

**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Inclusive Education Branch (IEB), Lajpat Nagar-IV for the period 2018-19 to 2022-23 from 09.10.2023 to 17.10.2023.

INTRODUCTION

Test Audit on account of Inclusive Education Branch (IEB), Lajpat Nagar-IV for the period 2018-19 to 2022-23 has been conducted by the Audit Party No.VII comprising of Sh. Dinesh Kumar Dhawan, Sr. AO/IAO, during the period from 09.10.2023 to 18.10.2023.

AIMS & OBJECTIVES

Admission of children with disabilities, Implementation of various interventions under inclusive education, redressal of grievances in respect of inclusive education of children with disabilities, recruitment of special education teachers (SETs), transfer/posting of SETs etc. Now, the IEDSS-CSS scheme under integrated RMSA is replaced by Govt. of India with new Samagra Shiksha Abhiyan (integrated scheme for school education), from the year 2018-19, which has the provision for inclusive education of children with disabilities from pre-primary to higher secondary level.

HOS/HOO/DDO's/CASHIERS: -

HOD/HOO

S.No.	Name of Officer	Designation	Period
1	Sh. Aseem Kumar Goel	DDE	01.04.18 to 17.05.18
2	Sh. Subhash Chander	DDE	18.05.18 to 30.11.18
3	Sh. Ganesh Prasad	DDE	04.02.19 to 17.06.19
4	Sh. Mukesh Chand	DDE	21.06.19 to 30.09.19
5	Sh. Pramod Kumar	HOO	21.10.21 to 10.02.21
6	Sh. Sanjay Subhas Kumar	HOO	16.02.21 to 12.08.21
7	Dr. Sudhakar Bhimrao Gaikwad	DDE	16.08.21 to 31.03.23

DDO

S.No.	Name of Officer	Designation	Period
1	Sh. Jess Marvin Beck	S.O/DDO	April 2018 to June 2018
2	Sh. Ravinder Kumar Dang	S.O/DDO	June 2018 to Sept.2020
3	Ms. Anjana Birdi	S.O/DDO	Oct.2020 to March 2023

Cashier

S.No.	Name of Officer	Designation	Period
1	Nitish Rawat	Jr. Asst.	April 2018 to Dec.2021
2	Sushil Kumar Tiwari	Jr. Asst.	Jan 2020 to March 2023

Budget Allocation & Expenditure from 2018-19 to 2022-23: -

Year	Budget Allotted in Rupees	Expenditure in Rupees	Balance in Rupees
2018-19	30458115	30361405	96710
2019-20	18126420	18098649	27771
2020-21	9943966	9934329	9637
2021-22	79200873	76188957	3011916
2022-23	67232374	63022953	4209421

Statutory Audit: -

The Statutory audit of Inclusive Education Branch (IEB), Lajpat Nagar-IV has not conducted by AGCR.

Maintenance of Records: -

The maintenance of records of Inclusive Education Branch (IEB), Lajpat Nagar-IV for the period 2018-19 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement: -

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	NIL	NIL	NIL
2	Group B	NIL	NIL	NIL
3	Group C	NIL	NIL	NIL

Old Audit Report:-

- (A)** There was 01 audit para with recovery of Rs.Nil outstanding in old audit report. The details are as under:

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2006-09	01	Nil	Nil	01(01)

(B) Details of Old Recovery: Nil**Details of Current Recovery: 1286718/-**

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	10	Non Deduction of @2% of GST by the Inclusive Education Branch Lajpat Nagar-IV on Vendor/Supplier/Contractor bills amounting to Rs. 1140745/-	1140745/-	Nil	1140745/-
2	11	Short Deduction of GST amounting to Rs.145973/-	145973/-	Nil	145973/-
	Total		1286718/-	Nil	1286718/-

The internal audit report has been prepared on the basis of information furnished and made available by Inclusive Education Branch (IEB), Lajpat Nagar-IV, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII

Inclusive Education Branch (IEB), Lajpat Nagar-IV

2018-2019 to 2022-2023

PART-I

Old Outstanding Para



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development							
Sub department: Inclusive Education for Disabled at Secondary Stage, Lajpat Nagar, Delhi (2848/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2006	2009	1		Performance of Integrated Education for Disabled Children (IEDC), Begumpur	O	0
2	2009	2018	1		No para raised during the audit 2009-2018 (Audited upto 2009-2018)	O	0
3	2009	2018	1		No para raised during the audit 2009-2018 (Audited upto 2009-2018)	O	0

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

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PART-I
NIL

PART-II
CURRENT AUDIT REPORT(2006-09)

Para No.1
Ref. Memo No.5 dt. 4-1-10

Performance of IEDC(Integrated Education for Disabled Children) , Begumpur

AIMS & OBJECTIVES

The IEDC is an administration cell headed by Dy Director of Education started in 2006-07 in Begumpur under Directorate of Education which is implementing agency for Centrally Sponsored Scheme **Integrated Education for Disabled Children**. This is a centrally sponsored scheme under which the Ministry of HRD, Central Govt. will assist the state government/UT in its implementation and assistance for all the items covered in the scheme will be on 100 percent basis but assistance for the program would be conditional on provision of professionally qualified staff.

The scope of the scheme includes pre school training for the disabled children and counseling for the parents. The education of the disabled children will continue upto the senior secondary school level and includes vocational courses equivalent to the senior secondary stage. The disabled children who are placed in special schools should also be integrated in common schools once they acquire the communication and daily living skills at the functional level.

MANPOWER ENGAGED

All the officers/officials (as per enclosure) are working on diverted capacity as per internal arrangements under Dte. of Education and no man power sanctioned on the strength of IEDC so far.

BUDGET & EXPENDITURE

Year	Head	Budget allotted	Expenditure
2006-07	--	--	--
2007-08	Contg.	50000/-	49985/-
2008-09	Contg.	2,00,000/-	1,74,952/-

Part 4

(B) (5)

Details of GIA released by M/o HRD through IEDC

Name of institution	2006-07	2007-08 (in lacs)	2008-09 (in lacs)
Dte. of Education	--	--	--
NGOs			
1 NAB(Delhi)	--	19.37	43.95
2 Balwantray Mehta Vidya Bhawan	--	22.15	63.27

Progress of IEDC scheme in Schools under Dte. of Education

(A) Non receipt of Grant-in-aid

No Grant-in-aid has been receiving by the Delhi Govt during the period 2006-07 to 2008-09 for implementation of the IEDC scheme in schools under the control of Dte. of Education, Delhi. Due to non receipt of the grant, disabled children in the government school deprived of the benefits i.e. books & stationery, uniforms, equipment allowance etc. as admissible under the scheme during this audit period. Department has submitted consolidated proposal amounting to Rs. 67,42,799/- M/o HRD for release of grant to reimburse the amount to eligible students during the school period. Still the proposal is lying with the M/o HRD for release of grant.

d/s Directorate of Education, Govt of NCT of Delhi may take up the matter to the higher authorities of M/o HRD to release the grant-in-aid immediately to the Delhi govt. for implementation of the scheme in Delhi govt schools so that no disabled children studying in govt school should be deprived of his/her right under the IEDC scheme
The details of disabled students in DOE schools identified for getting benefit during 2006-09 is given below:-

Year	No. of school covered	No. of students identified & benefited
2006-07	642	1722(968 boys,804 girls)
2007-08	--	1800
2008-09	739	1961

(B) SPECIAL TEACHERS

As per guidelines "Except for children with loco motor disabilities, special education teachers may be appointed in schools where the scheme is in operation to provide specific attention to the disabled children. The teacher pupil ratio for special education teachers envisages under the scheme is 1:8. this ratio will be same for normal classes as well as for preparatory pre school classes. The same teachers will provide counseling to the parents. In accordance with this ratio the requisite number of special teachers may be appointed in schools(or for a cluster of schools) for children requiring special teacher support." As per

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information provided by the IEDC, Begumpur number of disabled children in govt. schools are 10065 and 8988 during the year 2007-08 and 2008-09 respectively. But till date only 6 special teachers have been appointed by the department who are working at present. Now the department has mooted a proposal for the creation of one posts in every school of DoE i.e. 926 posts of special education teachers in the scale of TGT. The proposal is awaiting final approval of the competent authority.

Before creation and appointment of these posts Dept. Of Education/IEDC may ensure whether M/o HRD, GOI will extend the grant in aid for these posts. If not, who will bear the expenditure involved on this account. Prior approval of competent authority i.e. M/o HRD, GOI & Delhi Govt may be obtained in the matter to avoid any complication in incurring expenditure on salaries after appointment of special teachers.

© RESOURCE ROOM

A resource room having all the essential equipment, learning aids and materials to be provided for a cluster of schools implementing the scheme of integrated education but no resource room has been set up by the Department for government schools so far.

(D) TRAININGS

All the training responsibilities pertaining to the Heads of Schools, EVG Counselors, District Co-ordinators and teachers for their sensitization towards schemes and Persons with Disability Act have been entrusted to the SCERT by the Department. As per guidelines "The State Government/UT Administrations may organize orientation programmes of three days duration for heads of the institution and of five days duration for general teachers of the institutions implementing the IED scheme with the help of RCDs, Regional Training Centres and DIETs for the handicapped." But the Department has not organized orientation programmes for heads of the institutions and provided three days training to trained graduate teachers and assistant teachers from 27th January to 02 February, 09. Department may conduct training programmes to Head of Schools and other staff also as required under IEDC scheme.

(E) EXHIBITIONS

IEDC has informed that exhibitions are conducted/ arranged for creating awareness in the community by the District Coordinators in their respective 09 districts. But no details of exhibitions conducted during audit period not provided.

15 (F) As per information provided by IEDC cell the state has identified only 0.28% of children with special needs(CWSN) as compared to the accepted norms of 3% CWSN. This is a very serious issue and need serious efforts to identify the remaining CWSN

Progress of NGOs in implementation of the IEDC scheme

The following NGOs are getting grant in aid through Administrative Cell IEDC, Begumpur for implementation of the scheme:-

1 National Association for Blind(Delhi)

Grant in aid received from MHRD through IEDC

2006-07	2007-08	2008-09
--	(in lacs) 19.37	(in lacs) 43.95

Grant in aid as released has been fully utilized as per utilization certificate submitted to MHRD through IEDC, Begumpur.

Details of beneficiaries of disabled children

	1-4-06	1-4-07
No. of Students	271	256
No. of students (preparatory wing)	94	--

The performance/ physical verification of annual grant released to the National Association for Blind was got assessed by the following officers of the Deptt:-

- Education Officer
- Account Officer, Distt. SW-A
- District Coordinator

According to Inspection report, it was observed that only after November,08 teachers are meeting regularly the Head of School/Teachers in government schools were visually impaired/blind students from NAB are studying. For more than 25 visually impaired students in G.Coed.SSS Sector-V R.K.Puram, only two teachers are assigned. Further no orientation programme for the staff of the schools has even been undertaken by these teachers which are mentioned as one of their duties. Also no special workshops have been organized(to create awareness and sensitization about various issues regarding integrated education) for the nearly government schools where students from NAB are studying. No specific adapted instructional material i.e. embossed maps, tactile diagram etc. has been sent to any of the government schools. For mathematics and Science where students need maximum help in the classroom studies, no resource teacher has been deputed for this. Further, no service book has been maintained for teachers and other staff.

Department has not initiated any action in this matter.

2 Balwantray Mehta Vidya Bhawan Angooridevi Shersingh Memorial Academy

Details of GIA released by M/o HRD through IEDC

2006-07	2007-08 (in lacs)	2008-09 (in lacs)
--	22.15	63.27

Grant in aid as released has been fully utilized as per utilization certificate submitted to MHRD through IEDC, Begumpur.

Details of beneficiaries

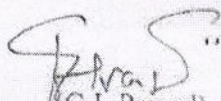
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Details of students	1-4-06	1-4-07	1-4-08
No. of Students	262	271	245
Admission during the year	60	27	39
Withdrawal during the year	37	36	14
Children left out after passing the school	14	17	--
Total	271	245	270

The committee to assess the performance/physical verification of annual grant released to Balwantray Mehta NGO also ordered by the Deptt constituting the following officers :-

- Education officer, Zone-25 Chairperson
- Account Officer, Distt South Member
- District Coordinator, Distt South Member

The report of the committee still awaited. IEDC, Begumpur has not taken any action in this matter so far.


(G.L. Prasad)
IAO-Audit Party-5

CURRENT AUDIT REPORT
(2018-2019 to 2022-2023)
Inclusive Education Branch (IEB), Lajpat Nagar-IV

Para 01: - Non Deduction of @2% of GST by the Inclusive Education Branch Lajpat Nagar-IV on Vendor/Supplier/Contractor bills amounting to Rs. 1140745/- (Ref. Memo No. 10 Dated 16.10.2023)

As per the Notification No. 50/2018-Central Tax dated 13.09.2018 by CBIC it was decided that the TDS would be made operational w.e.f 01.10.2018 @ 2% is to be deducted from the payments made to the firms if the gross amount to be paid to the vendors is equal to or more than 2,50,000/- Similar notifications have been issued by respective State Government.

During the scrutiny of bills for the audit period 2018-19 to 2022-23 the following discrepancies have been found. The items mentioned in the given below bills comes under GST act, the contractors were registered for GST and have got registration number also as mentioned in their bills & contractors also charged GST on the below mentioned bills. The amount paid to the vendors during a financial year is more than Rs.250000/- but Inclusive Education Branch has not deducted @2% GST from the bills.

2020-21

S.No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs. (Excluding Gst)	GST Amount to be Recovered
1	A to Z Trading Company	CB-19 dated 05.11.20	Plastic Box Transparent, Chart on roman numerical chart, Land pollution chart, Food chain chart, Blood Circulation chart, National symbols chart, Human skin chart, First Aid Chart, Pollution & Environment chart, Health food chart	373220/-	7464/-
2	Harsh Ent.	CB-19 dated 05.11.20	Modelling clay, Wheel chairs, Mirror glass with frame & cap stand, Ceramic writing white board, Abacus child toy, Cosco gym ball 95 cm, Chart on Indian political (Hindi), Birds Teaching chart, Educational Teaching chart, Yoga chart	2134746/-	42695/-

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3	Inhouse India	CB-19 dated 05.11.20	Wrestling mat, Wall clock, White Board Stand, MB210,	1031356/-	20627/-
4	Rohit Trading Co.	CB-121 dated 21.01.20	Office Table,	423458/-	8469/-
5	Army Sales	CB-124 dated 07.02.20	Steel almirah, Wooden computer table/ Side table	506890/-	10138/-

2020-21

S.No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs. (Excluding Gst)	GST Amount to be Recovered
1	P.K. Ent.	CB-19 dated 05.11.20	Allwyn-440mm*335mm*140mm(L*W*H), Linemark Notice Board without cover size-900*1200MM (LT/02), Laminated hindi chart,	868475/-	30998/-
	--do--	CB-121 dated 21.01.20	Executive table, Mid black chair OXBO	681441/-	
	Total			1549916/-	

2020-21

S.No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs. (Excluding Gst)	GST Amount to be Recovered
1	Military Sales and Services	CB-120 dated 13.01.20	Steel almirah without locker for office use	391271/-	

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--do--	CB-124 dated 07.02.20	HB Chair, Visitor chair with arms	846610/-	24758/-
Total			1237881/-	

2021-22

S.No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs. (Excluding Gst)	GST Amount to be Recovered
1	A.G. Solutions	CB-36 dated 30.03.22	Tablet	37037670/-	740753/-
2	Balaji Departmental	CB-33 dated 23.03.22	Unbranded Sports and Running Shoe 7, Unbranded C5573E Nylon Rope Ladder Swing 12, Unbranded Steel Two Wheeled Cycles for Men Bicycle, Unbranded Rosewood Carrom Board,	1178419/-	23568/-
3	Shubham Ent.	CB-33 dated 23.03.22	Hitech-Metal Modular Table L*D&H millimetre*900millimeter800millimeter, Nivia antrix Hand Stitched Football, Numbers of panels 8, Unbranded Aluminium Alloy Table Tennis Table	500144/-	10003/-
4	Rohit Trading CO.	CB-8 dated 31.08.21	Hero Electromotor for drive manual steering wheel chairs with fixed seat height	411017/-	8220/-

2021-22

S.No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs. (Excluding Gst)	GST Amount to be Recovered
1	Trisha Trading Company	CB-33 dated 23.03.22	Unbranded Square Single Element Induction Heater, FPX water proof and splash proof and led indicator and led display and headphone jack and mic and mp3 and fm and memory slot woofer Bluetooth speakers 1 year warranty	896615/-	52300/-
		CB-8 dated 31.08.21	Hero ecotech Electromotor for drive manual steering wheel chairs with fixed seat height	423593/-	
		CB-4 dated 12.07.21	Harmonica wooden standard harmonium, Panshul polycarbonate smart cane, Unbranded fully electric, battery operated, motor driven, E-tricycle for specially abled, Unbranded TUV-GS and CE and EN71-1,2,3 and PAHS and AZO and Reach 72 Trampoline, Yenox graphite frame graphite handle badminton racquets	1294804/-	
	Total			2615012/-	



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2021-22

S.No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs. (Excluding Gst)	GST Amount to be Recovered
1	Military Sales & Services	CB-33 dated 23.03.22	Unbranded Graphite Frame Graphite Handle Badminton Racquet, Avon Elliptical Cross Trainer with Manual Brake System, DESCO Attendant Controlled Non Powered Wheel Chair with Fixed Seat Height, Unbranded Wooden Fold Up Harmonium, Vigour TUV-GS and GE and EN71-1,2,3 and PAHS and AZO and Reach 42 Trampoline, Slumber Wooden Non Slip fabric Balance Beam with Layout Mattresses for Balance Beam Gymnastic	2448958/-	83294/-
		CB-8 dated 31.08.21	Hero Electromotor for drive manual steering wheel chairs with fixed seat height	847247/-	
		CB-4 dated 12.07.21	Saksham Evo E5 Daisy Player, Unbranded Tool kit of beauty & wellness skill for L-1-RM, Unbranded aluminium alloy table tennis table	868507/-	
	Total			4164712/-	

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Inclusive Education Branch

2021-22

S.No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs. (Excluding Gst)	GST Amount to be Recovered
1	Nikhil Enterprises	CB-8 dated 31.08.21	Karma Electromotor for drive manual steering wheel chairs with fixed seat height, Hero Electromotor for drive manual steering wheel chairs with fixed seat height	835864/-	
		CB-4 dated 12.07.21	Digital handheld audio recorder, Portronics water proof and splash proof and led display and headphone jack and mic and MP3 and fm and memory slot main speaker Bluetooth speakers 01 year warranty, Merrell sports and running shoe assorted sizes (6,7,8,9,10,11,12) as per buyers requirement, Unbranded rebound cricket kit warranty 01 year, Karam C5573E Nylon rope ladder swing 12, Unbranded attendant controlled non powered wheel chairs with fixed seat height, Unbranded Emporium products for private entity	1341271/-	43543/-
	Total			2177135/-	

2021-22

S.No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs. (Excluding Gst)	GST Amount to be Recovered
1	Gaur Trading Company	CB-8 dated 31.08.21	DESCO Electromotor for drive manual steering wheel chairs with fixed seat height, Vissco Electromotor for drive manual steering wheel chairs with fixed seat height	839525/-	33915/-
		CB-4 dated 12.07.21	Unbranded Tailoring Kit (Gujarat Govt.) with three thread overlock machine, heavy duty full shuttle sewing machine and their accessories, Unbranded chrome plated hand grip exerciser warranty 01 year, Slumber wooden non slip fabric balance beam with layout mattresses for balance beam gymnastic, Flamingo attendant controlled powered wheel chairs with adjustable seat height, Unbranded simple chain pedal powered tricycle for specially abled	856245/-	
	Total			1695770/-	

HOO/DDO take necessary action to recover the @2% GST amount on the above bills and deposit into Government account after due verification of facts & figures. Other similar type of cases may also be reviewed and necessary action to be taken under intimation to audit.

**Para 02: - Short Deduction of GST amounting to Rs.145973/-
(Ref. Memo No. 11 Dated 16.10.2023)**

As per the Notification No. 50/2018-Central Tax dated 13.09.2018 by CBIC it was decided that the TDS would be made operational w.e.f 01.10.2018 @ 2% is to be deducted from the payments made to the firms if the gross amount to be paid to the vendors is equal to or more than 2,50,000/- Similar notifications have been issued by respective State Government.

During the scrutiny of bills for the audit period 2018-19 to 2022-23 it was noticed that the department has deducted 1% GST instead of 2% on the below mentioned bills:-

2021-22


S. No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs.	GST Amount		
					2% GST Amount	GST Deducted by Department	Short Deduction
1	Orkids Foundation	CB-11 dated 04.10.21	Installation of equipments / materials in 04 resource centers	3823748	76475/-	8179/-	68296/-
	Total						68296/-

2022-23

S. No	Name of Party	CB Bill No. & Date	Item Purchased	Amount in Rs.	GST Amount		
					2% GST Amount	GST Deducted by Department	Short Deduction
1	Innovative Education and Welfare Society	CB-5 dated 25.05.22	Installation of equipments / materials in 04 resource centers	4000000/-	80000/-	10290/-	69710/-
2	Nikhil Ent.	CB-8 dated 13.06.22	Certificate digital multi color printing, Fevicol type B 500Gm paper adhesives/liquid gum, flex banner with pasting, flexible holders horizontal badge holders I card, good make flexible holders vertical badge holders I card, unbranded rigid holders both horizontal and vertical badge holders I card, flex banner without pasting	372462/-	7450/-	3725/-	3725/-

3	Sparrow InfoTech	CB-21 dated 04.11.22	Mounting Board, Dry safe Ink white board marker, Cotton thread, Analog digital wrist watch for men & women, flexible holders both horizontal and vertical badge holders I card	424190	8484/-	4242/-	4242/-
	Total						77677/-

HOO/DDO to recover the balance GST amount and deposit into Government account after due verification of facts & figures. Other similar type of cases for other financial years may also be taken into account for necessary action by the Inclusive Education Branch itself under intimation to audit.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII