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**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002**

Internal Audit Report of

Aryabhata Institute of Technology (former Aryabhata Polytechnic), Government of NCT of Delhi, G.T. Karnal Road, Delhi-110033, DDO Code **033010**, for the period 2018-19 to 2019-20.

INTRODUCTION

The internal audit on the accounts of Aryabhata Institute of Technology (former Aryabhata Polytechnic), Government of NCT of Delhi, G.T. Karnal Road, Delhi-110033, DDO Code **033010**, for the period 2018-19 to 2019-20 was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO and Sh. Naveen Kashyap, Sr. Asstt. The audit was conducted during 10 working days w.e.f. 13.08.2020 to 27.08.2020. Statutory Audit has been done upto 2016-17.

AIMS AND OBJECTIVES

The Department of Training and Technical Education, GNCT of Delhi, in its endeavour to provide technical manpower suited to varied needs of industry, imparts technical education and technological skills through various courses of study of different levels. Full-time Diploma courses in Engineering/Technology based disciplines are offered at different AICTE approved Government Institutes of Technology, Border Security Force Polytechnic New Delhi, Privately Managed Polytechnics and Government Aided Institutions affiliated to the Board of Technical Education, Delhi.

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

HOO/Principal:

S.No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	A.K. Choudhary, Principal	01.04.2018 to till date

DDO

S.No.	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1.	R.P. Bhardwaj, WSS	01.04.2018 to 31.10.2019
2.	Mayank Pande, Lecturer	01.11.2020 to 31.03.2020

CASHIER:

S.No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	Nadeem, Junior Asstt.	01.04.2018 to 12.03.2020
2	Vikas Mann, Junior Asstt.	17.03.2020 to 31.03.2020

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VACANCY POSITION

Aryabhata Institute of Technology (former Aryabhata Polytechnic), Government of NCT of Delhi, G.T.
Karnal Road, Delhi-110033

<u>S.No</u>	<u>Group</u>	<u>Sanctioned</u>	<u>Filled</u>	<u>Vacant</u>
1	A	119	109	10
2	B	10	05	05
3	C	69	31	38
	Total	198	145	53

Budget Allocation and expenditure for the year 2018-19 to 2019-20

YEAR	Budget	Expenditure
2018-19	165838000	157319065
2019-20	267800000	161708581

STATUTORY AUDIT

AGCR audit has been done upto 2016-17 of the Aryabhata Institute of Technology (former Aryabhata Polytechnic), Government of NCT of Delhi, G.T. Karnal Road, Delhi-110033

Maintenance of Records

The maintenance of records of Aryabhata Institute of Technology (former Aryabhata Polytechnic), Government of NCT of Delhi, G.T. Karnal Road, Delhi-110033, for period 2018-19 to 2019-20 was found satisfactory, subject to observations made in current audit report.



(B. VijayaLakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

Old Audit Report Part – I

There was '09' outstanding objection on the accounts of O/o Aryabhata Institute of Technology (former Aryabhata Polytechnic), Government of NCT of Delhi, G.T. Karnal Road, Delhi-110033, DDO Code: 033010, for the period 1979-1980 to 2015-2018, there are 07 paras fully settled. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1979-1980	01	01	10(01)	Nil
2.	1996-1998	03	02	44,47 (02)	38 (01)
3.	2004-2006	06	04	03,04,05,07 (04)	02,06 (02)
4.	2008-2010	01	00	Nil	02 (01)
5.	2012-2015	01	00	Nil	02 (01)
6.	2015-18	01	00	Nil	03(01)
	Total	13	07	07	06

[Handwritten Signature]

DETAILS OF OLD RECOVERY :

S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	1979-1980	858.56	10	858.56 Nil	0
2	1996-1998	220	38	Nil	220
3	2004-2006	2210	02	Nil	2210
4	2015-18	13323	03	Nil	13323
	Total	15611.56	04	858.56	14753


 (B. VijayaLakshmi)
 Sr. AO/Internal Audit Officer
 Audit Party No. IV

Page 01

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65

Loss of Library books (2150) worth Rs. 3,244-74

During the course of audit of Library of M.I.R.

it was observed from the physical
inspection that stated recorded (yearly) that the
library is losing heavy loss of books regularly
from 1969 to 1971 as per the details of lost books
(2150) worth Rs. 3,244-74 given as shown below:-

Year	No. of books	Amount
1969-70	99	871-60
1970-71	129	2268-96
71-74		
5/71 to 6/74	452	5155-15
6/74 to 6/75	103	1175-25
6/75 to 6/76	281	4509-37
7/76 to 5/77	146	2404-06
6/77 to 6/78	200	3261-93
7/78 to 5/79	290	4776-03
6/79 to 6/81	450	7826-79
Total 2150		32244-74

Walter
Lear to F.102/16/ABP/94/95
TE 151 664
6.4.2 002

In this connection the following observations
were made:-

(a) That a large number of books were being lost
regularly by this school library but no preventative
steps to avoid loss of books/Govt money was taken
during the loss from 1969-70 and onwards.

(b) Up to 1970-71 the library had closed shelf
system and there after open shelf system was introduced

204284
176-1020

124
15
18
64

... the opinion of library committee forward in
... 'deficiency' leading heavy loss of books.
... recommended in meeting held on 26-3-73 that
... might be started again to prevent the loss
... it is not understood as to why these
... were not implemented in this school.
... for non-implementation of the recommendations
... library committee may please be intimated

PARA 01

~~...~~ 1979-80 → Para No 10
... of 60 books (Library) worth Rs. 858-56
... the source of audit of library books

I

... staff and student. It was observed that 11 and 50
... were not returned by the staff and
... as detailed in Annexure 'C'
... the books or the value of such books
... covered from the defulters under intimation
... of audit.

Para 10
W
(B. Vijay Lakshmi)
(170)

ols



-32- 199-28-

(63) (49) (120)

①	②
Continued brought-forward	
	Rs. 1,538-00
Year 1985-86	
1. Shri D.P. Sharma, C.S.	Rs. 1,593-00
2. " Raj Kumar, H.O.	Rs. 1,059-00
3. " B.K. Sanyal, Director	Rs. 774-00
4. " S.P. Sharma, H.S.	Rs. 582-00
5. " R.C. Malhotra, H.S.	Rs. 465-00
6. " M.N. Saha, H.S.	Rs. 218-00
7. " M.L. Bhargava, H.S.	Rs. 200-00
8. " J.C. Dasgupta, H.S.	Rs. 182-00
9. " M.P. Sanyal, H.S.	Rs. 170-00
10. " Rajendra Saxena, H.O.	Rs. 150-00
	Rs. 6,810-00

July 87 P/B/L

Recovery

Deak certificate

Handwritten notes:
 1. 1059
 2. 774
 3. 1833

Already settled as per LTR provided by Hk at vide I.A.O.

1059
 774

 Rs. 1833

PARA No. 39 23 28
SPOUSE INFORMATION

(Memo No. 25) 1420

As per spouse information given by the staff members of the Institute, the spouse of the following officials are working in Govt. Offices/Schools, Undertaking. If they are availing LTC or any other facilities, then their spouse working in Government should not be allowed reimbursement of Medical Expenses. If these officials avail LTC by undertaking no employees of their spouse be obtained to avoid LTC of HRA to such employees whose spouse are having leased or in the N.C. Region of Delhi be not given. The audit observations in this regard to be followed strictly in future. The compliance of this observation to be shown to next Audit. A certificate be also given to Audit Depty that during 1994-96, no duplicate payment of LTC, HRA and Medical reimbursement has been made to those employees whose spouse are in Govt./Semi Govt./undertaking.

Scanned for Deptt. of Accounts

Name	SN	Name (SI.)
Sh. M. K. Kalia	9.	R. K. Jais
" Sujit Singh	10.	S. K. Anand
" M. K. Girdhi	11.	Narash Kumar
" Rajesh Baheti	12.	Sujit Singh
" Jaybir Singh	13.	Raghunath Datta Tandon
" R. S. Mahlot	14.	Avtar Singh, LDC
" M. P. Singhal	15.	Bhim Singh, Lect.
" Ram Gupta	16.	Jayants Girdh Roy
	17.	O.P. Sharma, Lect.

On scrutiny of Spouse Information, it is found that Sh. Jayants Girdh Lect. is availing Govt. accommodation from the date of his joining i.e. 11.9.95. The payment of HRA to Sh. Girdh upto Oct 1995 i.e. Rs. 6,150/- be recovered under and payment of HRA be stopped w.e.f. November 1995 and the Director of Audit be informed accordingly.

The Principal
 Amal Jyoti Institute
 110, Kirti Rd., New Delhi

(Y.P. SHARMA)
 Sr. A.O./IAO

Para No I (Pg. Memo Mo 10)

Para - 38 3A

PART - II

(Current Audit Report 1996-97 & 97-98)

Para 38 I / Tax for 1996-97

(21) While reviewing the Income tax calculation statements, the following have been noticed:-

1) In the following cases, evidence documents have not been found with income tax calculation statements produced by the office:-

S. No.	Name & designation	Page No	Amount Rs.	Rebate
1.	Sh Jagdish Pal Asst Lecturer	45	PPF 600 M.S.C. 15000 WLIP 6000 Total 21,600	43
2.	K.L. Malhotra	16	LIC 4889	9
3.	R.N. Das Tandemly settled (Already settled by HAO)		PLI 792	15
4.	S.N. Gupta		Accrued Interest	
5.	A.K. Upadhyay Lecturer (IAO)		M.S.C. 26,000	520
				10,616
				9F

Settled as per reply submitted by Depty. (IAO)

12. Sh Vinod Kumar Sangaris has been allowed rebate of Rs 4195/- on account of payment house rent but the house rent receipt not proper. Proper receipt may be

13. In the case of M. K. R. Madani, Lib., the I statement shows subscription of Rs 500 in the month of Feb, 97, whereas on PBR page No 82, a sum of Rs 2800/- has been deducted. The position may be clarified. Alternatively, since tax allowed (5000 - 2800 = 2200 x 20%) may be recovered.

Already settled by HQ of PBR M 440/- (IAD) (AK (AO))

14. [Redacted] pay No 17. shows gross amount of Rs 6308/- for whereas in the calculation sheet, a sum of Rs 6228/- has been taken, position may be clarified and I/Tax may be

B/F 27,051

(+)

440

(-)

27,507

(1996-97)

As per reply submitted by HQ of PBR M 440/- (IAD) (AK (AO))

6308 - 6228 = 80) 20% of 80 = 16/-

As per the I/Tax calculation, a sum was payable by the officer, but PBR does not indicate the recovery of I/Tax. may be recovered/possible. clarification and file.

(IAD) S. Dharmas Silva Lecturer - P-52.

45

5/4

59

S. No	Name & designation	Page No	Amount Rs	Retn.
25.	Prof A. Bhattacharyya Lecturer			
26	B. Ashok Kumar	-	IDBI bonds 10,000	7
27	A.C. Saha	-	N.S.C 20,000	1
28	Hari Lal	-	LIC 1905	
			WLIP 6000	120
				<u>87.4</u>

Mr. T.R. Narayanan. In the PBR of Page No 20 gross amount has been shown Rs 15,338 in Jan 78 whereas in the I/Tax calculation a sum of Rs 15,705/- the discrepancy may be clarified.

Mr. V. Narayanan Lecturer has been allowed rebate of I/Tax on Rs 330/- on account of deduction of Rs 330/- under D.A.T.S. which is not admissible. So rebate of Rs 330/- allowed to him may be recovered in audit.

As per reply furnished by Deptt & along with copy of challan of Rs 66/- (part of) may be set off, utilised.

87456
 + 66
 87522

7647

In the following cases I/Tax calculations sheets are incomplete/ambiguous/full of cut or do not tally with PBR figures. It is not possible to check the I/Tax calculations proper and complete calculations statements may be produced so that the same is verified by the audit.

- (i) Sh. Siba Singh P-77
- (ii) Sh. R. Dasbhai P-5
- (iii) Sh. A.K. Chandhary P-13
- (iv) Sh. J.P. Giel P-50
- (v) Sh. Homs Raj W.S.J. P-82

In the case of Mrs A. Bhattacharya he of Rs 19,687/-

The amount of payment of arrears on account of ~~any~~ ~~deficit~~ ~~of~~ ~~any~~ ~~deficit~~ ~~of~~ ~~any~~ ~~deficit~~ ~~of~~ ~~any~~ ~~deficit~~ calculation is incorrect. The correct amount is Rs 21,087/- I/Tax may be ~~correct~~ ~~on~~ ~~Rs~~ ~~1400/-~~ (21,087 - 19,687) and compliance report

For reply submitted
 A copy of challan of Rs 20/-
 may please be kept
 (AAS)
 (AAS)

(5) 885 (45) 165

In the case of the Ashok Kumar Lecturer the following amount has been taken into computing I/Tax.

Rs. 755.00
Rs. 2000.00

2755

Arrears.

I/Tax of Rs. 551/- (20% of 2755/-) ~~Due~~ ~~Charged~~

should be reviewed and intimated to audit.

~~Dropped / settled w/ less per reply submitted by Deptt. along with death certificate provided.~~

I/Tax may also be reviewed and reviewed from the following officers on per the I/Tax calculation sheets attached (Annexures I & II)

- 1. Mr. R. Dasbani
- 2. Mr. A. C. Sethi.

Besides the above following irregularities have been noticed in the I/Tax calculation.

- i) I/Tax calculation statements have not been signed by the D.D.O.
- ii) Almost all the I/Tax calculation

BIF 87,942
+ 551

88,493
CIF

contd of - 11

Mrs R. Dobson, Principal

ATTACHED
25
184
252
164
232
56

Jan 1964
C.A.

222,348

20,000

202,348

202,330

35705

Trans.
QIF 22000
PUC 1104
SRS 1000
TODS 1140
HRA 1900
RPF 1000

59844 x 20
100

Balance - Net
Already paid.

Bal. to be recovered

BIF

88,495
31

88,524

QIF

11969

23736

23705

31

Already settled by HR
OK
(100)

IP

Part-02

Dr. Ali Sethi

251

Amended

163
183
5

134,664.

20,000

114,664

~~Part 2~~

Part 1

12933

5689

B/F 88,524.

220

88,744

7244 G. Total: (1997-98)

2000
1997
1000
300
2003

200

Recoverable

7084

220

Recoverable

(Add for recoverable due to wrong calculations of savings & tax)

220

- 351 - death certificate
- 320 - challan
- 66 - challan
- 16 - challan
- 200

502

Selled as per reply submitted by Dept

1144

Page 3

REPORT MEMO (No. 7)
Subject: - ELECTRICITY BILLS - 96-98

40
72
237
54
151
22

On first scrutiny of the electricity bills it has been observed that in the following electricity bills, the DESO/DVB authorities had charged the following Low Power Factor Surcharge. The authorities are requested to take up the matter with the DVB authorities to find out the discrepancy in the load/reason for this huge surcharge continuously and take necessary remedial steps to set right the discrepancy immediately. Compliance be intimated to the Audit.

Bill No.	Date	Bilal For the month	Amount of Low Power Factor surcharge - charged
224	21.1.97	Oct, 97	Rs. 50409 = 00
178	17.9.97	Sep, 97	Rs. 46424 = 82
298	23.12.97	Dec, 97	Rs. 45887 = 25
350	20.2.98	Feb, 98	Rs. 48744 = 39
394	21.3.98	Mar, 98	Rs. 52645 = 66
306	26.11.96	Nov, 96	Rs. 16491 = 42
343	26.8.96	Dec, 96	Rs. 5528 = 29
373	27.1.97	Jan, 97	Rs. 15976 = 70
175	21.8.96	Aug, 96	Rs. 16745 = 55
412	24.2.97	Feb, 97	Rs. 14263 = 89
391	19.11.96	Nov, 96	Rs. 14301 = 11
85	18.6.96	Jun, 96	Rs. 19531 = 09
358	24.10.96	Oct, 96	Rs. 16902 = 03
207	20.9.96	Sep, 96	Rs. 15911 = 91
71	20.5.96	Apr, 96	Rs. 14872 = 98
258	19.11.97	Nov, 97	Rs. 46067 = 50
314	97-98	Jan, 98	Rs. 20599 = 80
447	21.3.97	Mar, 97	Rs. 14912 = 96
120	15.7.76	-	Rs. 12117 = 69 (Load violation charges.)

Calc

150
71
236
57

2. Electricity Receipts for the period 96-98 has not produced before the audit for scrutiny.

3. The Polytechnic Institute is having residential campus. Audit be intimated whether the electricity meter installed in each of the flat by the DVB/DSO authorities or the line from the meter of polytechnic being extended to the allottee, if so, the mode recovery of electricity charges from the allottee.

4. The following electricity bills pertains to the residential campus flat 2 Block-2, Anupahat Enclave, Sarsan Park, New Delhi. The payment of these bills is made by the Polytechnic. Audit be intimated to whom this flat allotted & why the payment of electricity bills being made by the Polytechnic.

BILLS	DATE	BILL FOR MONTH	AMT.
66	2/5/97	APR, 97	120-
132	22/7/97	JUNE, 97	372-
179	17/7/97	AUG, 97	372-
321	24/1/98	DEC, 97	783
383	19/3/98	FEB, 98	373

C.S.K. JAIN
I.A.O.

48
49
42

Para-45. 47 Sub. Library Record

28
44
45

Para 4

During the test check of Lib. record for the year 1996-97 and 1997-98 the following irregularities have been noticed.

1. Physical verification of library books for the period ~~1995-96~~ ¹⁹⁹⁵⁻⁹⁷ has not been conducted by any responsible officer till date i.e. 22/2/99. H.O is to depute some responsible officer for such verification and outcomes be at the time of next audit.

2. Ref. para No-1 of audit report for the period 1994-95 & 1995-96 regarding having incurring losses of books in Library of Aryabhat Polytechnic. The audit has raised the objection of incurring losses of library books. This time loss of 276 books amounting to Rs. 9000 (Details in Annexure-A) has been reported. As the matter is pending for more than 20 years, it is therefore, desired that the matter should be taken up with the authorities for regularisation of the loss as admissible. Action be taken up to avoid such losses in future. Progress in this regard be intimated to audit.

The audit be explained the reasons as to why old losses are not being regularised and what action is being taken by the Deptt. to plug the losses.

cont -- P/2

74
 5
 2/2
 2
 60

3. It has been observed that 12 library books amounting to Rs. 781-67 (Say to Rs. 782/=) were issued to Sh. D. K. Sen Gupta - Principal (As Annexure - B attached) but the same had not been received back from him although he had been transferred from this institution. Necessary action may be taken to recover the books or cost of books plus 25% of the price to cover processing charge from concerned official & deposited under intimation to audit. Similar other cases may also be reviewed & outcome be shown to next audit.

4. As per instruction, every lecturer who gets the books, issued from the library are required to return them after a specific period. But it has been observed that a large number of books were found outstanding against the staff/lecturers for a long period as indicated in the Annexure - C. It is suggested that the books may be taken back from the concerned officials. In case these books are not forthcoming, the cost of books plus 25% of the cost may be recovered from concerned officials & deposited into the Govt. Account under intimation to audit.

The following books have been found missing during the physical verification of the period
 1/11/2011

(36)
 ANNEXURE-A
 22/5

Sl. No.	Page No.	Name	Title	Price
1	15	Basu (C.K.)	Pro University Intermediate Physics	7000
2	695	Chak (S.C.)	Manual of Estimating	1000
3	75	Morjani (C.A.)	Steel Table	2000
4	540	Mittal (C.M.)	Teach your self mechanics	2500
5	900	Chakravarti	Differential Calculus	3500
6	1000	Chakravarti	Design of steel structure	10000
7	1176	Muni Prasad	Mechanical estimating casting	15000
8	1176	Patel (K.C.)	Elements of Hyd. Machinery	20000
9	1357	Weston (Houie)	Transmission & Distribution	14000
10	1367	Vaswani (N.K.)	Highway Engg.	15000
11	1650	Chopra & Singh	Mechanical Drawing	12000
12	1700	V. Singhal (S.P.)	Electrical Technology	15000
13	3125	Prasad (T.B.)	T.B. of Applied mechanics	12000
14	2212	Sagdish Lal	Hydraulics	6000
15	2600	Mansuria	Thermodynamics & Recomb.	10000
16	612	Khem and Singh	Mechanical estimating & casting	6000
17	79	T.T. T.T.	Rec. III diploma list - II semester material	12000
18	19	Vishwanath	Engg. Mathematics	12000
19	44	Bhat (M. S.)	Elementary Elect. Engg. I	6000
20	144	Gupta (J.B.)	Elect. Engg. Pt. I	12000
21	144	-do-	Prestressed Concrete structure	26000
22	144	Lal (E.Y.)

Sl. No.	Acc. No.	Author.	Title	Price
23	10459	Compton (F.W)	Proportioned per cent's way for mechanics	86.40
24	10933	I.S. 1118 (P:66) - 1969	I.S.I. Code.	5.00
25	11002	I.S. 11470 - 1968	Punched cards manual.	25.00
26	11066	Mileaf (Nony) Ed	Basic Electricity.	6.40
27	11227	Bonnet (George M)	Electricity & Modern Physics	16.00
28	11239	Collins & Lapierre	Freedom at midnight.	14.50
29	11249	Bellamy (PL)	Thermal Engg.	40.00
30	11331	Choudhury (H. G. A)	Elements of workshop technology	23.00
31	11364	Sushil Kumar.	Building construction.	25.00
32	11343	Chapman (WAS)	Workshop technology.	38.00
33	11595	Stone (M)	Basic Electrical measurements.	25.00
34	11684	Parth (H)	Elementary Elect. Engg.	12.00
35	11839	Readers digest.	Readers digest books of Home science.	15.00
36	11960	Parzer, Emanuel.	Modern probability theory & its applications.	19.00
37	12017	Wright (J)	Essays writing.	2.00
38	12039	Robertson (J)	Intro. to optics geometrical & Physics.	13.00
39	12169	Vishwanath	Tech. Maths.	25.00
40	12241	Sarda (AS)	Refrigeration & Air conditioning.	15.00
41	12784	Dass (H.K.)	Engg. mathematics.	16.00
42	12788	Malhotra D.R.	Hydraulics & Hydraulic machines	20.00
43	12951	I.S. 6530 - 1969	I.S.I. Code.	6.00
44	13287	Gupta (S.B)	Course in Elect. Power.	35.00
45	13362	Drapear (A)	Electrical machines.	24.00
46	13367	Malhotra & Gupta.	S. O. M.	2.00
47	13759	Gupta (S.B)	Basic Electricity & Elect. Machines.	16.00

Ac no	Author	Book Title	Price
14757	Gupta (L.M)	Electronics made Simple	10=75
14982	Vijit Ranib Batwani	Concrete structures for home etc.	12=00
15138	Thariga (B.C)	Funda. of electricity & electronics	25=00
15306	Choudhary (S)	Various Essays	12=00
15370	Edatcher (R.F.W)	Mechanics of fluids	9=50
17100	Warki (D.S) etc.	T.B. of electrical design & drawing	17=00
17681	Mondoo (B.C)	Elementary reinforced concrete design	25=00
17861	Ravichand (P.P) etc.	Chemical protection with gears etc.	15=00
19296	Balbir Singh	Electrical machine design	50=00
20028	Bindra (H.S)	Electrical Machinery	40=00
20044	Seth & Gupta	Electrical Engg. Materials	15=00
20050	Jha (B.S)	Switchgear protection	15=00
20138	Lipschutz (Seymour)	Theory of problems of general topology	22=13
20145	Spezial (Murray R)	Theory of problems of statistics	3=50
20204	Talcomi	How to repair major appliances	12=15
20307	Cooper (C.M)	Alternating current motor windings	26=00
20456	Kajpal (R.K)	Mech. Engg. Materials	15=00
20484	Gupta & Gupta	New light mathematics	6=00
20446	Ray (S.C)	Chemistry	12=50
20500	Wear (Richard)	Physics of the Atom	22=40
20520	Gupta (S.B)	Electrical machines	20=00
20556	Sorena (H.C)	Examples in statistics	14=00
20576	Gandhi (Julius) ed	Modern chemical dictionary	22=15
20652	Shankar Narayan	Engg. Math. II	16=00
20655	Mehalpara (Raj K)	Funda. of Analytical Chemistry	10=00

61
48

4450=98

Sl. No.	Author	Title	Price
76	Kragzias (Erwin)	Advanced Engg. Mathematics	140/-
77	Margam (C.R.)	Electrical Drawing	18-50
78	Mose (S)	Power Plant Engg.	55-00
79	Saggi (S.P.)	Mental tension and its cure	15-00
80	Narany (Sohu)	Measurement (S) of civil Engg. work	175-00
81	Khosla & Gupta	T.B. of WT/Manufacturing Process	27-50
82	Gupta P.P.	Maintenance of Elect. Equipments	20-00
83	Rajaramani (B.S)	Course in workshop technology	20-70
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 2700 25/1/00
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 2702 25/3/02
 2703 25/4/03
 2704 25/5/04
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 2722 25/11/22
 2723 25/12/23
 2724 25/1/24
 2725 25/2/25
 2726 25/3/26
 2727 25/4/27
 2728 25/5/28
 2729 25/6/29
 2730 25/7/30
 2731 25/8/31

D. K. Sen Gupta principal has been transferred to part polytechnic the library books are out standing his name.

S No	Acc No	Author	Title
1	15391	MAHESH CHAUD	Economics for engineers
2	856	PARKER SMITH	problems in elect Engg
3	25983	Ram Kumar	programming with fortran & computer pro
4	27405	Raja Ramani (V)	raming in
5	12847	KREYSZIC (E)	Advanced Engg notes
6	7835	Ghatak	Introduction to optics
7	19781	Rollason (F.C)	metallurgy for users.
8	19191	Reed-Hill (R.E)	physical me principl
9	2638	Richard (C.W)	Engg. me
10	25897	Balasubramanian	ANSE
11	27054	Resnick + Halliday	phy
12	24643	SEARS (F.H) etc	uni

Total

Para no. 2
 Para no. 3
 (14)
 (52)

Regulation in LTC Bill
 55
 174

Sh. K.R. Haldar, Lecturer, Howrah, for the block year 2002-03 from Delhi to Bongaicha during 14.6.2004 to 18.6.2004 for himself and his family. His details of journeys both for onward and return are given below.

Station	Mode of Journey	Amount / fare.
Howrah to Sealdah	By Local Train	53.80 - 00
Sealdah to Bongaicha	By Local Train	64 - 00
Bongaicha to Sealdah	By Local Train	64 - 00
Sealdah to Howrah	By Cal. Rajdhani	79.75 - 00

Subscribed as per bill
 Employer
 (Signature)

From the above details it would be seen that for onward journey he paid Rs 54.40 = whereas for return journey fare performed by longer route whereas bill provides that journey must be performed by shorter route. So he has paid Rs 25.15/- excess for the return journey. Recovery of Rs 25.15/- may be made under intimation to audit.

(ii) Bill No 118/LTC dated 15.7.2005 of Sh. Jaji Varghese, Lect.

Sh. Jaji Varghese, Lect. availed leave from town LTC for the block year 2004-05 for himself and his family from Delhi to Chandrapur during 17.4.05 to 28.6.2005. His details of journeys are given below.

Station	Mode of Journey	Amount / fare.
Howrah Nigamachari to Nagpur	By Ind A.C.	4840
Nagpur to Chandrapur	By Ind A.C.	149
Chandrapur to Nagpur	By Ind A.C.	4325

From the above details it would be seen that for onward journey he adopted longer route and paid Rs 664/- excess in comparison to return journey. This amount needs recovery under intimation to audit.

Contd - P/2

14/5/06
 BIR SINGH
 CWSA

Pass 5

Contd. LTC

21-

173/23
27/7
37

Pass 5

III) Bio No 119/LTC dated 15.7.2005 - Sh. S.K. Lal, Lect.

Sh. S.K. Lal, Lecturer availed LTC for self only for the block year 2002-05 from Delhi to Mumbai & back on 21.7.2005 to 26.7.2005. The onward journey was performed by Indian Airlines whereas return journey was performed by Air Deccan. He was paid fare for onward and return journeys as per his entitlement to full fare. In this context it is pointed out that the journey performed by private roadways/airlines is not admissible and as such he was not entitled for full fare for return journey. So, an amount of Rs. 221/- paid on account of return journey under intimation to the ...

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Page 06

Form No 8/54

53 49

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Subject: Improper accounting of interest in N.G.F. Cash Book

Para 6

Test check of Non Profit Cash Book maintained by SDO Naga Shell Polytechnic has revealed that an amount of Rs. 14,84,776/17 has been treated as accrued interest allowed by the bank. This amount has been calculated by deducting the pass book balance and cash book balance available on 12.12.84. The procedure adopted by the College of treating the element of the interest by deducting the cash book balance from pass book balance is not correct. It is mentioned here that the bank allows/credit the interest twice in a year i.e. in the month June & Dec. of each year and corresponding entries on the basis of interest allowed by the bank must have been made with cash book. The plea given by the college authorities during the course of discussion that no entry of interest was ever made in the cash book and this procedure has been adopted to arrive at the decision that difference of cash book & pass book may be interest accrued in the bank which is not correct because there would be at the end of each month had not been records of the cash book. There may be possibilities of 24 cheques issued by the college were not presented for payment into the bank and amount of interest of Rs. 14,84,776/17 may be consideration of such amount.

Checked by
 (B. V. J. Patil) (A. S. Patil)

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The correct procedure for calculating the interest was either credit date or by reconciliation of accounts was to be done or a certificate from the bank that this much amount was credited as interest should have been obtained from the bank.

The procedure adopted by the college is not correct and does not justify the credit given towards the interest. A thorough checking of the accounts since the for which the interest pertains needs to be done and correct amount of interest should be worked and credited in the accounts and compliance should be made.

Bill is taken of
R. V.
B. V. Vijaya Lakshmi
170
Tel 50.4

Page 07

Page 07
Page 07

54 50

Audit memo no 14
dated 22.5.06

34

Sub. Report of lapsed reports
Total Rs. 45,14,800/-

Page 7

The check of Mr. Govt Fund Cash Book revealed an amount of Rs. 45,14,800/- was deposited in Head of AC 1042 - Lapsed reports (lapsed reports) ^{on 18.11.05} in discussion with the Cashier, 2005 revealed that no Fee Collection Register which shows the complete details of fee & security deposits deposited by the student at the time of admission and during subsequent years, is not being maintained by the college. The books / calculations of working out Rs. 45,14,800/- was not available in the college. It is not understood as to how the college authority had calculated the amount of Rs. 45,14,800/- especially when no proper fee collection register is being maintained.

Reasons for non maintenance of fee collection register is stated and also the complete details of Rs. 45,14,800/- year-wise alongwith the documentary proof may be got prepared & compliance shown to audit.

Sub. Report
of lapsed reports

While going through the purchase file pertaining to purchase of 20 Nos. Five Seater Perforated metallic chairs it has been noticed that at the time of processing proposals neither the specifications were recorded in the file nor the quantity to purchase was finalised. After inviting the rates and preparing the comparative statement it was initially proposed that 20 Nos. of Five Seaters perforated metallic chairs may purchase for the college use. It has further been noticed at the time of last moment the purchase of five seater perforated metallic chairs was not alone and 17 numbers of 3 seater and 2 seater metallic chairs with arms were purchased. In this connection the following comments are offered:

1. It is not understood as to how the proposal was got approved without giving the exact numbers of 5 seater perforated metallic chairs and as to how the specifications were determined at the time of purchase. Had the exact quantity to be purchased been given on the letter of enquiry? The supplier was able to give the rates of bulk supplies and it is understood that the rate of bulk supply are considered to be cheaper. But the Institution did not avail the opportunity due to faulty letters of enquiry.

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118
no
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As it is evident that the letter of dated 26.2.2006 that the proposal of purchase of 20 nos. 3 seater perforated metallic chairs was changed at the time of inspection stage and 17 nos of 3 seater and 3 seater chairs with arms was purchased instead of earlier proposal. It is not understood as to how the approved proposal was changed at the time of inspection this copy shows how the College following the purchase procedure and ^{bill} cost formulation.

Reasons for the above lapses may be stated to Audit and the same may be got regularised from the competent authority under intimation to the Audit.

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2004-05
The approval for the purchase of some sanitary items was obtained from Head of Office and letter of enquiry was sent to the various firms. After completing the necessary formalities the items worth Rs. 70,31/- plus VAT were procured from various firms. ~~The~~ The perching of file no. F 3(119)/ABP/Pur/20/04-05 revealed the following irregularities / errors Com. no. 99 :-

Page 9

1. The letters of enquiry were shown despatched on 16.8.2005 as per copy available in the file but on checking the despatch register despatch date was shown 17.8.2005.
2. As per despatch register letters were shown despatched through U.P.C. but neither in U.P.C. register nor in despatch register nor a copy of the same ~~found~~ was placed in the relevant file.
3. Letter of enquiry was sent to M/s Swedish Indus Enterprises and M/s Bharat Handmade Products Corporation but on checking from the letter head it deduced items, because they were not dealing with the sanitary spares (A/B Vehicle, Bulldozer spares etc. Further, on checking from the ~~Photocopy~~ Sales Tax Regn certificate it was clear that they were not authorized by the Sales Tax dept. for the supply of Sanitary

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21.

4. Before finalising the purchase proposals the specifications of the items to be purchased were not got approved. The purchases were made without specifications and authority for supply from the dealers were less. Accepted whatever they supplied.

Reasons for above lapses/short coming may be related to audit and due care to be taken while making purchases in future.

Am

Page 10

Sub. Irregularities in making the purchase

Order of Raw Material for Electrical Engg Deptt.

(15)

99

Scrutiny of Purchase file pertaining to purchase of Raw Material for Electrical Engineering Department has revealed that the letters of enquiry/Quotations were sent to suppliers by post under UPL. The last date for opening the quotations was fixed on 27-1-05. As on the date of opening only one firm submitted the rates it was decided to send reminders to all firms to whom letter of enquiry were sent and opening date extended from 27-1-05 to 7-2-05. On 7-2-05 rates different items received from six firms were received and the same were opened by the Committee. After completing the necessary formalities the purchase was made from M/s Ashoka Enterprises whose quotations were received before 27-1-05. On further scrutiny of the papers/bills it has been noticed that the envelopes in which M/s Ashoka Enterprises submitted their rates was not properly sealed and simply stapler was used. The rates of these firms namely M/s Ashoka Enterprises, M/s Armit Electricals and M/s Nulak Raj & Sons have

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Page 10

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- 2 -

submitted their annotations on photocopies of the original finance letters had. Moreover they did not send proof of Registration with Sales Tax Deptt. In this connection the following observations are made:

Although it has been noticed in file and despatch register the letters of enquiry were despatched under Postal Certificate. But the same is neither available in the relevant file nor in the despatch register which creates the doubt whether the annotations were properly despatched or not.

As only one firm responded to the letter of enquiry it was not fair to extend the date and ~~some~~ ~~comparing~~ same previous firms about the extension of date. If the replies were not received from the proper firms to whom letter of enquiry were sent, the further enquiries should have been sent to other firms. It is established that the said earlier letters were not properly despatched. On sending the reminders to the other five firms, responded. Further the acceptance of quotations without proper enquiry from M/s Ashoka Enterprises raised doubt about the adoption of their purchase procedure.

Promptly pay finance on many occasions. Experienced that all purchase must be made from those dealers/suppliers who are having proper Sales Tax Number.

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Reasons for not recording the certificate of physical verification along with findings into the Accession Register and no action been taken by the Head of the Institute in missing books may be elucidated to audit.

Para 11
Para 2 : **Improper maintenance of Account of Fee Collection.**
(Audit Memo No.6 Dated 26.07.2010)

Para 11
Scrutiny of the record pertaining to money received from the students revealed that no proper record of fee collected is maintained by the Institute. The Institute had produced Receipts of Fee issued to the students for verification, but no other record viz. number of students enrolled, showing the details of money received on account of caution money, tuition fee, pupil fund or any money received under other head has been produced.

Para 4
As per version of the Institute, the fees are being paid by the students in the form of Demand Draft and these DDs are deposited into the Bank through challans. The audit has faced difficulties to verify the each and every receipt issued to students with the challans because the challans are not prepared in accordance with either the dates of Demand Drafts received by the Institute or Receipts issued to the students. Further, no separate register has been prepared, for entering the details of DDs received from the students, from which it could be confirmed whether the fee has been paid by all the students who are pursuing the course. Hence, it cannot be ascertained whether all the DD received from students are credited to Govt. Account or not. In the absence of proper records, it is also not ascertained whether all students are regularly depositing their fees or not as well as audit was also not in a position to work out the details of exact fee collected from the students, students exempted from payment of such fee and other miscellaneous collections made from the students.

Reasons for non maintenance of such a vital record in a transparent manner may be elucidated to audit and immediate steps be taken to start a fee collection register, and compliance be shown at the time of next audit.

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TEST AUDIT NOTES

Cash Security deposit / Fidelity Bond of Cashier

As per Rule 275 of GFR, every Government Servant who actually handles cash shall required to furnish security/Fidelity Bond for such amount and in such form as Central government, or an Administrator may prescribe and to execute a security/Fidelity bond. As per rule 275(3) of GFR - in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and, in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

during the course of audit, it was found that the cashier who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

Necessary steps may please be taken to execute the security bond by the cashier immediately to safeguard the govt. money under intimation to the audit.


(S.S. Grover)
IAO

Para 12

Discrepancies in maintenance of Library Records / Books.

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Non-verification of Library Books

Under Rule 194 of GFR, for libraries having more than 20000 volumes and up to 50000 volumes such verification should be done at least once in three years. A certificate of verification alongwith findings should be recorded in the Accession Register or any other Register meant for this purpose

Scrutiny of Library records revealed that no physical verification of Library Books were carried during the period 2012-2013 to 2014-2015 in violation of the provisions of GFR.

Missing Library Books amounting to Rs. 1,20,113/-

Para 3

Under Rule 194 of GFR, loss of 5 volumes per 1000 volumes of books issued / consulted in a year to be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However loss of a book of a value exceeding Rs. 1000/- (Rs. One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.

Scrutiny of Accession Registers of library books and information furnished by the Institute revealed that a no. of library books were missing from the library since 2001 as per below mentioned table but the department has not taken any appropriate action in this regard in violation of the provisions of the GFR.

ds

Period	No. of Missing Books	Amount (Rs.)
2001-2004	210	9,208/-
2004-2006	538	37,603/-
2006-2008	592	27,963/-
2009-2012	658	45,339/-
Total	1998	1,20,113/-

(3) Non-return of Library Books

Further information provided by the department 101 No. of books amounting to Rs 62,990/- which were issued to Lecturers and other staff members during the period August, 2008 to January, 2015 have not yet been recovered by the department.

Necessary steps should be taken get the physical verification done / to get back the books issued from the concerned Lecturers and other staff members / write off the missing books from the competent authority after due verification of records under intimation to audit.

Para 4 : Non disposal of unserviceable items with Reserved Value of Rs. 2,22,303/-

As per Rule 197 & 199 of GFR, surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by (a) obtaining bids through invited tender or (b) public auction.

Scrutiny of records and information made available to audit revealed that the department had retained 445 no. of different unserviceable items pertaining to tools, equipment, furniture, batteries, computers, printers etc. having Book Value to the tune of Rs. 19,66,985/- with Reserved Value of Rs

As already mentioned in HQ. (IAO) is given by (IAO)

(IAO)

(11)
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PART- II
CURRENT AUDIT REPORT
(01.04.2015 to 31.03.2018)

PARA NO. 01

Subject: Non disposal of condemnation items amounting to Rs. 32,12,308/- (Book Value) and Rs. 160089/-(reserved price).

(Ref. Audit Memo No. 11 dated: 02.07.2018)

As per Rule 218 of General Financial Rules, 2017 surplus or obsolete or unserviceable goods/items should be disposed of by obtaining bids through advertised tender or public auction.

Scrutiny of records/information furnished by the Office/ Deptt. revealed that a large number of tools and equipment items amounting to Rs. 32,12,308/- (Book Value) and Rs. 160089/-(reserved price) are lying in the Department for a long time but disposal of same has not been done. With the passage of time, the dismantled/scrap items would lose their value and accumulation of such goods also blocks the available space of the Office/Deptt.

The department may take steps to sell the dismantled / condemned items immediately under intimation to audit.

PARA NO. 02

Subject : Overpayment of Transport Allowance amounting to Rs. 7704/-

(Ref. Audit Memo. No. 12 dated: 03.07.2018)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to any leave/Summer vacation/Medical Leave /CCL/study leave/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

On scrutiny of the list provided by the department of the employees who remained on leave for more than one calendar month during the period of audit, it came to notice that Sh. J.P. Sharma, WSA employees was on Medical leave more than one full calendar month and drawn T.A. for that period. The details is as under:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation	Total Months	Amount Recoverable (Rs.)
1.	Sh. J.P. Sharma, WSA	7704/--	March,2018	01 Months	7704/-
GRAND TOTAL					7704/-

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[Signature]

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Necessary steps should be taken to recover of overpayment of T.A. of Rs. 7704/- (Rupees Seven Thousand Seven Hundred and Four only) from the concerned officials after due verification of records. Other similar type of cases as referred above may be reviewed at your own level under intimation to audit.

PARA No. 03

Subject: Non levy of penalty of Rs. 12,323/- for delayed supply of items.

(Ref. Audit Memo No. : 15 dated :03.07.2018)

During the scrutiny of file No. 3(1) / ABIT / PUR/STATIONERY-STORE/2015-16 for Purchase of Stationery and General Store items , it has been observed that the Institute has given a supply order on 12.05.2016 to M/s Yash Traders for Rs. 10,741/- for 44 items and to M/s Raj Tool Company for Rs. 1,14,635/- supply of 43 items. As per the supply order the supply has to be made by 25.05.2016 and 15.05.2016 respectively by the suppliers.

On scrutiny of the file it has been observed that the items were provided after the expiry of date mentioned in the supply orders.

As per the terms and condition No. 3.8 of NIT for liquidated damages (penalty), it has been provided that "For delayed supply – Liquidated damages equivalent to 2% of the price of the items per week will be charged / deducted according to the delay in supply of the item beyond expiry of the supply period, subject to a maximum of 10% of value of order.

However, the Institute has not levied any penalty to the supplier for short supply / delayed supply. Detail of penalty to be levied on the supplier is as under:

Sr. No	Name of the supplier	Date of supply order of Institute	Date of supply to be made (as per supply order)	Actual date of supply	Delay in weeks	Amount of Supply	Penalty to be levied
1.	M/s Yash Traders	12.05.2016	25.05.2016	23.06.2016	04 weeks	10,741/-	859
2	M/s Raj Tool Company	12.05.2016	15.05.2016	07.07.2016	07 weeks	1,14,635/-	11464
Total recovery to be made							12,323

The Deptt. may recover the penalty amount of Rs. 12,323/- on account of delayed / short supply or order as per the terms and conditions of the contract after due verification of facts and figures under intimation to Audit.

Dated:05.07.2018

Signature

Name: (Ajay Kr. Chandna)

Designation: I.A.O., Audit Party No. -VI

TEST AUDIT NOTE

(22)

TAN 01

Subject: Improper maintenance of Pay Bill Registers during the audit period 2015-18.

(Ref. Audit Memo No. 02 dated: 26.06.2018)

During the test check of pay bill registers the following shortcomings have been noticed:-

2015-16, 2016-17 (Teaching & Non Teaching Staff)

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that entries in the PBR for the period 2015-16 & 2016-17 have not been signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. Page counting certificate has not been recorded on the first page in the PBRs.
3. Upper columns of PBR i.e. previous page no. of PBR, Pay Scales, Rate of Pay, Service verified, Aadhar Number, PAN No., Govt. Accommodation, Occupation Date, Vacation Date, GPF/CPF/NPSNo. etc. have not been filled in most of the employees in the PBRs.
4. Abstract of Pay Bills (GAR-18) in the PBR for the above said financial years have not been signed / attested by the Competent Authority in the PBR maintained by the Deptt.
5. Numerous cuttings, Fluid & over-writings have been noticed in the PBRs which have not been attested by the Competent Authority/DDO in the PBR of Teaching staff (2016-17) maintained by the Deptt. e.g. Page Nos. 3,4,6,7,9,10,12,14,15,16,17,18,20,22,23,37,44,61,63.
6. Entry in PBR of LPC of employees who joined or transferred in between financial year of 2016-17 has not been recorded/attested in PBR and copy of LPC have not been pasted in the PBR e.g. Page Nos. 44,47,64,66 (PBR of Teaching and PBR of Non Teaching e.g. Page Nos. 6,13,17,18,27,28,29,32,33,46,48 & 78.

2017-18 (Teaching & Non Teaching Staff)

1. Page counting certificate has not been recorded on the first page in the PBRs.
2. Upper columns of PBR i.e. previous page no. of PBR, Pay Scales, Rate of Pay, Service verified, Aadhar Number, PAN No., Govt. Accommodation,







Occupation Date, Vacation Date , GPF/CPF/NPSNo. etc. have not been filled in most of the employees in the PBRs.

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3. Abstract of Pay Bills (GAR-18) in the PBRs for the above said financial years have not been signed / attested by the Competent Authority in the PBR maintained by the Deptt.
4. Numerous cuttings, Fluid & over-writings have been noticed in the PBRs which have not been attested by the Competent Authority/DDO in the PBR for Teaching staff (2017-18) maintained by the Deptt. e.g. Page Nos. 10,11,15,16,17,18,19,21,25,59,60,75 and PBR of Non Teaching Staff e.g. Page Nos. 1,7,9,10,18,23,26,32.
5. Entry in PBR of LPC of employees who joined or transferred in between financial year of 2017-18 has not been recorded/attested in PBRs and copy of LPC have not been pasted in the PBRs of Teaching staff e.g. Page Nos. 27, 28 and PBR of Non Teaching staff e.g. Page Nos. 9,10,11,35.
6. Gross Totalling of all relevant columns for income tax purposes not carried out in PBRs.

Necessary steps may be taken to update the PBRs at the earliest possible under intimation to audit.

TAN 02

Sub:- Deficiencies/shortcomings in maintenance of Non Govt. Cash Book and Govt. Cash Book.

(Ref. Audit Memo No. 03 dated: 27.06.2018)

During the test check of Non Govt. Cash Books and Govt. Cash Book, the following deficiencies/shortcomings are noticed:-

- a) For the Financial year 2015-18 (Non Govt. Cash Book).
 - i) Page counting certificate in the beginning of the Cash Book is unsigned.
 - ii) The Closing Balance Certificate has not been recorded properly and is not signed by competent authority.
 - iii) Upper column in cash book is left blank on every pages.
 - iv) Cutting/overwriting/use of fluid is not attested e.g. at page no.30,31,32,43,45,48,49,52,61,66,67,69,70,73,74,75,83, 84,85,88,93,111.

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Govt. Cash Book (01.04.2010 to 15.09.2015)

- i) On some of the pages at the end of the month the Closing Balance Certificate is not signed.
- ii) Upper column in cash book is left blank.

Govt. Cash Book 01.10.2015 to 31.03.2018.

- i) Page counting certificate in the beginning of the Cash Book is unsigned.
- ii) The Closing Balance Certificate on the end of the month is not properly recorded and is unsigned.
- iii) Upper column in cash book is left blank on every pages.
- iv) Cutting/overwriting/use of fluid is not attested e.g. at page no.9, 12, 20, 21, 35.

Necessary steps may be taken to remove the above said Deficiencies/shortcomings in maintenance of Non Govt. Cash Book and Govt. Cash Book under intimation to audit.

TAN 03

Sub:- Deficiencies/shortcomings in maintenance of Accession Register.

(Ref. Audit Memo No. 04 dated: 27.06.2018)

During the course of Audit of the Arya Bhatt Polytechnic for the audit period 2015-18 in respect of record relating to Library Books, the following discrepancies were noticed:

1. Physical Verification

As per Rule 194 of GFR 2005 & Rule 215 of GFR 2017 physical verification of Library Books should be done every year in case of libraries having not more than twenty thousand volumes and results be recorded in the Accession Register. On scrutiny of Accession Register, it revealed that physical verification of Library Books has not been carried out. There are 36613 books lying in the Library, therefore, non-conducting of physical verification every year, violates Rule 194 & Rule 215. This may please be got done now and compliance be shown to audit for necessary verification under Rule 194 & 215 of the GFR.

2. In the Accession Register all the relevant columns are not properly filled.
3. Cutting/overwriting/use of fluid is not attested e.g. at page no. 17,,20, 27, 29, 35, 47, 49, 51, 55, 56, 58, 59.



90

Necessary steps may be taken to conduct physical verification of library books on annual basis and record its outcome so that loss/theft of books, if any may be ascertained under intimation to audit.

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TAN 04

Sub:- Non adherence of Rule 59 of R&P Rules.

(Ref. Audit MEMO No. : 08 dated : 29.06.2018)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
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.

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

The Department should follow Rule 59 of R&P while making the payments for the bills.

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TAN 05

Sub:- Non adherence of Rule 145 of GFR 2005 & Rule 154 of GFR 2017, while making the purchases.

(Ref. AUDIT MEMO. NO. 09 dated: - 29.06.2018)

- a) The Rule 145 of GFR 2005 explains that the Purchase of goods upto the value of Rs. 15,000/- (Rupees Fifteen Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

- b) The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

The Department should follow Rule 145 of GFR 2005 & Rule 154 of GFR 2017, while making the purchases.

TAN 06

Sub: - Shortcomings/deficiencies in maintenance of Service Books.

(Ref. AUDIT MEMO. NO. 10 dated: -02.07.2018)

During scrutiny of Service Books, the following observations are made:-

- (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.

- (i) Sh. Jagvir Singh, Lecturer.
- (ii) Sh. S.C. Jain, Lect.
- (iii) Sh. Vagish Kumar, Lect.
- (iv) Sh. Jayanta Ghosh Roy, Lect.
- (v) Ms. Hem Lata Nayak, Lect.
- (vi) Ms. Puneet Amarjeet Singh, Lect. (1st & 2nd Page of Bio Data since inception has not been found in Service Book).
- (vii) Sh. Arun Lamba, S.O.
- (viii) Sh. Brijesh Bajpai, Sr. Asstt.
- (ix) Sh. Amitosh Kumar, WSA
- (x) Sh. Vishal Singh, WSA

(3) Verification and communication of qualifying service after 18 years of service

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following Officers/officials after verification of service from the concerned PAO.

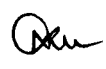
S.No.	Name of Officer/official Smt./Sh.	DOB	DOJ	DOR
1	Jagvir Singh, Lect.	30.06.1958	19.06.1984	30.06.2023 (65yrs.)
2	S.C. Jain, Lect	01.07.1954	11.06.1980	30.06.2019 (65yrs)
3	Jayanta Ghosh Roy, Lect.	21.03.1959	31.08.1984	31.03.2024
4	Puneet Amarjeet Singh, Lect.	09.11.1967	18.02.1995	30.11.2032
5	Amitosh Kumar, WSA	01.01.01963	08.01.1996	31.12.2022
6	Brijesh Bajpai, Sr. Asstt.	11.07.1962	01.05.1986	31.07.2022
7	Vishal Singh, WSA	16.12.1962	01.08.1991	31.12.2022

(4) Entry of Date of Birth should be recorded in both as Figure and words simultaneously in the Service Book. However, in the following cases, the same has not been recorded in the Service book:-

- (i) Sh. Jagvir Singh, Lect.
- (ii) Ms. HemLata Nayak, Lect.

- (iii) Ms. Puneet Amarjeet Singh, Lect.
(iv) Sh. Vishal Singh, WSA
- (5) Forms i.e. Nomination for Gratuity, UTEGIS, GPF and form No. 3 (Detail of Family) duly accepted by the H.O./HOS. should be pasted in the Service Books. However, in the following cases, the same has not been found accepted/pasted in the service books:-
- (i) Sh. Vagish Kumar, Lect.
(ii) Sh. Arun Lamba, S.O.
(iii) Sh. Amitosh Kumar, WSA
- (6) A Photograph of the employee is to be pasted and attested on the right hand corner at first page of the Service Book. However, in the following cases, photograph have not been found pasted/or attested in the service book:-
- (i) Sh. Jagvir Singh, Lect.
(ii) Sh. Rachit Saxena, Lect.
(iii) Ms. Hem Lata Nayak, Lect.
(iv) Sh. Brijesh Bajpai Sr. Asstt.
- (7) Entry of Service Verification has not been verified in the below mentioned Cases:-
- (i) Sh. Jagvir Singh, Lecturer w.e.f. 01.07.2017 to till date.
(ii) Sh. S.C. Jain, Lect. w.e.f. 01.07.2017 to till date.
(iii) Sh. Vagish Kumar, Lect. w.e.f. 01.07.2017 to till date.
(iv) Sh. Jayanta Ghosh Roy, Lect. w.e.f. 01.07.2017 to till date.
(v) Ms. Hem Lata Nayak, Lect. w.e.f. 01.07.2017 to till date.
(vi) Sh. Rachit Saxena, Lect. w.e.f. 01.07.2016 to till date.
(vii) Sh. Brijesh Bajpai, Sr. Asstt. w.e.f. 01.07.2016 to till date.
(viii) Sh. Amitosh Kumar, WSA w.e.f. 30.07.2016 to till date.
- (8) 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. GNCTof 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.
- (9) Entry of Fixation of Pay of 7th Pay Commission should be recorded in the Service Books and form of fixation and undertaking should be pasted in the Service Books. However, in the following cases, the same has not been recorded and pasted in the Service books:-
- (i) Sh. Arun Labma, S.O.
(ii) Sh. Brijesh Bajpai, Sr. Asstt.
(iii) Sh. Amitosh Kumar, WSA
(iv) Sh. Vishal Singh, WSI







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Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

TAN 07

Sub:- Improper maintenance of Stock Registers.

(Ref. Audit Memo No. : 13 dated :03.07.2018)

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

Rule 192(1), 192(2) of GFR 2005 and Rule 213(1), 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the following registers produced to Audit Party, it has been observed that no physical verification of Consumable and Non Consumable items were undertaken during the year 2015-16 to 2017-18 by the Deptt.:-

- (i) R/M Register
- (ii) Non Govt. Fund Consumable Items Stock Register
- (iii) Stationary Items stock Register (Vol I & II).

(II) Page Counting Certificate

Page counting certificate has not been recorded / signed by any Store Officer of the following stock Register:-

- (i) R/M Register
- (ii) Non Govt. Fund Consumable Items Stock Register
- (iii) Stationary Items stock Register (Vol. I & II).

(III) Some other Stock registers have not displayed the name of Register i.e. Consumable or Non Consumable, page counting certificate and physical verifications have not been done for the audit period.

(IV) Cutting, fluid & overwriting has not been attested by any Store Officer in the below mentioned stock Registers in the following items:-

R/M Register

- (i) Socket at page -06
- (ii) PVC pipe at page 08
- (iii) Nail (Asst) at page 279
- (iv) Painting Bruch at page 282

Non Govt. Fund Register


- (i) Cello Tape at page 29
 - (ii) Stapler at page 42
- Dh
R
- Q

- (iii) High Lighter at page 130
- (iv) File board at page 416

Necessary steps should be taken for proper maintenance of Stock Registers and conducting annual physical verification of above mentioned stock registers, under intimation to audit.



Dated:05.07.2018

Signature _____
Name : (Ajay Kr. Chandna)
Designation: I.A.O.
 Party No. -VI

(Part-II)
Current Audit Report
(2018-19 to 2019-20)

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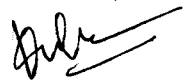
Current Audit Report:

During the course of current audit, 16 audit memos and 01 record memo highlighting various irregularities & recoveries to the tune of Rs. 975452/-were issued. On the basis of compliance shown by the Department, 03 memos were settled on the spot. Remaining 13 audit memos have been converted into 07 para(s) and 06 TAN(s) with an outstanding amount of Rs. Nil in the current audit report.

Details of current recovery (2018-19 to 2019-20):

Para No./Tan No./Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (inRs.)
07	747375	Nil	747375
12	228168	Nil	228168
Total	975452	Nil	975452

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


(B. VijayaLakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

(12)

CURRENT AUDIT REPORT
PART-II
(2018-19 to 2019-20)

PARA 01: Short Recovery of DGEHS subscription amounting to Rs. 747375/-
(Ref. Audit Memo No. 07 dated 21.08.2020)

During test check of the PBR for the year 2018-19 to 2019-20, following discrepancies are observed:

Consequent upon implementation of 7th CPC, DGEHS contribution subscription rate are revised vide order No. S 11011/11/2016-DGHS(P)EHS dated 09.01.17 issued by the Ministry of H&FW, GOI, w.e.f 01st Feb, 2017, as per below mentioned chart :-

Corresponding level in the Pay Matrix as per 7 th CPC	Contribution (in RS.)
Level 1 to 5	250
Level 6	450
Level 7- 11	650
Level 12 & above	1000

It has been observed that contributions i.r.o employees, as per the table given below were being subscribed at lower rate during the period, mentioned against their name:-

S.No	Name (Dr./Ms./Mrs/Mr.) & design	Amount being subscribed	Amount to be subscribed	Period	Total months	Recovery (in Rs)
1.	A. K. Choudhary, Principal	500	1000	02/17 to 12/19	35 months	17500
2.	Mukul Kumar, Lecturer	500	1000	02/17 to 12/19	35 months	17500
3.	Jagvir Singh, Lecturer	500	1000	02/17 to 12/19	35 months	17500
4.	Vinod Kumar Singhoria, Lecturer	500	1000	02/17 to 12/19	35 months	17500
5.	Hiranmay Vishwas, Lecturer	500	1000	02/17 to 12/19	35 months	17500
6.	S.K. Baranwal, Lecturer	500	1000	02/17 to 12/19	35 months	17500
7.	S. K. Tiwari, Lecturer	500	1000	02/17 to 12/19	35 months	17500
8.	Jitender Kumar, Lecturer	500	1000	02/17 to 12/19	35 months	17500
9.	Sanjay Kumar Yadav, Lecturer	500	1000	02/17 to 12/19	35 months	17500
10.	A. Swarnlata, Lecturer	500	1000	02/17 to 12/19	35 months	17500
11.	Sacchidanand Malik, Lecturer	500	650	02/17 to 12/19	35 months	5250
12.	Kumar Rakesh Ranjan, Lecturer	500	1000	02/17 to 12/19	35 months	17500
13.	Sahilesh Kumar Trivedi, Lecturer	500	1000	02/17 to 12/19	35 months	17500
14.	Rampal, Lecturer	500	1000	02/17 to	35	17500

				12/19	months	(11)
15.	T. K. Goyal, Lecturer	500	1000	02/17 to 12/19	35 months	17500
16.	Rajkumar Mangoch, Lecturer	500	1000	02/17 to 12/19	35 months	17500
17.	M. S. Kambley, Lecturer	500	1000	02/17 to 12/19	35 months	17500
18.	Manish Sthapak, Lecturer	500	1000	02/17 to 12/19	35 months	17500
19.	J. Ghosh Roy, Lecturer	500	1000	02/17 to 12/19	35 months	17500
20.	Rinigo Nani, Lecturer	500	650	02/17 to 12/19	35 months	5250
21.	Himlata Nayar, Lecturer	325	650	02/17 to 12/19	35 months	11375
22.	Deepak Kumar Saini, Lecturer	325	650	02/17 to 12/19	35 months	11375
23.	S. K. Manas, Lecturer	325	650	02/17 to 12/19	35 months	11375
24.	Rachit Saxena, Lecturer	325	650	02/17 to 12/19	35 months	11375
25.	Preetpal Singh, Lecturer	325	650	02/17 to 12/19	35 months	11375
26.	Lokesh Kumar, Lecturer	325	650	02/17 to 12/19	35 months	11375
27.	V. V. Ketkar, Lecturer	500	650	02/17 to 12/19	35 months	5250
28.	Deepti Mal, Lecturer	500	1000	02/17 to 12/19	35 months	17500
29.	Vijay Kumar, Librarian	325	650	02/17 to 12/19	35 months	11375
30.	S.P. Mehar, Lecturer	500	1000	02/17 to 12/19	35 months	17500
31.	T.K. Bhagat, Lecturer	500	1000	02/17 to 12/19	35 months	17500
32.	Sushil Chandra, Lecturer	500	1000	02/17 to 12/19	35 months	17500
33.	L. M. Meena, Lecturer	500	1000	02/17 to 12/19	35 months	17500
34.	M. S. Rao, Lecturer	500	1000	02/17 to 12/19	35 months	17500
35.	Jaji Vergese, Lecturer	500	1000	02/17 to 12/19	35 months	17500
36.	Puneet Amarjeet Singh, Lecturer	500	1000	02/17 to 12/19	35 months	17500
37.	Satish Kumar, Lecturer	500	650	02/17 to 12/19	35 months	5250
38.	Sunil Kumar Gupta, Lecturer	500	650	02/17 to 12/19	35 months	5250
39.	Shiv Kumar Dubey, Lecturer	500	1000	02/17 to 12/19	35 months	17500
40.	Ghanshyam, Lecturer	500	1000	02/17 to 12/19	35 months	17500
41.	Mayank Pande, Lecturer	500	1000	02/17 to 12/19	35 months	17500
42.	Deepak Sharma,	500	1000	02/17 to	37	18500

	Lecturer			02/20	months	(10)
43.	Deena Nath Keori, Lecturer	500	1000	02/17 to 12/19	35 months	17500
44.	C. Arumugam, Lecturer	500	650	02/17 to 12/19	35 months	5250
45.	Vagish Kumar, Lecturer	500	1000	02/17 to 12/19	35 months	17500
46.	Abdul Hamam Ansari, Lecturer	500	1000	02/17 to 12/19	35 months	17500
47.	Adarsh Kumar, Lecturer	500	1000	02/17 to 12/19	35 months	17500
48.	Anupam Kumar Upadhyay, Lecturer	500	1000	02/17 to 12/19	35 months	17500
49.	Swagta Bose, Lecturer	500	1000	02/17 to 12/19	35 months	17500
50.	Jitin Borwah, Lecturer	500	650	02/17 to 12/19	35 months	5250
					Total	747375

Hence, an amount of Rs. 747375/- may be recovered from the above said employees, after due figure and facts and to be deposited into Salary Head. Similar other cases may also be reviewed at your own level and recovery may be made accordingly, under intimation to audit.

PARA 02: Non Condemnation of vehicles-reg.

(Ref. Audit Memo No. 08 dated 21.08.2020)

During test check of condemnation file of vehicle No. DDA 6134 bearing file No. F.5(18)/ABP/2016-17, for the audit period maintained by the O/o Principal, Aryabhata Institute of Technology, G.T. Karnal Road, Delhi-110052, the following discrepancies have been found:-

1. It has been noticed that MATADOR Van F-307 bearing Registration No. DDA 6134 (Chasis No. 616 FD-311454) has been purchased in year 1985 under Old Community Polytechnic Scheme. Which is lying unused in the office premises since 12.03.1987 (as per General Remarks of DTC Central Workshop-I, Delhi-110009) along with running 31,446 Kilometer resulting in blockage of valuable space of the office and the expenditure incurred towards insurance and other maintenance charges remained wasteful as the vehicle is lying idle in the premises of polytechnic

2. As per norms of Government of India the vehicle has covered its useful life in terms of years but not in terms of kilometers. The vehicle is diesel fuel mode and completed life span 32 years and off road since long time and vehicle is completely damaged/broken. Hence, the vehicle is recommended for Condemnation being beyond economical repair by the workshop of DTC.

Dubh

The department is hereby directed to take immediate steps to condemn the old vehicle DDA 6134 (Chasis No. 616 FD-311454) as per the report of Manager (V.I), Delhi Transport Corporation, GNCT of Delhi, Central Workshop-I, Delhi-110009 (Placed at 26/C) without any further delay. Non-disposal is not only resulted into the blockage of valuable space of the office, but also further deteriorates the value of vehicle with the passage of time.

PARA 03:- Discrepancies in PWF(Pupil Welfare Fund) Cash book-reg.
(Ref. Audit Memo No. 09 dated 21.08.2020)

During test check of the Cash Book (PWF) for the year 2018-19 to 2019-20 maintained by the O/o Principal, Aryabhata Institute of Technology, Govt. of NCT of Delhi, G.T. Karnal Road, Delhi-110033

It has been noticed that as on 31.03.2020, there is Rs. 1,63,01,408/- standing at the credit of Pupil Welfare Fund. As per rule, such a huge amount should not be accumulated in the PWF. It should be taken care that the fund is spent on the welfare/entertainment/recreation activities of the students after regular intervals as the student who is paying in the PWF should be the prime beneficiary.

Moreover the balance in the bank should be reconciled at the end of each month. It has been observed that there is a difference in the balances of Cash Book and Pass Book. As on 31.03.2020, the C.B. is Rs. 1,63,01,408/- and in the Pass Book Rs. 1,72,84,175/-. There is a variation of Rs. 9,82,767/- which should be got reconciled at the earliest under intimation to audit.

PARA 04: Discrepancies in Library Record-reg.
(Ref. Audit Memo No. 11 dated 24.08.2020)

Physical verification of library entry has not been done in accession register, the same should be recorded at the time of verification because accession register is permanent record of library books. As well as page counting certificate may also be counter signed by the competent authority.

Further, scrutiny of physical verification file, it has been found that 887 number of books worth of Rs. 163252.58 have been shown as untraceable while doing stock verification of books in financial year 2018, the institute authority are hereby directed to take immediate necessary steps to locate the missing books in the first instance or write off/condemn the books by the library committee as per rule, under intimation to audit.

PARA 05: Recovery of 20% of Leave Salary for the CCL period in excess of first 365 days amounting to Rs. 228077/-.
(Ref. Audit Memo No. 12 dated 24.08.2020)

During the test check of PBR, and other related record for the audit period 2018-19 and 2019-20, it has been noticed that the school has paid 100 % salary for the CCL period in excess of first 365 days to some employees of this unit who were on CCL after 14.12.2018 as per order No. 11020/01/2017/Estt.(L) dated 30.08.2019 issued by GOI, Deptt. Of DOPT as detailed below:

S.No.	Name & designation (Mr./Mrs./Dr.)	Period of leave/days	Amount of leave salary paid (Basic Pay+DA)	Amount of 20% of leave salary to be recovered
1	Puneet Amarjeet Singh, Lecturer	20.03.2019 to 28.03.2019 (09 days)	98200+11784=109984	6599

Subh

		20.08.2019 to 26.09.2019 (38 days)	101100+17187=118287	29966
		Total 47 days		Total: 36565
2	Manju Kumari, Lecturer	14.01.2019 to 22.03.2019 (68 days)	147900+17748=165648	75094
		05.08.2019 to 26.09.2019 (53 days)	152300+25891=178191	62961
		04.11.2019 to 18.12.2019 (45 days)	152300+25891=178191	53457
		Today 166 days		Total: 191512
			Grand Total	228077

Hence, over payment of 20% of leave salary paid to the tune of Rs. 228077/- as per detail given above may be recovered from the employees under intimation to the Audit. All similar other cases may be reviewed at the unit level and all irregular payment may be recovered after due verification of records and deposited into govt. account under intimation to Audit.

PARA 06: Non-maintenance records of caution money by the Institute-reg.
(Ref. Audit Memo No. 14 dated 25.08.2020)

At the time of admission, college/institute has been collecting Rs. 2000/- as security/caution money from every student, which is refundable within a period of two years after the completion of their academic degree/diploma.

During the text check of records/file in respect of Caution Money for the period of 2018-19 to 2019-20, it has been found that the institute is not maintaining any record fee collection register including caution money collected from students at the time of their admission and disbursed to the students after completion of their course. The institute is maintaining only one file for sanctioning the caution money under major head 8443 whenever the students are applying for the same.

The accounts of a government institute should be proper and transparent. Non maintenance of fee collection register and caution money register, being the vital registers of a educational institute is totally wrong. The institute is hereby directed to maintain a fee register as well as caution money register immediately and compliance may be shown to audit.

PARA 07: Non achievement Target of Scheme of Community Development through Polytechnics (CDTP) in Delhi (CSS)-reg.
(Ref. Audit Memo No. 15 dated 26.08.2020)

The objectives of the CDTP Scheme is to provide meaningful and qualitative non-formal training to rural youth, women, school drop-outs, SCs/STs and other weaker sections and under-privileged groups of the society, in consultation with highly qualified faculty/staff of the polytechnics. Facilities for informal skill training of 3-6 months duration exist under the same.

Auditor

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The Scheme is completely funded by Ministry of Human Resource Development (MHRD), Govt. of India. The major activities identified under the Scheme of Community Development through polytechnics: are

- (i) Need Assessment Surveys; Skill Development Training Programmes;
- (ii) Disseminate and Application of Appropriate Technologies;
- (iii) Technical and Support Services; and
- (iv) Awareness Programmes

Release of grants shall be based on the physical and financial performance of the project implementing institutions and also on the number of activities undertaken through Main and other Extension centers /training centers set up.

As per the targets fixed with respect number of persons trained wage employment is as under.

Financial year	No of persons trained MALE	No of persons trained FEMALE	TOTAL
2009-10	Scheme could not be started		
2010-11	265	393	658
2011-12	252	453	705
2012-13	-	-	-
2013-14	-	-	-
2014-15	16	62	78
2015-16	-	-	-
2016-17	196	480	676
2017-18	186	364	550
2018-19	192	496	688
2019-20	NIL	NIL	NIL

Further in respect of budget, it has been observed that the Institute is running the scheme but the MHRD has not allocated any budget to the Institute from 2011-12 onwards and DTTE from 2011-12 except 2012-13, 2016-17 and 2017-18 resulting in non-payment of regular bill thus accumulating the liability.

Signature

Financial year	GIA released by MHRD direct to Polytechnic		GIA Received through DTTE (HQ)	Expenditure during Financial Year	Remarks
	Recurring	Non-Recurring			
2009-10	4.25 Lakhs	6.00 Lakhs	-	-	
2010-11	5.00 Lakh	-	-	7,84,358	
2011-12	-	-	-	10,57,560	
2012-13	-	-	2,96,514	744	
2013-14	-	-	-	1069	
2014-15	-	-	-	2,61,350	
2015-16	-	-	-	-	
2016-17	-	-	9.0 Lakhs	10,67,624	
2017-18	-	-	11.5 Lakhs	8,69,941	
2018-19	-	-	-	10,75,201	
2019-20	-	-	-	-	
	(A)	(B)	(C)	-	

Signature

Total	9,25,000	6,00,000	23,46,514	51,17,847	
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Total grant received from MHRD and DTTE (HQ)[A+B+C] = Rs.38,71,514/-
Total Expenditure =Rs. 51,17,847/-
Balance to be received =Rs. -12,46,333/-

Due to non- availability of funds, the targets of persons to be trained are not achieved and also the department has a liability of Rs.12,46,333 to pay to various part time trainers. Institute is hereby directed to take concrete steps to get the funds from MHRD so that the dues can be paid and also avoid any further litigation in future.

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PART III
TEST AUDIT NOTES
(2018-19 to 2019-20)

TAN 01:- Rebate of Water Bills-reg.
(Ref. Audit Memo No. 02 dated 17.08.2020)

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

As the department has got the water harvesting system installed in the offices premises and but not availing the said benefit. Institute is hereby advised to take the matter with DJB for rebate..

TAN 02: - Information regarding NOC obtained from Delhi Fire Service Department-reg.
(Ref. Audit Memo No. 03 dated 17.08.2020)

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

The Institute is hereby advised to get the same may from Delhi Fire Service Department after following norms to avoid any mishappening.

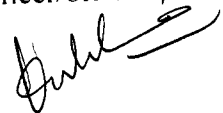
TAN 03: - Discrepancies in Service Books-reg.
(Ref. Audit Memo No. 05 dated 18.08.2020)

During the test check of Service books, maintained by the O/o Principal, Aryabhata Institute of Technology, Govt. of NCT of Delhi, G.T. Karnal Road, Delhi-110033, for the audit period 2018-19 to 2019-20, following short comings have been noticed:-

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

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

- 2. As per rule 32 of CCS (pension) Rules,** Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-



S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	A.K. Choudhary	Principal	10.10.1990
2.	Mayank Pande	Lecturer	03.08.2001
3.	Shambhu Prasad Meher	Lecturer	11.09.1995
4.	A.K. Upadhyay	Sr. Lecturer	27.11.1995
5.	Madan Shah	Chowkidar	25.01.1989
6.	Arun Chabra	ASO/Gr.II(DASS)	18.09.1982

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

4. Few service books have been found torn and dilapidated condition, needs to be re-binded as the papers are loosely assembled. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level. Few instances are:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1.	A. K. Choudhary	Principal
2.	Shambhu Prasad Meher	Lecturer
3.	Madan Shah	Chowkidar
4.	Arun Chabra	ASO/Gr.II(DASS)

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

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

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

8. Leave encashment entry should be write with red ink in neat and clean manner, also serial number indicate each entry.

9. Loose paper found in most of the service books, the same should be re-bind or kept in concerned employee's personal file and first page of Bio-Date in Service books(Vol-II) has not been filled properly, the same should be filled.

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

TAN 04: Irregularity in Housekeeping/Sanitation and Security Services-reg.
(Ref. Audit Memo No. 10 dated 24.08.2020)

During the scrutiny of records of Housekeeping/Sanitation and Security Services, it is seen that contract is awarded to M/s Kaze Security Services and M/s Secures Sheild Security Services Pvt. Ltd. These organizations have provided man power for sanitation and security services to Institute. At present there are 23 (Twenty Three) contractual employees working in the Institute. All engaged contractual official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Rajesh Kumar	Security Guard	M/s Kaze Security

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2.	Sandeep		Services
3.	Siyaram		
4.	Deep Chand		
5.	Vidhyanand Kumar Jha		
6.	Hemchander Singh		
7.	Suman Kumar		
8.	Sunil		
9.	Meghraj		
10.	Vijay Sharma		
11.	Renu		
12.	Ravi		
13.	Pinki		
14.	Aradhna		
15.	Promila		
16.	Neeraj Devi		
17.	Irfan		
18.	Akash		
19.	Ajay		
20.	Kiran		
21.	Raj Kumari		
22.	Doli		
23.	Manoj Kumar		

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

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

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

Compliance may be furnished to audit immediately.

TAN 05: Discrepancies in maintenance of Furniture Stock Register/Non Govt. Fund Register (Consumable/Non-Consumable)-reg.
(Ref. Audit Memo No.13 dated 25.08.2020)

During test check of the Furniture Stock Register/Non Govt. Fund Register (Consumable/Non-Consumable) for the year 2018-19 to 2019-20 maintained by the O/o

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Principal, Aryabhata Institute of Technology, Govt. of NCT of Delhi, G.T. Karnal Road, Delhi-110033, following shortcomings have been observed:-

1. Name of Institution, financial year and subject of Book etc entries are not recorded at the front side of the register. These entries should be recorded.
2. Numerous Overwriting and cuttings also found without cutting attestations in the register.
3. Further, it has been found that the physical condition of register is very indented and shaped badly. It should be maintained properly.
4. 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.
5. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).
6. Entries in consumable items have not been verified and signed by the competent authority, for its correctness, which is irregular.
7. Further, it has been found that the physical condition of stock register (Non-Consumable) is very indented and shaped badly. It is advised to maintain new register along with balance of carried forwarded items from the old register. The same may be maintained properly as per rule.

Furthermore, the entries should be recorded as per prescribed column in the register. Irrelevant entries may be avoided.

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

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

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

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

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

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

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

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

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

TAN 06: Discrepancies in Income Tax-reg.
(Ref. Audit Memo No. 16 dated 26.08.2020)

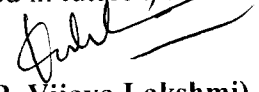
During test check of the income tax records for the year 2018-20 maintained by the O/o Aryabhata Institute of Technology(), Govt. of NCT of Delhi, GT Karnal Road, Delhi-33 the following shortcomings have been observed:-

On scrutiny of the Income tax records, it has been noted that in the following cases 100% rebate is taken by the officials while only 50% rebate is to be allowed being the co-applicant. (under Rule 24B of Income Tax Act, 1961)

S.No.	Name & Designation (Mr./Dr./Ms./Mrs)	Rebate given (in Rs.)
1.	R.P. Bhardwaj, Lecturer	2,00,000/-
2.	L. N. Meena, Lecturer	2,00,000/-
3.	M. Srinivas Rao, Lecturer	84,372/-
4.	Mukul Kumar, Lecturer	2,00,000/-
5.	Sanjay Kumar Yadav, Lecturer	43,109/-
6.	Murlidhar Sudam Kambley, Lecturer	2,00,000/-
7.	Rajkumar Mangoch, Lecturer	48,097/-
8.	Mayank Pande, Lecturer	2,00,000/-
9.	Subhashish Banerjee, Lecturer	35,945/-
10.	P. K. Goyal, Lecturer	2,00,000/-
11.	C. Arumugam, Lecturer	73,014/-
12.	Lokesh Kumar	2,00,000/-
13.	Ghanshyam, Lecturer	1,16,600/-

Further, Ms. Nisha has given Rs. 26125/- has HRA rebate whereas no rent receipt and rent agreement are found.

Institute is hereby advised to take necessary documents from all the above mentioned officials and revise the calculations if necessary. The same should be followed in future also.


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