	1609878	50.29	231326
				1683471			480992

From the above table it can be seen that the amount spent on advertisement for the programmes like Independence Day Kavi Sammelan and Virat Sanskriti Sandhya etc. is more than 50% of the total expenses incurred on these programmes.

All the advertisements were published in color print. The rates of coloured advertisement are 40% higher than the rates of Black & White Advertisement. Thus the academy could have avoided Rs. 480992/- i.e. extra charges for colour print. Government instructions may be followed and such extra expenses may be avoided in future to curtail the excess burden on Government Exchequer.

**B. Sub: Payment of Advertisement bills:**

As per the Office Memorandum No. F.16(203)DIP/Adv/2015-16/906-913 dated 08.03.2016 of Directorate of Information and Publicity, GNCT of Delhi it has been decided by the competent authority that the payment for the creative print display advertisements, tender/notices being released through Shabdarth by the Departments of GNCT of Delhi would be directly made from DIP budget. Vide the afore said O.M. respective departments were also advised that if the bills already raised by Shabdarth have not been processed at their end, the same may be returned to DIP for payment. Further, all the departments have been advised not to make any payment on account of creative print display advertisements, tenders and notices published through 'Shabdarth' in future as all print advertisements from Shabdarth shall henceforth be paid from DIP funds.

The following Advertisements for the Lok Utsav & Virat Sanskriti Sandhya programmes were published by Shabdarth and payments were made on 31.03.2016 & 08.12.2016 by the academy in violation of the above DIP OM dated 08.03.2016:

P Olu

*[Handwritten initials and signatures]*

S.No.	Name of Programme/Date	Invoice No.	Agency	Amount / Advertisement
1	Lo. Utsav/31st Oct to 3rd Nov. 2015	Shabdarth/D/00987/016 dt. 05/01/2016	Shabdarth	580969
2	Virat Sanskriti Sandhya/27th March, 2016	Shabdarth/D/1168/1 6-17 dt. 21 Nov.2016	Shabdarth	809642

The instructions of D.I.P., GNCT of Delhi may be followed in future.

Para No. 3

*[Handwritten mark]*

*[Handwritten "Page no 12" circled in red]*

*[Handwritten "12" circled]*

Sub:- Payment of honorarium / sitting fee etc.

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

Details of Honorarium Paid during 2015-16

S.No.	To Whom	Amount
1	Honorarium to staff	131510
2	Honorarium paid to artists / poet etc	2017300
3	Honorarium to members for attending meeting	73500
	<b>Total</b>	<b>2222310</b>

A. Honorarium to Staff.

As per the information furnished to audit a sum of Rs. 131510/- was paid to staff as incidental charges (Honorarium) during the year 2015-16 for the programmes conducted by the Maithili & Bhojpuri Academy. This amount was paid as remuneration to the staff for the extra work done by them during the programmes.

However, as per FR 9 of the Fundamental Rules provides that Honorarium means a recurring or non-recurring payment granted to a Govt. Servant from the Consolidated Fund of the India or the Consolidated Fund of a State or the Consolidated Fund of a Union Territory as remuneration for special work of an occasional or intermittent character. Govt. of India orders below the rule provides the scope of the term honorarium. The overtime allowance or overtime pay, pie money and extra duty allowance payable in the Indian Posts and Telegraphs Department should be treated as recurring honoraria as they are paid for laborious work of an occasional character within the meaning of this rule. Since the payment of incidental charges has been fixed on the

*[Handwritten signature]*

18  
19/11/15  
48

basis of grade pay of the official and is not based on the actual conveyance charges. Travelling allowance of the official claiming, the amount paid to the officials are treated as honorarium.

As per delegation of financial powers issued by the Finance Department, Govt. of Delhi vide their letter No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015, the powers to sanction Honorarium vests with the Finance Department of Govt. of Delhi. The amount so paid to the staff may also be treated as remuneration and resultant deductions on account of income tax etc are to be made from the staff as well. The expenditure sanction for payment of honorarium to staff members etc obtained from the Finance Department, Govt. of Delhi may be shown to audit.

**B. Remuneration of the artists, poets etc.**

As per the Financial Powers delegated to the Administrative Secretaries / Head of the Departments by the Finance Department of Government of Delhi vide their office letter No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015, the remuneration of the artists, poets etc are not defined. Hence, the expenditures incurred by the Academy comes under the item Contingent Expenses, Unspecified, Recurring for which the Head of the Department and Administrative Secretaries of the Department have financial powers of Rs.3,00,000/- and Rs.5,00,000/- respectively. As per the information provided to audit, the academy has incurred expenditure of Rs. 2017300/- during the year 2015-16 towards payment of Honorarium to artists and poet etc. Since the expenditure incurred by the Academy is more than the powers vested with them, the ex-post facto sanction of the Finance Department may be obtained and shown to audit.

Further, no criteria as to how much minimum and maximum payment has to be paid to the artists for their performance and no mode of selection of the artists has been formed. As such the norms for selection / remuneration to the artists, poets etc. may also be fixed / finalized in consultation with the Administrative Department / Finance Department before conduct of the programmes.

**C. Sitting Fee paid to the Governing Body members for attending the meetings etc.**

A sum of Rs. 73500/- was paid to the Committee members as sitting fee to Governing Body Members for attending the meetings. As per the Financial Powers delegated to the Administrative Secretaries / Head of the Departments by the Finance Department of Government of Delhi vide their office letter No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015, the powers to sanction fee honorarium vests with the Finance Department. Hence, the payment made as fee to the member is beyond the powers of the Academy. The ex-post facto sanction of the Finance Department may be obtained and the expenditure be got regularized and shown to audit.

Dlu f

Part-III (Current Report)

2016-17

PARA NO. 01

(Audit Memo No. 06)

Sub: Expenditure incurred on Financial Assistance given by academy.

During the test check of the records of the Maithili-Bhojpuri Academy, it has been noticed that the academy has released amount in the form of financial assistance to various institutions/agencies for conducting programmes i.e. the programmes are conducted by other parties/institutes and assistance for conducting the programmes has been given by the Academy. The amount released on account of financial Assistance varies. No prescribed norms/criteria have been formed by the Academy for granting these Assistance and also to ensure whether these agencies are working for the upliftment /promotion of Maithili-Bhojpuri language.

The same objection were also raised in the previous audits but no action had been taken by the academy.

The details of previous expenditure and current expenditure are as under:-

Year	Amount Paid (In rupees)	Range of Financial assistance (In rupees)
2012-13 (Para 7)	30000	5000 to 10000
2015-16 (Para 6)	572386	9000 to 60000
2016-17	1122500	7500 to 51000

Norms for grant of the Financial Assistance as well as the criteria for entitlement for receiving the grant may be formulated and got approved from the Administrative Department for assuring a transparent policy.

PARA NO. 02

(Audit Memo No. 08 & 12)

Sub: Non observance of codal formalities as per GFR 2005 in purchase of furniture and stationery/store items.

A) During test check of bills/purchase files, it has been observed that the Academy (Maithili Bhojpuri Academy) has purchased furniture worth Rs. 2,42,493/- vide Bill No. F1602401 dt. 28/03/2017. Although, the Academy had obtained prior approval of Finance Department for the said purchase but has not fulfilled the codal formalities as per Rule 151 of GFR 2005. The Academy has directly purchased furniture items worth Rs. 2,42,493/- from M/s Kendriya Bhandar without going through the process of Limited Tender Enquiry as per Rule 151 of GFR 2005 which is irregular.

B) It has been observed that the Academy had purchased store items worth Rs. 75,532/- vide voucher No. 509 dt. 30/03/2017 directly from M/s Kendriya Bhandar without observing codal formalities as per Rule 146 of GFR 2005. As the expenditure exceeds Rs. 15000/- but below Rs. 1 Lac, the expenditure had to be incurred as per the recommendations of the Purchase Committee. The Purchase Committee had to survey the market to ascertain the reasonableness of rate, quality and specification but this exercise was not done and stores were purchased directly from M/s Kendriya Bhandar which does not enjoy special dispensation as per Rule 146 of GFR 2005.

The Academy is to elucidate the reasons for not observing codal formalities as per GFR 2005 and get the expenditure regularized from the Finance Department.

01/11/17

23/11  
34

36

2017-18  
14

(Ref. Memo No. 06 dated 07.02.2019)

Para No.2:- Expenditure incurred on Financial Assistance given by academy.

As per the point no. 4(ix) of Pattern of Assistance of the academy under the heading of General Conditions for Sanctioned of Grant, it is stated that "Release of grant by itself does not become a license to spending the money. Any expenditure out of these grants would be subject to prior sanction by the competent authority. The academy shall also observe all economy instructions issued by the finance department, GNCTD from time to time."

During the test check of the records of the Maithili Bhojpuri Academy, it has been noticed that as per the ledger, the academy has released a total amount of Rs 8, 66,936/- in the form of financial assistance to various institutions/agencies for conducting programmes/publication i.e. the programmes/publications are conducted by other parties/institutions and assistance for conducting the programmes/publications has been given by the Academy. The amount released on account of financial assistance varies from Rs. 1500 to Rs. 51000. No prescribed norms/criteria have been formed by the Academy for granting these assistance and also to ensure whether these agencies are working for the upliftment/promotion of Maithili Bhojpuri language. The same objection was also raised in the last audit. The details of previous expenditure are as under:-

Year	Amount Paid (In rupees)	Range of Financial Assistance (in rupees)
2012-13	30000	5000 to 10000
2015-16	572386	9000 to 60000
2016-17	1122500	7500 to 51000

Norms for grant of the Financial Assistance as well as the criteria for entitlement for receiving the grant may be formulated and got approved from the Administrative Department for assuring a transparent policy.

The academy may take necessary steps to avoid the above lapses and may be shown to next audit.

(SATISH)  
IAO/AUDIT PARTY NO.V

01/11

(33)  
s/e/gg/c  
(15)

Hence, either the excess expenditure incurred of Rs. 6550/- may be regularized from the competent authority or the same may be deposited into govt. account under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to the audit.

~~Para No. 10~~ **Para No. 15** (15)  
**PARA 01: Irregular payment of Honorarium to staff during the audit period 2018-19.**

(Ref. Audit Memo No. 08 dated 10.02.2022)

During test audit of record of Methili Bhojpur Academy, for the FY 2018-19, it has been noticed that Honorarium/incidental charges have been paid to the staff. FR 9 of Fundamental Rules provides that honorarium means a recurring or non-recurring payment granted to a Govt. Servant from the Consolidated Fund of India or the Consolidated fund of a State or the Consolidated Fund of a Union Territory as remuneration for special work of an occasional or intermittent character. The overtime allowance or overtime pay, pie money are treated as recurring honoraria as they are paid for laborious work of an occasional character within the meaning of this rule. But during the scrutiny of program files it has been noticed that honorarium has been paid for programs performed during the office hours in contrary to Order of Methili Bhojpur Academy, as detailed below:-

S N o	Programme date	Day/Time	Honorarium paid to staff	Amount to be recovered
1	25.09.18	Tuesday	4400	4400
2	12.12.18	Wednesday	3000	3000
3.	17.01.19	Thursday	24960	24960
4	16.03.18	Friday	500	500
5	06.12.18	Thursday	400	400
6	17.10.18 to 23.10.18	Wed-Tuesday	3000	3000
7	16.10.18 to 21.10.18	Tuesday-friday	4800	4800
8	06.11.18	Tuesday	800	800
9	15.08.18	Wednesday	700	700
10	14.08.18	Tuesday	500	500
Total			43060	43060

Since, the payment of the incidental charges has been fixed by the Academy on the basis of Grade pay of official and is not based on the actual conveyance charges/traveling allowance of the official, the amount paid to the officials are treated as honorarium. The Academy and the Administrative Authorities have no power to grant honorarium as per the delegated powers of the Government of NCT of Delhi. These powers vest with the Finance Department, GNCT of Delhi.

Hence the honorarium paid on working days during office hours is irregular and should be regularised under intimation to audit. Similar objection was raised by the previous audit Report wherein Secretary and staff have been granted honorarium.

Dm

FINANCIAL STATEMENT

The Accounts of "MAITHILI BHOJPURI ACADEMY COMMUNITY CENTRE AAPURTI BHAWAN, PAHARGANJ DELHI 110055 for the Financial Year 2019-2022 was audited purely on test check basis. The accounts for 2019-2022 were compiled by M/s Amarpal Associates, Chartered Accountants. The inspection report has been prepared on the basis of information furnished and made available by the Institute. Office of the Directorate of Audit, Local Fund Account, Delhi disclaims any responsibility or any misinformation and non-information on the part of the Auditee. The financial statement for FY 2019-2022 of the Academy are as under:-

Income for the year 2019-20 (In Rs.)

Head	(Amount in Rs.)	
	Amount	2019-20
Unspent balance as on 1 <sup>st</sup> April of the Financial Year as per previous Audit Report (A)		10093782
GIA from Govt. of NCT of Delhi F.No.11/04/2019/ACL/419-425 dated 18.06.2019		8750000
F.No.11/04/2019/ACL/5556-5561 dated 27.12.2019		9644000
F.No.11/04/2019/ACL/ dated 05.03.2020		7000000
<b>TOTAL GRANT (including unspent balance of 2020-2021) (A)</b> (10093782+25394000)		<b>35487782</b>
Add: Other Income Total (B)		472900
<b>Total Income (A+B)</b>		<b>35960682</b>

Expenditure for the year 2019-20 (In Rs.)

S. No.	Head of Accounts	Amount (in Rs.)
	Establishment expenses	1530895
	Other	1352370
3	Other Scheme	75190
	Seminar-programme etc	21356705
	Sponsored programme	1255100
4	Capital expenditure	17500
	<b>Total Expenditure</b>	<b>25587760</b>

Dlu

31  
A     2/20  
B

**Calculation of unspent Balance**

**Head of Account**

	2019-20
(1) Unspent balance of GIA of previous year	10093782
(2) INCOME	25866900
<b>Total 1+2</b>	<b>35960682</b>
Expenditure	25587760
Un-spent at the end of F.Y.2019-20	10372922

Income for the year 2020-21 (In Rs.)

Head	(Amount in Rs.)	
	Amount	2020-21
Unspent balance as on 1 April of the Financial Year as per previous Audit Report (A)		10372922
GIA from Govt. of NCT of Delhi F No. 11/08/2020/ACL/1786-1792 dated 16.03.2021		2835000
<b>TOTAL GRANT (including unspent balance of 2020-2021) (A)</b> (10372922+2835000)		<b>13207922</b>
<b>Add: Other Income Total (B)</b>		<b>324820</b>
<b>Total Income (A+B)</b>		<b>13532742</b>

Expenditure for the year 2020-21 (In Rs.)

S. No.	Head of Accounts	Amount (in Rs.)
1	Establishment expenses	1673496
2	OL	1136235.54
3	Other Scheme	0
4	Seminar programme etc.	259737
5	Sponsored programme	(24800)
6	Capital expenditure	0
7	Short	(0.71)
	<b>Total Expenditure</b>	<b>3044667.83</b>

(D)lu

(30)  
LATE  
H

**PART III**  
**CURRENT AUDIT REPORT**  
(Period 2019-2022)

*Para No. 15*

**PARA No.01:- Regarding non implementation of GeM ( Memo No. 5 Dated: 09.01.2023)**

GFR 2017 has been introduced by Govt. of India Ministry of Finance Department of Expenditure vide OM No. 14(3) 2015-E-II(A) dated 08.03.2017 which was induced by Govt. of NCT of Delhi as per rule 149 of GFR 2017 which stipulates that the procurement of Goods and services by Department will be mandated from Goods and services available on GeM. While having discussion it reveals that GeM is not operational in the Academy hence the purchases are being made by the Academy either from open market or from Kendriya Bhandar.

The Academy should take necessary step to start purchase from GeM in the Academy and compliance be shown to next Audit.

**PARA No.02 - Cash Security/fidelity Bond of Cashier. ( Memo No.06 dated 09.01.2023)**

As per Rule 306 of GFR, every Government Servant who actually handles cash shall require to furnish security Fidelity Bond for such amount and in such form as Central Government or an Administrator may prescribed and to execute a security Fidelity Bond. As per Rule 306 (3) of GFR in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR 14 and in cases where the said security is furnished in the form of fidelity bond the security bond should be in form GFR 14.

But during the course of Audit of Academy, it was found that the official officer, who looks after the work of cashier of the Academy and was entrusted with the custody of cash has not furnished the security bond as required under GFR.

HOO is to furnish the security bond executed by the cashier immediately to safeguard the Govt. money and show the compliance to next Audit.

*DM*

Para No.03:- **Regarding non renew of rent agreement (Audit Memo. No.07 Dated: 11.01.2023)**

The office of the Maithili and Bhojpuri Academy is running in Delhi State Civil Suppliers Corporation Ltd. 7-9, Aram Bagh lane Paharganj New Delhi 55 on rental basis the rate has been decided with the approval of PWD

On scrutiny the file it has been found that the rent agreement executed on 2<sup>nd</sup> March 2015 was for the period of five years wef 03.12.2013 to 02.12.2018 i.e. commencing from the date of possession the date of office on 03.12.2013, however the rent is expired in 2018 and not renewed till date i.e. After lapse of almost of 04 years. It is worthwhile to mention here that the reminder to ascertain the rent for further lease/dead agreement has been sent to PWD on 08.08.2019 after that no communication /action seen in the relevant file.

The HOO may start process to renew rent agreement and expedite the matter with concerned agency

Para No.04: **Regarding Adjustment of Advances issued to artist.**  
(Memo. No.08 Dated: 11.01.2023)

On scrutiny the files of Maithili Bhojpuri Academy Delhi it has been found that different artist are being called to celebrate the Chat Puja on payment basis in the year Nov. 2019. The following artist has been paid twice however in ledger the amount is shown as an advance against their name which is still to be recovered or adjusted the details of the same are given below:-

1. Jagdish Kumar	21000/-
2. Mithilesh Kumar	45900/-
3. Mihir Kumar	16800/-
4. Sangeeta	21000/-
5. Shashi Sahin	21000/-
Total	125700/-

The HOO may expedite the matter and settle the advance amount after due verification of facts and figure. Other similar cases may also be reviewed.

*Om*

*settled & taken afresh*  
*Om*  
*(MENU PRASAD)*  
*10-33*

*Para 16*

*16*

*18/11*  
*29/11*

Page No.5:- - Inactive in generation of revenue/ Internal resources. (Memo No: - 12 Dated 13.01.2023)

The Govt. of NCT of Delhi Finance (Accounts) Department vide no. F.12/3/2010-AC/dsfa/DS III/912-921 dated 18.07.2011 had issued instructions and guidelines regarding expenditure management in Autonomous Bodies/ Grantee Institution. Under SI No. 4 of the guidelines it has been stipulated that all the autonomous bodies/ grantee institution shall evolve a suitable mechanism to maximize generation of internal resources so as to attain self-sufficiency/ self-sustainability to the maximum extent.

During the test check of records, it has been observed that the Maithili Bhojpuri Academy has not initiated any action to generate its own revenue/ internal resources.

Needful steps may be taken as per above mentioned order.

Page No.6:- Irregular Expenditure of Rs. 171713/- on account of Incidental Charges / (Memo No: - 14 Dated 16.01.2023)

On test check of voucher file it has been seen that Maithili Bhojpuri Academy has been paying to its staff and officers a fixed amount according to their pay scale/ post for working days and holidays on account of performing duties on days of event/ programme conducted by the Academy. The allowance / amount paid is categorized as incidental charges. The details of the same are given below -

S No	Voucher No & Date	Amount
	90 dated 28.08.19	3200
2	91 dated 28.08.19	2500
3	108 dated 28.08.19	2200
4	330 dated 31.03.20	5000
5	314 dated 30.03.20	5000
6	315 dated 30.03.20	5000
7	311 dated 26.03.20	37600
8	310 dated 29.03.20	28210
9	302 dated 17.03.20	3000
10	317 dated 30.03.20	1800
11	94 dated 31.03.2022	7100
12	123 dated 12.09.19	54800
13	122 dated 12.09.19	700
14	150 dated 23.10.19	6300
15	151 dated 23.10.19	800
16	153 dated 23.10.19	2100

17.	167 dated 03.10.19	400
18.	178 dated 07.11.19	1700
19.	241 dated 21.01.20	2603
20.	226 dated 26.12.19	1700
<b>Total</b>		<b>171713</b>

It has been noticed that the rate of allowances so paid were also not get approved by the Governing body of the Academy.

Therefore, the irregular expenditure/rate on account of incidental charges paid during the Audit period may be approved from the Governing Body of Academy under intimation to Audit.

*Kavita*  
25/11/2023  
**(KAVITA SAXENA)**  
IAO, Party No.XVI

*Dlu*

*20*  
*28*

*19/11*

*28*

26

15/2

(Handwritten mark)

**Part-II**

**Current Audit Report 2022-23**

During the course of current audit, 08 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. NIL as per reply provided by the Unit, 08 memo have been converted into 03 TAN and 05 Para (NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. NIL

**Details of current recovery:-**

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
-----NIL-----					

*Handwritten signature*  
*DM*

⑦ 17/6 (25)

**PART II**  
**CURRENT AUDIT REPORT**  
**(2022-2023)**

**PARA 01:- (Ref. Memo No. 04 Dated 18/07/2023)**  
**Sub:- Regarding Non- implementation of GeM**

GFR 2017 has been introduced in Govt. of Delhi Ministry of Finance Department of Expenditure vide OM. No. 14(3)/2015-E-II(A) dated 08/03/17 which was induced by NCTD as per Rule 149 of GFR 2017 which stipulates the procurement of Goods and Services by the Department will be mandatory from goods and services available on GeM. While having discussion it reveals that GeM is not operational in the Academy hence the purchases are being made by the Academy either from open market or from Kendriya Bhandar.

(M) 19/07/23

The Academy should take necessary steps to start purchase from GeM in the Academy and compliance be shown to next audit.

**PARA 02:- (Ref. Memo No. 05 Dated 18/07/2023)**  
**Sub:- Regarding non-renew of rent agreement**

The office of the Methili Bhojpuri Academy is running in Delhi State Civil Suppliers Corporation Ltd. 7-9, Aram Bagh lane Paharganj New delhi 55 on rental basis the rate has been decided with the approval of PWD.

On scrutiny of the file it has been observed that the rent agreement executed on 2<sup>nd</sup> march 2015 was for the period of 5 years w.e.f. 03/12/13 to 02/12/18 i.e. commencing from the date of possession the date of office on 03/12/13, however the rent is expired in 2018 and not renewed till date i.e. after lapse of almost of 04 years. It is worthwhile to mention here that the reminder to ascertain the rent for the further lease/dead agreement has been sent to PWD on 08/08/19 after that no communication/ action seen in the relevant file.

The HOO may start process to renew the agreement and expedite the matter with concerned agency.

**PARA 03:- (Ref. Memo No. 06 Dated 19/07/2023)**

**Sub: Irregular Expenditure of Rs.137201.00/- on account of Incidental Charges**

On the test check of voucher file it has been seen that Methili Bhojpuri Academy has been paying to staff and Officers a fixed amount according to their Pay scale/Post for working days and holidays on account of performing duties on days of event/ program conducted by the Academy.

The allowances/ amount paid is categorized as incidental charges. The details of the same are given below :-

*July*

*Alu*

24  
13/10

**Annexure Enclosed**

It has been noticed that the rate of allowances so paid were also not get approved by the Governing body of the Academy.

Therefore, the irregular expenditure/ rate on account of incidental charges paid during the Audit period may be approved from the Governing body of the Academy under intimation to audit.

Necessary action may be taken for finalise the MOU in consultation with the Administrative Department under intimation to audit.

**PARA 04:- (Ref. Memo No. 08 Dated 20/07/2023)**

**Sub:- Non- conducting of Executive council meeting regularly**

Rule 12(1) of Rules and Regulation of Methili Bhojpuri Academy stipulates that the meeting of the executive council should be held at least once in every month, the every member should be intimated prior to three days of every meeting.

However, during the test check of the records of the Academy, it has been noticed that during the Audit period 2022-23 only six such meetings against the 12 meetings during the audit period required regularly per month.

Hence, HOO is hereby advised to take necessary steps to regularized the above irregularity and to avoid such lapse in the future.

**PARA 05:- ( Dated 28/02/2023)**

**Sub: Non- Production of Records**

1. Medical reimbursement register
2. Tuition fee register
3. Income tax rebate certificate
4. Contingency register
5. Telephone register
6. Register of un-disbursed amount
7. Packing material/ container stock register
8. Property register
9. Purchase files
10. AMC/ CMC files
11. Contingency bill register

The above mentioned record may be shown to the next audit.

*Handwritten signature*  
**(PANKAJ NARANG)**  
**IAO/AO**  
**Audit Party No.**

*Settled & Taken over*  
*Ok*  
*(MEENU PRASHAR)*  
*IAO-33*

*Ok*

कर्मचारी प्रासंगिक व्यय भुगतान

क्र.सं.	कार्यक्रम का नाम	दिनांक	राशि
1.	आजादी का अमृत महोत्सव : साहित्य सप्ताह स्वतंत्रता दिवस कवि एवं सांस्कृतिक कार्यक्रम	12 अगस्त, 2022	49,100.00
2.	आजादी का अमृत महोत्सव : साहित्य सप्ताह सांस्कृतिक कार्यक्रम	13 अगस्त, 2022	
3.	आजादी का अमृत महोत्सव : साहित्य सप्ताह सांस्कृतिक कार्यक्रम	17 अगस्त, 2022	
4.	गणतंत्र दिवस कवि सम्मेलन	24 जनवरी, 2023	6,110.00
5.	सखी बहिनपा मैथिलानी समूह के संयुक्त तत्वावधान में : एक दिवसीय संगोष्ठी, नाटक एवं सांस्कृतिक कार्यक्रम का आयोजन।	19 फरवरी, 2023	45,000.00
6.	विश्व मैथिल संघ के संयुक्त तत्वावधान में मिथिला विभूति विद्यापति स्मृति पर्व समारोह का आयोजन।	25 फरवरी, 2023	15,800.00
7.	मैथिल पत्रकार समूह के संयुक्त तत्वावधान में तीन दिवसीय मैथिल नाट्य साहित्य महोत्सव का आयोजन।	27 से 29 मार्च, 2023	21,200.00
		कुल	1,37,201.00

*Handwritten signature*

*Handwritten initials*

(22)  
HRC

PART III  
TEST AUDIT NOTE  
(2022-2023)

**TAN.01:- (Ref: Audit Memo No.02 dated 14/07/2023)**

**Sub:- Improper maintenance of Pay Bill Register.**

During the test check of Pay Bill Register of office of **Methili Bhojpuri Academy, Community Centre, Aapurti Bhawan, Rani Bagh, Pahar Ganj, Delhi** for the Period 2022-23 the following shortcomings have been noticed:

1. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done.
2. Cuttings and over writings have also not been attested by any competent authority.
3. Index has not been prepared.
4. Abstract not maintained in PBR.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

**TAN.02:- (Ref: Audit Memo No.03 dated 17/07/2023)**

**Sub: Deficiency in maintenance of Service Books**

During the test check of Service Book provided by the Unit, the following deficiency are observed:-

- (i) **Entry of Aadhar Number** has not been made in most Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (ii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified in any case.
- (iii) **Practical guidelines on the maintenance of Service Book** - instructions/guidelines contained on the inner cover pages of the printed Service Book will be followed. in addition, some practical guidelines are below:-

*[Signature]*  
Dlu

7      1/1      21

(A) **Opening of Service Book** - Name to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification, (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.

- (iv) **Annual Verification of Services.**- Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.
- (v) **Verification for the remaining period** - before submitting pension papers to the pension sanctioning authority, verification will be completed for the remaining period of service up to retirement.
- (vi) **First page of Service Book** having details of the employee should be filled up properly and completely. It is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.
- (vii) Entries of verification of character and the antecedents of the employees, not found in the Service Books.
- (viii) Documents in r/o declaration of nominees in gratuity & pension are not found attached in the Service Books.
- (ix) Leave records in Service Books not found signed by the HOS.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

**TAN.03:- (Ref: Audit Memo No.07 dated 20/07/2023)**  
**Sub: Non- achievement of expected targets in Scheme/ Cultural programme**

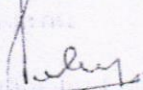
The Aims and Objectives of the Methili Bhojpuri Academy is to promote and develop Methili Bhojpuri language and its culture by way of conducting scheme/cultural programme, through distribution of price and awards, conference and seminars, Kavi Sammelan, Chatt Pooja/ Durga Pooja programme Pustak Prakashan and Misc. other programmes on different occasions like Independence Day, Republic Day etc.

During the test check of records for the F.Y. 2022-23, it has been noticed that the desired programmes were not organized for fulfilling the above mentioned objectives which is given below:-

**Annexure Enclosed**

The Methili Bhojpuri Academy, has allotted budget for research work however in the year 2022-23 NIL expenditure incurred by the Academy.

The reason for not achieving the target and NIL expenditure on research work may be elucidated to audit.

  
(PANKAJ NARANG)  
(IAO/Party No.-06)

Dlu

g/c  
②  
~~4/11/25~~

**PART-II**

**CURRENT AUDIT REPORT**

During the course of audit, 09 preliminary audit memos including 01 Record Memos (1 to 01 (F) were issued, out of which no memo has been settled recovering an amount of Rs. NIL and balance 09 memos have been converted into 07Para along with outstanding recovery of Rs.130800/-and 02TANS incorporated in the current audit report as part-II.

During the course of current audit, recovery of Rs. 130800/- has been pointed out as per details below:-

(Amount in Rs.)

S. No	Memo. No.	Particulars	Amount of Recovery	Amount recovered	Balance to be recovered
1	6	Recovery of advances issued to Artist	130800/-	---	130800/-
		<b>TOTAL</b>	130800/-	---	130800/-

0/11/25

INSPECTING AUDIT OFFICER  
PARTY NO. 33

(19)  
42/6

**PART -II**  
**CURRENT AUDIT REPORT**  
**(2023-2024)**

P-21

**PARA 01: Non-conducting of Executive Council meeting regularly.**  
(Ref. Audit Memo No. 04 Dated: 25.03.2025)

Rule 12(1) of Rules and regulations of Maithilli and Bhojpuri Academy stipulates that the meeting of the executive council should be held at least once in every month, the every member should be intimated prior to three days of every meeting.

However, during the test check of the records of the Academy, it has been noticed that during the audit period 2023-2024, only one meeting was done against the 12 meetings required regularly per month.

HOO is hereby advised to take necessary steps to regularize the above irregularity to avoid such lapse in the future.

P-22

**PARA 02: Non-implementation of GeM.**  
(Ref. Audit Memo No. 05 Dated: 25.03.2025)

GFR 2017 has been introduced in Govt. Of India, Ministry of Finance, Department of Expenditure vide O.M. No. 14(3)/2015-E-II(A) dated 08/03/2017 which was induced by Govt of NCT of Delhi. As per Rule 149 of GFR 2017 which stipulates the procurement of Good and Services by the Department will be mandatory from goods and services available on GeM.

During the audit of the Maithilli and Bhojpuri Academy, for the period 2023-2024, it revealed that GeM is not operational in the Academy. Hence, the purchases are being made by the Academy either from open market or from the GeM portal of other Academy such as of Delhi Sanskrit Academy.

In the year 2023-24, stationery and other office records required are purchased by Delhi Sanskrit Academy on the behalf of Maithilli and Bhojpuri Academy from their GeM portal and payment of Rs.2,04,916/- was made by Maithilli and Bhojpuri Academy to Delhi Sanskrit Academy.

HOO is hereby advised to regularize the purchases from the Competent Authority and take necessary steps to start purchase from GeM in the Academy itself and compliance be shown to next audit.

Olly

P-23

**PARA-3: Regarding recovery of advances issued to Artists amounting to Rs.1,30,800/-**

.(Ref. Audit Memo No. 06 Dated: 26.03.2025)

On scrutiny the files of Maithili Bhojpuri Academy Delhi it has been found that different artist are being called to celebrate the Chat Puja on payment basis in the year Nov. 2019. The following artist has been paid twice however in ledger the amount is shown as an advance against their name which is still to be recovered or adjusted the details of the same are given below:-

1. Jagdish Kumar	21000/-	Fully Recovered
2. Mithilesh Kumar	45900/-	Rs 24,900/- Bal
3. Mihir Kumar	16800/-	Fully Recd
4. Sangeeta	21000/-	Fully Recd
5. Shashi Sahini	21000/-	Fully Recd
6. Tarkeshwar Mishra	5100/-	Fully Recd
<b>Total</b>	<b>130800</b>	<b>Rs 24,900/-</b>

*partially settled*  
*19/08/2019*  
*(CASE IN*  
*SR 0031*

Out of above, advance payment of Rs.125700/- has already been mentioned in the Old Audit Report and now an amount of Rs.5100/- given to Tarkeshwar Mishra is added to the advances but even after lapse of five years, no recovery made by HOO.

HOO may expedite the matter and recover the amount from the Artists as early as possible after due verification of facts and figures. Other similar cases may also be reviewed.

**PARA 4 : Regarding excess expenditure than the financial targets.**

.(Ref. Audit Memo No. 07 Dated: 26.03.2025)

On scrutiny the files and records of Maithili Bhojpuri Academy Delhi , during the test audit for the period 2023-2024, it has been found that a programme on Chhath Puja was organised during 2023-2024 by the Academy. An amount of Rs.35 lacs was put in the financial targets for Chhath Puja. However, the academy has incurred an expenditure of Rs.1,00,71,600/- (Rupees one crore seventy one thousand six hundred ) on the programme.

On scrutiny of the records, it is clear that the Academy has incurred the funds of other schemes to Chhath Puja on its own without obtaining any approval from the Competent authority. Academy has incurred Rs. 65 lakhs in excess as per the financial targets.

*01/11*

In response to the Memo issued to the Academy, no clarification/reason has been given. HOO is to clarify the reason for excess expenditure of Rs.65 lakhs to the audit and also provide the approval of the Competent Authority for excess expenditure.

**PARA-5: P-25 Regarding non-achievement of targets of the scheme.**

(Ref. Audit Memo No. 08 Dated: 27.03.2025)

The objective of the Maithilli Bhojpuri Academy is to promote and develop Maithilli Bhojpuri Language and its culture by way of conducting various schemes/cultural programme I.e. prize and awards, conference and seminars, Kavi samelan, dramas and other programmes on different occasions like Independence day, Republic day etc.

On scrutiny of the physical/financial report and records of Maithili Bhojpuri Academy Delhi, during the test audit for the period 2023-2024, it has been found that Grant-in-Aid received from Finance Department through Art, Culture and Language Department is not fully utilised for the purpose the Academy was made for. The details is as under :-

S.No.	Name of scheme	2023-2024 (No. of events)		2023-2024 (Amount in Lakhs)	
		PHYSICAL TARGETS		FINANCIAL TARGETS	
		TARGETS	ACHIEVEMENT	TARGETS	ACHIEVEMENT
1	सांस्कृतिक कार्यक्रम	15	10	78.00	26.25
2	नाट्य उत्सव	04	00	23.00	0.00
3	साहित्य उत्सव	03	00	40.00	0.00
4	पुस्तक प्रकाशन	20	01	10.00	0.03
5	पत्रिका प्रकाशन	04	00	10.00	0.00
6	संगोष्ठी सेमिनार	20	04	25.00	0.57
7	छठ पर्व	100	83	35.00	100.00

OK

17  
43/4

	विद्यालय और महाविद्यालय कहानी और कविता प्रतियोगिता	05	00	10.00	0.00
	प्रकाशन सहयोग	15	00	6.00	0.00
10	संस्थागत सहयोग	30	07	30.00	3.75
11	दुर्गा पूजा , सरस्वती पूजा	60	16	20.00	4.25
12	शोध कार्य	14	00	25.00	0.00
	Total	320	129	312.00	134.85

It is evident from the above that there is huge shortfall in achieving the physical and financial targets.  
 The above matter may be looked into and remedial steps may be taken under intimation to audit.

DM

426

(15)

~~426~~

P-26

**Non-disposal of condemnation of un-servicable items.**

Memo No. 09 Dated: 27.03.2025)

As per Rule 218(i) & (ii) of General Financial Rules(GFRs)2017, (i) surplus or obsolete or un-servicable goods of assessed residual value above Rupees Two lakh should be disposed of by (a) public auction or (b) public auction (ii) or surplus or obsolete or un-servicable goods with residual value less than Rupees Two lakh, the mode of disposal will be decided by the competent authority, keeping in view the necessity to avoid accumulation of such un-servicable goods and consequential blockage of space and, also deterioration in value of goods to be disposed

During the course of audit, it was noticed that the following condemned store items of an amount of Rs.3,63,951/- were lying in the Academy awaiting auction. These items have been beyond their life span, however, no auction has been conducted by the Academy. Details of these items are as under :-

Particular of store	Quantity /weight	Book value original purchase price
		1,09,743.00
Photostat machine	01	49,990.00
Laptop	01	3,938.00
Cooler	01	27,000.00
	06	26,975.00
U.P.S.	02	9,390.00
	01	28,100.00
Chairs	05	14,900.00
Fax Machine	01	2,141.00
Heater	01	91,774.00
Computer (Monitor)	01	
	Total	( 3,63,951.00

The above tables show that the above un-servicable items had been lying in the office since long time. Immediate action may be taken to auction the aforesaid items as with the passage of time, these items would lose their value.

Delay in disposal of these un-servicable items may result in further deterioration in their condition and they may not fetch optimum price on their late disposal. Necessary steps may be taken to auction these un-servicable items at the earliest.

*[Handwritten signature]*

*[Handwritten mark]*

2/e

14

43/2

PARA 07: Non-production of records.

Ref. Para No. 5 for the audit period 2022-2023 and Audit Record Memo No. 1 dated 1.03.2025 )

The Following records have not been provided to Audit for the previous audit Para No. 5 for the audit period 2022-2023 and the current audit period 2018-19 to 2023-24.

2022-2023

1. Medical reimbursement register.
2. Tuition fee register
3. Income tax rebate certificate.
4. Contingency register.
5. Telephone register.
6. Register of un-disbursed amount.
7. Packing material/container stock register
8. Property register
9. Purchase file
10. AMC/CMC files
11. Contingency bill register.

*Taken as fresh para  
No-04 in current Report*

2023-2024

1. Expenditure Control Register.
2. Consumable stock register.
3. Income tax rebate certificate.
4. Telephone register
5. Register of un-disbursed amount
6. Packing material/container stock register
7. Property register
8. AMC/CMC files
9. Contingency bill register.

*19/01/25  
Carried over  
[Signature]*

Above records may please be shown to next audit.

*01/11/25*

(MEENU PRASHAR)  
INSPECTING AUDIT OFFICER  
PARTY NO. 33

2/2

13

4/3

TEST AUDIT NOTES  
( 2023-2024)

AN - 01

( Memo No:02 dated: 25.03.2025)

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

During the test check of the PBR maintained by the Maithilli and Bhojpuri cademy for the period 2023-2024, following irregularities have been noticed:-

The mandatory page counting certificate is not recorded in the PBR.

The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No., EPF No..etc. were also not found completely filled.

GAR-18, Abstract of Pay bill is not prepared

Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.

DDO has not signed on each entry of PBR.

Necessary rectification may be done and compliance may be shown to the next audit.

A

Q/lu

i/c

~~421~~  
12

(Memo No:3 dated: 25.03.2025)

- 02

### Shortcomings in maintenance of Cash Book-reg.

During test check of the Cash Book for the year 2023-24 maintained by the O/o The illi and Bhojpuri Academy, the following irregularities have been observed:-

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. **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.
3. **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.
4. **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. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. 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.

JO/DDO is hereby advised to strictly follow the Receipt and Payment Rules while maintaining the cash book..

A

Dlu

(11)  
43/6

**DIRECTORATE OF AUDIT  
GOVERNMENT OF NCT OF DELHI  
4<sup>TH</sup> LEVEL, DELHI SECRETARIAT  
I.P.ESTATE: NEW DELHI**

Sub. Internal Audit Report on accounts of Maithili-Bhojpuri Academy, 7-9, Aapurti Bhawan, Aram Bagh, Pahar Ganj, New Delhi-110055 for the period 01-04-2023 to 31-03-2024.

**INRODUCTION**

The accounts of Maithili-Bhojpuri Academy, 7-9, Aapurti Bhawan, Aram Bagh, Pahar Ganj, New Delhi-110055 for the period 01-04-2023 to 31-03-2024 was test audited by audit Party No. 33 consisting of Smt. Meenu Prashar, I.A.O./Sr. Accounts Officer and Shri Amit Kumar, AAO during the audit conducted from 21/03/2025 to 01/04/2025 (Total working days 07).

**AIMS AND OBJECTIVES**

The aims and objectives of the Academy are as under:-

1. To preserve Maithili and Bhojpuri language and literature as an integral part o multilingual culture.
2. To encourage and publish original books of literary and educational merit and also publish books for children in Maithili and Bhojpuri.
3. To publish references, dictionaries encyclopaedia in Maithili and Bhojpuri.
4. To publish old Maithili and Bhojpuri text book.
5. To reprint outstanding creative writing in Maithili and Bhojpuri.
6. To give financial support to deserve Maithili and Bhojpuri authors for the publication of their unpublished work for literary and creative nature.
7. To award prizes distinction and recognition to writers for their outstanding contribution in their respective field during previous year.

**LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY**

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

**HOO**

S.No	Name & Designation (Mrs./Mr./Dr.)	Period
1.	Dr. Arun Kumar Jha, Secretary	01.04.2023 to 31.03.2024

**DDO**

S.No	Name & Designation (Mrs./Mr./Dr.)	Period
1.	Sh.Rohit Kumar Sethi, AAO	01.04.2023 to 31.01.2024
2.	Dr.Sanjeev Kumar	01.02.2024 to 31.03.2024

**CASHIER**

S.No	Name & Designation (Mrs./Mr./Dr.)	Period
1.	Sh. P. Krishna Kant	01.04.2023 to 31.03.2024

A

Ollv

**PART -II**  
**CURRENT AUDIT REPORT**  
**(01/04/2024 TO 31/03/2025)**

PARA No.01

Audit Memo No.08  
Dated: 18/08/2025

**Subject: Depreciation not charged on Fixed Assets.**

As per Section -09 Uniform format of Accounts of Central Autonomous Bodies in Indian Audit and Accounts Department, in accrual accounting, Fixed Assets are to be shown net on depreciation, such depreciation being spread over its useful life, and the annual amount of depreciation is added to the operative cost as cost for the year.

During scrutiny of Books of Accounts (Balance Sheet) of the **Maithili and Bhojpuri Academy, Delhi**, for the year 2024-25, it has been observed that the Academy has shown same value of Fixed Assets amounting to **Rs.13,49,222.00/-** in **previous financial year** (as on 31/03/2024) as well as **current financial year** (as on 31/03/2025 excluding addition during the year). From this detail, it appears that depreciation has not been charged on the Fixed Assets of the Academy during the current financial year. However, depreciation is required to be charged as per prescribed rate of the depreciation from the date of the purchase of the Fixed Assets. The details are as follows:-

Sl. No.	Scheme	Fixed Assets (Fin. Year 2023-24) (in Rs.)	Additions during the year (in Rs.)	Written off during the year (in Rs.)	Fixed Assets (Fin. Year 2024-25) (in Rs.)
1	Academy General Head	13,49,222.00	6,37,001.00	-----	19,86,223.00
<b>Total</b>		13,49,222.00	6,37,001.00	-----	19,86,223.00

Academy did not reply to the above mentioned audit memo and did not provide any document showing compliance of the above discrepancies. Hence, Academy should take necessary steps to keep the provisions of Depreciation on Assets as referred above under intimation to Audit.

*B. B. Sharma*

*A*

PARA No.02

Audit Memo No.09  
Dated: 18/08/2025

**Subject: Outstanding Advance amounting to Rs.24,900/- to Sh. Mithilesh Kumar, Artist.**

As per Rule 323 & 324 of GFR 2017 – Advances for Contingent and Miscellaneous purpose. The Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions.

- i) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose.
- ii) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.
- iii) The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies).

In this context, it is advised that it may be kept in mind for advances for contingent and miscellaneous purpose. It is expected from all the concerned to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. As well as advance shall not be allowed to be carried forward to the next financial year.


During scrutiny of Books of Accounts (Balance Sheet) of the **Maithili and Bhojpuri Academy, Delhi** for the year 2024-25, it has been observed that the following advances has been shown in Assets side of the balance sheet in the financial statement of **Maithili and Bhojpuri Academy, Delhi**, which is as follows:-

Sl. No.	Scheme	Advances (in Rs.)	Remarks
1	Academy General Head	24,900/-	Advances
<b>Total</b>		<b>24,900/-</b>	

Academy did not reply to the above mentioned audit memo and did not provide any document showing adjustment of above advance in compliance of the above outlined discrepancies. Hence, Academy should take necessary steps to recover the above advance immediately after due verification of facts & figure and should follow the provision of Rule 323 & 324 of GFR (2017) & Rule 120 (Note-4) of R & P Rules under intimation to audit. Apart from above, other similar cases should also be reviewed at Secretary/HOO level.

*B. B. Sharma*

*Q*



**Maithili-Bhojpuri Academy, Delhi,7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055  
(2024-25)**

**PARA No.03**

**Audit Memo No.10**

**Dated: 18/08/2025**

**Subject: Regarding non-achievement of targets of the scheme.**

The objective of the Maithili Bhojpuri Academy is to promote and develop Maithili Bhojpuri Language and its culture by way of conducting various schemes/cultural programme i.e. prize and awards, conference and seminars, Kavi Samelan, dramas, and other programmes on different occasions like Independence Day, Republic Day, Chath Puja, Holi Mangal Milan, Durga Puja etc.

On scrutiny of the physical report and records of Maithili Bhojpuri Academy Delhi, during the test audit for the period 2024-25, it has been found that Grant-in-Aid received from Finance Department through Art, Culture and Language Department is not fully utilized for the purpose the academy was made for. The details are as under:-

Sl. No.	Name of Scheme	2024-25 (No. of Events)		2024-25 (Amount in Lakhs)	
		PHYSICAL TARGET		FINANCIAL TARGET	
		TARGETS	ACHIEVEMENT	TARGETS	ACHIEVEMENT
01	Cultural Program	15	19	70	91.00
02	Poet Meet	03	09	20	6.00
03	Theatre Festival	04	02	20	2.15
04	Literature Festival	03	---	35	-----
05	Book Publication	20	01	08	1.00
06	Magazine Publication	04	01	08	0.03
07	Symposium/Seminar	20	06	17	6.00
08	Chhath Festival (Cultural Program)	100	108	40	161.00
09	Auditorium/Singing, Dance, Music Competition	30	---	20	-----
10	School & College Level Story, Poetry Competition	05	---	08	-----
11	Publication Support	20	04	05	0.64





7

Maithili-Bhojpuri Academy, Delhi,7-9, Aapurti Bhawan, Aaram Bagh, Paharganj, New Delhi-110 055  
(2024-25)

12	Institutional Support	100	15	17	3.46
13	Durga Puja & Saraswati Puja (Cultural Program)	60	04	15	0.88
14	Office Rent/Office Miscellaneous Expenses	14	---	20	13.57
	<b>Total</b>	<b>398</b>	<b>169</b>	<b>303</b>	<b>285.73</b>

It is evident from the above that there is huge shortfall in achieving the physical & financial targets. Academy did not reply to the above mentioned discrepancies. Hence, Academy should take necessary steps to achieve the maximum physical & financial targets under intimation to audit.

Bansal

PARA No.04

Record Memo No.01  
Dated: 11.08.2025

Subject: Non-Production of Records

The followings records/information not provided to audit and the same should be shown to next audit:-

2022-23

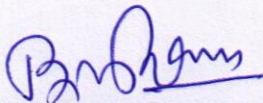
1. Medical Reimbursement Register.
2. Tuition Fee Register.
3. Income tax rebate certificate.
4. Contingency Register.
5. Telephone Register.
6. Register of un-disbursed amount
7. Packing material/container stock register
8. Property Register
9. Purchase File
10. AMC/CMC files
11. Contingency bill register

2023-24

1. Expenditure control register,
2. Consumable Stock Register
3. Income Tax rebate certificate,
4. Telephone Register.
5. Register of un-disbursed amount
6. Packing material/container stock register
7. Property Register
8. AMC/CMC files
9. Contingency bill register

2024-25

1. Income tax calculation Performa, Form-16 along with supporting documents.
2. Stock register of TR-V/GR-VI.
3. Non-Consumable Stock Register.
4. Property Register.



**BRIJ MOHAN BAMRARA**  
CONSULTANT



**(RAJESH KUMAR)**  
Sr. A.O./I.A.O.  
A.P.NO. XXXI

**TEST AUDIT NOTES**

TAN No.01

Audit Memo No.02  
Dated: 11/08/2025

**Subject: Shortcomings in maintenance of Pay Bill Register.**

During the test check of PBRs for the audit period 2024-25 maintained by **Maithili and Bhojpuri Academy, Delhi** the following shortcomings have been noticed:-

1. All mandatory information/details of employees along with details of i.e., Pay Matrix and level as per VII CPC, NPS account number of NPS employees, joining date, PAN No., Aadhaar number etc. have not been filled in all the columns of PBR.
2. Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
3. Alphabetically Index of employees has not been maintained in the PBRs.
4. Abstract of Pay Bills (GAR-18/TR-22(B)) have not been recorded in the PBRs for audit period.
5. PBR is required to be checked and signed by the Secretary/ DDO, which has not been done.
6. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done.

The PBRs should be maintained as advised above & compliance of the same should be shown to next Audit.

B. B. B.

o

TAN No.02

Audit Memo No.03  
Dated: 11/08/2025

**Subject: Shortcomings in maintenance of stock registers**

On scrutiny/ test check of above registers/records for the audit period 2024-25 maintained by Maithili and Bhojpuri Academy, Delhi, the following shortcomings have been noticed: -

1. Non Consumable register is not maintained by the office for the audit period.
2. Many Entries made in the register were not signed by HOO/Store-In-charge which creates doubt about the authenticity of these entries.
3. Index was not maintained properly.
4. Cuttings /Overwriting recorded at many pages in stock registers that are not attested by the competent authority.
5. White fluid used for making correction which is not acceptable.
6. Multiple items shown on the same page. Hence, closing stock verification cannot be ascertained.
7. Balance was also not mentioned against some articles.
8. Non-Consumable items have been shown in Consumable Stock Register i.e. Calculator, Mouse, Dustbin, Extension Board, Keyboard, Electric Kettle, Pen Drive, Stapler, Wall Clock etc.
9. Contrary to Rule 213 of GFR 2017, the yearly physical verification of stock has not been undertaken and certificate thereafter has also not been recorded in the stock register.
10. Condemnation has not been done during the Audit period.

Necessary steps should be taken for proper maintenance of the Stock Registers, rectification of above shortcomings in stock registers and recast the stock register under intimation to next Audit.

B. B. B. B.

A

TAN No.03

Audit Memo No.04  
Dated: 12/08/2025

**Subject: Shortcomings in maintenance of Cash Book**

During the test check of Cash Book for the audit period 2024-25 maintained by **Maithili and Bhojpuri Academy, Delhi** the following shortcomings have been noticed: -

1. As per Rule 13(i) of CGA (R&P) Rules, 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book have not been attested by the Head of the Office.
2. As per Rule 13(iii) of CGA (R&P) Rules. "The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct." This was also not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.
3. Rule 13 (iv) of CGA (R&P) Rules 1983 says that "at the end of each month, DDO should verify the cash balance in the cashbook and records his signed and dated certificate to that effect. Certificate may be as under :

"Certified that Cash amounting to Rs....." (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."

But it has been found that no such certificate has been recorded and signed by the DDO/HOO at the end of the months during entire audit period.

4. Numerous cuttings, over-writings & incomplete information were noticed in cash book of above academy, which were not attested by the Competent Authority of above Unit and white fluid also used at some places in the cash book, which is not permissible.
5. As per Rule 6 of CGA (R&P) Rules 1983, all money received by or tendered to Govt. department/office on account of revenue or receipts or dues of Govt. should be immediately brought to the account and remitted into the bank. During the test check of the cash Book and TR-V for the audit period, it has been noticed that amount of Govt. money received have been remitted into bank, but the entry have not been recorded in the TR-V as per details given below:

Date of Amount received as per cash book	Amount deposited into Bank	Date of Deposit	Remarks
15/10/2024	30,720/-	15/10/2024	Entry not recorded in TR-V.

The Cash Book should be maintained as advised above & compliance of the same should be shown to next audit.

*B. B. B.*

*[Signature]*

TAN No.04

Audit Memo No.05  
Dated: 13/08/2025

**Subject: Shortcomings in service books.**

During the test check of Service books maintained by the **Maithili and Bhojpuri Academy, Delhi**, the Service Books of following employees have been test checked by the audit:

Sl. No.	Name & Designation
1.	Sh. Jitender Singh, Jr. Assistant
2.	Sh. Rajeev Kumar, MTS
3.	Sh. Siddhart, MTS

1. Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to above officials once in a year as token of check.
2. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority, but the same has not been done in case of above officials.
3. **Inspection of 10% of Service Book by the Head of Office-**  
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.
4. **Nomination for different purposes-**  
A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in some cases of above officials.
5. Photo of the employee should be pasted and attested at first page after every 10 years, but the same have not done in some cases of above official.
6. Numerous cuttings & over-writings on service verification & Leave accounts entries were noticed in service book of above official, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.
7. Entry of AADHAAR No. has not been made in the Service Book of some officials mentioned above, which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

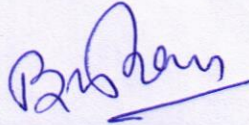
*Barham*

*A*

8. Further it has been noticed that the Service Verification entry of the following officials has not been made by the HOS/ Competent authority as per detail given below:-

Sl No.	Name of Officials	Period of Service Verification
1.	<b>Sh. Jitender Singh, Jr. Assistant</b>	01/07/2024 to till date

The Secretary should get the service books of all the employees be updated/recasted as per above observation and compliance, should be shown to next audit.



**BRIJ MOHAN BAMRARA**  
CONSULTANT



**(RAJESH KUMAR)**  
Sr. A.O./I.A.O.  
A.P.NO. XXXI