

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA, NEW DELHI**

AUDIT REPORT OF OFFICE OF THE BOARD OF TECHNICAL EDUCATION, MUNI
MAYA RAM MARG, PITAMPURA, NEW DELHI 110034 FOR THE PERIOD 2022-23.

INTRODUCTION

The Internal Audit Report on the accounts of **The Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034 for the period 2022-23** was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO & Sh. Aman, DEO. The audit was conducted during 10 working days between 31.07.2023 to 11.08.2023.

AIMS & OBJECTIVES

Boards of Technical Education grant affiliation to the institutions approved by All India Council of Technical Education of the recommendations given by the state level committee to prescribe course of study and instructions leading to examinations conducted by it.

H.O.O./ D.D.O's / CASHIERS: -

The following officers have served as HOD/ HOO / DDO / Cashier during **2022-23**:

Head of the Office

S. No	Name	Designation	From -To
1	Dr. Ghanshyam	Controller	01.04.2022 to 26.08.2022
2	Smt. Sushma Singh	Registrar	27.08.2022 to Till date

DDO

S. No	Name	Designation	From -To
1	Smt. Geeta Bhardwaj	Astt. Accounts Officer	01.04.2022 to 18.04.2022
2	Ms. Lalita Juneja	Section Officer	19.04.2022 to 30.09.2022
3	Sh. Manish Kataria	Astt. Accounts Officer	01.10.2022 to Till Date



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The Board of Technical Education
Muni Maya Ram Marg, Pitampura, New Delhi 110034
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Cashier

S. No	Name	Designation	From -To
1	Sh. Dharendra Kumar Karn	UDC/ASO	01.04.2022 to Till date

Vacancy Statement: **The Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034**

Group	Post Sanctioned	Post Filled	Vacant Post
A	03	02	01
B	05	03	02
C	39	21	18
TOTAL	47	26	21

Budget and Expenditure for the period 2022-23.

(Amount in Rs.)

Budget Detail			
Year	REVENUE		
	Budget allotted	Expenditure made	Balance
2022-23	5,90,50,000	5,27,86,953	62,63,047

Statutory Audit:

The Statutory audit of the **The Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034** has been conducted by AG (Audit), Delhi up to March 2016 (2015-16).

Maintenance of Records:

The maintenance of record of The Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034 for the period 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.01 for the period 2022-23.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

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The Board of Technical Education
Muni Maya Ram Marg, Pitampura, New Delhi 110034
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PART - I
OLD AUDIT REPORT

There were 30 audit paras outstanding for the period 2007 to 2022 involving recovery of Rs. 57,546/-. The department has submitted reply of 05 old outstanding paras and reply of 4 para are satisfactory. Total 08 Para's are settled – (a) 04 para amounting to Rs. 24,901/- has been settled on the basis of reply (b) 04 paras has been taken as fresh and settled. Hence, remaining 22 outstanding old audit paras with recovery of Rs. 32,645/- have been incorporated in Current Audit Report (Part-II).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
2007-08	1	1	0	01
2008-10	3,4	02	0	02
2010-11	1 to 5, 8 to 10, 12	09	0	09
2011-12	1	01	0	01
2015-17	1,2	02	0	02
2017-18	4,5	02	Para No. 05 (Settled & taken as fresh)	01
2018-20	1 to 4	04	Para No. 04 (Settled & taken as fresh)	03
2020-22	1 to 9	09	<u>Para Settled = 06</u> Para No. 1,2,3 & 6 (Fully Settled) and Para No. 7 & 9 (Settled & taken as fresh)	03
TOTAL	30	30	08	22

Details of Old Recoveries

Period	S. No. of Para	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
			Raised	Amount Recovered/Regularized	Balance
2007-08	1	1	0	0	0
2008-10	3,4	02	0	0	0
2010-11	1 to 5, 8 to 10, 12	09	1240	0	1240
2011-12	1	01	0	0	0
2015-17	1,2	02	20,522	0	20,522
2017-18	4,5	02	0	0	0
2018-20	1 to 4	04	0	0	0



The Board of Technical Education
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2020-22	1 to 9	1 to 3	35,784	24,901	10,883
		TOTAL	57,546	24,901	32,645

Current Audit

During the course of current audit, 14 Observation memos & 06 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 36,383/- were pointed out by the Audit.

The division Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034 has submitted the reply of no Observation Memo. Hence, no observation memo is settled on the spot. Remaining 14 observation memos and 01 to 06 record memo have been converted into 06 PARAs (including 03 observation memos converted in to one Para and 01 para for non-production of record) with recovery of Rs. 36,383/- and 07 TAN and incorporated in Current Audit Report Part-II.

Detail of Current Recoveries The Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034

Mem o No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Wheth er PARA / TAN
2	Non deduction of TDS on GST amounting to Rs. 6,627/-	6627	0	6627	PARA 1 (a)
4	Excess Payment of Rs. 22,752/- due to wrong Pay Fixation	22752	0	22752	PARA 2
7	Non deduction of TDS on GST amounting to Rs. 2,617/-	2617	0	2617	PARA 1 (b)
10	Non deduction of TDS on GST amounting to Rs. 4,002/-	4002	0	4002	PARA 1 (c)
14	Excess Payment of HRA of Rs. 385/-	385	0	385	PARA 5
	Total	36,383	0	36383	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by **The Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034** for the period 2022-23. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by **The Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with **The Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034**. The Directorate of



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The Board of Technical Education
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⌋ Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Training & Technical Education						
Sub department: Board of Technical Education, Pitampura, Delhi (1017/9)						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
					Status*	
1	2007	2009	1		Review of five year plan scheme "Strengthening of Board of Technical Education"	0
2	2008	2010	3		Irregularities while Hiring of Taxies	0
3	2008	2010	4		Non-adjustment of contingent advances worth Rs. 30,43,276/-	0
4	2010	2011	1		Printing of Question Paper for semester and SCVT Exam for 2010-11 (Secrecy Printers)	0
5	2010	2011	2		Printing of question paper for CEE and CET 2010	0
6	2010	2011	3		Expenditure on semester exam 2010-11 (Spot evaluation)	0
7	2010	2011	4		Non-observance of codal formalities prescribed in GFR 154 to purchase of one Duplo	0
8	2010	2011	5		AMC of Duplo Machine No. DP-460 for the period 17.9.9 to 16.9.10	0
9	2010	2011	8		Annual Maintenance Contract of Toshiba Digital Photocopier and Duplo Machine of BTE	0
10	2010	2011	9		Non-observance of codal formalities for hiring of taxies for semester examination	1240 C
11	2010	2011	10		Non-submission of file relating to work order and terms and conditions between BTE and Printer	0
12	2010	2011	12		Medical Reimbursement Bill	0
13	2011	2012	1		Non-observance of codal formalities for hiring of taxies for semester examination	4779 C
14	2015	2017	1		Income Tax (TDS) Recovery	15743 C
15	2015	2017	2		Recovery of Value Added Tax (VAT)	0
16	2017	2018	4		Expenditure under Professional & Special Services (PGS)	0
17	2017	2018	5		Non production of Records	0
18	2018	2020	1		Expenditure under Professional & Special Services (PGS)	0
19	2018	2020	2		Non adjustment of contingent advances worth Rs. 6000000/-	0
20	2018	2020	3		Irregularities in claim of LTC	0
21	2018	2020	4		Non production of Records	0
22	2020	2022	1		Recovery on account of overpayment of Child Care Leave	17105 P
23	2020	2022	2		Short Recovery of License Fee	1800 P
24	2020	2022	3		Recovery on account of overpayment of LTC	6000 P
25	2020	2022	4		Non recovery of TDS from agencies	3600 C
26	2020	2022	5		Non deduction of TDS under GST	7280 C
27	2020	2022	6		Non adjustment of Contingent Advance worth Rs. 1500000/-	0
28	2020	2022	7		Accumulation of unserviceable stores amounting to Rs. 509253/-	0
29	2020	2022	8		Non compliance of instructions of Central Government regarding UTGEIS and Placing Officer	0
30	2020	2022	9		Non production of Records	0

TAF - Settled
TAF - Settled
Settled
Settled
Settled
Settled
TAF - Settled
TAF - Settled

T = 57546
C = 32645
P = 24901

Total Recovery = 57546 (30)
Old Para Settled = 24901 (8)
Remaining of Para = 32645 (22)

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AUDIT INSPECTION REPORT IN RESPECT OF
BOARD OF TECHNICAL EDUCATION FOR THE YEAR 2007-08
AND REVIEW REPORT OF 10TH FIVE YEAR PLAN SCHEME
'STRENGTHENING OF BOARD OF TECHNICAL EDU'

~~PART-II-CURRENT-AUDIT~~

Para No. 1

Para No. 1

Para No. 1

Para No. 1

Para No-I

Ref. Memo No.13

Dated : 22.9.2008

Sub: Review of five year plan scheme "Strengthening of Board of Technical Edu".

The Board of Technical Education was established in the year 1961 with the objective of conducting examinations for award of certificate/diploma in various Engineering and Non Engineering courses being conducted by the government and privately managed affiliated institutions. Keeping in view of quantum of work projected in the plan document it was then proposed in the write up for creation of new posts as per details given below:-

1. Programmer 1 Rs.8000-13500
2. Accounts Officer 1 Rs.7500-12000
3. Legal Assistant 1 Rs.5000-8000
4. Asstt./Head Clerk 1 Rs.5000-8000
5. Data Entry Operator (Group B & C) 3 Rs.4500-7000
6. Controller (Proposal for upgradation of post as per action plan for 2002-03)

As per the staff structure projected in plan documents following posts were also proposed to be created, in addition to ministerial staff:-

- 7 Dy. Registrar
8. Asstt. Registrar
9. Dy. Controller of Examinations
10. Asstt. Controller of Examinations

Apart from above, physical achievements such as (i) Procurement of Fax Machine (ii) Computerisation of admission, examination & results (iii) Local area networking of BTE were also envisaged as per the yearly plan documents/write up for the period 2002-07.

Following are the details of financial targets set and achievements made during the Five Year Plan period:-

Approved Outlay for 2002-07 . Rs.250.00 Lakhs.

Year	Budget Allocation	Expenditure incurred
2002-03	41,44,000	39,91,711
2003-04	50,29,000	49,20,484
2004-05	98,10,000	96,14,423
2005-06	1,56,94,879	1,56,06,433
2006-07	1,46,31,000	1,45,34,623
Total	4,93,08,879	4,86,67,674

During the scrutiny of various records for the five year plan period, following observations were made by the audit:-

- (i) The above posts proposed to be created during the 10th Five Year Plan period as per the plan document have not been found created in the Board till the end of the plan period. The pay of Controller was to be upgraded from the Pay scale Rs.12,000-16500 to Rs.12,000-18,000 as per plan proposals but this has also not been found achieved and the pay of Controller is at present drawn under Non Plan.
- (ii) The sub-head "Salary" under Plan scheme which was in operation during the initial two years of the five year plan period is appears to be spilled over from previous Five Year Plan period. Accordingly expenditure of Rs.8,37,119 and 1,53,831 for the years 2002-03 and 2003-04 respectively under Salary head found made. Due to conversion of already existing Plan posts into Non Plan no expenditure found incurred under the sub head Salary(Plan) from the year 2004-05 onwards which clearly indicates that no posts were created till the end of the Five Year Plan period.
- (iii) More than 80% of the budget allocation under Plan scheme has been drawn under the sub head Professional Services and operation/execution of allocation under this scheme has been categorized as secret services as per exemption obtained by the department under CTR 308. The expenditure under the above sub-head is mainly payment of remuneration to officials for conduct of various exams in different branches of technology by the BTE. Thus the planning & projection of requirement of funds reflected in the Plan documents/write up for the Five Year Plan period contradicts with the actual financial achievements made by the department. This clearly amounts to diversion of funds to the purpose other than for which got approved in the 10th Five year plan document / allocation.
- (iv) The approved outlay for the Five Year Plan period against the requirement of the department was Rs.250.00 lakhs whereas the total allocation & expenditure during the entire five year period are Rs.493.00 and Rs.487.00 lakhs respectively which is 100% escalation over the assessment at the beginning of the plan period. Thus the funds under the scheme was then assessed and projected without any systematic plan and also without keeping in mind the exact and specific requirement of the department.
- (v) Computerization of admission, examination and results conceptualized in the beginning of the Five Year Plan period is yet to be finalized and still under process. An amount of Rs.11,49,693 has been paid to M/s NiCSI as advance in the year 2006 for Local Area Networking of BTE. Though the computers have been installed the work of Local Area Networking is yet to be completed. The above advance is therefore still outstanding for its adjustment in contrary to the provisions of GFR.

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Para No. 8

Sub. Rs. 14.35 lakh incurred on pay and allowances of the employees working on the diverted capacity in other offices

During the scrutiny of the record/information provided it has been observed that three Officers/officials of this office are working on diverted capacity in the different offices of Dte. Of Training and Technical, Govt. of NCT of Delhi, as mentioned below

S.No	Name & Designation	2008-09 (Rs.)	2009-10 (Rs.)
01	Sh. Rajesh Kumar Meghani, UDC	231641	280718
02	Sh. Ramesh Kumar, UDC	260448	337239
03	Sh. Raj Sd Singh, Peon	154158	171427
Total		646247	789384

Since the department is not utilizing their services resulting department had incurred an amount of Rs. 14,35,631/- on their pay and allowances during 2008-09 and 2009-10. If the services of these officials are not actually required department should restructure the strength of the officials.

Para No. 2

Para No. 87

Sub. Irregularities while Hiring of Taxis

Board of Technical Education is an examine body and to conduct the examination, department has to distribute the question papers to different institutions and collect the answer sheets from them and to maintain constant interaction with different institutions coupled with monitoring during the conduct of examination. To conduct these duties department is hiring taxis/vans from the market.

During 2009-10 a proposal for hiring taxis for two semesters through limited tender was estimated to Rs. 2.20 lakh for which the permission from the Finance Department, GNCT, Delhi, was accorded.

While scrutiny the record provided it has been found that instead of limited tender the department formed a committee under GFR-146, to collect the rates from open market for the first semester, after collecting three quotations the work was awarded to M/s. Baba Balak Nath Taxi Stand. @ Rs 660/- per Van and Rs. 650/- per Taxi and an amount of Rs. 64918/- were paid.

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Hiring the taxis for second semester on 23.09.09 again four members committee was constituted to collect the quotations from the market, again the work was awarded to M/s. Baba Balak Nath Taxi Stand. @ Rs. 675/- per Van/taxi and an amount of Rs. 83765/- were paid to him. Total an amount of Rs. 1,48683/- was spent on hiring of vehicle for both the semesters.

It is not clear to audit when it was proposed for limited tender why the work was divided into two small quantities, if the limited tender method would have been adopted department could have get the same rates for both the semesters and could have saved the excess money of Rs. 25/- Per taxi which was paid for second semester. The reasons for above irregularities may be explained to audit.

Para No. 3
Para No. 10
Para No. 3
Para No. 3

Sub. Non-adjustment of contingent advances worth Rs. 30,43,276/-

As per Receipt and Payment Rules. A contingent advance should be adjusted within one month of its drawl. As per the record provided to audit it has been found that contingent advances worth Rs. 3043276/- are lying un-adjusted, which includes an advance of Rs. 81632/- which was drawn in Feb. 2006 has also not adjusted till now. Year wise detail is given below

Sl.No.	Particulars	Sanction No. & date	Amount
01	Purchase of computer hardware, software & peripherals	F.51/5/Exam/2005/BTE/480 dt. 14.02.06	81,632
02	Purchase of computer hardware, software & peripherals	FG/19003/1/5/BTE/Store/90 1 dt. 27.03.06	11,49,693
03	Purchase of computer hardware, software & peripherals	FAS/13023/1/93/Estt./BTE? misc./9136-42 dt. 28.11.07	3,48,665
04	Purchase of Laptop	FG/19019/02/2008/BTE/Store/793 dt. 31.03.08	53,286
05	Advance for online admission of CET-2008	FG/70/BTE dt. 01.07.2208	14,10,000
TOTAL			30,43,276

From the above it can be seen that since long the advances have not been adjusted which is a violation of the rule, department should take immediate steps to make for early adjustment of these advances under the intimation to audit.

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PART-II

AUDIT REPORT OF BOARD OF TECHNICAL EDUCATION GNCT OF DELHI, MAYA MUNI MARG, PITAM PURA, DELHI FOR THE YEAR 2010-11.

PARA No. 4
Para No. 4

Para No. 01

Pages No 67

Ref. A.M.No.24 dt.28.9.11

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Sub: Printing of Question Paper for semester and SCVT Exam for- 2010-11 (Secrecy Printers).

Under mentioned secrecy Printers files were submitted to audit with the comments. informing the nature of secrecy maintained in these files like name and address of printing firms with the possible chance of leaking of secrecy about the name and address of the printers, from whom the Board of Technical Education Department has been printing the question paper for semesters and SCVT examination for last 15 years (Fifteen).

- (i) No.F.10 (4)/BTE/98-99-Vol.-III-Noting (Page-1/N to 16/N & Correspondence page 1/C to 40/C) regarding Empanelment of Secrecy Printer/name & address of Printer with Telephone Nos.
- (ii) No.F.10 (4)/BTE/98-99-Vol-II (Noting-1/N to 77/N & Correspondence page 1/C to 62/C) regarding Empanelment of Secrecy Printer/Name & address of Printer with Telephone Nos.

During the scrutiny of the above mentioned files every effort has been made by the audit party in keeping secrecy intact. Further going through the files it was noticed that the file processing in BTE is routed through officers of BTE/TTE i.e OSD,(Exam), AAO(BTE), Controller(BTE), Addl. Secy.(TTE), DCA(BTE), Pr. Secy. (TTE) . It is also pertinent to mention here that above mentioned files were wrongly sent to the DSSB, GNCTD by Dy. Secy. (E-I) Finance, GNCTD on 3/12/2008 vide 678(E-I) and received by (R&I Branch), DSSB vide file movement no.105 dated 4/12/2008 and the same were returned to The Controller, BTE vide U.O.No.1501 dated 5/12/2008. The files were remained in DSSB for two days and possibility of leakage of secrecy can not be ruled out. During the test check of records/files and payment bills the following irregularities/discrepancies were observed:-

1. Non-expansion of printer panel even after expenditure on printing exceed Rs.10 lac in a year limit fixed by the Finance Department, GNCTD

During the scrutiny of the file Vol-III at 5/N, the Principal Secretary, Finance Department, GNCTD vide para-17-18, in which it is recorded that if the expenditure on printing is below Rs.10 lac in a year existing panel may be continued. In the scrutiny in the year-2010-11, It has been noticed that an expenditure of Rs.1625353/- was incurred on printing of question papers. Even the limit fixed by the finance department of Rs.10 lac per year on account of printing of question papers has been exceeded to Rs.1625353/- and continuing to existing panel of three is not at all understandable/justified. The reasons for not adhering to the Pr.Secy Finance, GNCTD order and continued the same panel instead of expansion of panel, may be explained to the audit. The department has replied to the audit observation and the reply is not found to be satisfactory at all.

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2. Non-availability vital orders/instructions/observation for the financial year -97 to 2003-04 (Seven financial years).

- (i) During scrutiny of file Vol-II, the concrete orders/instructions/observations issued by the BTE authorities on the basis of noting portion of the file (25/N to 50/N) for the period 1996-97 to 2003-04 were not available in the correspondence side of the file. (after 20/12/1996, to 25/04/2004). For not maintaining, as per prescribed procedure may be explained to audit.
- (ii) The work of printing of question paper for semesters and SCVT exams conducted by BTE is regularly being awarded to the existing panel of three printing firms for last 15 years and due to the absence of above mentioned vital documents in correspondence side of the file. The audit is unable to comments whether BTE authorities have acted impartial at every level. The department has replied to the audit observation and the reply is not found to be satisfactory at all.

3. Irregularities in Payments made to the Printers (Secrecy)

During the test check of bills files of the printers, the following irregularities were noticed-

- (i) Payments made to the contractor during 2010-11, is given as under:-
 - a. M/s Brahma Printers(fictitious name) Rs.943021/-
 - b. M/s Vishnu Printers(fictitious name) Rs.483591/-
 - c. M/s Mahesh Printers(fictitious Name) Rs.198741/-

Total Rs.1625353/-
- (ii) Bills submitted by the printers are not in prescribed form as per instructions of Trade and Taxes Department, GNCTD.
- (iii) The instructions issued by BTE to the contractors on the reverse side of sample copy of work order provided to audit were not followed by the contractors to submit the bill and required certificate are not submitted by the printer's alongwith payment bills.
 - a. During test check, it has been observed that payment to M/s Brahma Printer and M/s Vishnu Printer on accounts of personal delivery/forwarding charges extra is not being made according to Finance Deptt. GNCTD. Instead of payment on the basis of "As per actually distance by permissible mode of transportation, taxi fare while carrying/delivering question papers" The above named printers are being paid Rs.1100/-per trip,@ flat Rate. M/s Mahesh Printer charging as per the Finance Deptt., Delhi Govt. order dated 5/4/2010. The following amount paid to the M/s Brahma Printer and M/s Vishnu Printer @ flat rate.

M/s Brahma Printer	Rs.1100 x 45 trip=Rs.49500/-
M/s Vishnu Printer	Rs.1100 x 29 trip=Rs.31900/-

Moreover, above said printers not mentioned that date and mode/ of conveyance and purpose of journey performed in their bills.

BTE should calculate the amount on the basis of actual distance covered by the printers while personal delivering the question papers at BTE from their work place by adhering to the Finance Department GNCTD order

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dated 5.4.10. And; excess amount paid to them must be recovered and deposited into Govt. account under intimation to the audit.

(iv). During scrutiny of the file. it has also came to the notice of audit, that only one printers namely M/s Brahma Printer is charging VAT on his bill (detail of TIN number is not available on bill/files) and M/s Vishnu Printer & M/s Mahesh printer are not charging any VAT and it is presumed that they are not registered with the VAT department. The reasons for awarding the printing work to the non-VAT registered dealer may be explained to the audit with full justification.

All the above observation may explain to the audit

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Para No. 5

Para No. 02 13

Page No 5

Ref. A.M.No.26 dt.4.10.11

PARA No-5

Subject: Printing of question paper for CEE and CET 2010.

The under mentioned files (Non Secrecy) were submitted to audit for inspection in connection with above mentioned subject-

S.No.	Name of the File/ contents of Records	Subject of the file
1	No.F.(16)/BTE/CET-2010 Sale of IB	Sale of Information Bulletin CET.2010
2	No.F(16)/BTE/CET/2009/SALE/IB	In favour of DKDF Delhi- Application Form & Information Buletin-2010
3	No.F.7(19)/2009-10/CEE-ITI/TRG/QP/	Printing of Question Papers CEE-2010
4	No.F (4-C)/BTE/CET-10/QP	Printing of Question Papers (CET-2010)
5	No.F(1)/BTE/CET-10/CELL	Creation of Cell for CET-2010
6	F.No.(4(B)/BTE/CET-10/Tender/CW	Tender for Computer Related work (CET-2010)

During the scrutiny of above-mentioned files the following irregularities have been observed-

1. The relevant original records pertaining to awarding of work of printing of question papers to M/S Saraswati (Fictitious Name) have not been submitted to audit in spite verbal and written memo (Audit Memo No.25). The Non submission of these vital documents by the BTE department to the audit creates doubts about the selection of a competent and confident printing agency for printing work. The department has replied to the audit observation and their reply is incorrect and the relevant original file never submitted to audit during the audit period.

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2. During the scrutiny of tender documents and item of work to be completed by the printing agency, the rate analyses of item of work by the BTE prior to inviting bid are not available in the file. In the absence of estimated rate for each item, the action of BTE in awarding the work at tenderers rates is not found to be justified. Reply submitted by the department not found satisfactory.
3. The detail of payment made on account of expenditure in connection with conduct of CEE & CET -2010 is given as under-
- 1060307 + 53015 (5% VAT) = 11,13,322/- (CEE Payment).
 - 26,76,657 + 133833 (5% VAT) = 28,10,490/- (CET payment).

During the scrutiny of payment vouchers for CEE & CET 2010, it has been observed that the payment for printing of question papers to M/S Saraswati Printer (Fictitious Name) have been made for most of item of work order at much higher rates than the approved rates of Finance Department GNCT of Delhi and the rates of the item already available with the BTE department. The comparison of some of the rate available with BTE, rates of Finance Department with rates of M/S Saraswati Printers (Fictitious Name)

Expenditure on CET-2010-

Item (Item no. 4 to 9 of work order)	Unit for Rate	Rate/ Unit	Quantity	Total amount	Rate of Fin. Deptt.	Rate available with BTE	Difference Excess payment made
Centre stitching with two wire staples, trimming, sealing with paper band at right edge and numbering with same number on question booklet and answer sheet on front page (un-numbered OMR answer sheets will be supplied by BTE)	Rs. Per 1000 booklets	2300 Or Rs. 230 per 100 booklet	62376	143465	Rs.25/- per 100 Item No 18 of F.D.	---	230-25 = 205 x 62376 = 127876
Maplitho Offset Paper (Ballarpur) (Size 23" x 36" 780 GSM)	Rs. Per ream	2800	249.68	699104	---	The payment made is not seems to be justified as sample of question paper is not attached	---
Packing of 24 Question Booklets per packet in an envelope made of craft paper duly sealed.	Rs. Per packet	55/-	2599	142945	Item No. 10&14 (3.50 + 5.00 = 8.50)	---	55-8.50 = 46.50 x 2599 = 120854
Packing of requisite no. of Question Booklets (item at Sl No.6) including items at Sl. No. 8 & 9 each centre in a Corrugated Carton, covered with markeen cloth, sealing and pasting two colored paper examination centre slips (6" x 8" size)	Rs. Per Carton	350/-	143	50050	Item No.11 Rs.75+ cost of cloth + extra = Rs.125 appx.	---	350-125 = 225 x 143 = 32175
Printing and supply of set of six different kind of goods	Rs Per hundred	900/-	4317	38853	Item No 12 Rs.7 per	---	900-700 = 200 x 4317 = 86340

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2/16
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56

quality cloth lined envelopes per kit)	envelopes				envelopes 100-700	Rs. 200
Supply of packing Kits each consisting of	Rs. Per kit	625/-	130	81250/-		4417
I. Markeen cloth 1.5 meter (48" width)					Rs.68	8631
II. One transparent cello tape 1" width x 65 yards length					Rs.20	
III. One sewing needle of 4" length					Rs.2	
IV. One sewing thread ball 50 gms. Approx.					Rs.5	
V. One box sealing wax (10 sticks box)					Rs.10	
VI. One permanent black marker pen (Reynold Ref. No.222)					Rs.22	
VII. One fericol tube of 50 gms.					Rs.15	
VIII. Two wax candles (60-70 gms each)					Rs.10	
IX. Five stamps pads (violet colour)					Rs.75	
X. One match box					Rs.1	
					Total	3978
					228/-	130/-
					228-397	51610
					Total	341143

Expenditure of CEE -2010 Exam-

Item (Item No. 4 to 9) of work order	Unit for Rate	Rate/ Unit	Quantity	Total amount	Rate of Fin. Dept.	Rate available with BTE	Difference/ Excess payment made
Centre stitching with two wire staples, trimming, sealing with paper band at right edge and numbering with same number on question booklet and answer sheet on front page (un)	Rs. Per 1000 booklets	2300 Or Rs. 230/pe r 100 bookle	28920	66700	Rs.25/- per 100 item No.18 of F.D.		230-25 205x289.20 = 59286/-

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numbered OMR answer sheets will be supplied by (NTE)							
Maplitho Offset Paper (Ballarpur) (Size 23" x 36" 80 GSM)	Rs. Per ream	2800	101 28	281416			The payment made is not seems to be justified as sample of question paper is not attached
Packing of 24 Question Booklets per packet in an envelope made of craft paper duty sealed.	Rs. Per packet	55.-	1205	66275	Item No. 10&14 (3.50 - 5.00=8.50)		55-8 50- 16.50 x 1205 500.33 850- 125-22500 5-140.25
Packing of requisite no. of Question Booklets (item at Sl.No.6) including items at Sl. No. 8 & 9 each in a Corrugated Carton, covered with markeen cloth, sealing and pasting two colored paper examination centre slips (6" x 8" size)	Rs. Per Carton	350 -	65	22750	Item No.11 Rs.75- cost of cloth + extra Rs 125 appx.		
Printing and supply of set of six different kind of good quality cloth lined envelopes per kit)	Rs Per hundred envelopes	900/-	1919	17271	Item No.12 Rs.7 per envelop x 100=700		900- 700=200 Rs 2x 1919- 38.38
Supply of packing Kits each consisting of XI. Markeen cloth 1.5 meter (48" width) XII. One transparent cello tape 1" width x 65 yards length XIII. One sewing needle of 4" length XIV. One sewing thread ball 50 gms. Approx. XV. One box sealing wax (10 sticks/Box) XVI. One pennant black marker pen (Reynold Ref. No.222) XVII. One fevicol tube of 50 gms. XVIII. Two wax candles (60-70 gms each) XIX. Five stamps pads (violet colour) XX. One match box	Rs. Per kit	625/-	63	39375			Rs.68 Rs.20 Rs.2 Rs.5 Rs.10 Rs.22 Rs.15 Rs.10

25/53
23/10
54

							Rs.75	
							Rs.1	
						Total	228-	307x 63
							625-	25011
							228=397	
							Total	15879.1

Total Difference/Excess payment made to contractor=499936/- (Rs. Four lakh Ninety Nine thousand nine hundred thirty six only)

The comparison of the rate for item 1 to 3 of work orders for printing of sample copy of question paper work for CEE & CET-2010 has not been done due to non availability of copy of question paper with the bill, submitted by M/S Saraswati Printer (Fictitious Name) The quantity of paper used whether 4 page or 8 page in printing could not be verified due to non availability of sample copy of question paper with bill (It was emendatory to attach sample copy of question paper with bill as per term condition of work order). In the absence of above-mentioned documents possibility of excess payment made cannot be ruled out. Reply submitted by the department not found satisfactory.

4. **Illegal payment of Rs.186848/- as VAT to M/S Saraswati Printer (Fictitious Name) -**
As per NIT term condition no.4 and 6 the printer has to submitted copy of his Tin/VAT registration number along with form-D for exemption of payment of VAT being a Government Department, during the scrutiny of file as well as bill it has observe that no such document has been available on record submitted to audit. Due to this payment of VAT of Rs.186848/- is completely against the Rule as well as term and condition of NIT. BTE authorities may explain this serious lap and recover the amount after due verification from the contractor and deposited to government account under intimation to audit. Reply submitted by department is found incorrect and unsatisfactory.

5. **Non deduction of TDS from payment -** During scrutiny of bill as well as file, it has been observed that the department has not deducted TDS from the payment to contractor on account of printing of question papers and gross amount of Rs.3736964/- has been paid as cash. The non-deduction of TDS and payment of huge amount of cash is gross violation of guideline issued by government of India from time to time. The department may explain under which authority the government guidelines were not followed when the CEE and CET-2010 exam were over and cash payment to contractor was made and TDS amount not deducted. The reply submitted by the department has been examined by the audit and TDS challan never shown to audit and nor copy of the same has been submitted with the reply.

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Para No. 6

Para No. 03 (10)

Ref. A.M.No.27 dt.12.10.11

Subject: Expenditure on semester exam 2010-11 (Spot evaluation).

During the test check of payment vouchers of semester exam 2010-11, the following irregularities have been noticed-

1. Expenditure against advance drawn from PAO has not been maintained as per Rule- Board of Technical Education has been following the procedures of withdrawing entire amount of anticipated expenditure for each semester in advance from PAO. During test check of advances drawn record, examples of the same is given as under -

S. No.	Bill No. & Date	Amount of advance	Date of adjustment
1	103 dt.17.9.10	14,00,000/-	18.03.2011
2	130 dt.11.12.2010	14,00,000/-	18.03.2011
3	131 dt.11.12.2010	14,00,000/-	18.03.2011
4	170 dt.20.1.11	19,00,000/-	Not adjusted yet
5	211 dt.22.3.11	49,86,000/-	Not adjusted yet
6	217-A dt.30.3.11	25,00,000/-	Not adjusted yet
7	218-A dt.30.3.11	25,00,000/-	Not adjusted yet

Adjustment account i.e. payment vouchers for above mentioned advance drawn bill are not maintained as per receipt and payment rule 118 to 121 of 1983. The records of each advance along with payment vouchers are not arranged properly. Hence, expenditure incurred against each advance can not be verified. The reason for non adjustment of advances mentioned at S.No. 4 to 7 till date may be explained to audit.

2. Non submission of criteria for appointment of experts as per para 24.2.8 of compendium of rules constitution of BTE-1968 amended in 2007- Audit vide memo no.15 dt.12.9.2011 were requested controller of BTE vide the above mentioned criteria and in his reply it has been informed to audit that these experts are engaged on the basis of AICTE norms/ approval of examination committee based upon the nature of job. The AICTE norms were not provided to audit in spite several verbal requests. In the absence of prescribed norms appointment of experts made by BTE can not be verified.
3. Irregularities in expenditure incurred on spot evaluation - 13 files having serial Number 2 to 17 accept 1,3,12,14 of 2nd spot evaluation were submitted to audit for inspection and total payment in these 13 files observed to be Rs.24,65,643/-. However it has verbally been informed to audit that an average expenditure of Rs.45 lakh is being recorded on one spot evaluation. The balance expenditure vouchers alongwith files has not been shown to audit, the remaining records/files pertaining to spot 1 evaluation may be traced and shown to audit immediately. The following irregularities/short comings were noticed in the record produced to audit in 13 files.-
 - i. Record pertaining to day to day advance payment to centre superintendents/Supervisors for spot evaluation has not been produce to audit.

5/24/c
21/c
44 (3)
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- ii. Staff engagement orders showing their prescribed qualification for each activity of spot evaluation are not shown to audit.
- iii. Most of the staff engaged for scrutiny of paper from DTTE/BTE and paid for refreshment amount @ Rs.40/- per day and conveyance/TA by Scooter/Taxi from their residence to spot evaluation centre on working day. The necessary order in this regards are not shown to audit.
- iv. The centre Superintendent/Supervisors engaged private staff on contract basis and necessary approval of Finance Department of GNCT of Delhi for outsourcing the services is not shown to audit. Some of the examples are given as under-

Center No1-File No.7	Name and designation of the outsource person
	Nupur Choudhary as, Clerk
	Prem Wali as, Peon
	Kamlesh as, water women
	Rakesh as, water man
	Tek Chand as, Sweeper
	Ram Bharose as, sweeper
	Karamveer as, Chowkidar

- v. Bank Statement (Syndicate Bank) has not been submitted to audit for verification of advance drawl from PAO and their subsequent expenditure.
- vi. During scrutiny of vouchers of the files submitted audit it has been seen that the individual receiving payment has not mentioned the date on which the payment is received. In the absence of date of payment audit can not comments on the actual date of payment.
- vii. During scrutiny of bill register the BTE has withdrawn advances for various activities from PPS Plan and PPS Non Plan Head. But the Head wise advance record and adjustment record not shown to audit.

4 payment made to experts/others after the expiry of prescribed limit of time to claim a payment for duty performed in BTE- During the scrutiny of file No.6 of PPS Non Plan vouchers it has been seen that the claims of experts/others amounting to Rs.1,43,523/- have been entertain by the controller BTE even after the expiry of the prescribed period of two month after the completion of job by them. In most of the cases payment after period of one to two year after the completion of job have also have been entertain and paid without obtaining the expenditure sanction of competent authority. Amount of Rs.1,43,523/- paid on above account may be explain to audit.

All the above-mentioned irregularities may be explained to audit.

Para No. 7

Para No. 04

Para No. 7

Ref. A.M.No.9 dt.6.9.11

7

PARA No. 7

Subject - Non observation of codal formalities prescribed in GFR 154 to Purchase of one Duplo make Collator mode DFC 100 of Rs.400000/- + Taxes.

21

During the scrutiny of file No. G-05/BTE/Purchase/2010-11, it has been observed that the BTE has procured one Duplo make collator from M/S G.R.Suppliers (Authorized Distribution of HCL Info system Ltd. valuing Rs.400000/- + taxes vide bill No 229/BTE dt.31.3.11. The following irregularities have been observed in purchase

1. An Executive from HCL. Info system Ltd. visited the office of Controller, BTE on 28/3/11 and presented a letter with catalogue of above said machine and functions with price, (1/C to 8/C) Taking into the content of the letter on very same day procedure of procurement of above said machine was initiated by the Store Officer and proposal was put to Accounts functionaries for examination of the purchase procedure on dated 29.3.11. The proposal was accepted by the Principal Secretary on 30.3.11 and sanction order was issued without a dispatch number and date. Supply order issued to M/S G.R.Suppliers (Authorized Distributor) of HCL. Info system Ltd. has not found in the file. However a delivery challan no.654 dated 31.3.11, mentioning the delivery of above said machine alongwith trolley. On the very same day i.e.31.3.11 G.R.Suppliers issued invoice no. 855 dated 31.3.11 without mentioning the serial number of the machine and supply order no. Unit has submitted the bills in the PAO and obtained the Cheque on 31.3.11.
2. The BTE department purchase the machine under the provision of OFR 154 i.e. the method of the procurement adopted by the department is limited only to a single tender enquiry. During the scrutiny of noting portion of the file, it has been seen that the department has not explained the circumstances under which a department can procure items under OFR-154. Justification for purchase under OFR-154 has not been prepared by the unit and necessity/requirement of the said machine for the purpose has also not prepared before placing a proposal to higher authorities of BTE.
3. Audit also came to know from non consumable stock register no.7 (page no.73) That the department has already having a same type of machine, which was purchased in the month of March-2010. this information has been hide from the higher authorities of BTE in the proposal for purchase of above said machine in year 2010-11, which is clear violation of rules..
4. Department has not approach the DGS&D to purchase the said machine.
5. Inspection report and installation report of said machine has not been found in the file.
6. The stock entry of the above said machine has been made in the misc. Stock register page-189 instead of Non-consumable register.

All the above irregularities in purchase along with incurring plan expenditure at fag end of financial year 2010-11 may be explained to the audit.

Para No. 8

Para No. 05 16

Ref. A.M.No.10 dt.6.9.11

Subject - AMC of Duplo Machine No. DP-460 for the period 17.9.9 to 16.9.10.

During the scrutiny of file No.51 (5) Exam Cell/026/BTE regarding AMC of Digital Duplicator Duplo Model No.. DP-460 with M/S HCL Info system Ltd. for the period 17.9.09 to 16.9.10, the following irregularities have been observed. -

1. Duplo DP-460 was purchased on 13.3.06 for Rs.706725/- installed dated on 17.3.06 at page (5/C) followed by warranty of 18 months for 3 lac copies (whichever is earlier), after 18 months on dated 17.9.07 machine was put under first AMC (period w.e.f 17.9.07 to 16.9.08) with M/S HCL Info system Ltd. but number of copies generated by the Duplo DP-460 were recorded only 28405 at page (17/C). The purpose of purchasing the machine with mere uses of 28405 copies in 18 months of warranty period is not understandable to audit.
2. An executive from M/S HCL. Info system Ltd vide his letter no. HCL/CSO/VD/2010 dated 19.8.10 (photocopy enclosed) informed the Controller, BTE about the expiry of AMC of above said machine on 16.9.09 and requested the Controller, BTE to revalidate the AMC w.e.f 16.9.09. The Controller of BTE agreed with the belated proposal of AMC and forwards the same to the higher authorities for sanction.

29/10
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42 (50)

- 3 Para-120. 62N of the above said file revealed that the proposal for AMC offered on dated 19.8.10 by M/S HCL Info system Ltd. has been put up by the Store Officer to Controller, BTE on 20.8.10 for approval without mentioning the reasons due to which office of controller of BTE could not enter into AMC with M/S HCL Info system Ltd prior to 16.9.09. However cost of the AMC for one year offered to Rs.60,000/- with 10% discount due to which amount of AMC comes to Rs.54000/- plus Taxes.
- 4 Bill submitted by M/S HCL Info system Ltd. dated 28.7.10 for AMC amounting to Rs.59562/- was entertained and paid by BTE vide bill no.91 dated 30.10.10. The sanction attached to the bill has not mentioned the period of AMC, which seems to be done intentionally to avoid PAO objection as well as knowledge of higher authorities of BTE.

From the above observations audit is unable to appraise about the circumstances under which payment of Rs.59,562/- was made for the AMC. The reasons may be elucidated.

Para No.06 (1)

Ref.A.M.No.11 dt.7.9.11

Subject: Short Recovery of License Fees of Rs.26209/- 14083/

During the test check of PBR. The recovery of License fees have not been made as per revised rate by the Department of Land & Building, Govt. of NCT of Delhi.

Name Designation Flat No/Type and name of locality	License Fees Deducted		Revised Rate of License Fees		Diff. Rs.	Total Months Rs.	Total Recover y Rs.
	Period	Rs.	Rs.	Rs.			
Smt. Naga Kumari,LDC 915, Type-II, 89, Glabi Bagh	7/1999 to 3/2001	89	104	15	21	315	
	4/2001 to 6/2004	89	120	31	38	1178	
	7/2004 to 8/2011	89	143	54	86	4644	
	Total					6137	
Sh.Raj Kumar LDC 40, Type-II, Pitampura	7/1993 to 6/1996	80	85	5	36	180	
	7/96 to 6/99	80	89	9	36	324	
	7/99 to 3/2011	80	104	24	21	504	
	4/2001 to 6/2004	80	120	40	38	1520	
	7/2004 to 8/2011	50	143	63	86	5418	
	Total				171	7446	

Money made
by () during
evidence
enclosed

G. Total = 14083/-

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Para No. 9

Para No. 9
Para No. 08

Pages No. 09

Ref. A.M.No14 dt.12.9.11

9

Sub: Annual Maintenance Contract of Toshiba Digital Photocopier and Duplo Machine of BTE with M/s HCL Info system Ltd. (w.e.f.1-4-11 to 31-3-2012).

During scrutiny of the file No. G.01/BTE/AMC/2010-11 regarding maintenance contracts of Toshiba Digital Photocopier and Duplo Machines with M/s HCL Info system Ltd. for the period w.e.f.1-4-11 to 31-3-2012. Following irregularities have been noticed:-

2. No written Agreement between BTE and M/s HCL Infosystem Ltd. has been made available in the file. The terms and conditions of AMC offered by the party have been seen to be accepted by the BTE Authorities. The reason for accepting all the terms and conditions offered by the party have not been mentioned in the noting portion of the file.
2. The work order issued to M/s HCL Info system Ltd without dispatch number as well as date of issue of work order. The 13 numbers of equipment/machines of BTE were covered under comprehensive AMC consist of corrective maintenance, preventive maintenance on regular basis and all spare parts required like different motors, electromagnetic clutches, gears, pulleys, driving bells, bushes, shafts bearings, power supply unit, control panel, high voltage transformers all PCBs & sensors etc. excluding consumables. The complete details of the all 13 equipments i.e. date of purchase, date of expiry of warranty period and date of expiry of previous AMC has not mentioned in the work order. Due to scrutiny of Stock Register item no. 11 of AMC i.e. DFC100 having at serial No.100600635, it is very surprising to see that the equipment DFC100 was purchased on 31/3/2011 which was under one year warranty period after the date of installation. Audit is unable to understand how the proposal was put under AMC on 28/3/2011 by the BTE when the equipment was not even purchase by the BTE till 31/3/2011. The amounting of Rs.40000+Tax was paid for AMC of the machine. The above irregularities to award AMC, may be explained.
3. The Bank Guarantee has not been confirmed by the BTE from the issuing Bank till date.

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Para No. 10
Para No. 09

PARA. No. 10 to
Pages No. 10 to

Ref.A.M.No.17 dt.13.9.11

Subject : -Non-observance of codal formalities for Hiring of taxis for Semester Examination

During the scrutiny of the file No. 53(G)/Exam/2010/BTE/Taxis regarding Hiring of taxis for semester examination for the financial year-2010-11, the following discrepancies were noticed:-

1. No formal notice inviting tenders (NIT) were prepared by the BTE for inviting quotations from Taxi/ Van firms. The board has been following the same practice for many years. Which are gross violations of GFR-155 to 160 and GFR-180 etc.
2. The BTE authorities misusing the provision of GFR-146 for hiring of Taxis services, which is only prescribed for procurement of goods valuing upto 100000/- on each occasion on the recommendation of duly constituted of Local Purchase Committee. The department is not following the procedure prescribed in GFR-178 to GFR-181, which is particularly made for procurement of such types of services.
3. Hiring of taxis proposal for the year-2010-11 for Rs.220000/- was forwarded to Finance Department, GNCTD for concurrence of expenditure sanction in the month of June'2010, the same was concurred by Finance Department vide U.O.No.98/DS-1 dated 22/06/2010. In the proposal, the Department has not informed the Finance Department about the codal formalities will be completed on two occasion separately for 1st and 2nd semester and the rate of hiring of the taxis will vary on both occasion.
4. On dated 17/5/2010 BTE authorities prepared a proposal to hire the vehicle and forward the same to the Principal Secretary, TTE for AA/ES to the tune of Rs.100000/- for this purpose without waiting for expenditure sanction from the Finance Deptt., citing the reasons that semester exam is going to started from 19/5/2010 at N/1, for which the department is compelled to do the needful. The three quotations were received by BTE upto 17/05/2010 i.e. even before the Princial Secretary, TTE accord the AA/ES for hiring the vehicle on 24/05/2010. M/s Baba Balak Nath, Taxi Services was awarded the work being the L-1 among the three quationers. No formal work order has been issued by BTE in favour of M/s Baba Balak Nath Taxi Services alongwith term & conditions.
5. While going through the bill no.482 dated 25/6/2010 submitted by M/s Baba Balak Nath Taxi Services, for services provided, the following irregularities were noticed:-
 - a. No date-wise detail of 86 vehicles provided by the agency is mentioned in the bill, one vehicle is not available in the file, in the absence of which, the audit can not ascertain whether the guidelines of Dte. of Tpt.,GNCTD were followed by the BTE regarding use of Commercial vehicles in hiring vehicles.
 - b. The detail of journey performed by the all 86 vehicles is not mentioned in the bill, list of user of vehicle is also not available with the bill
 - c. In the absence of duty slip of vehicles, how the bill is verified and paid by the Office.
 - d. The bill submitted was not prepared in GAR-29 and forwarded to PAO for inspection by the office, which is gross violation of R&P Rules-1983.
 - e. TDS has not been deducted on Rs.60200/- from the contractor an amounting to Rs. [redacted]. The same may be recovered from contracted and deposited into government account under intimation to audit.
6. Against expenditure of Rs.220000/- accorded by the Finance Deptt., the BTE

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160
47

again constituted a Purchase Committee for hiring of vehicle for semester exam and three quotations were invited and M/s Baba Balak Nath, Taxi Services being L-1 awarded the work order for supply for vehicles on at enhanced rate at 17% C. The reason for again calling the quotations in same financial year has not been recorded in file. The provision of GFR-146 was again misused by the BTE

All the irregularities mentioned above alongwith reasons for splitting the codal formalities in two phases may be explained to audit.

Para No. 11

Para No. 10

Page No. 14

Ref. A.M. No. 23 dt. 26.9.11

Para No. 11

Sub: non-submission of file relating to work order and terms and conditions between BTE and Printer for printing of question papers.

Vide above-mentioned memo no. Department was requested to provide the above-mentioned files. In reply the department informed that "the related files are destroyed immediately after the over of examination and payment is made to printer considering secrecy etc." The reply of the department without specific order of the competent authority for destroying the files is not justified and need the attention of higher authority of Dte. of Training and Technical Education.

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21/c

15/2
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Para No. 12
Para No. 12

Para No. 12

Ref. A.M.No:06 dt.5.9.11

12

Sub: Medical Reimbursement Bill

During the test check of medical bills the following irregularities were noticed:

1. 24/11/11
2. 05/12/11
3.

Bill No.202/BTE dated 28.02.11 for Rs.2370/- as per OPD registration slip no.18089 dated 21.01.11 doctor prescribed only 5 medicine sr. 1 to 5 but the official purchase 7 medicines. The cost of extra medicine is Rs.2370/- + 51/- =Rs.2421/- The amount extra paid i.e. Rs.2421/- to be recovered from the official Smt. Rachna Kathuria, UBC after due verification. Medical claim application also not attached with the bill.

Bill No.124 dt. 15.11.10 for Rs.8000/- not shown to Audit. The same may be traced and shown to the next Audit.

The following general irregularities have also come to notice during the test check of medical bills.

- (i) Most of sanctions issued without dispatch no.
- (ii) DDO has not passed the bills for payment.
- (iii) Bills have not been defaced by remarks "paid & cancelled" to avoid duplicate payments.
- (iv) Photo copy DHS card not attached with bills.

~~Para No. 13~~
Para No. 13

Para No. 13

Ref.A.M.No.25 dt.3.10.11

13

Subject:- Non-production of secret records to audit team conducting audit of Board of Technical Education for the year 2010-11

The following records have not produced to audit till date despite requests

1. Records submitted in reply to audit letter no.08 dated-28/09/2011 reveals that there is nothing secret in the all four files submitted to audit. The originals records like analysis of rates by the BTE quoted in tender documents, the justification of the rates quoted in tender documents, the originals Bids documents of all bidder mentioned in terms & conditions attached with the tender documents, the comparative statement duly approved by purchase committee.
2. Bank pass book (Syndicate Bank), counter file of check issued and bank reconciliation statement.
3. Hiring of vehicles
4. Property Stock Register.

Tak
Puro

Taken as per as below

Para No. 4 → PSS

Para No. 5 → MPR

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- 5. TR-5 Stock Register.
- 6. Valuable Register & Cheques and Demand drafts received by BTE.
- 7. Condemnation/auction files.
- 8. Advance register.
- 9. Register of unserviceable stores.
- 10. Indent of non-consumable store items.
- 11. History Sheet of all machinery and equipments.

Taken as fresh in NPR.

dm
12/11/18

The Non-submission of above mentioned records shows that either the record is not maintained at all or production of the same to audit is purposefully avoided.

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(KAMAL DEV).
I.A.O. Audit party No.3

Current audit report Part II

Annual Report of Board of Technical Education GNCT of Delhi, Muni Maya
Mara, Pitam Pura, New Delhi for the year 2011-12.

Audit Memo.No. 03-Date.10-09-12

Sub: -Non-observance of Codal formalities for hiring of taxis for
semester examination.

During scrutiny of the file No.53 (G)/Exam/2010/BTE/Taxis/regarding hiring of taxis for semester examination for the financial year 2011-2012, the following discrepancies were noticed: -

1. No Notice-inviting tender (NIT) were prepared by the BTE for inviting quotations from taxis/van firms for conduct of semester exams.
2. Hiring of taxis is not under the category of procurement. The department had completed the codal formalities under rule 146 of GFR. Rule 146 of GFR is prescribed for the purchase of goods costing more than 15,000 and upto Rs. one lacs only. Hence the question of the completion of codal formalities for hiring of vehicles under rule 146 of GFR does not arise. The department should have to complete the codal formalities under rule 178 to 184 of GFR.
3. The file for Hiring of taxis for the year 2011-2012 for Rs. 2, 20000/- was forwarded to finance department GNCTD for concurrence of expenditure sanction in the month of April 2011. the same was concurred by finance department vide UO No.7/DS.1/Date 28.04.11. The department was silent in the proposal how to complete the codal formalities.
4. The Board of technical education called the quotation from the various service providers, and only three quotations were received. The work of hiring of vehicles was awarded to M/s Baba Balak Nath taxis services being the lowest. No order was issued in favour of agency. It is presumed that undue benefit was given to the agency for hiring of vehicles.
5. While going through the bills submitted by M/S Baba Balak Nath taxis services for services provided, the following irregularities were noticed: -
 - a) No detail of vehicles provided by the agency is mentioned in the bill. List of vehicles provided by the agency was not available in the file. In the absence of which the audit is not in position to

PART-II
CURRENT REPORT
2012-13 TO 2014-15

Para No. # 13/14
PARA NO. 01: 1000 No - 15

Sub: Discrepancies found in Stock Registers.

(Audit Memo No. 08 dated: 10.09.2015)

During the scrutiny of Stock Registers for the period 2012-15 the following discrepancies are found by the Audit:-

1. Physical verification of stock (Consumable and Non consumable) has not been done during the audit period i.e. 2012-15 as required under Rule 194 of GFR.
2. Name of the supplier is not mentioned in the register & Bill No. date and amount is also missing in the register.
3. No distribution register is being maintained, in which one can ascertain whether the stock has been distributed to the concerned unit or not, as no signature against the issue of stock has been obtained. Signature of receiving authority should be obtained in the stock register for its authenticity.
4. Signature of the Head of the concerned Unit was also not obtained in the register for the verification of the entries.

Stock Register (consumable and Non consumable) & Distribution Register be maintained properly in view of the above observations and shown to the next audit. Further, physical verification of stock may be conducted on yearly basis and compliance be shown to the next audit.

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~~Para No. 15~~
~~PARA NO. 02~~
Para No-16

Sub: Non production of Record pertaining to Professional & Special Services.

The Board of Technical Education is spending a huge amount approximately 70 Lakhs to 95 Lakhs per annum to conduct examination, remuneration and travelling allowances etc. is paid for various activities under the Head 'Professional & Special Services'. But the Department did not provide relevant records/accounts under PSS-Head to audit for inspection under the plea that the concurrence of Finance Deptt. has been obtained, which is violation of General Financial Rule 41 which clearly states that "if the contents of any file are categorized as "Secret" or "Top Secret" the file may be sent personally to the Head of the Audit Office specifying this fact, who will then deal with it in accordance with the standing instructions for handling and custody of such classified documents". Accordingly the above mentioned records may be shown to the next audit.

Settled by taking a D
fresh in current audit
report Part-III as Para No. 4
on
18/5/18
SAD

A.K. Khurana
(A.K.KHURANA)
IAO

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PART - II
CURRENT AUDIT REPORT
(2015-16 TO 2016-17)

Para No. 14

Para No. 14
Para No. 1

(Ref memo no 3 dt:- 16.05.17)

Sub: Income Tax (TDS) recovery amounting to Rs. 4779/-.

As per rule 194 -C of Income Tax Act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labor) in pursuance of a contract between the contractor, a person responsible/specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

While test audit of Board of Training and Technical Education, Pritam Pura, New Delhi for the audit period 2015-17 it has been found that during audit period the payment was made to following firms without deducting the Income tax (TDS) :-

Bill No.	Date	Firm Name	Particulars	Amount of Bill	I.Tax	E.cess
CB/130	3/10/2016	R.P.Traders	Repair of Furniture	67435	1349	40
CB/132	3/10/2016	Sonny A.C. Canter HUF	Rent of AC	40750	815	24
CB/285	22/3/17	North Bridge Computers	Repair of Computers	32000	640	19
CB/311	31/3/17	Shalimar Automob.	Repair of vehicle	33520	670	20
CB/313	31/3/17	SKS Enterprises	Repair EPABX	58364	1167	35
					Total	4779

HOO may please recover income tax amounting to Rs. 4779/- from the supplier and deposit in Govt. account.

Further department is also requested that same type of other irregularities, if any, pertaining to the post audit period or during audit may also be reviewed at Office level.

Para No. 2 Para No. 15

(Ref to memo no 5 dt:- 17-5-17)

Sub. Recovery of Value Added Tax amounting to Rs.15743/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, Government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Boards Hospitals etc., who is responsible for making any payment to any person whose amount of contract is more than 20000/- the

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contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(10)/Fin(Rev-1)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary (Finance)

While test scrutiny of the bills/ vouchers it has been found that while making the payment for Sanitation services, the VAT-TDS has not been deducted by the Department as detailed below:

S.No.	Bill No.	Name of Firm	Particulars	Amount	VAT @ 4%
<u>2015-16</u>					
1	137	North Bridge Computers	Repair of Printer	10000	400
2	145	Pran Motors	Repair of Vehicle	16841	674
3	240	Genius Office Auto	AMC of Sharp MX	22000	880
4	261	Bhupati Enterp.	Amc of Photocopier	20400	816
5	261	Techmart	Amc of Photocopier	25678	1027
<u>2016-17</u>					
6	48	V.S. Enterprises	Repair of Furniture	24272	971
7	91	Pran Motors	Repair of Vehicle	28705	1148
8	130	R P Traders	Repair of Furniture	67435	2697
9	198	R P Traders	Repair of Furniture	24098	964
10	215	Ess Aar Motors	Repair of Vehicle	4501	180
11	285	North Bridge Computers	Repair of Printer	32000	1280
12	309	Thakur Dass & Sons	Repairing of Sofa	25756	1030
13	311	Shalimar Auto	Repair of Vehicle	33520	1341
14	313	SKS Enterprises	AMC of EPBAX	58364	2335
				Total	15743

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Department may please recover the VAT (TDS) amounting to Rs. 15743.00 from the vendors as mentioned above and deposit in Govt. account.

Further department is requested to review other such type of the cases also at their own level.

Para No. 3 ~~Para 17~~ 17 (Ref to memo no 6, 7 dated 18.05.17)

Sub:- Excess Payment of Rs. 4799/- due to wrong Pay Fixation.

(A) During the checking of Service Book of Ms. Vijay Bharti, S.A., it comes into notice that the official was granted second MACP w.e.f 25-06-2010, the official has opted to fix her pay from the next Date of Increment i.e. 01-07-2010; but at the time of Pay fixation the pay fixed by the office was not in order. The calculation is as under:-

	Pay fixed by Audit		Pay Fixed by office	
Jan-06	11540	4200	11540	4200
Jul-06	12020	4200	12020	4200
Jul-07	12510	4200	12510	4200
Jul-08	13020	4200	13020	4200
Jul-09	13540	4200	13540	4200
25/6/10 MACP	13540	4600	13540	4600
Jul-10	14630	4600	14640	4600
Jul-11	15210	4600	15220	4600
Jul-12	15810	4600	15820	4600
Jul-13	16430	4600	16440	4600
Jul-14	17060	4600	17080	4600
Jul-15	17710	4600	17730	4600

1830/-
already settled vide
HO's letter dt. 23-4-18

As such there was an overpayment of Rs. 1830/- to the official. The same has to be recovered from the official.

(B) During the checking of Service Book of Ms. Shashi Narang, S.A., it comes into notice that at the time of grant of increment as on 01-07-2012 the increment fixed on the higher side, that should be:-



	Pay fixed by Audit		Pay Fixed by office	
Jul-11	16420	4600	16420	4600
Jul-12	17050	4600	17060	4600

PARA 10-12
 13
 Para No. 10: Expenditure under Professional & Special Services (PSS)
 (Ref Audit Memo No. 12 Dated : 16/05/2018).

Page 16
 The Board of Technical Education has incurred huge amount of Rs 4 crores (Appox) under the head Professional & Special Services to conduct examination, remuneration and travelling allowances etc. All auditable records were sort by the audit but the Department did not provide relevant records under the head PSS vide Deptt. Letter dt. 15-05-2018 intimating that such record will not be open to audit inspection as per the order of Director, TTE letter dt. 23-11-12 & 28-05-13. In this context, observation made by audit are as under:-

1. Out of total expenditure of Rs. 3,99,78,118/- under PSS during 2017-18, an amount Rs.3,29,50,000/- was drawn through various A.C. Bills for making payment to staff under PSS after deducting TDS but relevant records of Income Tax calculation was not provided to audit.
2. Copy of the concurrence of Finance Deptt. Referred in Departments order dated 23/11/12 was not provided to audit to ascertain the extent of relevance of concurrence given in r/o PSS records.
3. Further GFR 41 clearly states that " if the contents of any file are categorized as " Secret" or " Top Secret" the file may be sent personally to the Head of the Audit Office specifying this fact, who will then deal with it in accordance with the standing instructions for handling and custody of such classified documents."

Similar observation were also made in previous audit report vide Para No. 13 (2010-11), Para No. 2 (2012-15) and TAN No. 3 (2015-17). But no action has been taken so far. The Department is requested to take action in accordance with GFR 41 under intimation to audit.

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Para No. 5: Non Production of Records.
(Ref Audit Memo No.1 Dated : 07/05/2018).

The following records have not been produced to audit:-

1. Professional and Special Services.
2. Records pertaining to collection of fees.
3. Govt Vehicle record.

Old Audit Para No.5 (2015-17), taken as fresh.

1. Expenditure control Register.
2. Contingent advance Register.
3. Water/electricity/telephone bill register.
4. TR-5(GAR-VI) register.
5. Postage Stamp A/c.
6. Purchase and AMC files.
7. Hiring of Taxies.
8. PSS Vouchers.
9. Record pertaining to collection of fees student wise on monthly basis.

Old Audit Para No. 13 (2010-11), taken as fresh.

1. Bank pass book (Syndicate Bank), counter file of check issued and bank reconciliation statement.
2. Hiring of vehicles.
3. Property Stock Register.
4. TR-5 Stock Register.
5. Valuable Register & Cheques and Demand drafts received by BTE.
6. Condemnation/auction files.
7. Advance register.
8. Register of unserviceable stores.
9. Indent of non-consumable store items.
10. History Sheet of all machinery and equipments.

The above mentioned records may be shown to next audit.

S.S. Dhillon
(Usha Purwaha)
I.A.O. Audit Party No.VIII

Settled and taken as fresh
S.S. Dhillon, A.O
Party no - 01

Para No 17
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TEST AUDIT NOTE
(2017-18)

TAN No. 1: Short coming in maintenance of Service Books.
(Ref Audit Memo No. 2 Dated: 10/05/2018).

During the test check of Service books maintained by Board of Technical Education the following short coming have been noticed:-

1. As per FRSR Pension Rules, UTGEIS Rules and GPF Rules, each official is supposed to nominate any of his family members to receive the benefit of these Rules in eventuality after the same is accepted by Head of Office. But, in the instant case, nomination forms in respect of GPF, DCRG, UTGEIS, Family Pension have not been found attached in the Service book of the officials is as under.

S.No	Name & Designation
1	Sh. Rakesh Mann, LDC
2	Sh. Rohit Yadav, LDC
3	Sh. Rohit mann, LDC
4	Sh. Rohit Kumar, LDC
5	Sh. Nitesh Pal, LDC

Further the Leave A/c of the above mentioned official is incomplete.

2. Service Book to be shown to the official every year as per SR 202 : 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 been duly verified and certified. The same has not been done most of the service books.
3. Annual verification of services : As per SR 202, GIO (1), verification of services should be completed annually and certificate of verification recorded in the Service Book after ensuring correctness of the entries. The same has not been done in service Books.
4. 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 is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number, it has been observed that Aadhaar Number has not been recorded in few service book for ex Sh. Dharendra Kumar Karn, UDC and Smt. Rajni Negi, DEO.
5. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case.

HOO may take action as mentioned above.

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TAN No. 2: Huge Savings under various Heads
(Ref Audit Memo No. 9 Dated: 14/05/2018).

During the test check of reconciliation statement of Board of Technical Education, Delhi it is noticed that excess expenditure incurred under various Heads were not being regularized as per provisions contained in General Financial Rules, 2017.

1 Huge Savings under various Heads

As per Rule 62(2) of GFR 2017, 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.

Further Surrender of savings stipulates that Departments shall surrendered to 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 Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. 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. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

Under the following heads huge amount of funds have been found remained unutilized which could have been regularized at the time of submitting Revised Estimate.

2017-18	Head of Account	Budget	Expenditure	Savings	% age of Savings
Major Head					
2203	00.001.99.00.01- Salaries	2,40,00,000	1,79,97,964	60,02,036	25 % Savings
2203	00.001.99.00.26- Advertisement	5,00,000	0	5,00,000	100 % Savings
2203	00.001.99.99- Information Technology	5,00,000	0	5,00,000	100 % Savings

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilised funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

The Department may take necessary steps to ascertain actual Budgetary requirement while preparing BE/RE of a particular year.

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TAN No. 3 Improper Maintenance of Cash Book (Govt. A/C)

(Ref Audit Memo No. 10 Dated: 16/05/2018).

During the test check of Cash Book (Govt. A/c) maintained by the office of the BTE, Delhi. The following irregularities have been noticed by the audit:-.

1. Entry of A category cheques in the cash book:- As per Exception (a) below Rule 13 (ii) of Receipt & Payment Rules, 1983-An Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Govt. servant or thired party) by a Pay and Accounts Officer(or by a cheque drawing DDO) and routed through a department office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its Cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate 'crossed cheque and bank drafts transit register'. However, on scrutiny it has been observed that account payee crossed cheaqus have also been entered in the cash book eg Page No. 53, 37, 52, 56 (2017-18)etc. It is advised that A category cheques not be entered in cash book and be watched through transit register.
2. As per Rule 6 of Receipt and Payment Rules 1983, All the money received or tendered to Govt Officers on A/c of revenue receipt shall, without undue delay be paid in full into the accredited bank for inclusion in Govt, A/c. But during the test check of Cash book and valuable register and challan it was noticed that in many cases revenue receipts were not deposited immediately in the bank as per the requirement of the said rule. Few ex are

S.No	TR/ DD No. and Date	Amount	Date of Challan and Date
1	122 dt 03/04/17	100	2 dt 17/04/17 -do-
	576767 dt 03/04/17	15200	
	137735 dt 03/04/17	500	
	6222 dt 03/04/17	14700	
	212632 dt 03/04/17	12700	
2	931402 & 403 dt 06/04/17	200	18 A dt 28/04/17
3	8664 dt 07/04/17	200	25 dt 29/04/17
	7599 dt 07/04/17	100	
4	526288 dt 13/04/17	4200	30 dt 03/05/17
5	055483 dt 19/05/17	100	52 dt 06/06/17
	041150 dt 19/05/17	100	
	886426 dt 19/05/17	100	
6	214838 dt 23/05/17	10	56 dt 12/06/17
7	149702 dt 09/08/17	100	11 dt 28/08/17
8	242391 dt 29/08/17	100	157 dt 25/09/17
	814791 dt 29/08/17	100	
9	081671 dt 19/09/17	100	190 dt 10/10/17
	409419 dt 19/09/17	500	
	295698 dt 19/09/17	12325	
	758195 dt 19/09/17	100	
	507574 dt 19/09/17	100	
10	70C890176 dt 04/10/17	10	265 dt 06/11/17
	37F999500 dt 04/10/17	10	

Department is requested to keep a close watch on timely deposition of revenue into Govt Treasury on regular basis.

Usha Purwaha

I.A.O. Audit Party No.VIII

PARA-17

Para 18

PART-II
Current Audit Report (2018-20)

Para-01:

Expenditure under professional & Special Services (PSS)
(Ref Audit Memo No. 08 Dated: 15/01/2021)

The Board of Technical Education has incurred huge amount under the head Professional & Special Services to conduct examination, remuneration and travelling allowances etc. All auditable records were sought by the audit but the Department did not provide relevant records under the head PSS vide Deptt. Letter dt. 15-05-2018 intimating that such record will not be open to audit inspection as per the order of Directorate letter dt. 23-11-12 & 28-05-13. In this context, observation made by audit are as under:-

Details of the expenditure under professional & Special Services (PSS)

Financial Year	Budget Allotted Under PSS	Expenditure Under PSS	Amount Utilized relating to various examination activities not shown to Audit	Percentage of Expenditure incurred towards Examination Activities Which are not open to Audit inspection
2018-2019	5,00,00,000	4,97,14,003	4,00,68,889	80.60%
2019-2020	4,20,00,000	4,09,65,852	3,75,00,309	91.54%

1. Under PSS **maximum** expenditure is being done to staff after deducting TDS. Procedure followed to check the correctness of assessment of Income Tax be intimated to audit, as it comes under secret records.
2. Details of committee constituted to incur the expenditure be provided to audit.
3. Copy of the concurrence of Finance Deptt. Referred:-

Further GFR 41 clearly states that " if the contents of any file are categorized as " Secret" or " Top Secret" the file may be sent personally to the Head of the Audit Office specifying this fact, who will then deal with it in accordance with the standing instructions for handling and custody of such classified documents." In previous Audit reports the same observations were made hence the action taken in this regard may be intimated to the Audit.

Needful may be done under intimation to Audit.

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PARA-02

Para 19

PARA-02-18

Non- Adjustment of Contingent Advances worth Rs. 60,00,000/-
(Ref Audit Memo No.09 Dated: 18/01/2021)

As per Receipt and Payment Rules. A contingent advance should be adjusted within one month of its drawl. As per the record provided to audit it has been found that contingent advance worth Rs 60,00,000 are lying un-adjusted Year wise details is given below:-

Financial Year 2019-2020

S.NO	Particular/Bill No. & Date of ACB	Sanction No. and date	Amount of Advances
1	277/26.03.20	G-18020/1/2017- 18/Acctts./BTE/1013 dated 05/09/2019	15,00,000
2	278/26.03.20		15,00,000
3	279/26.03.20		15,00,000
4	280/26.03.20		15,00,000
TOTAL			60,00,000

From the above it can be seen that since long the advances have not been adjusted which is a violation of the rules, department should take immediate steps to make for early adjustment of these advances. Needful may be done under the intimation to audit.

Para-03:

Para 20

PARA-03-19

Irregularities in claim of LTC.

(Ref Audit Memo No. 11 Dated: 20/01/2021)

The Test Check & Scrutiny of the LTC records/Bills reveals the following irregularities while allowing the LTC claims as per the details mentioned below:-

S.No	Name and designation	Block Year	Bill No and date	Mode of Journey	LTC amount claimed	Remarks
1	Sh. Vikram Bisht, Dy. Registrar (Level -11)	2014-2017	303 dated 12/3/2019	By Air Spice jet and Indigo Airlines	Rs. 39387/-	Date of booking of Indigo Airlines shows 13/12/2018, whereas the least fare of Air India enclosed in Bill is of dated 03/12/2018. (Delhi to Bhuvneshwar and back)

V. J. Singh

2	Smt. Neelam wadhwa, Sr Steno (Level -08)	2016- 2017 Home Town	308 dated 13/3/2019	By Air Spice jet and Indigo	Rs. 169832/ -	The journey was performed by Indigo and Spice jet Airlines on 17/12/2018 and 22/12/2018 whereas the least fare of Air India was taken for 18/1/2019 and 25/1/2019 (Delhi to Havlock and back)
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Reasons for above irregularities may be resolved as per Finance Department GNCTD, Order No.F 20/10/2016-AC/104-28 dated 25/2/2016 Para No (c) Hence, HOO is requested to ensure recovery of excess amount paid for undertaking the journey after due verification of facts and figures, under intimation to Audit. Similar other cases may also be examined by the HOO and recovered accordingly if any. Needful may be done under intimation to Audit.

PARA-04 NON PRODUCTION OF RECORDS

(Ref Audit Record Memo No-01 dated 11/1/2021)

The following records has not been produced to Audit:-

1. PSS Vouchers
2. Expenditure Control register.
3. Fees registers of students on monthly basis.
4. records of Un-servicable stores
5. AMC/CMC Files.
6. Files related to proposal sent to Finance Department for PSS and approvals.
7. Property Register.

The above-mentioned records may be shown to next Audit.

settled and taken as fresh
I. S. Dhillon
IAO Amount party-01

Vipul Kapoor
(Vipul Kapoor)
A.O/IAO
Party No.03

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TEST AUDIT NOTES

2018-2020

TAN-01: Short coming in maintenance of Service Books.

(Ref Audit Memo No. 02 Dated: 12/01/2021)

During the test check of Service books maintained by Board of Technical Education the following short coming have been noticed:-

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

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

(2) Re-attestation of Bio-data

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases as Ms. Lalita Juneja, SO, Sh. R. Babu SA, Smt. Laxmi Sweepers and Smt. Geeta Bhardwaj, AAO etc.

(3) Home Town

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

(5) Verification and communication of qualifying service after 18 years of service or 5 years before retirement :

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 the most of the employees/officials after verification of service from the concerned PAO. Needful may be done and compliance may be shown to next audit.

TAN-02: Improper maintenance of Pay Bill Registers and Non Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme). Audit (Ref Audit Memo No. 04 Dated: 12/01/21)

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In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/ reviewing the pay bill register it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation
1	Sh. Rakesh Mann, Jr. Asstt.
2	Sh. Rohit Yadav, Jr. Asstt.
3	Sh. Nitish Pal, Jr. Asstt.

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004 .
Needful may be done and compliance may be shown to next audit.

TAN 3: Improper maintenance of Pay Bill Registers
Audit (Ref Audit Memo No. 03 Dated: 12/01/21)

During the test check of Pay Bill Registers of Board of Technical Education, Delhi, for the Audit period , following irregularities have been noticed:-

1. Alphabetic index not maintained.
2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay), address of government accommodation etc were not written in any PBR's. etc.
3. Numerous cuttings/Fluid and overwriting were also noticed in the PBRs which needs to be attested by DDO...
4. GAR-18-Abstract Pay Bill - entries must be attested /verified by the D.D.O. for its correctness. Which has not been done.

TAN-4:

Para-02: Huge Savings under various Heads

Y. P. Singh

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(Ref Audit Memo No.06 Dated: 13/01/2021)

During the test check of reconciliation statement of Board of Technical Education, Delhi it is noticed that excess expenditure incurred under various Heads were not being regularized as per provisions contained in General Financial Rules, 2017.

1 Huge Savings under various Heads

As per Rule 62(2) of GFR 2017, 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.

Further Surrender of savings stipulates that Departments shall surrendered to 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 Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. 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. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

Under the following heads huge amount of funds have been found remained unutilized which could have been regularized at the time of submitting Revised Estimate.

2018-19					
Major Head	Head of Account	Budget	Expenditure	Balance/Savings	% age of savings
2203	00.001.99.00.01- Salaries	2,21,99,000	1,94,84,046	27,14,954	12.23%
2203	00.001.99.00.26- Advertisement	5,00,000	-	5,00,000	100%
2203	00.001.99.99- Information Technology	35,00,000	5,26,500	29,73,500	84.96%

2019-20					
Major Head	Head of Account	Budget	Expenditure	Balance/Savings	% age of savings
2203	00.001.99.00.01- Salaries	2,45,00,000	2,28,12,073	16,87,927	6.89%
2203	00.001.99.99- Information Technology	10,00,000	-	-	100%

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(3)

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done. Needful may be done under intimation to Audit.

TAN=05

Short comings in Stock Register Consumable.

(Ref Audit Memo No. 07 Dated: 15/01/21)

During the test check of consumable stock registers of BTE, Delhi the following shortcomings have been noticed:-

Consumable Stock Register

1. Physical verification has not been done according to the under GFR Rule 192(i).
2. During audit, it has been observed that no committee has also not been Constituted.
3. Register not maintained in proper Form, as prescribed under GFR.
4. Various entries made in the register are without the attestation of the in charge/officer for ex pg 190,400,528 etc.

Reasons for the above shortcomings may be intimated to audit and necessary action to rectify the same be initiated.

Needful may be done and compliance may be shown to next audit.

TAN-06: Irregularities while allowing Income Tax rebate.

(Ref Audit Memo No. 10 Dated: 19/01/21)

During the test check of Form 16 of Officers/Officials working for the Period 2018 to 2020, following Discrepancies have been noticed which are as under :-

- I. There are number of cases where HRA exemptions allowed on Rent receipt without revenue stamp and rent Agreement with the house owner, which is irregular.
- II. It is mandatory for the Employee to report the PAN card of the 'Landlord' to the Employer if the Rent paid is more than Rs. 1,00,000 annually. But rebate was allowed without obtaining Pan card of Landlord, which is irregular.
- III. It was observed that in some of case the Rent Agreement was made in the month of Sept/ Oct. etc. However the same was applicable from the month of April of the financial year. This seems that the Agreement was made only with the purpose of Tax Evasion.

Vijay Kumar

11/1/19

IV. An undertaking from the Officer/ Official that the details of rebate claimed for the financial year would not be claimed by any of his/her family members was not found.

Reasons for the above shortcomings may be intimated to audit and necessary action to rectify the same be initiated.

Needful may be done and compliance may be shown to next audit.

Vipul Kapoor
(Vipul Kapoor)
A.O./AO
Party No.03

PART II
CURRENT AUDIT REPORT

Para 1 Sub: Recovery of Rs. 17105/- on account of overpayment of Child Care Leave.

As per para 4 of Notification dated 11.12.2018 issued by Department of Personnel and Training it has been provided that during the period of Child Care Leave, a female government servant and a single male Government Servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days.

1. During scrutiny of Service books of Board of Technical Education, it has been observed that Smt. Jyoti Bhatnagar DEO has availed more than 365 days leave as on date and the department has paid one hundred percent (100%) salary to the above officer, which is in contravention of above notification and hence resulted in excess payment of salary of Rs.17105/- during the period of Child Care Leave in excess of 365 days. Details of Child care leave availed by the officer in excess of 365 days and balance available is as under:

Balance of Child Care Leave as on 14/09/21 – 71days

Period of child care leave taken	Total no. of days	Balance	Leave availed in excess of 365 days
14/09/2021 to 14/10/2021	31 days	40	40 days

Details of salary paid by the Board of Technical Education and salary to be made as per above notification is as under:

Period of leave in excess of 365 days	Total No. of days	100% Salary for full month drawn during the period (Basic pay + DA)	100% Salary paid for excess days i.e. above 365 days of CCL	Salary to be paid as per notification (80%)	Recovery to be made
1	2	3	4)	5	6
14/09/2021 to 14/10/2021	31	64100+19871= 83971	14/09/21 to 30/09/2021 (17 Days) =47584/- 1/10/21 to 14/10/21 (14 days) = 37922/- Total = 85506/-	68401	17105/-

The above overpayment of Rs. 17105 /- on account of overpayment of Child Care Leave may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

9/12/23

PARA 2 Sub: Short recovery of License Fee of Rs. 1800/-.

As per Order No. F.4(1) Misc./PWD&H/A-II/2004/Part file/8494-8588 dated 08/11/2020 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2020 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order.

During the course of audit and scrutiny of records for the period 2020-22, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned official. The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the Department	Period	License fee to be recovered (as per revised rates)	Diff.	Recovery to be made
Dhirendra Kumar Karan	II	Rs. 310/- p.m.	01/07/2020 to 31/12/2022(30 Months)	Rs. 370/- p.m.	Rs. 60	Rs. 1800/-

The above overpayment of Rs. 1800 /- of Licence fee may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 3 Recovery of Rs. 6000 /- on account of overpayment of LTC

As per LTC Rules Family means :-

- (i) the Government servant's wife or husband as the case may be and two surviving unmarried children or step children wholly dependent on the Government Servant, irrespective of whether they are residing with the Government servant or not
- (ii) Married daughters who have been divorced abandoned or sep, rated from their husbands and widowed daughters and are residing with the Government servant and wholly dependent on the Government Servant.
- (iii) Parents and/or step mother residing with the wholly dependent on the Government servant.

During the scrutiny of the vouchers it has been observed that Smt. Sunita Kukreja DEO has availed Special Cash package equivalent in lieu of LTC fare amounting to Rs. 18000/- for the Block Year 2018-21 for three persons consisting self, Husband, and her Mother in Law. As per the defination of Family for LTC purpose, Mother is

(Handwritten notes and signatures in red and blue ink, including 'S. S. Dharamsa' and 'Amrta' with a date '01').

Law is not defined under the family for the purpose of LTC. Hence an amount of Rs. 6000/- towards paid for LTC to her mother is Law is become inadmissible.

The above overpayment of Rs. 6000 /- may be got recovered from the above official after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 50-20

PARA 4 Sub: Non recovery of TDS amounting to Rs. 3600 /- from agencies.

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers for the Audit period, it has been observed that following agencies have supplied the material to office of the Board of Technical Education , Government of NCT of Delhi, It has observed that recovery of TDS has not been made by the office. The detail of non recovery made by Board of Technical Education , Government of NCT of Delhi and recovery to be made as observed by audit during the period 2021-22 is as under:-

Sr. No.	Bill No. & Date	Purpose	Period	Amount paid (Rs.)	TDS deducted.	TDS to be deducted (Rs.)	TDS recoverabl e (Rs.)
1.	CB-53 Dated 15/07/2021	Pringing of 10000 Nos. of Diploma Certificates	2021-22	212400	0	3600	3600

Reasons of the above short recovery may be elucidated to Audit. Further recovery of Rs. 3600 /- may be made from the above agencies after due verification of facts and figures and similar types of other cases may also be got reviewed at Department level.

PARA 50-21

PARA 5 Subject: Non deduction of TDS under GST amounting to Rs. 7283/-

As per Notification No. 33/2017-Central Tax Dated 15/09/2017 under section 51 GST Rules was issued by the CBIC to enable registration of tax dedicators. However Government suspended the applicability of TDS till 30/09/2018. Now it has been decided that the TDS Permission would be made operative w.e.f. 1/10/2018 Notification

7/c

number 50/2018 Central Tax dated 13/09/2018 has already been issued in this regard by CBIC, Similar Notification have been issued by respective state Government. During the test check of vouchers of board of Technical Education Delhi for the year 2020-2022, it has been observed that Board had not deducted the TDS @2% under section 51 of GST rules on the cost of the items by the Board of Technical Education. Details are as given below:-

S.No.	Name of Firm	Subject	Bill Number and Date	Amount	TDS on GST to be recovered
1	M/s NSB Telecom	Purchase of 07 Nos. of Desktop Computers	CB 26 Dated 23/07/2021	286946	5739
2	M/s Aaryan Security Service	Sanitation Services	CB 257 dated 30/03/22	75672	1544

The above overpayment of Rs. 7283 /- may be got recovered from the above agencies after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 6 Subject: Non adjustment of contingent advances worth Rs. 15,00,000/-

As per Receipt and Payment Rules, A contingent advance should be adjusted within one month of its drawl. As per record provided to audit it has been found that contingent advances worth Rs. 1500000/- is lying unadjusted since 31/03/2022 under PSS head. which is violation of Receipt and Payment rule. A letter was written to PAO with the request to provide the details of the outstanding of contingent advances vide Memo Number 3 dated 13/01/2023. PAO IX replied on 19/01/2023 that there is an outstanding contingent Advance of Rs. 15,00,000 is lying unadjusted for the financial year 2021-22.

Department should take immediate steps to make for early adjustment of this advance under intimation to the Audit

(Signature)
(PAO: Party - D)

PARA 7 Sub: Accumulation of unserviceable stores amounting to Rs. 509253

During the test Audit of unserviceable record of Board of Technical Education Delhi for the period of 2020-22 it was observed that unserviceable items were lying in Boad of Technical Education to the tune of Rs. 11400781/-Department-wise details is as under:

(Signature)

6/c 20

Sr. No.	Department	Book Value of unserviceable store
01.	Laser Printer (Mono 1350) (2 Nos.)	25138
02.	Server	132600
03.	UPS (9Nos.)	42822
04.	Laser Printer PT-500	111578
05.	Laser Printer PT -1000	197115
	TOTAL	509253

Settle
2.5.04/10/15/16/17/18/19/20/21
1 Pro
1 Pro
1 Pro

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the Department, The Director , Training and Technical Education has already given the approval to condemn the above said items on 11/02/2022, and after the lapse of approx one year it seem that the board authorities has not initiated necessary steps to dispose off the IT items through MSTC Ltd. Board Authorities are requested to dispose of the IT items as per the guidelines in light of GFR and as per the prescribed procedure at the earliest.

Similar types of list of unserviceable items may also be dispose off and take necessary actions in light of GFR, 2017 under intimation to Audit.

PARA 8 *PARA 8-22* **Sub: Non- Compliance of instructions of Central Government regarding UTEGIS and placing officer in higher group.**

As per Central Government Employee Group Insurance Scheme/Union Territory group insurance scheme, the rate of monthly subscription to the employees classified as Group-A, B, & 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)	Amt of insurance cover (In Rs.)
A	120	1,20,000
B	60	60,000
C	30	30,000

During the test check of pay bill register for the period 2021-22, it has been observed that the department has not been deducting the UTEGIS contribution as per the above instructions and placing the following officers in higher group as per details given below:

5/19

S.N.	Name of Employee	Group	UTEGIS deducted (In Rs.)
1	Nisha Sharma Sr. Asstt.	C	60
2	Dhirendra Kumar Karan ,Sr. Asstt.	C	60

Non-Compliance of Government instructions and placing officers in higher group than their eligibility is a serious lapse on the part of department. The above observation was also raised in the earlier audit report for the period 2020.21.

Department should take immediate action in light of the UTEGIS rules under intimation to Audit.

PARA 9 Subject : Non production of Records

- 1) Bank Pass Book (Syndicate Bank) , counter file of check issued and bank reconciliation statement
- 2) Hiring of Vehicle
- 3) LTC Register
- 4) Property Stock Register
- 5) Register of Unserviceable Stores
- 6) Indent of Non consumable stores
- 7) Log books of machinery and equipment
- 8) All records related to PSS Accounts except purchase of stationery
- 9) Fees Register of students

Settled and taken up
S. S. Bhatnagar
IAO - Audit Party - 01.

(Signature)
(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XI

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4/2

PART II
CURRENT AUDIT REPORT
(2020-22)

TAN 1 Subject: - Huge Savings under various Heads.

During the test check of reconciliation statement of Board of Technical; Education Delhi, it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

As per Rule 62(2) of GFR 2017, 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.

Further Surrender of savings stipulates that Departments shall surrendered to 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 Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. 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. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

2022-21					
Major Head	Head of Account	Budget in Rs.	Expenditure in Rs.	Savings in Rs.	% age of Savings
	2203-00-001-99-00-13 Office Expenses	30,00,000	2201828	798172	26.60
	2203-00-001-99-00-03 OTA	15000	0	15000	100
	2203-00-001-99-00-28 Professional Services	3,00,00,000	7058066	22941934	76.47
	2203-00-001-99-50 Other charges	800000	529188	270812	33.85

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2021-22					
Major Head	Head of Account	Budget in Rs.	Expenditure in Rs.	Savings in Rs.	% age of Savings
	2203-00-001-99-00-13 Office Expenses	36,00,000	1690513	19,09,487	53.04
	2203-00-001-99-00-28 Professional Services	2,00,00,000	15558384	44,41,416	22.20
	2203-00-001-99-50 Other charges	700000	532917	167083	23.86
	2203-00-001-99-99 Information Technology	1000000	555785	444215	44.42

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

Necessary steps are taken to remove the above discrepancies in future.

TAN 2 Subject: - Improper maintenance of Service Books.

During the test check of Service Books, of Boards of Technical Education Delhi, the following short comings have been observed:

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

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

(2) Re-attestation of Bio-data

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

(3) Home Town

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

etc

4) Leave records

It has also been observed that the entries of Earned Record not made in the service books after the year December 2018 and in some of the cases entries made in the service books but not attested by the Head of office/DDO

5) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

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 teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of some of Staff whose retirement is within 5 years:-

S.N.	Name & Designation (Sh./Smt.)	DOR
1	Smt. Renu Goel, Statistical Officer	30.06.2023
2	Smt. Mithlesh Rani, Sr. Asstt	31.07.2024
3	Smt. Sunita Kukreja DEO Gr. B	30.06.2025
4	Ms. Laxmi, Sweeper	30.09.2027
5	Ms. Suman, Sweeper	31.12.2023

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

TAN 3 Sub: Irregularities in maintenance of Cash Book.

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) 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. It has been observed that head of office of Board of Technical Education never attested the cash book in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. While scrutiny of cash book it has been observed that Head of office not deputed and responsible subordinate other than the writer of cash book as per the provision in Receipt and Payment rules.

- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day. During the scrutiny of cash book of Board of Technical Education , it has been observed that Head of Office never verified the cash balance in the cash book nor record a signed and dated certificate to that effect in the Cash Book
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

However, Further on scrutiny of Cash book of Board of Technical Education Delhi, it has been observed that:-


2 Page counting certificate has not been recorded on the first page of the cash book.

Necessary steps are taken to remove the above discrepancies under intimation to Audit

TAN 4 Subject: Loss to Govt. exchequer i.e. GEM due non generated invoice on Gem.

During the Scrutiny of record, it has been observed that Department of Training and Technical Education completed the codal formalties for hiring of persons (cleaning and sanitation services in 17 (Seventeen) various industrial Training Institutions and Premises of DTTE and BTE for a period of 2 years w.e.f. 2nd December 2021 to 01 December 2023 . M/S Aryan Security Services have been quoted the lowest rates through GeM. The agency has deputed 2 persons in Board of Technical Education . The Agency is not generating the monthly bills on the invoice of Gem which cause the loss to the Gem. Govt. Exchequer.

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


(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XI

PART-II
CURRENT AUDIT REPORT (2022-23)

PARA No. 01 (A): Non deduction of TDS on GST amounting to Rs. 6,627/-.

(Reference Observation Memo No. 02 Dated: 03.08.2023)

As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees. During the test check of the vouchers of the department, it has been noticed that TDS on GST of Rs. 6,627/- @ 2% has not been deducted from the following bill :

(Amount in Rs.)

S. No.	Bill No./Date	Nature of Payment	Agency	Amount (with GST)	Amount (without GST)	TDS on GST @ 2% (In Rs.)
1	CB-74/ 11.07.2022	Purchase of Printronix I Pedestal	M/s Ewain Solutions	3,90,977/-	3,31,337/-	6,627/-
					Total	6,627/-

The Department may recovered the amount of TDS on GST of Rs. 6,627 /-, after due verification of facts and figures and deposited in Government Account under intimation to Audit. Other similar type of cases may also be got reviewed and recovery, if any may also made under intimation to audit.

PARA No. 01 (B): Non deduction of TDS on GST amounting to Rs. 2,617/-.

(Reference Observation Memo No. 07 Dated: 08.08.2023)

As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees. During the test check of the vouchers of the department, it has been noticed that TDS on GST of Rs. 2,617/- @ 2% has not been deducted from the following bill :

(Amount in Rs.)

S. No.	Bill No./Date	Nature of Payment	Agency	Amount (with GST)	Amount (without GST)	TDS on GST @ 2% (In Rs.)
1	CB-75/ 11.07.2022	Sanitation Services	M/s Aryan Security Service	75,702/-	64,154/-	1,283/-
2	CB-63/ 21/06/2022	Sanitation Services	M/s Aryan Security Service	78,730/-	66,720/-	1,334/-



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The Board of Technical Education
Muni Maya Ram Marg, Pitampura, New Delhi 110034
2022-23

						Total	2,617/-
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The Department may recovered the amount of TDS on GST of Rs. 2,617/- after due verification of facts and figures and deposited in Government Account under intimation to Audit. Other similar type of cases may also be got reviewed and recovery, if any may also made under intimation to audit.

PARA No. 01 (C): Non deduction of TDS on GST amounting to Rs. 4,002/-.

(Reference Observation Memo No. 10 Dated: 11.08.2023)

The Department had given contract no. 511687794973094 dated 02.07.2022 for hiring of total no. of taxi for the period 04/07/2022 to 31/03/2023 (Approx – 45 days) in the financial year 2022-23 on pro-rata basis/actual use and as per the SCA on the rate of Rs. 1,580/- per day/per taxi including GST in the Board of Technical Education, Pitampura Examination purpose Bid. No. CEM/2022/B/2255 320 dated 10.06.2022.

As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees. During the test check of the vouchers of the department, it has been noticed that TDS on GST of Rs. 4,002/- @ 2% has not been deducted from the following bill :

(Amount in Rs.)

S. No.	Bill No./Date	Nature of Payment	Agency	Amount (with GST)	Amount (without GST)	TDS on GST @ 2% (In Rs.)
1	CB-189/ 19.01.2023	Hiring of Taxi	M/s Rohit Travels	72,680/-	69,219/-	1,384/-
2	CB-212/ 13.03.2023	Hiring of Taxi	M/s Rohit Travels	82,160/-	78,248/-	1,565/-
3	CB-229/ 29.03.2023	Hiring of Taxi	M/s Rohit Travels	55,300/-	52,667/-	1,053/-
					Total	4,002/-

The Department may recovered the amount of TDS on GST of Rs. 4,002/- after due verification of facts and figures and deposited in Government Account under intimation to Audit. Other similar type of cases may also be got reviewed and recovery, if any may also made under intimation to audit.

PARA No. 02: Excess Payment of Rs. 22,752/- due to wrong Pay Fixation.

(Reference Observation Memo No. 04 Dated: 07.08.2023)

During the test check of Service Books of Smt. Renu Panjanani, P.S the following points have been observed:



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The Board of Technical Education
Muni Maya Ram Marg, Pitampura, New Delhi 110034
2022-23

1. She was appointed as Jr. Stenographer w.e.f. 25.06.1990 in the Pay Scale 1200-30-1560-40-2040.
2. As per service record 3rd MACP had granted w.e.f. 25.06.2020 from level 8 to level 9 vide letter no. F. A-11325/1/Estt./BTE/352 dated 01.03.2021.
3. Pay of the official again refixed on 3rd MACP granted w.e.f. 25.06.2020 as per service department order No. 134 dated 01.02.2021 and office order no. F. A-11325/1/Estt./BTE/033694291/702 dated 19.07.2022.

During the refixation of pay on grant of 3rd MACP to the official vide letter dated 19.07.2022, bill no. 93 dated 01.08.2022 is not correct. In the bill Basic Pay of the official in **due drawn statement** the amount of drawn taken from July, 2021 to December, 2021 is Rs. 80200/- instead of 82600/- for 6 months.

The pay of the official should be taken as under:-


Period	Pay wrongly taken as per drawn statement	Correct pay to be taken in drawn statement
Pay as on 01.07.2021	80200	82600
Pay as on 01.08.2021	80200	82600
Pay as on 01.09.2021	80200	82600
Pay as on 01.10.2021	80200	82600
Pay as on 01.11.2021	80200	82600
Pay as on 01.12.2021	80200	82600
Pay as on 01.01.2022	85100	85100

Due to above incorrect due drawn statement on the re-fixation of the pay of the official vide letter no 702 dated 19/07/2022 bill no. APB-93 dated 01/08/2022, there was an overpayment of Rs. 22,752/- to the officer for the period July 2021 to December 2021.

DDO may recovered the overpayment of Rs. 22,752/- from the officer/official under intimation to the Audit after due verification of facts and figures. Other similar cases may also be reviewed accordingly.

PARA No. 03: Non-adjustment of Outstanding Advances amounts to Rs. 1,35,75,554/-.
(Reference Observation Memo No. 06 Dated: 08.08.2023)

Rule of 118 of Receipt and Payment Rules, stipulates that money drawn on abstract contingent (AC) bills for payment of advances should be adjusted within a period of one month from the date of drawl. According to Rule 292 (4), the head of the Office shall be responsible for timely recovery or adjustment of the advance. The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies). Test check of advance register as well as the list of advance contingent bills/advances provided by the **Board**



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of Technical Education revealed that AC advances drawn from the year 2022-23 has not so far been adjusted by the department as per the details given below:

S. No.	Bill No. & Date	Particulars	Amount
1.	69/30.06.2022	Hiring of 1 Asstt. Programmer against vacant post ABTE through NICS	75,554/-
2.	234/29.03.2023	PSS Instt. No. V, 2022-23	15,00,000/-
3.	235/29.03.2023	PSS Instt. No. VI, 2022-23	15,00,000/-
4.	236/29.03.2023	PSS Instt. No. VII, 2022-23	15,00,000/-
5.	237/29.03.2023	PSS Instt. No. VII, 2022-23	15,00,000/-
6.	238/29.03.2023	PSS Instt. No. IX, 2022-23	15,00,000/-
7.	241/29.03.2023	PSS Instt. No. X, 2022-23	15,00,000/-
8.	242/29.03.2023	PSS Instt. No. XI, 2022-23	15,00,000/-
9.	243/29.03.2023	PSS Instt. No. XII, 2022-23	15,00,000/-
10.	244/29.03.2023	PSS Instt. No. XIII, 2022-23	15,00,000/-
Total			1,35,75,554/-

Department should take immediate steps to make for early adjustment of this advance under intimation to audit.

PARA No. 04: Accumulation of unserviceable stores amounting to Rs. 18,63,800/-.
(Reference Observation Memo No. 11 Dated: 10.08.2023)

During the test audit of unserviceable record of Board of Technical Education Delhi for the period of 2022-23 it was observed that unserviceable items were lying in Board of Technical Education to the tune of Rs. 18,63,800/- Department-wise details is as under:

S. No.	Department	Book value of unserviceable store
1.	Laser printer (Mono 1350) (2 Nos.)	25138
2.	Server	132600
3.	UPS (9 Nos.)	42822
4.	Laser Printer PT-500	111578
5.	Laser Printer PT-1000	197115
6.	Computer HCL	612846
7.	Computer HP	41917
8.	Computer HP	66434
9.	HP Printer	14280
10.	HP Printer	11606
11.	HP Printer	46222
12.	EPABX-BP-250-Ericsson	249488
13.	Sharp Digital Copier	311754
Total		1863800

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the Department, The Director,



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Training and Technical Education has already given the approval to condemn the above said items on 11/02/2022, and after the lapse of approx one year it seem that the board authorities has not initiated necessary steps to dispose off the IT items through MSTC Ltd. Board authorities are requested to dispose of the IT items as per the guidelines in light of GFR and as per the prescribed procedure at the earliest.

Similar types of list of unserviceable items may also be dispose off and take necessary actions in light of GFR, under intimation to audit.

PARA No. 05: Excess Payment of HRA of Rs. 385/-.

(Reference Observation Memo No. 14 Dated: 11.08.2023)

During the test check of record of Board of Technical Education for the period 2022-23, it has observed that Sh. Dharendra Kumar Karn, Sr. Asstt. Vacated the Govt. accommodation on 11/02/2023 vide vacation report of Govt. Accommodation at Dr. BSA hospital, Sector 6 Rohini letter no. 44 dated 14.02.23 but as per PBR, the department had paid the House Rent Allowance to the official Rs. 6,926/- ($39900 \times 27\% = \text{Rs. } 10,723 - \text{Rs. } 3,847$) for 18 days instead of Rs. 6,541/- ($39900 \times 27/100 = \text{Rs. } 10,773/- \times 17/28 = 6,541$).

So, the department has paid excess amount of Rs. 385/- ($6,926 - 6,541$).

The DDO may be recovered Rs. 385/- excess payment of HRA from the officer/official under intimation to the Audit after due verification of facts and figures. Other similar cases may also be reviewed accordingly.

PARA No. 06: Non Production of records

(Reference Observation Memo No.01 to 06 Dated: 31.07.2023)

The following record was not produced to audit:

(2022-23)

1. Bank Pass Book, Counter file of cheque issued and bank reconciliation statement..
2. Log book/History sheet of vehicles.
3. Property register
4. O.T.A register
5. All records related to PSS Accounts except purchase of Stationery
6. Indent of Non consumable stores.

(2020-22)

1. Bank pass book (Syndicate Bank), counter file of cheque issued and bank reconciliation statement.
2. Hiring of Vehicles.



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3. LTC register.
4. Property stock register.
5. Register of Unserviceable stores.
6. Indent of Non consumable stores.
7. Log books of machinery and equipment
8. All records related to PSS Accounts except purchase of stationary.
9. Fees register of students.

(2018-20)

1. PSS Vouchers
2. Expenditure control register.
3. Fees register of students on monthly basis
4. Records of unserviceable stores.
5. AMC/CMC Files.
6. Files related to proposal sent to Finance Department for PSS and approvals.
7. Property register.


2017-18

1. Professional and Special Services.
2. Records pertaining to collection of fees.
3. Govt. vehicle record.

(2015-17)

1. Expenditure control Register.
2. Contingent advance register.
3. Water/electricity/telephone bill register.
4. TR-5(GAR-VI) register.
5. Postage stamp A/c.
6. Purchase and AMC files.
7. Hiring of taxis.
8. PSS Vouchers.
9. Record pertaining to collection of fees student wise on monthly basis.

(2010-11)

1. Bank pass book (Syndicate Bank), counter file of check issued and bank reconciliation statement.
 2. Hiring of vehicles.
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3. Property Stock Register.
4. TR-5 Stock Register.
5. Valuable register & Cheques and Demand drafts received by BTE.
6. condemnation/auction files.
7. Advance register.
8. Register of unserviceable stores.
9. Indent of non-consumable store items.
10. History sheet of all machinery and equipments.

The above records may be shown to next audit.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

PART-II
TEST AUDIT NOTES
(2022-2023)

TAN No. 01: Discrepancies in maintenance of Service Books.

(Observation Memo No.01 Dated 03.08.2023)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

2. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
3. 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 HOO. But the same was not complied with.
4. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 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). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
5. Date of birth of the following official has not written in words in the service book.
 - (a) Rave Shankar Verma, LDC
 - (b) Manish Batra, Steno Gr-II
 - (c) Kanwer Raghvinder Singh Mann, Jr. Asstt.
6. Entry of Aadhar number has not been made in the service book of most officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance Department, Govt. of N.C.T. of Delhi.
7. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:
 - (i) Vishal Bhardwaj, Peon
 - (ii) Sarita, Stenographer (Hindi)
 - (iii) Nitesh Pal, Jr. Asstt.



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8. Thumb impression/fingerprint of the following officials are not found in service book:

- (iv) Indu Bhasin, UDC
- (v) Vishal Bhardwaj, Peon
- (vi) Lalita Juneja, HC
- (vii) Manish Batra, Steno Gr-II
- (viii) Renu Panjanani, Steno Gr-I
- (ix) Manish Kataria, AAO
- (x) Nitesh Pal, Jr. Asstt.

9. Personal Mark for Identification of the following officials are not found in service book:

- (ii) Poonam, Steno Gr-III
- (iii) Kusum, Erstwhile Group-D Non-Peon (Now Group C)
- (iv) Lalita Juneja, HC
- (v) Kanwer Raghvinder Singh Mann, Jr. Asstt.
- (vi) Sushma Singh, HC

10. Leave account is not upto date in the service book of Sh. Faizan Waris (LDC), Smt. Indu Bhasin (ASO) and Priya (LDC).

Needful may be done and compliance be shown to audit.

TAN No. 02: Shortcomings in maintenance of Pay Bill Register.

(Observation Memo No.03 Dated 03.08.2023)

During test-check of PBR for the period 2022-23 in respect of HOO/DDO The Board of Technical Education Muni Maya Ram Marg, Pitampura, New Delhi 110034, following irregularities were noticed:

1. **Page counting certificate was not signed:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded during current Audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, Pay Matrix, Level, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
4. 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
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.



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7. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
8. No entry of GPF Advance / withdrawal has been made in the PBR.
9. Abstract of Pay bills as per GAR-18 has not been prepared.

Needful may be done and compliance be shown to audit.

TAN No. 03: Non surrender of Savings.

(Observation Memo No.05 Dated 07.08.2023)

During the test check of reconciliation statement of office of Board of Technical Education, Muni Maya Ram Marg, Pitampura, New Delhi 110034 for the audit period 2022-23, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, 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 financial year. No savings shall be held in reserve for possible future excesses.

Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates.

Financial Year: 2022-23

Major Head	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Saving (In Lakh)	% of Saving
2203-00-001-99-00-11 D.T.E	1.00	0.57	0.42	73.48%
2203-00-001-99-00-28 Professional Services	250.00	214.51	35.48	16.54%
2203-00-001-99-00 Information Technology	5.00	0	5.00	100%
Total	256	215.08	40.9	

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done.

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.

TAN No. 04: Shortcomings in Bill Register.

(Observation Memo No. 08 Dated 09.08.2023)

During the test check of Bill Registers for the period 2022-23, the following irregularities have been noticed:



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1. Page counting certificate has not been recorded on the first page of the register.
2. The entries in the bill register are not authenticated by the officer concerned (col. No. 4 & 12).
3. **Blank Col – 5, 6, 7, 8 & 9** – Col. 5, 6, 7, 8, & 9 should be completed under the signature of in-charge of Cash Book so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col 12** - Col 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the officer concerned in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular.
5. **Blank Co. 13, 14 and 15** – Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. **Cutting and Overwriting** - There are number of cutting and overwriting in the bill register, but these cutting and over-writings have not been attested by the officer concerned, which is irregular.
7. **ECS** details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

The necessary steps may be taken to rectify the above shortcomings and shown to next audit.

TAN No. 05: Shortcomings in maintenance of Stock Register of Consumables/Non-Consumable items.

(Observation Memo No. 08 Dated 09.08.2023)

During the audit, following shortcomings have been noticed in the Stock Register.

1. Page counting certificate under proper attestation has not been recorded in the Consumable Stock Register.
2. In Consumable/Non-Consumable Stock Register, quantity issued to the official/unit not to be shown. Department is advised to maintain a placement register and restore the balances in Stock Register.
3. Stock Register not maintained in proper form, as prescribed under G.F.R.
4. Some entries made in the registers are without attestation of the charged/officer

Reasons for the above shortcomings may be intimated to audit and necessary action to rectify the same be initiated.



TAN No. 06: Irregularities in maintenance of Cash Book.

(Observation Memo No. 12 Dated 10.08.2023)

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both:-

- (i) 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. It has been observed that head of office of Board of Technical Education never attested the cash book in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. While scrutiny of cash book it has been observed that Head of office not deputed and responsible subordinate other than the writer of cash book as per the provision in Receipt and Payment rules.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next before making any transactions on that day. During the scrutiny of cash book of Board of Technical Education, it has been observed that Head of Office never verified the cash balance in the cash book nor record a signed and dated certificate to that effect in the Cash Book.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realization of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

2. Page counting certificate has not been recorded on the first page of the cash book.

3. As per Rule 6 of Receipt and Payment Rules 1982, all the money received or tendered to Govt. Officers on A/c of revenue receipt shall, without undue delay be paid in full into the accredited bank for inclusion in Govt. A/c. but during the test check of Cash Book and valuable register and challan it was noticed that in many cases revenue receipts were not deposited immediately in the bank as per the requirement of the said rule. Few examples are:



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S. No.	TR/DD No. and Date		Amount	No. of Challan and Date
1.	341447	13.04.22	16200	14 dated 28.04.2022
	111595	18.04.22	7800	
	367672	18.04.22	63000	
	006813	12.04.22	14800	
	452508	18.04.22	200	
2.	809380	12.04.22	100	17 dated 28.04.2022
	809381	12.04.22	100	
	630761	22.04.22	200	
	713571	21.04.22	900	
	213194	07.04.22	100	
3.	370396	10.05.22	100	32 dated 17.05.2022
	288800	09.05.22	100	
	341466	17.05.22	800	
	502571	28.04.22	100	
4.	630785	26.07.22	100	63 dated 02.08.2022
	003587	05.07.22	200	
	711715	02.08.22	200	
5.	181757	26.09.22	100	84 dated 03.10.2022
	181756	26.09.22	100	
	842820	22.09.22	400	
	168835	14.09.22	100	

Needful may be done and compliance be shown to audit.

TAN No. 07: Income Tax (Deduction of Income Tax on monthly average basis).
(Observation Memo No. 13 Dated 10.08.2023)

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct Income Tax at source in monthly installments on the salaries disbursed by him/her and the final adjustment being made from the last salary payable before the end of the month December to February of that particular financial year.

It is observed from the PBRs maintained by the department that the major portion of the Income Tax of the officers and employees was deducted in the last Three month of the financial year. Some instances are as under:

(in Rs.)

S. No.	Name	Designation	Total tax liability for the Financial Year	Tax deducted from 03/22 to 11/22	Tax deducted from 12/22 to 02/23
1.	Lalita Juneja	S.O	243860	167045	76815
2.	Renu Tahilani	P.S	286520	176930	109590
3.	Sanjeev Kundu	A.O	321017	170716	150301
4.	Jyoti Bhat Nagar	ASO	147763	93600	54163
5.	Manju Johri	Sr. Asstt.	84958	56160	28798



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Needful may be done and compliance be shown to audit.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01