

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI
AUDIT REPORT OF DEPARTMENT OF ART, CULTURE & LANGUAGES, DELHI
SECRETARIAT, I.P. ESLHI-110002 FOR THE PERIOD 2021-2023.

INTRODUCTION

The Internal Audit Report of Department of Art, Culture & Languages, GNCTD, Delhi Secretariat, I.P. Estate, New Delhi-110002 on the accounts for the period 2021-2023 was conducted purely on test check basis by the field audit party no. XXVI Comprising of Smt. Savita Jain, IAO/AO & Sh. Jai Prakash, AAO. The audit was conducted during 10 working days between 15.11.2023 to 01.12.2023.

AIMS AND OBJECTIVES

1. Introduction

The Art, Culture & Language Department of Govt. of NCT was set up in September 1999 with the sole aim for working for propagation, promotion and development of Language, Literature, Art and Culture as an integral part of composite culture of Union Territory of Delhi The Art, Culture & Language Department is the Administrative Department of seven language Academies viz. Punjabi, Hindi, Urdu, Sanskrit, Maithili Bhojpuri, Garhwali, Kumauni and Jounsari Goswami Girdhari Lal Shastri Prachya Vidya Prathisthanam (GGLSPVP), Sahitya Kala Parishad, Archives and Archaeology Department. The SKP, 06 Language Academies and GGLSPVP are autonomous bodies and received 100% grant-in-aid from the Govt. of NCT of Delhi.

2. Vision of the Department

For working for Propagation, promotion and development of Language, Literature, Art and culture as an integral part of composite culture of Union Territory of Delhi.

3. Mission of the Department

The Art, Culture & Language Department organizes academic, literary, language propagation as well as cultural activities like Music & Dance Programmes, Seminars, Symposium, Poet-Meets, Plays and Publications etc. These activities are carried out through Sahitya Kala Parishad (SKP and seven Language Academies mentioned above). Besides above, the Department of Archives preserve the records of GNCT of Delhi in its custody, and encourages by digitalization administering and conservation of record scientifically. Department of Archaeology is protecting and conserving the monuments in Delhi other than those maintained by the Archaeological Survey of India, Govt. of India. The primary activities. of the Archaeology Department includes survey, listing, documentation & protection of monuments, conservation, preservation and beautification of monuments setting up of archaeological museum, archaeological explorations and excavations; educational activities, bringing out departmental publications and mass awareness programme etc.

H.O.D./H.O.O./ D.D.Os / CASHIERS

The following officers have served as Head of Department/Head of Office/ DDO / Cashier during 2021 to 2023:-

S. No.	Name of the Officer	Designation	Period	
			From	To
<u>Head of Department(S/Shri/Smt./Ms.)</u>				
1.	Swati Sharma	Secretary	01.04.2021	04.09.2022



2.	Chokha Ram Garg	Secretary	05.09.2022	31.03.2023
Head of Office (S/Shri/Smt./Ms.)				
1.	Sanjay Jain	Dy. Secretary	01.04.2021	09.08.2021
2.	Promila Mitra	Dy. Secretary	10.08.2021	31.03.2023
D.D.O(S/Shri/Smt./Ms.)				
01.	Dhananjay Kumar	A.A.O	01.04.2021	08.09.2022
02.	Vivek Kumar	A.A.O	09.09.2022	31.03.2023
Cashier (S/Shri/Ms.)				
1.	Manish Kumar	Jr. Asstt.	01.04.2021	31.03.2023

Budget received and expenditure of the Deptt. for the period 2021-23

(Amount-in Rs.)

Year	Budget Allocated/Modified	Expenditure	Balance Amount
2021-2022	1258500	906965	351535
2022-2023	1412300	583603	828697

Vacancy Statement:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	04	03	01
2	Group – 'B'	10	05	05
3	Group – 'C'	12	07	05
	Total	26	15	11

Statutory Audit:-

The Statutory audit of Department of Art, Culture & Languages, GNCTD, Delhi Secretariat, I.P. Estate, New Delhi-110002, has been conducted by AG (Audit) Delhi upto March, 2023.

Maintenance of Records:-

The maintenance of record of Department of Art, Culture & Languages, GNCTD, Delhi Secretariat, I.P. Estate, New Delhi-110002 for the period 2021-23 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were 09 old outstanding paras outstanding in the previous Audit Report No reply in respect of old outstanding paras have been given by the Department. However, 04 paras have been taken as afresh and the remaining 05 old outstanding paras have been incorporated in the Current

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Audit Report as Part-I (Old Audit Report). The details are given below:-

S.No.	Period	Details of outstanding paras			Total Number of Outstanding Paras
		Opening balance	Paras settled	Para no. of Settled Para	
1.	1999-2008	03	01(Taken as Fresh)	03	02
2.	2008-2014	01	01(Taken as Fresh)	04	Nil
3.	2014-2020	01	01(Taken as Fresh)	02	Nil
4.	2020-2021	04	01(Taken as Fresh)	06	03
		09	04		05

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/Regularized	Balance
1			NIL		
2					

Current Audit Report :

During the course of current audit, 12 Observation Memos were issued for the period 2021-2023. 02 Audit Memos (Audit Memo No. 03 & 04) have been settled on the spot. The remaining 10 Audit Memos have been converted into 07 paras and 03 TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised (Rs.)	Recovered/Dropped on Spot (Rs.)	Balance (Rs.)	
1	04	2100/-	---	2100/-	04
	Total	2100/-	---	2100/-	

Internal audit report has been prepared on the basis of information furnished and made available by Department of Art, Culture & Languages, GNCTD, Delhi Secretariat, I.P. Estate, New Delhi-110002. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

Jai Prakash
11/12/23
Jai Prakash, AAO

Savita Jain
01/12/23
(SAVITA JAIN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

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PART-I

OLD AUDIT REPORT
(1999-2021)

PART-I (Old Audit Report)

PART # I

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Internal Audit Report on the Accounts of O/o Department of Art, Culture & Language, Govt. of Delhi

~~CURRENT AUDIT REPORT~~

Old Audit Report

Para No. 01
Para 1 (19-2008)

Performance of the Department

The Department of Art, Culture & Language, was carved out of Education Department and was set up in September 1999. The Aims and Objectives is propagation, promotion and development of languages, literature, art and culture through the 100% funded Sankya Kala Parishad and seven Language Academies. The department also organizes the workshops / seminars to promote the languages. This department is Administrative department of all the Academies and SKP.

On the basis of the budget / expenditure and the record furnished, the following shortcomings have been noticed, reasons for the same may be furnished to audit at the earliest

[1.1] Delhi Official Languages Act

[Ref. Audit Memo.3]

The Delhi Official Language Act, 2000 was passed during 2000 to declare Hindi as first official language and Urdu & mangari as second official language of the state. Due to the possibility of increase in work load and for the efficient implementation of the Act department had proposed to create 14 posts in it with effect from 2000.

As per the record furnished, even after five years of coming into force Act, the department was yet to finalize the Rules for the implementation of the Act and to take action on the creation of posts.

[1.2] Grant In Aid Register

[Ref. Audit Memo. 12]

The department is the Administrative department of seven academies at Sankya Kala Parishad. It implements a plan scheme of providing G.A. NCs for running libraries. In spite of the main function being providing G.A. to department had gone to prepare the registers under the provision of Ord. 21.

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[1.3] Lapse of funds

[Ref. Audit Memo.9]

During the years 2005-06 & 2007-08, the department had savings in the following heads

Year	Head of account	Budget	Saving
2007-08	1857, 150 th	1 Crore	60 lakh
[Plan]	Celebration		
	Language deptt and libraries	50 lakh	8.16 lakh
	RRM Library	15 lakh	5 lakh
	SKA Cultural Inst.	10 lakh	4 lakh
2005-06	SKP - Programmes	1.5 crore	1.5 crore
[Plan]	F.2[1][9], 2[1][12] to [14]		
	Language deptt and libraries	40lakh	17.51 lakh
	RRM Library	20lakh	9 lakh

The department had not furnished the excess/savings statement or the copy of letter of surrender of funds, to the audit in response to memo

[1.4] Staff Position

[Ref. Audit Memo 1 & 3]

The department have 3 sanctioned posts and all the posts are filled. The Posts of Hindi/Urdu/Punjabi Translators are on the strength of GAD. The only post of Urdu translator is vacant as the official is on deputation for the last 15 years. Out of the 3 sanctioned Hindi Translators posts 2 posts are lying vacant (one post is lying vacant for the last 14 years).

In its 10th and 11th year write up the department proposed to decentralize the work at 9 district level with one each post of Hindi officer and hindi translator due to the increase in workload of translation work of Hindi. In response to the memo for the present status on the decentralization and on the creation of posts, the department had intimated that the subject pertains to GAD.

Other than the above, 10 officials of various ranks are working in the department and are drawing salary from other Govt. of Delhi Departments and from Academies.

Department may coordinate with GAD for the abolition or creation posts as per the requirement of workload under intimation to audit.

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[1.5] Recruitment Rules of Secretaries of Academies

[Audit Memo. 13]

The department is the Administrative department of seven academies, 100% funded by Govt. of Delhi. The post of Secretaries is appointed on deputation basis at the department level and the posts of supporting staff are filled at the level of Academies as per their bye laws. During the course of test check of the files of Secretaries of the Academies, it has been seen that:

(i) Urdu Academy: Sh. M.H. Abidi Urdu translator of the department was on deputation to Home department since 1990 and thereafter was appointed as Secretary to Urdu Academy vide 8/02 for a period of 3 years, subsequently vide 11/02 the period was extended to 5 years. In a memo the department was not intimated of the extension to which his deputation was allowed continuously for a period of more than 5 years contrary to the provisions of FRSR.

(ii) Sindhi Academy: since 7/02 the post of Secretary is lying vacant. The department had advertised 7/02 and on 1/06 but as no eligible candidates were found the post remained vacant. Other than these two advertisements during the last 6 years, the department had not furnished to audit any efforts taken to fill the post.

(iii) Punjabi Academy: As per the Joint Accountant General [Audit], AGCRs audit report for the year ending 3/05, Sh. S.K. Semwal Secretary of the Academy is continuing to hold the post in spite of his superannuation age on 1/04 without the concurrence of Administrative Finance authority. Presently at the time of audit Sh. S.K. Semwal is holding the post of Director to another academy viz. Dussewari Chohan Lal Shastri Prachya Vidya Prasthathan. In response to the audit the department has not provided to audit the related files of the academies and the approval of Competent authority vide which Sh. Semwal was continued to allow, to hold the post after the age of superannuation.

(iv) Common Recruitment Rules: Even after so many years of formation of academies, still the department has yet to finalize the common recruitment rules for the post of Secretary. It was requested to provide information on the recruitment of supporting staff of Academies whether the posts are filled through any recruitment board or through department or through academies themselves as these are 100% funded and the Department being the administrative authority. No information on the subject was provided to audit.

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[1.6] Organizing language workshops and Free distribution of Books

The department for the promotion of the Language organises workshops at various Govt. of Delhi Offices and classes in language for those desirous to learn the language. For the organizing the workshops other than the misc. expenditure the department distributes free language books to the officials. On test check of the files of the workshops it has been observed that no details were recorded, regarding number of participants to be arranged and number of prizes / books to be distributed as per the information. Without any basic details it seems that the department is organizing the workshops without any assessment of requirement of books/ prizes etc.

In addition the departments under plan scheme distributes free books related to Hindi language for the officials desirous to work in Hindi. During the period 2004-05 to 2007-08 it has been observed that the selection committee has selected a set of 27-28 books worth Rs.7000/- for distribution. On test check of the file it has been observed that the department had obtained these books ranging from 20 copies to 200 copies of each book, instead of full set of books in equal quantity. Other than through office the department also issues books to the individual officials on their request and distributes books ranging from 1 book to 11 books. But no criteria of distribution was recorded or maintained by the department. Further no counter check at any level whether the concerned to whom the books were issued have ever worked in Hindi or not.

[1.7] Monitoring of Audit Reports

The department being the administrative authority, was requested to furnish the status of pendency of Audit, Outstanding status of the Audit paras & Recoveries of the Academies/SKP/Other organisations and the measures or steps taken by the department to monitor on the pending status of Audit Reports. But the information or record was not furnished to audit.

[1.8] Celebration of 1st war of Independence

For the celebration of the programme for the 150th anniversary of the 1st war of independence an amount of Rs 4.61 crore grant was released to Saranya Akademi and duly adjusted by GOI. On the basis of the Expenditure statement furnished the GOI had adjusted Rs 4.20 Crore. The unspent amount of Rs 47 lakhs lying with the SKP is yet to be adjusted.

Further Grant was released to Sindhi Academy, M/s Shubha Mudgil & others, Surajmal Education society and Shanwaraullah Institute for the celebrations. The Utilisation Certificate from these organisations is still awaited.

Para 2

(14-2008)

Para No. 2

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Subject:

Maintenance / Running of Libraries by NGOs.

As per the Plan Scheme of 1994 it was decided to provide minimum 1 and maximum 2 libraries in all the Assembly Constituencies under the Bhagidari Scheme by associating NGOs, to promote reading habits amongst the public in particular amongst the weaker sections.

As per the pattern of Assistance each NGO will be sanctioned GIA @ 1.03 lakh in 2 installments [40% for furniture/fixture, 40% for reading material, 20% for honorarium to staff]. In the subsequent year each NGO is provided with Rs.40000/- [70% for reading material, 30% for honorarium to staff].

The terms and conditions of the Assistance as per pattern is that the NGO should be registered under Societies Registration Act, the application for opening library shall be submitted by NGO alongwith letter of recommendation of concerned MLA, Audited statement of accounts, brief note of activities. The NGO should have adequate/sufficient space for library.

As per the plan scheme the budget/ Expenditure during the last three years is as under

Year	Budget	RE/Modified	Expenditure	Savings
2005-06	3500000	2500000	1084940	1435060
2006-07	3000000	1500000	1499966	-
2007-08	3500000	2500000	1840859	659141

Presently department 100 libraries were opened by the NGOs in various Assembly Constituencies. On the basis of the above budget and the test check of files pertaining to libraries, the following shortcomings have been noticed. Reasons for the same may be intimated to audit.

1. As per pattern of assistance, no mode of publicity to the NGOs for approaching the department was included. The sources of publicity through which these NGOs are approaching to the department has not been recorded on the files. It seems only limited NGOs have applied for the scheme. As a result it has been observed that though the scheme pertains to 1994, till date only 100 libraries were opened. The same can also be seen as per the above budget and expenditure where every year the department is reducing the budget in the RE and even then unable to meet the targets.
2. As per the pattern of assistance, minimum 1 library and maximum 2 libraries are required to be provided in each of 70 constituencies. In spite of this limitation, the third library has been allowed as special cases, but no provision for the same was mentioned in the pattern of assistance. [Annexure I.iii]
3. In respect of some libraries, it has been seen that before release of 1st grant the department had not done the inspection of the locality where NGO wants to open the library. [Annexure I.i]

- (34) (30) (34) (12) JPC
4. In respect of some libraries, it has been seen that though inspection was made for location and reported that the space was sufficient for opening the library but during the inspection taken place in 2008, it was reported that the space was not sufficient to open the libraries. It seems the inspections are done in the casual manner. [Annexure I.ii]
 5. It has been seen that some of the libraries were closed and the department approved to transfer the assets to the newly opened libraries but the value of the asses i.e. 40% of initial grant on account of furniture & fixutre was not deducted from the GIA released. Hence the excess grant either may be recovered or adjusted in future grant of installments [Annexure I.iv].
 6. It has been observed that for the next release of grant the department has not considered any settlement of outstanding audit paras of ELFA. And it has been observed that in most of the NGOs the ELFA audit and the Internal audit is pending [Annexure I.v] The department has not provided the complete details of the pendency
 7. It has been observed that some of the libraries are closed or not functioning in proper way but the department has not taken any action as per the pattern of assistance. In response to the memo the department had not furnished any information on the total number of libraries which were closed

Para 3

(94-208)

Subject : Non Production of Records

The following record was not provided to audit, which may be furnished to next audit.

- (i) Record for the period 1999-2000 to 2003-04
- (ii) Advance Register /GPF C/ IV register & Broad sheet.
- (iii) Files of secretaries of Hindi & Punjabi Academy, RRM library
- (iv) Separate Stock register for Consumable/Non consumable/book: has not been maintained.

Taken

11/12/23

Man Mohan Singh
[MAN MOHAN SINGH
I.A.O.

[Signature]

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Annexure I

[i] Name of the NGOs which were not inspected before release of the 1st Grant for opening the library

1. Astha Prayas, Geeta Colony
2. Astha Prayas, Shahdara
3. Rural Development Organisation, Jahangirpuri
4. Jan Uthan Sangh, Wazirpur

[ii] Name of the NGOs whose inspection report before release of the 1st Grant for opening the library showed that the space was sufficient for opening a library where as the inspection done during 2008 showed insufficient space.

1. Adarsh Jan Kalyan Samiti, Babarpur
2. Hemkhunt Welfare Association, Moti Nagar

[iii] Name of the third NGO which was allowed to open 3rd library in the Assembly Constituencies as a special Case

1. Sarvodya Vikas parishad in Gandhi Nagar
2. Bhagwan Daksh Prachar Parsar Samiti in Narela
3. Alekha Shiksha Samiti in Sahibabad
4. Dr. Ambedkar Mission in Bhalswa
5. Rashtriya Rohtas Mahila Sanjivini, Rohtash Nagar
6. Trilokpuri Residents Association

[iv] Details of the NGO which were closed and whose assets were transferred to the newly opened NGO but the value of the assets not deducted from the 1st grant

1. Manav Kalyan yog prakritic chikitsal was closed and the assets were transferred to Electronic Edu. Society.
2. The Galaxy Edu & Welfare society was closed and assets were transferred to DR. Ambedkar Mission
3. Janektabhishek Seva Sansthan was closed and assets transferred Rural Dev. Organisation.

[v] Notice of improper maintenance of library was given to NGO but no action taken thereafter

1. Sparsh, Moti Nagar - 7 days Notice given on 25-9-08.
2. Adarsh Jan kalyan Samiti, Nand Nagri - Notice given on 23-7-08
3. Akhil Bhartiya Social Jagrit Samiti - notice given on 16-9-08
4. Kala Academy- notice on 25-9-08

CS [Signature]

~~Para-4~~
~~Para No. 03~~
PARA NO. 4

(Reference Audit Memo No. 03 dated 05/11/2014)

Taken as facts

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Sub: Non Production of Record/Information.

The following records / Information's have not been produced before the audit:-

1. Grant In Aid Registers
2. Spouse Information
3. GAR 6 Book/ GAR 6 Register.
4. Verification Report of Challans from concerned PAO X.

K
01/11/23

2023 revised

(Anand Singh)
14/11/24

IAO , Audit Party No. VI

10/11/23
S. J. [Signature]
Art, Culture & Language Deptt.
Govt. of N.C.T. of Delhi
Delhi Sachivalaya, New Delhi-2

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PART- II
CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2020)

Para No.01- Short deduction of UTGEIS subscription from Group 'D' employee(s) placed in PB-1 with Grade Pay of Rs.1,800/- amounting to Rs.1635/-

(Reference Audit Memo No.1 Dated: 29.09.2020)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs.1800/- and classified as Group 'C' is at Rs.30/- per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During test check of pay bill registers for the audit period, it has been observed that the Department has deducted Subscription towards UTGEIS @ Rs. 15/- p.m. instead of Rs.30/- per month during the period from Jan 2011 to Jan 2020 from the salary of the erstwhile Class-IV now classified as Group-C. Accordingly the short recovery @ 15/- per month is to be recovered. The details of recovery as under:-

S. No	Name of the Staff/ Teacher with Designation (Sh./Smt./Ms.)	Rate of recovery Per month	Months	Short Subscription	Remarks
1.	Anil Kumar, Peon	Rs. 15	109	1635	
Total				1635	

Necessary action may be taken to recover the UTGEIS subscription as per rules and short recovery amounting to Rs.1635/- may be made from the official concerned after due verification of fact and figures under intimation to audit. Other similar cases may also be reviewed at the level of the unit.

Settled in view of reply of Deptt. Do pay of Amt of 1635 recovered by PD No 123 dated 11/11/20

Para No.02: Non Settlement of Contingent Advances.

(Reference Audit Memo No.09 Dated:12 .10.2020)

As per RP Rules 1983, A.C. bills should be adjusted within a period of one month from the date of drawal of advance. On scrutiny of the record/information provided by the Art, Culture & Language Department, it has been noticed that following advances drawn by the Department have been remained un-adjusted or not refunded by the individual till the date of audit.

So. No.	Amount	ACB No./Date	Purpose/Agency
1	Rs.1,15,000/-	201/ 07.03.2008	Hindi pratsaban Pratiyogita
2	Rs.30,000/-	151/ 16.03.2009	Hindi workshop
3	Rs.11,850/-	163/ 19.03.2009	NICSI
4	Rs.11,850/-	63/ 25.08.2009	NICSI
5	Rs.49,785/-	131/ 02.01.2013	NICSI
6	Rs.1,73,964/-	14/ 20.05.2013	NICSI

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7.	Rs.14,871/-	189/ 26.02.2014	NICSI	DLB/D2
8.	Rs.1,80,182/-	19/ 22.07.2014	NICSI	82
9.	Rs.49,868/-	214/ 18.12.2018	ICSIL	
10.	Rs.1,95,000/-	260/ 11.02.2019	Hindi Competition	45
11.	Rs.2,20,000/-	261/ 11.02.2019	Hindi Competition	46
12.	Rs.5,00,000/-	424/ 27.12.2019	DTTDC	

Non adjustment of advance for a long time indicates that the funds may not have been utilized for the purposes for which the same were drawn. The Department may take necessary steps to settle the advance or recover the same from the concerned under intimation to audit.

referred in view of audit
 dept with documents
 per
 16/2/22

Mathew Kurian
 AO/LAO
 Audit Party-IX

15,58,32,932/- ACB - 95
 19/8/21 - DTDC - lang skp
 + cash of central Govt

2,00,00,000/- ACB - 209
 25/1/2022 - Do B.R. Albedal
 Unil C.

604000/- ACB - 268
 3/3/22 - NICSII (website
 redevelopment)

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PART III
TEST AUDIT NOTES
(01.04.2014 to 31.03.2020)

TAN No.01:- Shortcomings in Stock Register consumable/ Non consumable

(Ref. Audit Memo No.02 Dated: 08.10.2020)

During the test check of consumable/Non consumable stock registers of Art, Culture & Language Department, Delhi Secretariat, Delhi for the period from 2014-15 to 2019-20, the following irregularities have been noticed:-

Consumable/Non Consumable Stock Register :-.

1. The physical verification of the Consumable/Non consumable stock have not made by the authorities.
2. White fluids have been used at different place of register.
3. Cuttings and Over-writings has not been attested by the officer concerned.

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

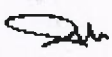
Tan 02:- Improper maintenance of Pay Bill Registers.

(Ref. Audit Memo No.03 Dated: 08.10.2020)

During the test check of Pay Bill Registers of Art, Culture & Language Department, Delhi Secretariat, Delhi for the period from 2014-15 to 2019-20, following shortcomings have been observed:

1. 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, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Cutting and overwriting are in PBRs which has not been attested by the competent authority.
4. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
5. GAR-18, Abstract of Pay bill is not prepared.

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



Tan 03: Deficiency in maintenance of Service Books

(Audit Memo No. 04 Dated: 08.10.2020)

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) **Photograph:** Vide GID below SR 197, A photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.
- (ii) **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, 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 the same was not found in several cases.
- (iii) **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 and his signature obtained in token of his perusal.
- (iv) **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 was not found in most of the service book.
- (v) **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 as per the provision of the rule referred above. Action may be taken to get the service verified, so that no delay occurs in settlement of retirement cases in time.

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

Tan 04: Shortcomings in Cash Book

(Ref. Audit Memo No.05 Dated: 09.10.2020)

On scrutiny of cash book for the year 2014-15 to 2019-2020, the following shortcomings have been observed:

1. **Verification of Monetary Transactions In Cash Book:** As per Rule 13(ii) 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. However, it has been observed that the procedure is not being followed and the entries are not attested by the HOS/DDO, which is against the rule. Further in some cases even though the Govt. money received has been deposited into Govt. account, but not been entered in the DDO Cash Book, which is against the rule.
2. As per the provisions of Receipt and Payment rules, receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or endorsed in their favour as per Note 2 under rule 18) accepted by non-cheque drawing D.D.Os need not be entered in the Cash Book but should be entered in the Register of Valuables (Form G.A.R. 5). However, it has been observed that the unit is not maintaining the valuable register for keeping watch on the valuables received
3. All the relevant columns' of Cash book are not filled up properly.

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

27 29

Tan 05: Improper budget estimation and expenditure.

(Audit Memo No.08 Dated: 09.10.2020)

The Rule 62 of GFR, 2017 states that Departments of the Central Government shall surrender to the Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. The savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

As per the information furnished by the Department, regarding budget allotted and expenditure incurred during the audit period, it has been observed that there are 100% savings under various heads. Some of the cases are given below:-

Financial Year 2017-18

(Figure in Rs.)

S.No	Major Head	Budget allotted	Expenditure	Balance	Savings
1	220500102630031	5000000	-	5000000	100%
2	220500102620013	1250000	-	1250000	100%
3	220500102620020	3750000	-	3750000	100%
4	220500105920031	100000	-	100000	100%

Financial Year 2018-19

(Figure in Rs.)

S.No	Major Head	Budget allotted	Expenditure	Balance	Savings
1	220500102630031	7500000	-	7500000	100%
2	220500102620013	2000000	-	2000000	100%
3	220500102620020	5500000	-	5500000	100%
4	220500105920031	1000000	-	1000000	100%
5	220500102570001	25000000	-	25000000	100%
6	220500102570013	25000000	-	25000000	100%
7	220500102569813	43750000	-	43750000	100%
8	220500102569713	15000000	-	15000000	100%
9	220500102569720	45000000	-	45000000	100%
10	220500102569613	12500000	-	12500000	100%
11	220500102569513	10000000	-	10000000	100%
12	220500102569413	5000000	-	5000000	100%

Financial Year 2019-20

(Figure in Rs.)

S.No	Major Head	Budget allotted	Expenditure	Balance	Savings
1	220500102570001	125000000	-	125000000	100%
2	220500102570013	25000000	-	25000000	100%
3	220500102570020	100000000	-	100000000	100%
4	220500102569720	60000000	-	60000000	100%
5	220500102569620	50000000	-	50000000	100%
6	220500102569513	10000000	-	10000000	100%
7	220500102550050	50000000	-	50000000	100%
8	420204101980053	10000000	-	10000000	100%

Necessary steps may be taken for realistic budgeting and timely surrender of savings so that the same can be properly utilized wherever required.

26 19

Tan-06: Opening of Library in all Assembly Constituencies

(Reference Audit Memo No.10 Dated:12.10.2020)

As per the pattern of assistance for Grant in aid to NGOs for "Opening of library in all Assembly constituencies", aimed to provide library facilities in all Assembly Constituencies in Delhi with a view to inculcate the reading habits amongst the public in general and younger population in particular amongst the weaker section of the society. Under the scheme minimum 01 library and maximum 02 libraries are required to be provided in each Assembly Constituencies. In the first year, each NGO will be sanctioned GIA @ Rs.1.03 lakh in two installments and in the subsequent years, each NGO will be sanctioned GIA up to Rs.40,000/- per year in two equal installments. As per information provided by the department, total 106 libraries have been opened since its inception to till date.

Further, it has been observed that during the audit period following libraries were granted the yearly grants up to Rs.40,000/- per annum

Sl. No.	Financial Year	No. of NGOs granted financial Assistance
1	2014-15	26
2	2015-16	16
3	2016-17	18
4	2017-18	13
5	2018-19	13
6	2019-20	09

From the above, it appears that out to the 106 libraries, only very few are in operation. In response to the information sought, the department has informed that, present status of closed libraries are not available with the unit.

As per clause 5(ii) of the Pattern of Assistance, the NGO shall refund the grant to the government in case of Govt. of NCT of Delhi satisfied that the NGO is not maintaining efficiently or the grant is not utilized for the purpose for which it was sanctioned. Clause 5(iv) reads, the NGO if closed or becomes defunct within one year of the receipt of the grant shall refund the whole or such part of the grant as may be determined by the Govt. of NCT of Delhi. Further, as per clause 5(vi), the assets created by the NGO out of the amounts received as GIA from the Govt. of India or Govt. of NCT of Delhi shall not be transferred, sold, mortgaged or otherwise disposed off without the prior approval of the granting authority.

Efforts may be taken to ensure that the conditions of pattern of assistance are complied with by the NGOs. Present status of the libraries for which GIA has been granted may be ascertained and action may be taken as per the conditions of pattern of assistance.


Mathew Kurian
AO/IAO
Audit Party-IX

6. No transaction has been found in r/o Challan No. 28 as per record provided by the department and seems to be missing from the record.

Reasons for the above mentioned shortcomings may please be elucidated to audit and necessary steps should be taken to rectify the above observations under intimation to audit.

Para NO. 2

Para No. 03

(Audit Memo No. 20 Dated: 14.3.22)

Subject :- issuance of grant to NGO for ~~forming library~~ and present status thereof

During test check of files of NGOs and as per reply submitted by the department in r/o record audit memo no. 9 dated 7.3.2022, given grant under above scheme, as provided by the department, In the year 2020-21, department has given grant to following two NGOs for the previous year 2019-20. In this regard, the following is observed:-

1. As per scrutiny of file of New Moon Social welfare and education society D-92, Gali no. 18, Opp Noor masjid, 25 foota road, Old Mustafabad, delhi-94, as per 76/N , out of two instalments of grant in aid for the year 2019-20, though second instalment of Rs. 20000/- has been released by bill no. 235 and 236 dated 22.3.21 upon being sanctioned by order no. F 14(2)/9/acl/1928-31 dated 22.3.21 (310/c) but first instalment of Rs. 19540/- has been sanctioned vide sanction order no. F 14(2)/9/acl/3671-3674 dated 31.10.2019 (274/c) but as per records placed in the file, the same has not been paid till date to the NGO.
2. The inspection team has been directed to inspect the premises for release of grant for 2020-21 and directions issued on 26.3.21 for inspection of same and submit report within 2 days. But there is nothing in file to show whether inspection conducted and report given and grant issued or not. The same may please be intimated with relevant record alongwith utilisation certificate for the grant of year 2019-20 and 2020-21, if released to NGO.
3. In the file of file of New Moon Social welfare and education society D-92, Gali no. 18, Opp Noor masjid, 25 foota road, Old Mustafabad, delhi-94 and Al-hikmah foundation , d-97-98, Parkview apartment, main road, AZakir Nagar (West), Jamia nagar, new delhi-110025, it has been seen Finance department vide its note at 73-74/N of New Moon social welfare and education society file and at 66-67/N of Al-hikmah foundation , d-97-98, Parkview apartment, main road, Zakir Nagar (West), Jamia nagar, new delhi-110025, has revised/updated in the light of instructions contained in Govt order dated 18.7.2011 and OM dated 6.9.2011. Further, administrative Department has been directed to lay down the following conditions in the Pattern of Assistance in respect of grantee institution

- (a) "The directives/orders issued by government from time to time regulating expenditure out of grant-in-aid shall be binding on the grantee institution and contravention thereof shall render the GIA liable to withheld.
- (b) "The grantee institution shall not do any act or undertake any activity which entails additional financial liability for the govt. Without the approval of administrative department and Finance/Planning Department " like creation of posts, grant of pay scales higher than those of corresponding posts in the Government of NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above the delegated powers of the institutions, provision/extension of pension to employee etc.
4. However, the above revision and inclusion of above conditions , as evident, is not the part of the pattern of assistance/terms and conditions while issuing the subsequent grant-in-aid instalment.
5. The Register of Grant in aid as provided by the department is incomplete and not maintained as per Rule 234 Register of Grants which provides for a Register of Grants be maintained by the sanctioning authority in the format given in Form GFR – 21. The register has no information regarding list of NGOs under the scheme, Sanctions and subsequent bills vide which grants released, status of NGOs, utilisation certificates submitted by NGO or not so as to keep track of instalments released to NGOs as per sanctions issued and the present status thereof.
6. As per Rule 234 of GFR 2017, No bill should be signed unless it has been noted in the Register of Grants against the relevant sanction

The necessary steps be taken under intimation to audit. Similar cases may also be reviewed under intimation to audit.

Para NO:3 Para No. 04
(Audit Memo No.19 Dated 11.3.2022)

Subject :- issuance of grant to NGO for running library and present status thereof

As per conditions as mentioned while release of annual grant to NGO for providing library facilities and also as per Pattern of Assistance of Grant in Aid to NGOs for opening of library in all assembly constituencies under plan head ,

- (i) A separate GIA register will be maintained as per GFR.
- (ii) The NGO shall refund the grant to the Government in case of Government of NCT of Delhi is satisfied that the NGO is not maintaining efficiently or the grant is not utilized for the purpose for which it was sanctioned.
- (iii) The NGO if closed or defunct within one year of the receipt of the grant, shall refund the whole or such part of the grant, as may be determined by the Govt. of NCT of Delhi.

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- (iv) The assets created by the NGO out of the amounts received as grant in aid from the govt of India or govt. Of NCT of Delhi shall not be transferred, sold, mortgaged or otherwise disposed off without prior approval of the granting authority.
- (v) Any dues from the grantee under these rules shall be recoverable as arrears of land revenue.

Further, as per point 1 of Terms and conditions/Pattern of Assistance of allocation of grant of Rs. 103000/- by means of two instalments each of Rs. 51500/-, the recipient should undertake not to encumber, dispose off or otherwise utilise assets created wholly or mainly out of the grant in aid except with prior permission of this administration. The recipient shall maintain a register on the lines of form GFR-19 with a view to maintain a record of the payment of semi permanent assets acquired wholly or mainly out of the grant given and a copy of the register shall be furnished by the recipient institution to the administration once every year on or before 30th June, such assets would revert to the GNCT of Delhi.

During test check of files of NGOs, given grant under above scheme, as provided by the department, the following is observed :-

During scrutiny of file of NGO named Sehyog Vikas Samiti, B-310A, Madanpur Kahadar, Sarita Vihar Delhi-76, it has been seen that during inspection (conducted on 13.11.2020) of the library operated by the NGO for issuance of grant for the year 2020-21, the inspection team has reported in its report that library is closed for the last 10 months and in the premises play school, tuition centre, saloon and gym were found running. Accordingly, the grant for the year 2020-21 has been rejected.

As per note 2/N of the file, as per Bhagidari scheme, NGO are given Rs. 103000/- in two instalment of Rs. 51500/- each in the first year out of which 40% i.e. Rs. 41200/- is to be used for purchasing furniture and fixture and 40% Rs. 41200/- for purchase of newspaper and magazines and 20% i.e. Rs. 20600 /- for honorarium to employees. As per 3/N first instalment of Rs. 51500/- was approved on 25.2.2013.

However, the file does not contain issuance letter of the instalment in the said file and detail of assets created out of the grant issued to the NGO. On enquiry, it was informed that same is in previous file and will be provided in due course. The same has not been provided till date. The previous file of the said NGO and assets created out of the grant issued may please be provided to audit.

Also, a separate Grant in Aid register to be maintained as per GFR. As per Grant in aid register provided, the register has not been maintained as per GFR and is incomplete and there is no detail of the said NGO and any other NGO under this scheme in it.

From the above, it is clear that the NGO is not running the library since 13.1.2020 i.e. 10 months from the date of inspection and is using for other activities premises play school, tuition centre, saloon and gym in violation of Terms and Conditions of the Grant.

As per scrutiny of file of New Moon Social welfare and education society, as per 76/N , inspection team has been directed to inspect the premises for release of grant for 2020-21 and directions issued on 26.3.21 for inspection of same and submit report within 2 days. But there is nothing in file to show whether inspection conducted and report given and grant issued or not. The same may please be intimated with relevant record.

Further, As per reply submitted by the department in r/o record audit memo no. 9 dated 7.3.2022 , there are 106 libraries that have been given grant under the scheme. In the year 2020-21, the office has released Grant in aid to 6 NGOS only and has rejected request of 3 NGOs. The department has no information regarding NGO closed or defunct within one year of receipt of grant.

From the above, it is clear that status of 97 NGOS (106-6-3) is not available viz a viz whether libraries are still being run or any other activity being conducted like that of above NGO.

The necessary steps be taken to ensure compliance of terms and conditions as enumerated in pattern of assistance of Grant in Aid under intimation to audit. Similar cases may also be reviewed under intimation to audit.

~~Para NO. 4~~ *Para No. 05*
(Audit Memo No. 21 Dated: 14.3.22)

(Audit Memo No.: 13 Dated:- 10.3.2022)

Sub:- Non Conduct of Physical Verification of Non-Consumable Stock and improper maintenance of consumable Stock Registers

Rule 213(1) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the Non Consumable stock register as provided by the department, it has been observed that there is no certificate of physical verification of non consumable stock available in the stock register.

The physical verification of non consumable for the year 2020-21 may please be conducted with report under intimation to audit

(2) (2)

During the test check of consumable stock Register as provided by the department, it has been observed that while showing issuance of the stock, the officials to whom items have been issued has not been mentioned in the stock register and also signature as mark of receipt and initials of stock incharge as mark of check has been placed in the register. A few instances are as under :-

Page no.	Item issued	No of items issued during audit period
116	Assistant diary	10
117	Glue stick	24
118	Highlighter	12
120	Permanent marker	12
121	Pencil	50
130	Spiral note book	120
190	Ink cartridge 78A	12

Since no indent / issuance book has been provided, it is not clear to whom the items have been issued and utilized.

Reasons for improper maintenance of consumable stock registers may please be elucidated to audit and necessary steps should be taken for proper maintenance of the Stock Registers under intimation to audit.

Para NO. 5
(Audit Para No. 7 Dated:- 4.3.22).

Subject :- Non revision of license fee

During the test check of pay bill registers for the audit period 2020-21, It has been seen from the record that the Licence Fee of Rs. 481/- is being deducted on account of Govt. Accommodation in r/o Shri Dhananjay Kumar, AAO, From February 2017 as per PBR provided and same has not been revised till date.

The department in its reply has submitted the copy of allotment letter dated 16.1.2009 wherein license fee of Rs 144/- and water charges of Rs. 15/- have been mentioned to be charged.

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Since the record in r/o levying and deduction of present license fee of Rs. 481/- in instant case is not available, necessary steps be taken to verify the same from the record and update the license fee and other charges as per latest CPWD circulars as endorsed by Delhi Govt under intimation to audit.

Para NO. 6

Subject :- Non Production of Record :-

- **REGISTERS:** Stock i/c dead stock, Stamp Paper, Acquaintance Roll, Property, Attendance, Photocopier, TR-5 Stock register, Penalty Register
- Information regarding outstanding AC Bills .
- Detail of license fee deducted in r/o Govt accommodation.
- Indent Book, Stock receipt challan, inspection report, physical verification report , list of items written off, list of obsolete store items, record of condemned/ unserviceable store .
- Detail of NPS employees, Detail of final payment of GPF made during audit period
- Tender files/Agreements/Purchase files/Work Order Register, if any
- Files for services outsourced for Sanitation/Security/Housekeeping services/Canteen/Providing Data Entry Operator/Any other services outsourced
- Security/EMD Register
- Utilization Certificate in r/o grants given during audit period and other detail
- Liveries Account/OTA Register/ Postage Stamp Account
- All Advertisement files.
- Fidelity and Surety Bond of Cashier/Store keeper
- Files related to expenditure incurred in cultural institutions, State Theatre and performing arts, Yuva Mahotsava.
- Utilization certificate of the Grant given to the various academies.
- File related to the Capital Expenditure.
- Any other auditable record/list of auditable record

The same may be shown to next audit


Inspecting Audit Officer
Audit Party No.XVII

TAN No 1

(Para No. Audit Memo No.: 15

Dated:- 10.3.2022)

Sub:- Budget Estimation & surrender of savings

The information supplied by the department and as per reconciliation statements of the month of March 2020-21 provided, there is no expenditure or large savings as per detail given below :-

s.no	Name of Deptt	Head of Account Major Head	Budget allotted as per RE	Expenditure as per reconciliation statement	balance	% of savir
1	Dte. Of Languages	220500800920006 (Medical treatment)	1000000	126390	873610	87.3
2	Dte. Of Languages	220500800920005 (rewards)	500000	0	500000	100.
3	NGO for poetry, literature Art and Culture	220500102630031(GEN)	5000000	0	5000000	100.
4	Ek Bharat Shrestha Bharat	220500102620020 (other administrative expenses)	100000	0	100000	100.
5	Library facilities provided to NGOs	220500105930036 (Salaries)	300000	60000	240000	80.0
6	Library facilities provided to NGOs	220500105930031 (GEN)	700000	96974	603026	86.1
7	Street Theatre and performing arts	220500102569620	21000000	2356356	18643644	88.7

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8	Scheme for Annual Series of State Level Dance and singing Talent Hunt	220500102569620	100000	0	100000	100.0
9	Hiring of 11 programme Officers	220500102569513	2500000	0	2500000	100.0
10	Delhi Kala Kendra	420204101980053	2500000	0	2500000	100.0

The department is therefore advised to prepare the estimate of budget according to the expenditure of last financial year and surrender the savings in time

TAN. 2

(Audit Memo No.10 Dated 7.3.2022)

Sub: Non Utilization of Imprest Money

During the test check of Cash Book of Department of Art & Culture, New Delhi it has been observed that the Department is maintaining Imprest of Rs. 3000/-. The amount of Rs. 3000/- is lying with the Department since then and neither any expenditure has been made out of it nor any further recoupment has been done

Reasons for the non utilization of the Imprest amount and keeping the amount idle may please be elucidated to audit and necessary steps be taken to show compliance under intimation to audit. .

17 8

TAN NO. 3

(Audit Memo No. 18 Dated: 11.3.2022)

Sub: - Shortcomings in paid vouchers of contingent expenditure incurred by the Department.

As per Rule 59 regarding *Instructions relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers.—*

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

During the test check of Contingency bills provided to Audit for the period 2020-21 in respect of paid vouchers of Contingent Expenditure incurred by the Art, Culture and Language Department, the following discrepancies are observed:

a) Copies of vouchers and sub vouchers have been stamped as "passed for payment" and not marked or stamped "paid and cancelled" so that the vouchers cannot be used again and avoid duplicacy of payment as mentioned above as per Receipts and Payments Rules, 1983.

The department has noted the same for compliance vide its reply. The compliance of above be shown to next audit..

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TAN NO 4

(Audit Memo No. 17 Dated: 11.3.2022)

Sub: - Shortcomings in maintenance of Service Books of the officials/officers who are going to retire within next 5 years..

During scrutiny of Service Books of the officers/officials, the following observations are made:

S.N O	NAME OF THE OFFICER/OFFICIAL	DESIGNATION	SHORTCOMINGS
1.	Shobha	Technical Asstt.(hindi)	Nomination forms and family detail Declaration of home Town and the details Adhar Card are not entered in the service book
2.	Jyoti	Technical Asstt.(hindi)	Nomination forms and family detail Declaration of home Town and the details Adhar Card are not entered in the service book
3.	Monika	Technical Asstt.(hindi)	Nomination forms and family detail Declaration of home Town and the details Adhar Card are not entered in the service book
4.	Manohar Lal	Punjabi Typist	25 years of service verification, details of adh card are not entered in the service record.
5.	Amod Kumar Sharma	Technical Asstt.(Hindi)	Nomination forms and family declaration form are not attached in the Service book Declaration of home Town and the details Adhar Card are not entered in the service book 18 years Service verification from PAO has not been done
6.	Anil Kumar	peon	Nomination forms are not attached in the Service book. Declaration of home Town and the details of Adhar Card are not entered in the service book. Service verification for the 2020-21 not done.

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

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

(2) Re-attestation of Bio-data:

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

(3) Entry of Adhar Card

Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

Reasons for improper maintenance of Servicer Book may be elucidated to audit. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.

(14) (5)

TAN 5
(Audit Memo No 14 Dated 10.3.2022)

Sub: Improper maintenance of Bill Registers

During the test check of record provided to audit for the audit period 2020-21, the following shortcomings have been noticed:-

1. In the column of Net amount, the gross amount of the bill has been mentioned. The Gross amount of the bill should correspond to amount passed by PAO only. TDS as deducted in the bill should also be shown in the bill register in column of remarks or other column against each bill to match Gross and net amount in the bill register and also an aid for reconciliation.
2. Entry of each Bill should be initialled by the competent authority i.e. DDO/HOO in the Bill Register, but the same has not been made in the Bill Register. Viz. GIA 199 dated 5.3.21GIA 203 to GIA 205 dated 12.3.21, CB211 dated 15.3.21GIA 241 to GIA 244 dated 30.3.21,
3. The bill register should be maintained in proper manner i.e. Col no 9, 11 to to 17 showing No and date of voucher and date of encashment, date of entry in cash book Bill Passed/Cancelled, etc should also been recorded. The same has not been recorded in the bill register during the audit period.

The department is advised to take needful action on shortcomings as mentioned above and maintain the bill register in proper manner with all columns duly filled and entries duly checked by the HOO/DDO concerned.

TAN NO. 6
(Audit Para No. 6 Dated:- 4.3.2022)

Improper maintenance of Pay Bill Registers

During the test check of pay bill registers for the audit period 2020-21, the following shortcomings have been noticed:-

1. Upper Columns i.e. Govt. Accommodation detail, DNI, Service Verification, DOB, DOJ etc. have not been filled in most cases.
2. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
3. Alphabetical index has not been maintained in the PRBs.

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4. Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme).
5. Abstract of Pay bills under G.A.R. 17 is also not maintained in the Pay Bill Register.

The department is advised to prepare the pay bill registers as per Rules and all information be filled in PBR as per columns provided


Inspecting Audit Officer
Audit Party No.XVII

PART-II
CURRENT AUDIT REPORT
(2021 to 2023)

PARA-01:- Release of fund amounting to Rs. 16.63 crore as an advance to DTTDC for construction of Cultural Complex for Sahitya Kala Academy which leads to unfruitful due to delay in execution of work.

(Audit Memo. No.07 Dated: 22.11.2023)

During the test check of file and related record provided to audit, it has been Observed that the Administrative approval for construction of Cultural Complex at Bodela, Vikas Puri, Delhi for Sahitya Kala Academy was conveyed by the Department of Art & Culture, Language on 10.12.2020 and this work was awarded to Delhi Tourism & Transportation Development Corporation Ltd. (DTTDC). The DTTDC sent the preliminary estimate of Rs. 49.90 crore to the Sahitya Kala Parishad on 1.12.2020. The Sahitya Kala Parishad had taken possession of land at Bedhela, Vikaspuri, Delhi in December 2002 under which the construction was to be proposed. In this Culture Complex, an auditorium, Art Gallery and Studio for Artist, Training hall, Administrative block, Conference Room, Canteen and Guest Room, etc. were to be constructed.

As per MOU signed between SKP and DTTDC, the SKP shall accord A/A & E/S to the preliminary estimate submitted by DTTDC and release initial deposit @ 33.33% of the estimated amount. The initial deposit @33.33% of Rs.49,90,48,700/-(Preliminary estimate) Comes to Rs. 16,63,32,932- only.

Accordingly, the Department of ACL has released advance payment of Rs. 16,63,32,932/- in three instalment (i) Rs. 5.00 lakh as seed money vide sanction order dt. 12.12.2019 (ii) Rs. 1.00 crore vide sanction order dt. 15.04.2021 (iii) Rs. 15,58,32,932/- vide sanction order dt. 18.08.2021. All the payments were released through SKP.

Audit is of the view that-

1. In the PE submitted by the DTTDC, the land is available for construction of work. The reason for delay in execution of work may be intimated to audit.
2. As per PE submitted by the DTTDC, the time limit for completion of work was 21 months (06 months for preparation of detailed drawing NIT and award of work + 15 months for execution). Whereas after a lapse of 02 years, The work was not completed or even started and no progress report is submitted by the DTTDC.
3. SKP has adjusted the advance of Rs.1.00 crore and Rs.5.00 lakh on receipt of funds by DTTDC and submitted UC but in which items and how much fund utilized by the DTTDC are not mentioned. The progress /Status report for utilization of fund of Rs.1.0 crore and 5.00 lakh may be obtained from DTTDC.
4. The department was required to obtain the status of work in monthly/ quarterly report and issue instruction for completion of work timely but no progress report was obtained by the department.

The department may take necessary action for early completion of work by DTTDC and utilization certificate may be obtained along with progress report/completion certificate with vouchers under intimation to audit.



AS

PARA-02.-Unrealistic budget estimates resulting in huge unspent amount with all the Academies .

(Audit Memo. No.09 Dated: 28.11.2023)

Art, Culture and language Department (ACL) of Govt. of NCT of Delhi was set up in September, 1999 with the sole aim of working for the propagation, Promotion and development of Language, literature, art and culture as an integral part of composite culture of Union Territory. The ACL is the administrative department of six language academies viz. Punjabi, Hindi, Urdu, Sanskrit, Sindhi, Maithili ETC. and Sahitya Kala Parishad in Delhi. Further, it undertakes various schemes for propagation, promotion and development of language, art and culture.

General Financial Rules provides that care should be taken while preparing estimates for budget and be prepared keeping into consideration definite requirements.

During the test check of record of budget preparation, budget allocation and utilization of allotted budget to various academies as a grant-in-aid for the audit period 2021-22 and 2022-23, it has been observed that the budget estimates prepared by the academies are on higher sides which were not utilized properly. The details are given below:- (Amount in lakh)

S.N O.	Name of Academy	Head of Account	Year	B.E	Opening Unspent	GIA released + other income	Total	Exp. during the year	Unspent amount at the end of year
1	2	3	4	5	6	7	8=6+7	9	10=8-9
1	Hindi Academy	Gen.	20-21	400	397.82	22.70	420.52	41.24	379.28
			21-22	400	379.28	100+21.41	500.69	81.92	418.77
			22-23	400	418.77	26.25+32.06	477.08	107.73	369.35
2	Punjabi Academy	Gen.	21-22	1315	218.10	768.15+34.30	1020.55	195.16	825.39
			22-23	800	825.39	200+28.40	1053.79	383.83	669.96
3	Sanskrit Academy	Gen.	21-22	275	51.21	155.04+6.35	212.60	66.84	146.08
			22-23	330	146.08	101.41+11.35	258.84	43.70	215.14
4	Sindhi Academy	Gen.	20-21	280	147.47	133.99+4.10	151.58	36.92	114.65
			21-22	280	114.65	95.35+3.81	213.81	78.06	135.75
			22-23	615	135.75	264.25 + 7.99	407.99	259.82	148.17
5	Urdu Academy	Gen.	21-22	750	52.88	509.62+18.49	580.99	107.88	473.11
			22-23	820	473.11	205+36.65	714.76	241.24	473.52
6	SKP	Gen.	21-22	640	88.72	160+1.98	250.70	33.48	217.22

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			22-23	475	225.65	118.75+0	344.40	135.46	208.94
7	Maithali & Bhojpuri Academy	Gen.	20-21	1780	14.16	28.35+3.25	45.76	13.71	32.04
			21-22	350	32.04	87.50+4.64	124.18	15.19	108.99
			22-23	350	108.99	153.51+8.04	270.55	77.76	192.80
8	Garhwali, Kumaoni & Jaunsari Academy	Gen.	20-21	190	143.49	0+4.31	147.80	24.86	122.94
			21-22	190	122.94	47.50+4.52	174.96	6.50	168.46
			22-23	190	168.46	0+3.69	172.15	117.26	54.92

In view of the above, the following observations are being made:-

1. As per the pattern of assistance for release of Grant-in-Aid to all academies under Art, Culture & Languages Department, the recurring grant for the purpose of salary, general & other approved expenditure will be released in three installments. The first installment will be released at the rate of 25% of the total allocated amount in the month of April. Due to over estimation of budget by the Academies, a huge amount i.e.25% of B.E. was released by the ACL as first installment of GIA to Academies. It was noticed that in most of the cases, the total expenditure for the whole year was less than the first installment of GIA leading to a huge amount of unspent balance lying with the Academies at the end of the financial year.

2 In case of SKP S.No. 6 above, the unspent amount of Rs.217.22 lakh as on 31/03/22 has been carried forward as opening unspent of Rs. 225.65 lakh as on 01/04/22 as shown in the UC submitted by the Academy. There is a difference of Rs. 8.43 lakh.

As per reply given by the SKP, the amount of Rs.8.43 pertains to Assembly Level Cultural Activities MLA (Fund). This was shown separately till 31.03.22 and this fund was received under Plan (General) scheme. Therefore, unspent amount of Rs. 8.43 Lakh has been clubbed in opening balance of 2022-23 (01.04.22).

Audit is of the view that the revised utilization certificate may be obtained or refund of unspent amount of Rs. 8.43 lakh pertains to Assembly Level Cultural Activities MLA (Fund) to Administrative department i.e ACL.

4. In some cases the unspent amount at the end of the financial year has been increased as compared to the opening balance of the financial year e.g. Sanskrit Academy, Sindhi Academy, Garhwali, Kumaoni & Jaunsari Academy, Hindi Academy, Urdu Academy in the year 2021-22 or 2022-23

Necessary steps may be taken for realistic budgeting and timely surrender of savings so that the same can be properly utilized wherever required.

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PARA-03:- - Short deduction towards UTEGIS-Recovery of Rs.2,100/-.

(Audit Memo. No. 05 Date: 21.11.2023)

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

As per guidelines mentioned therein, the employees are enrolled as members of the Scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year. Further on regular promotion of a member to a higher Group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year.

During test check of PBRs for the audit period, it has been noticed that the following official working in the Department is in Level 11 (Principal Private Secretary) w.e.f. 28/05/2020 but the UTEGIS subscription is not deducted at the enhanced rate of Rs. 120/- as per details given below:

S. No	Name of the employee & Designation	UTEGIS (in Rs.)	Contribution	DIF F.	Period/ Month	Amt. to be Recovered (in Rs.)
		DEDUCT ED	TO BE DEDUCTE D			
1	Smt. Veena Arora, Principal Private Secretary	60	120	60	January, 2021 to November, 2023 (35 Months)	60 x 35=2100/-
Total						Rs. 2,100/-

The rate of UTEGIS may be revised w.e.f. 01.12.2023 @ Rs. 120 per month in respect of above mentioned official.

The recovery of Rs. 2100/- may be made from smt. Veena Arora, Principal Private Secretary and compliance may be shown to next audit.

PARA-04:- Non-adjustment of Contingent Advances amounting to 17,92,19,219/-.


(Audit Memo No. 01 Dated: 20/11/2023)

As per the provisions given in Rule 115 to 117 of Receipt and Payment Rules, 1983, contingent advances drawn is to be adjusted within one month from the date of drawal of amount or amount to be refunded immediately to Government Account if the purpose for which the advance was drawn has not been served.

As per the Contingent Advance Register/information provided by the Department, there are advances lying un-adjusted for a long time for the period since 2007-08 to till date. The details of outstanding contingent advances drawn and not adjusted till date are given below:-

S. No.	Name of Employee/Agency/Pur poste	Year	Bill no.	Date	Amount (Rs.)
1	Hindi Protsahan Pratiyogita	2007-08	201	07/03/2008	115000/-
2	Hindi Workshop	2008-09	151	16/03/2009	30000/-
3	NICSI	2008-09	163	19/03/2009	11850/-
4	NICSI	2009-10	63	25/08/2009	11850/-
5	NICSI	2012-13	131	02/01/2013	49785/-
6	NICSI	2013-14	14	20/05/2013	173964/-
7	NICSI	2013-14	189	26/02/2014	14871/-
8	NICSI	2014-15	234	02/2015	159099/-
9	DTTDC	2015-16	254	03/2016	2166000/-
10	ICSIL	2018-19	214	18/12/2018	49868/-
11	DTTDC through SKP for construction of cultural complex	2021-22	95	19/08/2021	155832932/-
12	Dr. B.R. Ambedkar University	2021-22	209	25/01/2022	20000000/-
13	NICSI	2021-22	268	31/03/2022	604000/-
	Total				17,92,19,219/

Necessary efforts may be made to adjust the advances under intimation to the audit.





PARA-05:-_Regarding Ganesh Chaturthi Festival on 10/09/2021.

(Audit Memo. No. 11 Date: 30.11.2023)

During the test check of file regarding funds released to DTTDC on account of Ganesh Chaturthi, it has been observed that DTTDC on behalf of Govt. of Delhi has organized the event of Ganesh Chaturthi on 10/09/21 at Sur Ghat, Wazirabad, Delhi. For this ex-post facto approval of organizing Ganesh Chaturthi event has been approved vide cabinet decision no. 3042 dated 02/11/21 amounting to Rs. 5,56,80,188/- (cost of the event plus cost of live telecast) in respect of the Ganesh Chaturthi event on various TV channels.

The amount has been paid amounting to Rs. 5,56,80,188/-(Rupees Five Crores Fifty Six Lakh Eighty Thousand One Hundred Eighty Eight only) vide sanction order no. 1423-1429 dated 04/02/2022 from the Head of Account 220500102360050 (festival of India) under the Grant No. 6 for the year 2021-22. However, it is observed that vouchers related to the aforesaid payment/utilization certificate are not available on record..

In view of the above, the vouchers and utilization certificate in respect of aforesaid payment of Rs. 5,56,80,188/- may be obtained from DTTDC under intimation to the audit..

PARA-06:- Irregularity in Hiring of Multi Tasking Staff (MTS) on outsourced basis.

(Audit Memo. No. 08 Dated:22.11.2023)

As per Rule 149 of the General Financial Rules, 2017, the procurement of Goods and Services by Ministries/Departments will be mandatory for those available on GeM.

During the test check of records pertaining to the engagement of MTS, it has been observed that 02 MTS have been outsourced through M/s ICSIL on contract basis since 11/09/2017 and the contract has been extended from time to time and is still continuing.

The Department of Art, Culture & Languages has not provided any record of non-availability of the services of MTS on GeM to the audit. Hence, the engagement of MTS on contract basis outsourced through M/s ICSIL is in violation of Rule 149 of GFR, 2017.

Reasons for the above irregularity may be elucidated to the audit.



PARA-07:- Non- production of Records.

(Audit Memo. No. 12 Dated:30.11.2023)

The following record for the audit period (1999-2023) was not produced/maintained by the Department of Art, Culture & Languages, GNCTD to the audit:-

1999-2008

1. Record for the period 1999-2000 to 2003-04
2. Advance Register/GPF/CI.IV register and Broad Sheet.
3. Files of Secretaries of Hindi & Punjabi, RRM Library.
4. Separate Stock register for Consumable/ Non-Consumable/books has not been maintained.

2008-2014

1. Grant-in-Aid Register.
2. Spouse information.
3. GAR-6 Book/GAR-6 Register.
4. Verification Report of Challans from concerned PAO – X.

2020-2021

1. **REGISTERS** – stock i/c, dead stock, stamp paper, acquaintance roll, property, attendance, photocopier, TR-5 stock register, penalty register.
2. Information regarding outstanding AC Bills.
3. Details of License fee deducted in respect of Govt. accommodation.
4. Indent Book, Stock Receipt challan, Inspection Report, Physical Verification Report, List of items written off, list of obsolete store items, record of condemned unserviceable store.
5. Detail of NPS employees, detail of final payment of GPF made during audit period.
6. Tender files/agreement/purchase files/work order register, if any.
7. File of services outsourced for sanitation/security/housekeeping services/canteen/providing data entry operators/any other services outsourced.
8. Security/EMD register.
9. Utilization Certificate in respect of grants given during audit period and other details.
10. Liveries account/OTA Register/Postage stamp account.
11. All advertisement files.
12. Fidelity & Surety Bond of Cashier/Store Keeper.
13. Files related to Expenditure incurred in cultural institutions, state theatres and performing arts, Yuva Mahotsav.
14. Utilization certificate of the grant given to the various academies.
15. File related to the Capital Expenditure.
16. Any other auditable record/list of auditable record.J
The same may be produced to the next audit.

2021-2023

1. Property Register.

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PART-III
TEST AUDIT NOTES
(2021 to 2023)

TAN 1: Non surrender of savings.

(Audit Memo No. 02 Dated: 20/11/202)

As per rule 56(2) of GFR all the saving as well as provision that cannot be profitably utilize should be surrender to government immediately without waiting till the end of the year. No saving should be held in reserve for future expenses.

During test check of record, it is observed that there was huge saving but not surrendered to the government up to the end of the relevant financial year as detailed below:-

(Amount in Rs.)

Year	Head	Revised Estimate	Expenditure	Savings	Saving %
2021-22	2205500102720031-DCC Janak Puri (Gen.) SKP	2500000	0	2500000	100%
	2205800920005-(Rewards) Dte. Of Language	700000	0	7000000	100%
	220500102630031-(Gen.) NGO for poetry, literature and culture	5000000	0	5000000	100%
	220500102620020-(other administrative expenses) Ek Bharat Shreth Bharat	1000000	0	1000000	100%
	220500001880050-(O.E.) Campaign on the inspiring life of Dr. B.R. Ambedkar	5000000	0	5000000	100%
	220500001880050-(O.E.) Campaign on the inspiring life of Dr. B.R. Ambedkar	5000000	0	5000000	100%
	220500102380020-(O.A.E.) Mukhyamantri Art & Culture Promotion Scheme	5000000	0	5000000	100%
	220500102370050-(O.E.) Indian Classical Festival	4000000	0	4000000	100%
	220500102569620-(O.A.E.) Scheme for annual series of state level dance and singing talent hunt	5000000	0	5000000	100%
	220500102569513-(O.E.) Hiring of 11 programme officers	1000000	0	1000000	100%
	220500102550050-(O.C.) Yuva Mahotsav	5000000	0	5000000	100%
	420204101980053-Delhi Kala Kendra	1000000	0	1000000	100%
	420204101960053-(M.W.) infrastructure development	1000000	0	1000000	100%
2022-23	2205800920005-(Rewards) Dte. Of Language	1500000	0	1500000	100%
	220500102480031-(Gen.) Garhwali, Kumaoni & Jaunsari Academy	9000000	0	9000000	100%

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220500102480036-(Sal.) Garhwali, Kumaoni & Jaunsari Academy	1000000	0	1000000	100%
220500102620020-(other administrative expenses) Ek Bharat Shreth Bharat	7500000	0	7500000	100%
22050010263031-(Gen.) Financial assistance to NGO for poetry, literature, Art & Culture	7000000	0	7000000	100%
220500001880050-(O.E.) Campaign on the inspiring life of Dr. B.R. Ambedkar	100000000	0	100000000	100%
220203102820031-(Gen.) G.I.A. to Dr. B.R. Ambedkar University for Archival Research in Indian language	20000000	0	20000000	100%
220500102360050-(O.E.) Festival of India	100000000	0	100000000	100%
220500102380020-(O.A.E.) Mukhyamantri Art & Culture Promotion Scheme	10000000	0	10000000	100%
220500102569513-(O.E.) Hiring of 11 programme officers	500000	0	500000	100%
220500102550050-(O.C.) Yuva Mahotsav	5000000	0	5000000	100%
420204101980053-Delhi Kala Kendra	2000000	0	2000000	100%
420204101960053-(M.W.) infrastructure development	10000000	0	10000000	100%
420204800850053-(M.W.) Construction/Renovation of ACL Building	100000000	0	100000000	100%
220500102569720-(O.A.E.) Street Theatres & performing arts	50000000	0	50000000	100%

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

TAN 2: Short coming in maintenance of Service Books.

(Audit Memo. No. 06 Dated:21.11.2023)

During the test check of Service books maintained by the Department of Art, Culture & Languages, GNCTD, the following shortcomings have been noticed: -

1. Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servant:- As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in many of the cases of the service books e.g. (i) Smt. Veena Arora, PPS (ii) Sh. Yogesh Kumar, S.A. etc. which were test checked by the audit.
2. Common Nomination Form not used :- Common Nomination Form Gratuity, General Provident Fund and UTEGIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted officer. However, the same was not found attached/pasted in the service books.
4. Leave record not updated in many cases e.g. (i) Sh. Amod Kumar Sharma, Hindi Officer (ii) Smt. Beenu Sharma, Sr. P.A. etc.
5. Leave Record in respect of Smt. Beenu Sharma, Sr. P.A. may be recasted after deduction of 10 days leave encashment which were taken by her during LTC Block year 2018-2021.
6. The Latest photograph of the individual concerned was not pasted/attested in the first page of service book. The Photograph should be attested by HOO/ competent authority in the Service Books of the officials.

Sr. No.	Name & Designation
1.	Smt. Veena Arora, Pr. Private Secretary
2.	Smt. Beenu Sharma, Sr. P.A.
3.	Sh. Manohar Lal, Punjabi Typist

7. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.
8. **Annual verification of service:** - Annual verification of service should be completed every year by recording certificate. In the following cases entries of Service verification not recorded in Service Book.

SNo.	Name & Designation	Period
1.	Smt. Veena Arora, Pr. Private Secretary	From 28.05.2020 to till date
2.	Sh. Amod Kumar Sharma,	From 01.04.2022 to till date
3.	Sh. Yogesh Kumar, S.A.	From 15.12.2021 to till date

9. **Service book to be shown to the official every year:-** Service book is required to be shown to the official every year and his signature obtained the Govt. servant will ensure that his services have duly been verified and certified as such, before affixing his signature. But it was not shown to officials the same may be done.

Aforesaid shortcomings may be rectified after under intimation to audit and similar cases may also be checked and needful may be done accordingly.

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

TAN 3: Shortcomings in Stock Registers.& Vouchers

(Audit Memo. No. 10 Date: 29.11.2023)

During the test check of the Stock Registers provided by the Department of Art, Culture & Languages, GNCTD, 7th Floor, C-Wing, Delhi Secretariat, New Delhi, the following shortcomings have been noticed:

- (1) The mandatory page counting certificate duly signed by the HOO has not been recorded on the first page of Consumable Stock Register.
- (2) As per rule 213 of GFR, 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. During the test check, it has been found that physical verification was not done in Consumable and Non-consumable Stock Registers.
- (3) Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is incorrect. Without proper signature of recipient/store officer the record cannot be considered as authenticated.
- (4) Overwriting/Cuttings recorded at many places but were not attested.
- (5) In Non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
- (6) Progressive total of the Non-consumable items not carried out in stock register.
- (7) Description of items purchases not recorded in Stock Register which is required at the time of condemnation.
- (8) The annual store return has not been provided.
- (9) The vouchers have not been marked as 'paid and cancelled' after the payment has been made.
- (10) The certificate of quality and collective certificate to be given by the purchase committee not found on the body of the bills in some cases.

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

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