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

**INTRODUCTION**

The Internal Audit on the account of the Institute of Basic Business Studies, CSI, (BTC), Pusa, New Delhi-110012, for the period **2019-20 to 2020-21** was conducted by field Audit Party No.03 comprising of Sh. Vipul Kapoor, IAO/A.O. Smt. Pooja Sehgal, AAO, Sh. Inder Singh, Senior Assistant. The audit was conducting during 16/12/21 to 01/2/2022 (10 working days) as audit party remained of earned leave as well as WFH w.e.f. 05/1/21.

**AIMS AND OBJECTIVES**

Commercial & Secretariat Institute(now Institute of Basic Business Studies), BTC Pusa, New Delhi 10012 was founded in 1962 under the administrative control of Department of Training & Technical Education, GNCT Delhi.

The institute continued to play its role in the nation building activities through its continued quest for excellence in quality education in the technical and vocational field.

Earlier there were three full time one year certificate courses (Hospitality operation, Finance Executive, Retail Services) being run at WCSC, IBBS on similar modalities as that of WCSC functioning in collaboration with ITE Singapore. However, World Class Skill Center(WCSC) has been taken over by DESU and the above mentioned courses were discontinued in IBBS. There is proposal under consideration of competent authority for rejuvenation of IBBS.

**HEAD OF Office**

S.NO.	NAME & DESIGNATION	FROM TO
1.	Sh. Rajiva Malik, Principal	01/10/2018 to till date

**DDO**

S.NO.	NAME & DESIGNATION	FROM TO
1.	Smt Harsh Bala Dhingra, AAO	03/03/2019 to 10/03/2020
2.	Smt Seema Saluja, AAO	11/03/2020 to 14/07/2020
3.	Smt Preeti Dorela, AAO	15/07/2020 to 09/08/2021
4.	Smt Savita Gupta, AAO	10/08/2021 to 11/10/2021
5.	Sh Sunil Kumar, AAO	12/10/2021 to till date

**Cashier**

S.NO.	NAME & DESIGNATION	FROM TO
1.	NIL	NIL

*Vipul Kapoor*

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**Details of Budget**

S.NO.	Financial Year	Budget Allotted	Expenditure Incurred
1.	2019-20	3460000	2661604
2.	2020-21	3750000	2697417

**VACANCY POSITION ( AS ON 31.03.2021)**

Group	Post		
	Sanctioned	Filled	Vacant
Group A	01	00	01
B	06	02	04
C	09	02	07
Total	16	04	12

**STATUTORY AUDIT**

Statutory Audit upto 2016-17 has been conducted by AG(Audit) in respect of Commercial & Secretariat Institute( now Institute of Basic Business Studies) BTC Pusa, New Delhi 110012

**Maintenance of Records**

The maintenance of records of Institute of Basic Business Studies, CSI, (BTC), Pusa, New Delhi-110012 for the period 2019-20 to 2020-21 was found satisfactory subject of observations made in current audit report.

  
**IAO AUDIT PARTY NO-03**

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**FORM-II M-8**  
**(Referred to in Para 3.7.2)**

Verification note on the compliance of old audit report of accounts of Institute of Basic Business Studies, CSI, (BTC), Pusa, New Delhi-110012

**(A) Old Audit Report (Details of old paras settled)**

**Part- 1A**  
**Old Audit Report**

There are 52 audit paras outstanding and out of this 02 paras were settled on basis of reply submitted by Unit.

S. No.	Year	Total Para	Para Settled	Para No. settled	Outstanding
1	1977-82	11	NIL	NIL	11
2	1985-88	1			1
3	1988-91	11			11
4	1995-96	06			06
5	1996-97	08			08
6	1998-01	01			01
7	2008-09	05			05
8	2009-14	02			02
9	2014-2017	02			02
10	2017-2019	05	01 and NPR taken as fresh	02	04(1,3,4,)
<b>TOTAL PARAS</b>		<b>52 Paras</b>			<b>50 paras</b>

*Vipul Kumar*  
**IAO AUDIT PARTY NO-03**

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(B) Details of Old Recovery

S. No.	Year	Para	outstanding Recovery (in Rs.)	Amount Recovered (In Rs.)	Balance to be recovered
1	1977-82	11	3211	nil	3211
2	1985-88	1	--		--
3.	1988-91	11	468		468
4.	1995-96	06	-		
	1996-97	08	1486		1486
	1998-01	01	9411		9411
	2008-09	05	3207		3207
	2009-14	02	8258		8258
	2017-2019	05	37904	37904	---
<b>TOTAL</b>			<b>63946</b>	<b>37904</b>	<b>26042</b>

*V. Paul K. P. P.*  
**IAO AUDIT PARTY NO-03**

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Form - II M-8  
(Referred to in Para 3.7.2)

**VERIFICATION NOTE ON THE COMPLIANCE OF OLD INSPECTION REPORTS ON THE ACCOUNTS OF**

The outstanding objections pertaining to the old inspection reports on the accounts of were discussed with the Principal. **(SNO 1 to 48 and 50,41 Not settled) (Sno 49 settled and 52 taken as Fresh)**

<b>Commercial &amp; Secretariat Institute (C.S.I.) (Basic Business Studies), BTC Pusa, New Delhi (1543/13)</b>					
S.No.	Start Year	End Year	Para No.	Subject of Para	Amount
1	1-Apr-77	31-Mar-82	1	Cash Book	0
2	1-Apr-77	31-Mar-82	2	Fidelity Bond	0
3	1-Apr-77	31-Mar-82	3	Remittance made to Treasury	0
4	1-Apr-77	31-Mar-82	4	Overpayment of Interest of Rs. 147/- at the rate of final payment of G.P.F. balance of Shri Badri Singh (Daftri)	147
5	1-Apr-77	31-Mar-82	5	Fidelity Bond	0
6	1-Apr-77	31-Mar-82	6	Library Issue Register	151.5
7	1-Apr-77	31-Mar-82	7	Cash Book	0
8	1-Apr-77	31-Mar-82	8	Recovery of Training charges	2913.9
9	1-Apr-77	31-Mar-82	9	Children Education Allowance	0
10	1-Apr-77	31-Mar-82	10	Contingencies	0
11	1-Apr-77	31-Mar-82	11	Tuition fees	0
12	1-Apr-85	31-Mar-88	12	Contingencies Expenditure	0
13	1-Apr-88	31-Mar-91	13	Service Book - Pay fixation	0
14	1-Apr-88	31-Mar-91	14	Income Tax - Recovery	468
15	1-Apr-88	31-Mar-91	15	Maintenance of G.P.F Ledger (88-89, to 90-91)	0
16	1-Apr-88	31-Mar-91	16	Contingent Expenditure	0
17	1-Apr-88	31-Mar-91	17	Purchase of English Typewriters	0
18	1-Apr-88	31-Mar-91	18	Condemnation of Dead Stock	0
19	1-Apr-88	31-Mar-91	19	Library issue Register	0
20	1-Apr-88	31-Mar-91	20	Stock Register	0
21	1-Apr-88	31-Mar-91	21	Non recovery Scooter Advance in the Lump Sum Installment	0
22	1-Apr-88	31-Mar-91	22	Irregular Payment of T.A	0
23	1-Apr-88	31-Mar-91	23	Non - Receipt of Fee	0
24	1-Apr-95	31-Mar-96	24	Contingency Control Register and Voucher.	0
25	1-Apr-95	31-Mar-96	25	Stock Register	0
26	1-Apr-95	31-Mar-96	26	Service Postage Stamp Account	0
27	1-Apr-95	31-Mar-96	27	Pay Bill Register and LPC	0
28	1-Apr-95	31-Mar-96	28	Library Record	0
29	1-Apr-95	31-Mar-96	29	Non-production of record	0
30	1-Apr-96	31-Mar-97	30	Non-Utilization of Fund	0
31	1-Apr-96	31-Mar-97	31	Dispatch Register	0

*Vijay Kumar*

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32	1-Apr-96	31-Mar-97	32	Caution Money	0
33	1-Apr-96	31-Mar-97	33	P.B.R	0
34	1-Apr-96	31-Mar-97	34	Stock Register	0
35	1-Apr-96	31-Mar-97	35	Income Tax	1486
36	1-Apr-96	31-Mar-97	36	Service Book	0
37	1-Apr-96	31-Mar-97	37	Library	0
38	1-Apr-98	31-Mar-01	38	Library Records	9411
39	1-Apr-08	31-Mar-09	39	Suffering of teaching due to shortage of teaching staff	0
40	1-Apr-08	31-Mar-09	40	Non-deduction of TDS for the amount of Rs. 3207/-	3207
41	1-Apr-08	31-Mar-09	41	Non-maintenance of record of receipt of postage stamp and consumption thereof	0
42	1-Apr-08	31-Mar-09	42	Physical verification of consumable and non-consumable items	0
43	1-Apr-08	31-Mar-09	43	Non-furnishing of Fidelity Bond by the person handling cash for the period 2008-09	0
44	1-Apr-09	31-Mar-14	44	Short Recovery of Income Tax of Rs. 8258/- in r/o Sh. Arun Kumar Chaudhary, Lecturer	8258
45	1-Apr-09	31-Mar-14	45	Stock Register (Consumables and Non consumables)	0
46	1-Apr-14	31-Mar-17	46	Discrepancies in Earned Leave Account of Smt. Sweety Sehgal, HC	0
47	1-Apr-14	31-Mar-17	47	Non production of Records	0
48	1-Apr-17	31-Mar-19	1	Anomaly in grant of annual increment	0
49	1-Apr-17	31-Mar-19	2	Recovery of Rs. 37904/- on account of overpayment of pay and allowances  (Settled as per the reply given by Unit placed in KD)	37904
50	1-Apr-17	31-Mar-19	3	Non disposal of condemnation/unserviceable items	0
51	1-Apr-17	31-Mar-19	4	Purchase made outside GeM	0
52	1-Apr-17	31-Mar-19	6	Non production of Records (taken as Fresh)	0

*Vijay Kumar*  
IAO AUDIT PARTY NO-03

## CURRENT AUDIT REPORT

During the course of current audit, 08 audit memos including record memos, highlighting various irregularities & recoveries to the tune of NIL were issued and Memos have been converted into 01 paras (NPR taken as Fresh) and 06 TANs along with NIL recovery and incorporated in the current audit report.

In addition to above, there were 52 old paras are outstanding along with recovery of Rs.63946/- out of which 01 Paras settled with recovery of Rs.37904/- and para no-05 taken as Fresh has also been made. Remaining 50 paras along with recovery of Rs.26042/- have been incorporated in the current audit report.

S. No.	Para No./ TAN No.	Description	Audit Memo No.
1	Para - 01	Non Production of Record (NPR taken as Fresh)	Record memo
2	Tan-01	Improper maintenance of Pay Bill Registers	Audit Memo No. 3
3	Tan-02	Shortcomings in Bill Register	Audit Memo No. 4
4	Tan-03	Improper maintenance of Service Books.	Audit Memo No. 5
5	Tan-04	CCL account not maintained	Audit Memo No. 6
6	Tan-05	Shortcomings in cash Book	Audit Memo No. 7
7	Tan-06	Shortcomings while allowing Income Tax rebate	Audit Memo No. 08

### Details of Current Recovery (Audit period)

MEMO NO.	Subject	Converted into	Total Recovery (InRs.)	Amount Recovered (in Rs.)	Balance (inRs.)
		NIL			

The internal audit report has been prepared on the basis of information furnished and made available by the IBBS, Pusa, New Delhi-110012 for the Audit period .

The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of audit.

*V. P. Singh*  
**IAO AUDIT PARTY NO-03**

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Commercial & Secretariat Institute (C.S.I.) (Basic Business Studies), BTC Pusa, New Delhi (1543/13)

S.No.	Start Year	End Year	Para No.	Subject of Para	Amount
1	1-Apr-77	31-Mar-82	1	Cash Book	0
2	1-Apr-77	31-Mar-82	2	Fidelity Bond	0
3	1-Apr-77	31-Mar-82	3	Remittance made to Treasury	0
4	1-Apr-77	31-Mar-82	4	Overpayment of Interest of Rs. 147/- at the rate of final payment of G.P.F. balance of Shri Badri Singh (Daftri)	147
5	1-Apr-77	31-Mar-82	5	Fidelity Bond	0
6	1-Apr-77	31-Mar-82	6	Library Issue Register	151.5
7	1-Apr-77	31-Mar-82	7	Cash Book	0
8	1-Apr-77	31-Mar-82	8	Recovery of Training charges	2913.9
9	1-Apr-77	31-Mar-82	9	Children Education Allowance	0
10	1-Apr-77	31-Mar-82	10	Contingencies	0
11	1-Apr-77	31-Mar-82	11	Tuition fees	0
12	1-Apr-85	31-Mar-88	12	Contingencies Expenditure	0
13	1-Apr-88	31-Mar-91	13	Service Book - Pay fixation	0
14	1-Apr-88	31-Mar-91	14	Income Tax - Recovery	468
15	1-Apr-88	31-Mar-91	15	Maintenance of G.P.F Ledger (88-89, to 90-91)	0
16	1-Apr-88	31-Mar-91	16	Contingent Expenditure	0
17	1-Apr-88	31-Mar-91	17	Purchase of English Typewriters	0
18	1-Apr-88	31-Mar-91	18	Condemnation of Dead Stock	0
19	1-Apr-88	31-Mar-91	19	Library issue Register	0
20	1-Apr-88	31-Mar-91	20	Stock Register	0
21	1-Apr-88	31-Mar-91	21	Non recovery Scooter Advance in the Lump Sum Installment	0
22	1-Apr-88	31-Mar-91	22	Irregular Payment of T.A	0
23	1-Apr-88	31-Mar-91	23	Non - Receipt of Fee	0
24	1-Apr-95	31-Mar-96	24	Contingency Control Register and Voucher.	0
25	1-Apr-95	31-Mar-96	25	Stock Register	0
26	1-Apr-95	31-Mar-96	26	Service Postage Stamp Account	0
27	1-Apr-95	31-Mar-96	27	Pay Bill Register and LPC	0
28	1-Apr-95	31-Mar-96	28	Library Record	0
29	1-Apr-95	31-Mar-96	29	Non-production of record	0
30	1-Apr-96	31-Mar-97	30	Non-Utilization of Fund	0
31	1-Apr-96	31-Mar-97	31	Dispatch Register	0
32	1-Apr-96	31-Mar-97	32	Caution Money	0
33	1-Apr-96	31-Mar-97	33	P.B.R	0
34	1-Apr-96	31-Mar-97	34	Stock Register	0
35	1-Apr-96	31-Mar-97	35	Income Tax	1486
36	1-Apr-96	31-Mar-97	36	Service Book	0

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37	1-Apr-96	31-Mar-97	37	Library	0
38	1-Apr-98	31-Mar-01	38	Library Records	9411
39	1-Apr-08	31-Mar-09	39	Suffering of teaching due to shortage of teaching staff	0
40	1-Apr-08	31-Mar-09	40	Non-deduction of TDS for the amount of Rs. 3207/-	3207
41	1-Apr-08	31-Mar-09	41	Non-maintenance of record of receipt of postage stamp and consumption thereof	0
42	1-Apr-08	31-Mar-09	42	Physical verification of consumable and non-consumable items	0
43	1-Apr-08	31-Mar-09	43	Non-furnishing of Fidelity Bond by the person handling cash for the period 2008-09	0
44	1-Apr-09	31-Mar-14	44	Short Recovery of Income Tax of Rs. 8258/- in r/o Sh. Arun Kumar Chaudhary, Lecturer	8258
45	1-Apr-09	31-Mar-14	45	Stock Register (Consumables and Non consumables)	0
46	1-Apr-14	31-Mar-17	46	Discrepancies in Earned Leave Account of Smt. Sweety Sehgal, HC	0
47	1-Apr-14	31-Mar-17	47	Non production of Records	0
48	1-Apr-17	31-Mar-19	1	Anomaly in grant of annual increment	0
49	1-Apr-17	31-Mar-19	2	Recovery of Rs. 37904/- on account of overpayment of pay and allowances <i>settled</i>	37904
50	1-Apr-17	31-Mar-19	3	Non disposal of condemnation/unserviceable items	0
51	1-Apr-17	31-Mar-19	4	Purchase made outside GeM	0
52	1-Apr-17	31-Mar-19	5	Non production of Records <i>Identify</i>	0

Total 63946.1

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OLD REPORT  
PART-I

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PARA No. 1 (REV. PARA 1 OF 1977-78)

PARA 1

CASH BOOK  
The scrutiny of the cash book revealed the following irregularities:-

vi) The details of the outstanding Bill as shown at the end of March, 78 was Rs. 239.96 in respect of C. Bill No. CSI/213/77 but as per entry in the cash book this amount should have been shown as Rs. (229.79). This needs reconciliation and rectification. An amount of Rs. 1365.81 on account of electricity from B.T.C. was also shown as disbursed amount. This amount could not be verified as no detailed account of the 2/3 amount of the Electricity Bill received from the B.T.C. was made available to audit.

vii) There was a decision of the Dto. that 2/3 amount of the Electricity Bill will be paid by ETC and 1/3 by CSI. The PP-3 of file No. P.16(68)/CSI/77 as per practice CSI was making payment of the electricity bill in full and 2/3 amount was being realized from ETC subsequently. But it was observed that the amount realized from ETC was not deposited into treasury through challan instead the amount was kept as balance. Moreover details of the amount realized from ETC was not shown in any register. In absence of such correctness of the same could not be verified. A copy of orders, 18 and 19, which this amount on realization was not deposited into treasury but kept as cash balance may please be furnished to Internal Audit.

PARA-2 (REV. PARA 3 OF 1977-78)

PARA 2

FIDELITY BOND.

During the test check it was observed that Shri V.C. Suchedra was handling cash and was drawing Rs. 20/- from the cash allowance during 1977-78 in file of serial No. TRG. 10(i)/76 dated 25.9.77. But the fidelity bond was executed vide policy No. 401/20.1/20 dated from 15.10.77 to 15.10.78. The portion not covered by the fidelity bond is amount of cash allowance for the period 15.10.77 during 77-78 may please be notified by the competent authority or alternatively the cash allowance is not for the said period to be covered by the fidelity bond from the official audit.

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Part 2  
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PARA -3 (REF. PARA 11 of 1977-78).  
Remittances made into Treasury.

There were five remittances made into Treasury during the month of March, 78 by the Principal, Commercial & Secretarial Instt. Mori Gate, Delhi out of which the remittances of Rs. 188.60 and Rs. 76/- each dt. 13.3.78 could only be got verified from the P.A.O. 2 Old Sectt. Tis Hazari, Delhi. Verification of the remaining remittances may be got done by the D.D.O. himself and the original verification certificate be forwarded to the Internal Audit Cell for record and reference.

S.No.	Date	Particulars	Amount	Head of W/O
1.	4.3.78	Tuition Fee	11.58	843 Misc. Civil Deposit Educational Institution under the Office Control of Dte. of Prog. & Tech. Education, New Delhi.
2.	13.3.78	-do-	95.60	-do-
3.	31.3.78	-do-	56.38	-do-

*Handwritten notes:*  
843 Misc. Civil Deposit Educational Institution under the Office Control of Dte. of Prog. & Tech. Education, New Delhi.

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PARA -4 (Refer. Para 1 of 1978-79).

Overpayment of Interest of Rs. 147/- at the rate of final Payment of G.P.F. balance of Shri Badri Singh (Dastri) (Retired on 31.5.76).

The scrutiny of G.P.F. account No. CSI/18/77 of Shri Badri Singh, Dastri who retired from service w.e.f. 31.5.76 (A.E.) had revealed details of his G.P.F. account as follows:-

G.P. on 1.4.73	
Subscriptions	
3/76 paid in 4/78	45/-
5/78 paid in 5/78	
Withdrawal of House Building	
vide Bill No. CSI/27/78	
Dated 6.5.78	-1500/-
Interest.	- 117/-
Balance.	- 936/-
Est paid	Rs. 990/- vide Bill No. 62 dt. 20.6.78.

It is obvious from the above that the final settlement of his G.P.F. dues had been made incorrectly prepared and the calculation for this propose should be as below:-

Month	G.P.F.	Withdrawal	Monthly balance as which interest is calculated
1/78 paid in 4/78			2092/-
4/78 paid 5/78		1500/-	501/-
5/78 paid in 5/78			

PARA 4

*Handwritten note:*  
Dues to be paid by the Government.

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Payments due.	= 2277/-
Deposits.	= 45/-
Instr. 108x 8	= 21/-
100	<u>2343/-</u>
Total	<u>1500/-</u>
Loss (-)	843/-
Balance.	990/-
Amount paid.	147/-

In sum of Rs. 147/- paid in excess on account of payment may please be recovered from the recipient or otherwise from the officials at fault under advice to audit.

PARA-5 (Ref page 2 of 1978-79).

FIDELITY BOND.

a) The scrutiny of P.B.R. revealed that following officials were entrusted the work of handling cash during the year 1976-78

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S.No.	Name.	Designation	Period	Is cash allowance paid.
1.	Shri V.C. Suchdeva	UDC	1.3.78 to 31.7.78	Yes @ Rs. 20/- per month.
2.	Shri Hareesh Kumar Rohtagi	UDC	1.8.78 to 31.3.79	Yes

The scrutiny of details of special pay of officials @ Rs. 70/- p.m. on account of cash was conveyed by Deputy Secretary, Technical and Technical Education vide letter No. 10(6)/Admn-78-78 dt. 12.9.78. Though Suchdeva furnished fidelity bond for the amount of Rs. 2000/- for the period 15.10.77 to 15.10.78 but Shri Hareesh Kumar Rohtagi furnished fidelity bond only for the period 5.11.78 to 6.1.79. It is obvious that Shri Hareesh Kumar Rohtagi furnished fidelity bond for the period 1.8.78 to 5.11.78 but he was paid special pay in Govt. of India Ministry of Finance (NE) G.O. No. P. 612 -E-III(1) /76 dt. 30.10.76 which laid down that cash allowance (Special Pay) is to be granted from the date of issue of orders or from the date of furnishing security which ever is latter. Thus payment of cash allowance from 1.8.78 to 5.11.78 amounting to Rs. 76.63 ps. to Shri Hareesh Kumar Rohtagi U.D.C. was irregular. The payment may please be got regularised from competent authority or be recovered from his under payment.

PACAS

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PARA-6 (Relax since Para 6 of 1978-79)

During the last checking the Library register it was observed that the following books issued to the teachers/trainees were not returned back by them so far although they had already left the institution. Immediate steps may please be taken to obtain the books from the teachers/trainees concerned or the cost of books mentioned against their names be recovered and credited to Govt. account. The compliance may please be intimated to Audit.

List of books yearwise to the students who left the training in the said session and not returned the library books.

Roll No.	Name & Class	Acc No.	Title	Amount
<u>1973-74</u>				
1/141	Rajvir Singh Full Time C	1330	Material Management by A. Deb	10.00
2/164	Phare Lal P.T. Accounts	1439	Higher Secondary book- keeping by C.L. Chatterjee	9.50
<u>1974-75</u>				
1/263	Ram Avtar PT Store	1270	Material Management By A. Deb	10.00
<u>1975-76</u>				
1/268	Shr e Prakash Sharma P.T. Store	493	Elements of selected shop and publicity by M.V. Mall	7.00
2/258	Vijay Singh Full Time C	241	Practical Salesmanship Sales Management Advertising by C.L. Chatterjee	12.00
<u>1976-77</u>				
1-146	Krishna Prasad K. Prasad & Kr. Jain P.T. Store	567	Salesmanship & Publicity by R.S. Datta	10.00
<u>1977-78</u>				
1/234	Raghuber Dayal Full Time C	1376	<del>Practical Salesmanship</del> Practical Salesmanship	10.00
3/16	Dharam Bhushan P.T. Store	1763	Essentials of Store keeping by A. Deb	10.00
4/45	Asha Full Time C	1330	Stock Accounting Condt. by A. Deb	10.00
6/101	Ved Prakash Chauhan P.T. Accounts	1745 1362	High School English composition by S. S. G. G.	10.00
1/6	Madal Singh P.T. A	2090	A book book	10.00
3/9	Pardip Singh Sena	775	Business English by A. Deb	10.00

Will Books be sent to school  
 after from D.T.

Page No: 07

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PARA - 11 (Ref. Para 1 of 1978-83)

On checking the cash book of the Instt. the following short coming was noticed.

a) The following remittance may be got verified and original certificate of verification forwarded to audit.

Date	Amount	Head of Ac
26.3.80	215.00	017 Tuition fees, fine and Misc. rec-eipts.
26.3.80	5.00	

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PARA - 12 (Ref. Para 7 of 1979-82) RECOVERY OF TRAINING CHARGES

In terms of para 10(2) of the Prospectus issued by the Institute and Para 22 of the training manual if the nose of a student is struck off due non-payment of fee/continues absence, he/she is liable to pay training charges in full. It was observed that names of a number of students were struck off on the above grounds and training charges were recoverable from them. Year wise position of the recoverable amount is given below:-

1971-72	21.00
1972-73	275.00
1973-74	756.80
1974-75	527.45
1975-76	1233.55
<b>Total</b>	<b>2913.90</b>

Trg (12/1/80)

It will be seen that year after year the outstanding charges are steadily increasing. In this connection following observations are made:-

The admission and discharge register for the year 1977 on wards was not shown to audit which may not be traced. Further the recovery register may also not have been brought upto date as such no entries were made in the register after the above period. This may please be brought upto date in all respect. Total recoverable training charges may be worked out and entire amount including Rs.2913.90 referred to above may be intimated to audit and got recovered now under intimation to audit. Para No.7 of the IR for 1977-78 has been taken in this report hence said para may be treated as deleted from the said report).

PARA - 13 (Reference Para 8 of 1979-82) CHILDREN EDUCATION ALLOWANCE

From the Pay Bill Register it was seen that Sh.Md.Ali H/C was paid C.E.A. of Rs.20/- p.m. from 8/81 to 6/82 in respect of his son Sadiq Ali student of IX class of St. Mary's Inter College, Rawat (Near W.P.). It was seen from the School Certificate dated 1.01.81 that the date of birth of the child is 12.12.66 accordingly to figure 10th Feb. 81 was given in ward. Thus there is a present discrepancy in date of birth. This discrepancy got verified now. His date of birth in 1966, he will not be entitled to any C.E.A. in respect of this child as the child did not complete 10 years of age on 12.12.73 unless the condition of the equitable standard school fulfilled. In the eventuality the arrears C.E.A. drawn for the period will need to be returned from the beneficiary. Negative certificate of this child will also be submitted.

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PARA - 14 (Case para 9 of 1979-82) COMPETENT AUTHORITY

ii) In some of the cases the expenditure was not found to have been covered under the sanction of the competent authority. The copies sanctioned already obtained, may be sent to audit or alternatively be got regularized by obtaining ex-post facto sanction of the competent authority. The following are a few examples of this type.

<u>Bid No.</u>	<u>Party</u>	<u>Amount</u>
CSI/71/84	Super Bazar Bay Bharat Shander Atir Book Depot etc.	1014.74
CSI/145/79-80	Super Bazar	1018.00
CSI/110/79	Super Bazar	1231.00

iii) Vide letter No.1(10)/79-Trg dt.26.3.79 sanction for purchase of answer sheets and continuation sheet was conveyed by the Dte of Trg. & Tech. Edn. for Rs.1750/- A sum of Rs.1734-82 was spent vide Bill No.CSI/165/79 a reference to the bill however revealed that the expenditure was incurred for the purchase of the sports material, books and stock registers etc. as such the expenditure may be got regularised under the orders of the competent authority. Even the quotation for the purchase of these materials was also not produced to the audit. This also needs to be regularised.

a) Even if these powers are also exercised by Principal, CSI, purchases worth Rs.57, 00/- vide Sub-para 154 of bill No.CSI/110/79 for Rs.925.00 were beyond the financial powers of the Principal and need regularisation and sanction of the competent authority.

PARA - 15 (Case para 11 of 1979-82) TUITION FEE

Vide bill No.CSI/165/79 Rs.140.00 were drawn on 12.1.80 as tuition fee and paid to Sh.M.M.Siddiqui in respect of his son, Javed Akter Siddiqui student of Xth Class of G.Hr.Sec.School Civil Lines Delhi. Tuition fee was reimbursed @ Rs. 11/p.m. for the period 7/79 to 4/80 on the basis of the application claimed copy of school certificate or the receipt of payment was not produced. This may please be traced and sanctioned at the time of next audit.

PARA - 16 (Case para 12 of 1979-82) STOCK REGISTER

b) Non consumable articles as shown below were entered in consumable stock register which is irregular. The same may be transferred to non-consumable register under intimation to audit.

Sl.No. of non-consumable articles

1. ...  
 2. ...

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ii) Rebate on account of WSC Rs. 2000/- allowed on undertaking to purchase by 31.3.88 but no action thereafter.

PARA-15 (Ref para 3 of 1985-89)  
(CONTINGENCIES EXPENDITURE)

11 Purchases made in piece meal in order to avoid obtaining sanction of Head of Department.  
The supply of sports material was obtained from Super Bazaar, New Delhi vide their Bills noted as under:-

Bill No.	Date	Amount.
454547	21.3.87	288.90
454562	21.3.87	499.50
63	21.3.87	494.35
64	21.3.87	392.90
65	21.3.87	372.35
66	21.3.87	288.90
Total Rs.		2336.90

The names of the articles purchased were illegible and in such cases the names of the articles may be recorded clearly as per entries made in the Stock Register.

The purchase made in piece meal is not in order and to regularise the purchase in all such cases, the ex-post facto sanction of H.O.D. may be obtained under intimation to Audit.

PARA-16 (Ref para 3 of 1985-89)  
STOCK REGISTER

A test check of the property Stock Register revealed the following discrepancies:-

i) Consumable Stock Register.  
It was noticed that some non-consumable items were entered in this Register for example:-

Sr. No.	Page No.	Name of the items.
1.	127	Paper Weight.
2.	127	Plastic Jug.
3.	123	Plastic Mug.
4.	123	Teat Tin (Plastic).
5.	120	Sho Stand.
6.	225	Punching Machine.
7.	219	Chair Wheel.
8.	225	Stapling M/C.
9.	225	Stamp Pad.
10.	225	Leather Bag.
11.	225	Cell Wall.
12.	225	Keys Purse.

These entries may please be transferred to Non-Consumable Stock Register and all other similar entries may be reviewed and similar action may kindly be taken to audit.

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PART - II

Position of current outstanding Internal Audit Paras in respect of Commercial & Secret Institute I.C.P. Campus, Shakarpur Delhi for the Year 1988-91 (3 Yrs) conducted during the period 24.5.91 to 24.5.91, 13 working days (including 4 days of election duty).

Para - 1 Service Books - Pay Fixation

While scrutinising the Service Books/leave account and Pay fixation the following discrepancies/irregularities were noticed. The discrepancies may be corrected after due verification.

Sh. Anam Choudhary, Lect

He availed E.L. w.e.f. 23.5.83 to 24.6.83 = 24 days whereas there were only 20 days E.L. credit as on 30.6.83. Hence the excess of leave either be treated as EOL or HPL for this period. Recovery of Pay & Allowances be made to this effect and leave availed be revised and regularised accordingly.

In addition to the above discrepancies the following irregularities were noticed.

Nomination from the employees for GPF/Group Insurance have not been obtained in each case.

Details of family may be obtained in each case.

In the light of the above observation, it is suggested to review all other similar cases and irregularities may be got regularised under intimation to Audit.

Para - 2 INCOME TAX - RECOVERY

While scrutinising the Income Tax returns and other relevant records the following irregularities/discrepancies were noticed. The recoveries may be made after due verifications.

a) Amount of tuition fee has not been included in the undermentioned cases.

year	Name & Designation	Amount of Tuition fee to be drawn	I. Tax deducted	Total Amount
1987-88	Sh. M.L. Yadav, Lect	160/-	22/-	182.00
1988-89	do-	450/-	16/-	466.00
1989-90	do-	640/-	17/-	657.00
1988-89	Sh. V.K. Siddhar, Lect	900/-	12/-	912.00
1989-90	do-	160/-	4/-	164.00
1988-89	Sec. B.B. Gupta, Lib.	375/-	12/-	387.00
1989-90	Sh. Anam Choudhary, Lect	240/-	12/-	252.00
				<u>3211.00</u>

It is suggested to get the amount given out of the pay and other allowances not to be recovered. The amount may be paid to the employees after due verification of the records.

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1) Sh. R. C. Masreja, Lect.

1988-89 HBA	Rs. 7440.00	Completion certi- ficate of no ac- quired
1989-90 HBA	Rs. 7440.00	
1990-91 HBA	Rs. 7440.00	

In the light of above observations it could not be understood in what circumstances the taxable income of tuition fee was not taken into account in computing the Income Tax recovery. The taxity taken on the part of the DPO is viewed seriously. Similarly rebate on savings allowed by the DDO taken in routine matter and documentary proof or the certificate from DPO not been kept/recorded in the Income Tax statement.

However, in view of the above observation, it is suggested now the recoveries to this effect be made immediately and documentary proof be made available failing which the matter will be brought to the notice of higher authorities. Action taken in the matter may be intimated to audit.

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PARA - 3 MAINTENANCE OF GPF LEDGER/BROAD SHEET 'GROUP D' for 1988-89 & 90-91

During the course of audit while scruti-  
nising the GPF ledger/broad sheet in respect of  
Group D officials the following short comings/  
discrepancies were noticed. The irregularities  
may be got regularised after due verification.

Year 1988-89

Sh. Anand Singh Chowkidar - Opening balance  
shown Rs. 2180/- as per the transfer entries  
received for but the opening balance taken in  
the ledger Rs. 2151/- consequently interest calcu-  
lated Rs. 510/- instead of Rs. 504/-. The amount  
may be got corrected and needs elucidation.  
The DDO order has not been prepared. The  
account may be prepared correctly and shown  
to audit.

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PARA - 4 CONTINGENT EXPENDITURE

During the course of audit while scruti-  
nising the contingent control register and conti-  
gent vouchers alongwith its relevant records,  
the test check revealed the following irregu-  
larities description. The irregularities may be  
got regularised after due verification.

a) Purchase of Stationery beyond the powers  
H.O.C. - During test check of contingent  
control register it was observed that the  
stationery items were purchased beyond the  
powers of H.O.C. of Rs. 2500/- p.m. as per the  
details given below :-

1988-89	Rs. 6125.45
1989-90	Rs. 6264.00
90-91	Rs. 6320.00

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A sanction of Rs. 4340/- from H.O. was obtained whereas Rs. 3200/- only was utilized out of Rs. 4117/- was incurred under the sanction which is not in order.

The reasons for incurring of such expenditure could not be ascertained. The position was explained to audit.

b) As per rule specific sanction from the HOO is required, in case of payments of conveyance is made for Taxi/Scooter charge in routine journeys other than conveyance for cash payments/receipts, as in the following sample of cases

Vr.No. 32 to 49 under CSI/CE/19 dt. 1.7.88 for Rs. 762.

c) Local formalities ~~have not been completed~~ in the following cases local formalities have not been completed.

V.No. 126 126 for Rs. 612/- books for library from M/s R.Chand & Co.

127 for Rs. 1803.90 from M/s Sultan Chand & Sons

128 for Rs. 1095/- M/s Kitab Mahal

129 for Rs. 1496/- -do-

130 for Rs. 300/- -do-

CSI/CE/19 dt. 5.7.88 for Rs. 411/- & 432/-

for purchase of section pump and pipe line etc. sanctioned & split up and local formalities not completed from M/s. Surinder Electrical works.

INDUCTIOUS EXPENDITURE MADE IN PURCHASE OF SPORTS MATERIALS

~~Inductious expenditure made in purchase of sports materials~~

3) Inductious expenditure made in purchase of sports materials  
CSI/CE/89/dt. 14.3.91 for Rs. 1710/-

Since there is no sanctioned post of sports incharge in the Institution. In the absence of sports incharge, and specific period for the purpose it could not be understood how the sports materials was purchased. This needs clarification and position be explained to the audit.

PURCHASE OF ENGLISH TYPEWRITERS

Seven nos. of English typewriters purchased on 1.7.89 at the rate of Rs. 2960/- each plus 10% but the clearance from the Language Department (H.O. Delhi) was not required under sl.No. 15(a) of sanctioning and financial power have not been obtained. It is suggested that clearance be obtained from the competent authority and report to the next audit.

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Page No-18

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PARA NO. 5 CONDENSATION OF DEAR STOCK

It is revealed that certain items were auctioned/condemned vide letter No.F.3(10)/27/21/Tug./1973 dt.5.9.80 but the date of purchase and book value of the articles have not been mentioned in the list. In the absence of the same, it could not be understood how these items were condemned/auctioned.

As per Condensation List

- |                   |                                |
|-------------------|--------------------------------|
| Sl.No.4 dt.1.3.63 | 16 Nos. typing tables wooden   |
| Sl.No.5 dt.11.68  | 3 Nos. steel almyrah           |
| Sl.No.14 dt.11.76 | 21 Nos. stool wooden           |
| Sl.No.19          | 2 Nos. Iron tank               |
| Sl.No.23          | 6 Nos. Flood light             |
| Sl.No.25          | 43 Nos. dual desk steel double |
| Sl.No.20 dt.12.80 | 3 Nos. steel chairs            |
| Sl.No.21 dt.10.76 | 2 Nos. steel chairs            |
| Sl.No.22 dt.2.75  | 1 No. Soil Cooler with sprayer |
| Sl.No.24 dt.11.76 | 1 No. Table(Reading Room)      |
| Sl.No.43          | 20 Nos. window grills          |
| Sl.No.64          | 1 No. Hand pump.               |
| Sl.No.70          | 1 No. Pipe(2")                 |
| Sl.No.72          | 1 No. Booster Pump             |
| Sl.No.75          | 10 Pairs Intercom cables       |

2x The reason for not mentioning the book value/date of purchase may please be explained under sub-section to 204(a).

It is suggested that enquiry be made from the relevant Government departments for the information so as to ascertain the A Committee constituted for the purpose by Govt. D.C.

PARA NO. 6 LIBRARY ISSUE REGISTER

(i) All the prescribed columns were not completed as such date of issue, and date of return of books etc. have not been mentioned.

(ii) It is further noticed that the books have not been taken back and entry of the same has been cancelled by the receiving authority which is irregular.

(iii) Physical verification of the Acc. Register has not been conducted every year. The needful may be done and shown to the audit.

PARA NO. 8 STOCK REGISTER

(i) Non Consumable stock register of 2075 was not maintained properly as such gross total and balance have not been completed in all respects.

(ii) Various non consumable items as given below were purchased and entered in stock register which are later issued to individuals. Official balance of these items shown Nil which is irregular and incongruous. If any of the GRs in such cases balance may be reduced to Nil unless the items are issued or written off.

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Page	Name of the items	Quantity	remarks
1	Badminton rackets	26 Nos.	Nil shown
7	Foot Ball	10 Nos.	Nil shown
19	Table Tennis Table	1 Nos.	(Broken) may be
25	Hats (Table Tennis)	10 No.	shown <sup>for amount</sup> balance and 3 Nos. missing)
27/			
134	Cannon Stands	3 Nos.	shown Nil
32	Volley Ball	20 Nos.	Shown only 2 Nos.
39	Table Tennis net	2 Nos.	shown one net and one net in pieces.

It is desired to know to work out the balance of these items and entered in the stock register, and to be issued in the placement register.

111) Stock entries from the Old stock register had not been carried over in the current stock register. In the absence of the same, it is difficult to verify the stock in hand. Necessary action be taken to get these articles condemned under the advice of audit.

PARA No. 9 - PROVISIONARY OF SCOOTER ADVANCE IN THE OLD STOCK REGISTER  
INSTALLMENT No. 10

As per para 15 of the audit report for the year 1979-82 (reproduced as para 20 of the audit report for the year 1985-88) the under mentioned staff had drawn scooter advance of Rs. 3000/-

- 1) Sh. K. S. Poojar
- 2) Sh. K. S. Poojar
- 3) Sh. K. S. Poojar

As per para 15 of audit from 1.7.82 to 14.7.82 the Institution was asked either to produce comprehensive insurance paper or to recover the balance amount due from the individual. It has been reviewed that neither the required paper were produced nor any action was taken by the Institution to recover the amount at once. The following amount which were required to be recovered immediately after July 82 was recovered in instalment as usual and thus no action was taken on the audit para. The reasons for the same may kindly be indicated to the audit.

Sl.No.	Name of the employee	No. of instalments in which the amount was repaid after July 82 i.e. after audit objection	Amount
1.	Sh. K. S. Poojar	9 instalments from Aug 82 to Feb 83	Rs. 2700/-
2.	Sh. K. S. Poojar	3 instalments from Feb 83 to Apr 83	Rs. 1000/-
3.	Sh. K. S. Poojar	3 instalments from Apr 83 to Jun 83	Rs. 1300/-

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 PART NO. 10 IRREGULAR PAYMENT OF FEE FOR 7<sup>th</sup> SEMESTER  
 1988-89 TO 1990-91

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It was observed that the traveling allowances is being paid to the tea ching and other staff and claimed taxi/scooter charges which have been paid to them for performing these journeys as per mileage. The official neither produced the actual bill received from the taxi/scooter owner nor mentioned any number of conveyance. In the light of above observations it is stressed to either mention therein the Reg.No. of conveyance was being utilised by the office or the payment made in cash so the official may be recovered. This is done as per :-

1988-90 Rs. 1440.00  
 1990-91 Rs. 6503.00

In the view of the above observations it is desired to review all the cases and feasible cases be sought out other than the payment made to cashier, and recovery be made under intimation to audit.

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PART NO. 11 NON RECEIPT OF FEE

It has been observed that the first instalment of fee has been charged from the students at the time of admission in Aug/91 but the second instalment which was due on february 91 has not been charged from the following students. The reasons may be explained to the audit and further suggested that the names of non-paymental students be searched in the records of all facilities which they are availing from the institute, such as library, etc. or etc.

1990-91

Sl. No.	Roll No.	Name of student	Mark sheet
1.	20/90	Gurender Kumar	CGP
2.	02/90	Bal Kishan	No-
3.	10/90	Gurmeet Singh	Yes
4.	12/90	Ant Kumar	Storr
5.	00/90	Shupesh Gupta	CGP
6.	07/90	Rajni Dargwal	CGP
7.	03/90	Hahender Kr.	CGP
8.	01/90	Praveen K.	CGP
9.	04/90	Rajesh K.	CGP
10.	05/90	Rohit K.	CGP
11.	06/90	Janju	CGP
12.	08/90	Garwal Kumar	CGP
13.	09/90	Shashi Shashan	CGP
14.	10/90	Hema Gupta	CGP
15.	11/90	Neelam	CGP
16.	12/90	Arunoday Kr.	CGP
17.	13/90	Uttam Singh	CGP
18.	14/90	Abhishek K.	CGP
19.	15/90	Ranjay Kr.	CGP
20.	16/90	Vikas Kumar	CGP
21.	17/90	Vikas Chohan	CGP
22.	18/90	Am K.	CGP

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23.	195/90	Kallesh Choudhary	Store
24.	203/90	Budha Kumar	CSP
25.	215/90	Sanjay Sr.	CSP
26.	236/90	Manoj Agarwal	Store
27.	237/90	Ravi Naushik	Sales
28.	017/90	Bhupendra K.	Sales.

PARA .12 NON-BUDGETED/NON-MAINTENANCE ✓

*[Handwritten signature]*

The following records have not been produced/obtainined to the audit. The same may please be maintained and produced to the next audit.

1. L.M.C. Register.
2. Conveyance Register.
3. Copy of the Scheme in respect of the Institution.

*[Handwritten signature]*  
(O.P. SHARMA)  
INTERNAL ACCOUNTS OFFICER

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Para No. 4 (Ref. Memo No. 9)

Dated 20-3-96

Subject - Contingent control register and Voucher No. 100 100 100

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On scrutiny of the contingent control register and contingent voucher for the year 1995-96 on test check basis, it has been revealed that stationery items were purchased beyond the powers of M.G.O. As per delegation of financial power Rules the Head of Office is empowered to an expenditure of Rs. 4000 per annum on stationery items. But during the year 1995-96 a sum of Rs. 2000 has been expended on stationery items by the Head of Office which is irregular. Necessary steps may be taken to regularise the amount under the Head of the Department under intimation to the audit.

Para No. 5 (Ref. Memo No. 13)

Dated 25-4-96

Subject - Stock register

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On test scrutiny of the stock registers, it is observed that:-

- 1) No page count certificate has been given at the page end of the consumable stock register.
- 2) No physical verification of the stock of the consumables have been carried since 1989. The last physical verification was done on 3-3-95.
- 3) No consumable stocks have been received since 1989. The last receipt was on 12-9-88.

The reasons for these lapses may be explained. Necessary steps may be initiated to do the necessary and compliance be intimated to the audit.

Para No. 6 (Ref. Memo No. 3)

Dated 26-5-96

On test scrutiny of Bill register for the year 1995-96 on 26-5-96, the following discrepancies/irregularities were observed which may be regularised under intimation to the audit. The steps to be taken may be intimated to the audit.

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1. No proper certificate has been given in the beginning of the bill register. The needful may be done and compliance shown to the audit.
2. Monthly summary of bills showing details of bills pending at the end of each month is not being made in the bill register. The same may be made as the following format and shown to the audit:-
  - (i) No. of bills pending in the beginning of the month (same as closing balance of last month).
  - (ii) No. of bills presented and paid during the month.
  - (iii) Total (i) + (ii)
  - (iv) Bills passed by PAB during the month
  - (v) Bills received (3) - (4)
 Details of pending bills with reasons signature of PAB.

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Para No. 7 (Ref. Para No. 12) Dated 26-5-56  
 Subject: Service postage stamp account 95-96

In test scrutiny of service postage stamp account for the period 1-4-56 to 31-5-56, the following irregularities have been noticed which may be rectified under intimation to the audit:-

1. Daily consumption register of service postage stamps is not being maintained. Daily consumption could not be traced unless with the register. The needful may be done and compliance be shown to the audit.
2. On 2-4-56 service postage stamps worth Rs. 20 were used by the master but the same was not covered by the registered monthly consumption register. The reasons for this irregularity may be explained to the audit. Necessary rectifications be done and compliance shown to the audit.
3. Monthly stamp account has not been signed by the Head of Office from May 56 to Oct. 56. Reasons for this lapse be explained. Needful may be done and compliance shown to the audit.
4. Para No. 96 enclosed stamp account has not been made in the register. The reasons for this lapse may be explained. Needful may be done and compliance shown to the audit.

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1) Shri. Devraj Prakash, DCE: Nomination form in respect of Group Insurance and DCRG not filled. 1 page entry not attested after 5 years. Character verification and medical examination reports not attached. Signature in Col. 10 not done accordingly. Service book to be verified from 1-9-55 to 31-3-56.

2) Shri. Rajinder Prasad, Page

Nomination form for Group Insurance not attached. 1 page entry not attested. Character verification and medical examination reports not attached. Signature in Col. 10 not obtained. Service not verified from 1-9-55 to 31-3-56.

3) Sh. Shiv M. Singh, Sharma, Secretary

Nomination form for DCRG not attached. 1 page entry attestation not done. Signature in Col. 10 not obtained. Service verification from 1-9-55 to 31-3-56 not done.

4) Shri. Davinder Nath, GR-II

Photo of the official not seen in the book. 1 page entry attestation not done. Character and medical examination reports not attached. Signature in Col. 10 not obtained. Service to be verified from 1-9-55 to 31-3-56. ~~1957~~ not upto date.

5) Shri. R.L. Yadav, Lecturer

Nomination form for DFF at DCRG and photo are not attached. Signature, in Col. 10 not obtained. Service to be verified from 1-9-55 to 31-3-56. P.A. and M.P. book are not upto date.

For File No. 34/98/6 (Part) Date: 10/11/57

Subject - Pay Band, P.A. Book and M.P.

On test scrutiny of the pay band register for 43-56 and last pay certificates for the same it is noted the following admissions/irregularities have been noticed which may be rectified and not repeated in future.

- 1) No pay band certificates have been given in the name of the P.A. The careful way to sort and compliance should be issued.
- 2) The P.A. has not been released by any officer at all. The authenticity of the entries made therein could not be established. The careful way to sort and compliance shown to the audit.

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3) At the end of the PQR, GAA 18 is not being completed. The reasons for this may be explained to the audit. The needful may be done and compliance shown to the audit.

4) The no. of disbursement of recovery of various advances shown in the upper portion of PQR does not tally with the amount recovered vide lower portion of PQR. Necessary rectification be made in this regard and compliance be shown to the audit.

5. Sh. N.S. Yadav, Lecturer is drawing pay @ Rs. 3300/-100 in the pay scale of Rs. 2000-3500 whereas subscription for CGEAS is being deducted @ Rs. 50/- only per month. Position in this regard may be clarified to the audit.

6. In the LPC issued to Sh. Ganga Ram Chakraborty and furnish the rates of pay and allowances have not been mentioned correctly. Similarly in Aug 85 amount of pay to him has not been reflected correctly in the PQR. Necessary rectification be made and compliance shown to the audit.

Para No. 11 (Ref. Memo No. 11) Date 28-8-85

Subject - Library Record 85-01

On test scrutiny of the library record, the following discrepancies/irregularities have been observed which may please be rectified under intimation to audit the steps be taken to avoid such lapses in future.

- 1) Various newspapers are being purchased regularly but 'Rajasth' is not being purchased. Reasons for this may be explained needful may be done and compliance shown to the audit.
2. In issue register no date issued has been given in the beginning of the register. The needful may be done and compliance shown to the audit.
3. In issue register the dates are being mentioned under relevant columns as 1/5/85. It can not be seen whether a particular book has been issued or not in the specified date and if not, reasons may be given under compliance shown to the audit.
4. As per issue register on 5-4-85, Sh. Madan Lal has issued 7 books as per entry of Page-100. However the same have not been received back as per. The books may be sent returned with prescribed fine and compliance may be shown to the audit. Other similar cases if any may also be dealt with accordingly under intimation to the audit.

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Page No

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NO. (REF. 2000 20.7 20. 2000.57)

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During the last year of Despatch Register  
following irregularities have been noticed.

It has been observed that the account is not clear,  
monthly and physical verification of stock of articles  
postage stamps in hand is not being done by  
responsible officers. At the end of each month the  
detailed account of the stamps received and used is  
to be entered in the despatch register and the balance  
in hand is to be verified by responsible officers.  
This should be done by the responsible officers.

2. The page number is not entered in the despatch register.  
The register should be page numbered and a  
certificate of page counting is to be recorded on the  
first page by the concerned officers. Needful copy of  
same should be submitted.

3. The account of the year 1980-81 is not prepared  
and the account for the year 1981-82 is not  
submitted to the concerned officers.

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497-11  
CURRENT APPROPRIATION  
 (1996-97)

Para 30  
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Order No. (Ref. memo no. 1 dt. 2.12.97)

Subject: - non-utilisation of fund

An amount of Rs. 152000/- was allocated for contingencies charges for the year 1996-97. Out of this, an amount of Rs. 46,370/- was utilised during the year and Rs. 1,15,630/- remained un-utilised. The item wise detail is as under:-

Sl.No.	Item	Amount allocated	Amount utilised	Balance
1.	Furniture	32500/-	-	32,500/-
2.	Postage	1500/-	-	1,500/-
3.	Stationery	15200/-	12034	3,166/-
4.	Office equipment	20000/-	-	20,000/-
5.	Livestock	2500/-	989/-	1,511/-
6.	Mat. & Cold	1500/-	-	1,500/-
7.	Water & Ele. Charges	7500/-	-	7,500/-
8.	Misc. Exp.	10500/-	10101/-	399/-
9.	TA/DA	12000/-	10170/-	1,830/-
10.	Medical	5000/-	-	5,000/-
11.	Stores	8000/-	-	8,000/-
12.	Printing	10000/-	4661/-	5,339/-
13.	Principals	5000/-	4900/-	100/-
14.	Minor Exp.	5000/-	4415/-	585/-
15.	Provision for Loan	6000/-	-	6,000/-
16.	Library books	10000/-	-	10,000/-
		<u>1,52,000/-</u>	<u>46,370/-</u>	<u>1,05,630/-</u>

Out of 16 items, utilisation was nil in respect of 12 items and there is partial utilisation in respect of 4 items. Reasons for the same may be explained to Audit.

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PAR. NO. 3 (P.F. NO. 10) DT. 3.12.97

Subject: CAUTION MONEY

During the last check of caution money account it was observed that account of refund of caution money is not being maintain properly. In case of refund of caution money, signatures of students are being obtained in receipt register against entry of receipts. Besides this, the amount of caution money refunded for three years, needs to be deposited in Govt. account as large deposits. The account of refund of caution money/detailed in government account should be main entry through separate register which is not being maintained.

Reasons for irregularity may be explained as follows.

PAR. NO. 3 (P.F. NO. 10) DT. 5.12.97

Subject: P.S.R.

During the last check of P.S.R. Register the following irregularities/irregularities have been noticed.

No per cent contribution should not exceed more than 20% of basic pay. In the following cases G.P. contribution in excess of basic pay has been deducted.

Name	Basic pay	G.P. contribution
Mr. S. S. Gupta	8330/-	2440/-
Mr. S. S. Gupta	7720/-	8880/-

Carried over to next page for further details may be referred to audit.

PAR. No. 3 (P.F. NO. 10) DT. 5.12.97

Subject: CAUTION MONEY

During the course of last check of cash book the following irregularities were noticed:

An amount of Rs. 40/- has been shown in cash book as large amount of money. This amount has not been properly accounted for and all the amount requirements of petty exorbitance. It is requested to check the cash book and appropriate action.

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80-10-31

Page No

36

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NO. 1000 (S.F. 1000) (S.F. 1000)

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During the last year of Research Register following irregularities have been noticed:

It has been observed that the account is not closed monthly and physical verification of stock of service postage stamps is not being done by a responsible officer. At the end of each month the detailed account of the stamps received and used is to be entered in the despatch register and the balance to be shown in the despatch register. Entries and balances should be checked by the responsible officers.

2. The page number has not been entered in the despatch register. The register should be page numbered and a certificate of page numbering is to be recorded as the first page by the concerned officer. Needful may be done accordingly.
3. The account is not closed and not audited for the last year 1948-49. The account is to be closed and audited for the year 1948-49.

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5. The receipt regarding recovery of find sum on the above accounts of the books has been shown. Explanation in this regard may be explained to the audit.

6. No test verification has been done in the computer registers/stock registers. The needful may be done and established to show to the audit.

Para No. 2 (Ref. Memo No. 1) Date 10-3-88

Subject - Non production of records

(1) The following records have not been maintained/produced -

- i) Register of land lease advances
- ii) Register of ITA

The same may be shown to the next audit.

2) The following remittances have not been got verified from PAC II

Date	Amount	Major Head
26-7-85	Rs. 8558	202
16-2-88	Rs. 11558	201
17-2-88	Rs. 1168	202
27-2-88	Rs. 12208	2443
7-3-88	Rs. 927	2204

The same may be got verified from PAC II and shown to the next audit.

*[Handwritten Signature]*

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FORM NO. 3 (REVISED) NO. 1 (T. 3.12.97)

Subject: CAUTION MONEY

During the recent check of caution money account it was observed that account of refund of caution money is not being maintained properly. In case of refund of caution money, signatures of students are being entered in receipt register against entry of receipts. Besides this, the amount of caution money refunded for three years, needs to be deposited in Govt. account as large deposits. The concept of refund of caution money/deposit in government account should be main source through separate register which is not being maintained.

Reasons for the above may be explained as follows.

FORM NO. 4 (REVISED) NO. 10 (T. 5.12.97)

Subject: P.P.R.

During the audit of P.P.R. Register the following irregularities/shortcomings have been noticed.

As per P.P.R. contribution should not exceed the amount of basic pay. In the following cases P.P.R. contribution in excess of basic pay has been deducted.

Name	Basic pay	P.P.R. deduction
Shri. S.P. Gupta	2300/-	3450/-
Shri. S.P. Sharma	2125/-	2600/-

Contribution for leave arrears facilities may be deducted as well.

FORM NO. 5 (REVISED) NO. 8 (T. 5.12.97)

Subject: CAUTION MONEY

During the course of recent check of cash book the following irregularities were noticed:

An amount of 5,100/- has been shown in cash book as interest money. This amount does not serve any purpose for work and is not the amount required for petty expenditure. It should be taken as advance and its cash book entry should be deleted.

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During the last check of stock register of  
ced and non-ced, the following irregularities have  
been noticed.

1. Non-cessible stock articles

It has been observed that the following articles  
of non-cessible nature have been entered in the cessible  
stock register, which is illegal. Further, certain  
items were drawn off from the stock register and taken to  
be brought to nil. Non-cessible articles also not reduce from the  
stock register until they are sold. Now all non-cessible  
articles may be brought to nil and transferred to  
non-cessible stock register upon intimation to Revenue.

<u>Name of Item</u>	<u>Page No.</u>
Rocket (plastic)	P/158
Jug (plastic)	P/19
Plastic Machine	P/35
Stapler Machine	P/51
Call of 1	P/87

Non-cessible stock articles

Physical verification of stock has not been conducted  
by the responsible officer since 1991-92. Last physical verifi-  
cation was conducted on 23.8.92. As per rule it should be  
done annually and a certificate to this effect is prepared  
in the register. Rs 7000 is also due to be the necessary  
action for such verification and outcome thereof should be  
sent.

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Gross Salary	87,020
less HRA	1,800
	<hr/>
	85,220
less S.D.	15,600
	<hr/>
	69,620

Income tax	6984
less value	2122
	<hr/>
	4862
paid	4050
	<hr/>
recovery	812

Required Rs. 10,150  
 (out of Rs. 2750 HRA, and from March 86 to July 86 (4500)  
 Rs. 486 was recovered in Annual 86 house rebate also paid Rs. 1644)

2. Sh. Arun Choudhary

Gross salary	- 102504
less S.D.	- 15750
	<hr/>
	86754

Income tax -	11750
less rebate	7278
	<hr/>
	4472
paid	2327
	<hr/>
recovery	2145

David  
 CPF - 4800  
 CGC IS - 360  
 HSC - 30000  
 LIC - 4732  
 37892

LIC Policy No. 110303367	- 420.54	1736.4
LIC Policy No. 110303368	- 420.54	1320.4
LIC Policy No. 110303369	- 420.54	1785.4
		<hr/>
		4842.2

(out of Rs. 5000/- of LIC investment of Rs. 1100/- not given rebate on LIC premium claimed Rs. 5000/- as asset supporting documents for 1100/-)

3. Sh. S.L. Yadav

Gross Salary	114000
Age. T. Fee	720
	<hr/>
	114720
less S.D.	11000
	<hr/>
	103720

Income tax	15120
	<hr/>
Recovery	210

\*Total income tax deducted of Rs. 14907/- without the 100 B. 720/- was used as addition for reimbursement of 100 B. 720/- gross income taken as 114000 instead of Rs. 115405/-.

Above recd. print of may 86 is not verified as compliance of return to Dept.

115  
 91

(29)

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(28)

FORM NO. 10  
St. Paul, Dec. 1947

(36)

SUBJECT: WALTER B. ...

(36)

Review, covering all service back the following:  
regularity/credit records have been noticed.

Examination made of W.B. ..., W.B. ..., Family Pension and  
Family Registration not available in Service Book.

W.B. ... leaves ...

Date of birth ...  
Date of appointment 9-10-65

Under CCS Pension Rule 32 as a 5 ovt. Service pension  
75 years of service as his salary left with 5 years of service  
before the date of retirement whichever is early the Head of  
office in consultation with the Accounts Officer shall in  
accordance with the rules shall verify the service records  
by each Govt. Servant and verify the qualifying service and  
to communicate to the official in charge of accounting  
as retained. If the official has completed 75 years  
before service qualifying service has not been verified as  
yet.

Needful to be done as above should be shown to assist.

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Form No. 17 dated 5.11.97

Subject: 2000-01

(37)

During the course of physical verification of books for the year 1996-97, the following irregularities have been noticed.

1. Physical verification of the library books has not been conducted by the responsible officer since 1991-92. Last physical verification was conducted on 4.5.92. It is desired that a certificate alongwith the result of this effect be recorded in the inventory register. NO/200 is requested to take necessary action for such verification and outcome to be audited.

2. It has been observed that as per ANNEXURE-A attached herewith, the books amounting to Rs. 4160/- were issued to the official/staff who are transferred/retired from the institute. Neither the books nor the cost of book was deposited as per by the concerned officials.

Necessary action may be taken to get the books, in case these books were not forthcoming, the cost of the books may be recovered under intimation to audit.

3. It has also been observed that under ANNEXURE-B attached to this report/came. About 18 books amounting to Rs. 72.00 (seven rupees 00/-) were found missing from the library at the time of physical verification.

Necessary action may be taken to effect the recovery from the defaulting librarian and a intimation to audit.

4. It has also been observed that the statements of the staff/instructors did not return the books noted against them. Refer the attached ANNEXURE-C. Although the books were left to the staff.

Necessary action may be taken to get back all the books amounting to Rs. 540/- from the staff who are concerned full for which all such books may be written off by the competent authority under intimation to audit.

(27)

Sh. R. K. Kaushik (Govt)

No. Book No. Title of Author Price of the Book

- 1. 4364. Guide to Companies Act 1956  
By A. Ramnagar (Three Parts)  
(Three Parts and Appendix)
- 2. 4365. Law of Consumer Protection  
Principles and Practice 1986  
By Atul Singh
- 3. 4366. Law of Consumer Protection  
in India by D. N. Sengupta
- 4. 4367. Supplement to Law of  
Consumer Protection  
in India by D. N. Sengupta
- 5. 4368. Law of Law and Justice  
by S. M. Duggan
- 6. 4368. Principles of Modern  
Company Law by (Author's)

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28.9



11th English Reference Books

- 1. 257. Language and Learning 257  
if left 1.500

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- 2. 258. Language and Organisation 258-350  
and practice by Franking
- 3. 259. General Knowledge Digest 259-300  
1980 by P. R. Arjunan
- 4. 260. New Style English Grammar 260-350  
and Composition by Brij Mohan
- 5. 261. Complete English Grammar 261-350  
and Composition by C. S. Srinivasan
- 6. 262. G. V. C. A. General Knowledge 262-350  
Digest and Reference Book  
by S. S. Srinivasan
- 7. 263. High School English Grammar  
and Composition 263-350  
and practice
- 8. 264. General Expectation 264-350  
Book 3 of Choice

28/29

25 (39)  
20/28  
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315  
 20/28  
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1	20/28	वसुदेव लक्ष्मण	40.00
2	20/28	विष्णु लक्ष्मण	40.00
3	20/28	श्रीराम लक्ष्मण	40.00
4	20/28	—	—
Total			160.00

*(Signature)*

315  
 20/28  
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1881-1882 ...

S. No.	Acc. No.	Name of Book	Author	Price
1	246	Encyclopedia of Genes	...	...
2	611	Function of English Grammar	...	...
3	718	...	...	...
4	854	...	...	...
5	1047	...	...	...
6	1217	...	...	...
7	261	...	...	...
8	33	...	...	...
9	1512	...	...	...
10	1609	...	...	...
11	1972	...	...	...
12	1921	...	...	...

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3760

- 13. 2011 विद्युत विभागाचा अर्थोप  
व्यय by अ. नं. 00/03/11
- 14. 2011 विद्युत विभागाचा अर्थोप  
व्यय by अ. नं. 00/03/11
- 15. 2015 विद्युत विभागाचा अर्थोप  
व्यय by अ. नं. 00/03/11
- 16. 2016 विद्युत विभागाचा अर्थोप  
व्यय by अ. नं. 00/03/11
- 17. 2016 विद्युत विभागाचा अर्थोप  
व्यय by अ. नं. 00/03/11
- 18. 2016 विद्युत विभागाचा अर्थोप  
व्यय by अ. नं. 00/03/11
- 19. 2016 विद्युत विभागाचा अर्थोप  
व्यय by अ. नं. 00/03/11





List of Books - 1994-95

Sr.	Date	Author	Title	Price
1	17/11	Prof. Bahadur Singh	Salesmanship and Publicity by Verma	37.50
2	29/11	Dr. P. K. Kashyap	Introduction to Accounts by Verma	15.00
3	31/11	Surendra Kumar	शुद्ध अंकगणित (Pure Mathematics)	10.00
4	35/11	Dr. Anand Prasad	शुद्ध अंकगणित (Pure Mathematics)	12.50
5	12/12	Shri. Madan Mohan	Stocks, Shares and Purchases by Verma	37.50
6	26/12	Dr. Anand Prasad	शुद्ध अंकगणित (Pure Mathematics)	10.00
7	28/12	Dr. Anand Prasad	शुद्ध अंकगणित (Pure Mathematics)	10.00

1995-96

1	1/1	Dr. Anand Prasad	शुद्ध अंकगणित (Pure Mathematics)	10.00
2	1/1	Dr. Anand Prasad	शुद्ध अंकगणित (Pure Mathematics)	10.00

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	2	3	4	5	6
51	Sales	Kumar	Sales Management	2433	83-02
			Publicity		83-02
73	B	Gupta	Principal	2294	44-02
71	B	Kumar	Principal	2294	12-02
			Accounts by Gupta and		
120	C	Vinod Kumar	Sales Management	2712	28-02
		and K.D. Saxena			
123	C	H.C. Chandra	Principal	2715	28-02
			Accounts by Gupta and		
163	Sales	Vinod Kumar	Sales Management	2715	108-02
			Publicity		
17	C	Vinod Kumar	Sales Management	2719	44-02
			Publicity		

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1. It was observed that a number of books were issued to the staff of the institution during the session which is against the rules. The staff should not be allowed to issue books other than those issued to the lecturers on a title.
2. It was also observed that books issued to the staff since 1964 neither returned nor returned from the staff which is also against the rules. As per rules text books may be issued at the beginning of the session and get return the same at the close of session. Books other than text books can be issued for 15 days and thereafter same can be reissued.
3. Staff of the IIT Institute have been issued books amounting to Rs 411/- (as per list attached) which they have not returned so far. They may be directed to return the books failing which cost of books at current rates may be recovered from them under intimation to audit along with all other similar cases.

(Sd/-, Audit Memo No 19)

Part II

Sd/-

During the course of audit of the books it has observed that the advance amounting to Rs 411/- has been given to the staff of the IIT Institute. It is requested that the staff should be directed to return the books failing which cost of books at current rates may be recovered from them under intimation to audit.

Yours faithfully,  
 [Signature]  
 [Name]  
 [Designation]

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1 Sh. M. L. Yadav (Lecturer Accounts)

Sl. No.	Accession No.	Name of the books	Date of Issued	Cost of book
	1085	Higher Accounting - H.K. Kapur & Co.		50
	1959	General Knowledge for Competitive Exams		50
3	1931	व्यासराय प्रसाद एवं प्रसाद		50
4	824	General Knowledge Digest		50
5	1864	Vikramy Babbar		50
6	1334	Material Management		50
7	1924	संसाधन व्यवस्थापन		50
	1919	सूक्ष्म विज्ञान एवं प्रशासनिक		50
	934	Arithmetic - J. K. Chaturvedi		50
0	2178	बहीखाना लक्ष्मी कान्हा		50
1	2549	Jawar Lal Nera - An Autobiography	25.9.21	50
12	2499	The Higher Science of Accountancy	3.7.21	50
3	2535	सामग्री प्रबंधन के सिद्धांत एवं व्यवहार		50
4	458	Salesman's Guide		50
5	1189	सामग्री प्रबंधन के सिद्धांत एवं व्यवहार		50
6	1130	Advance Accountancy - Vol 1		50
7	1229	Cost Accounting - Methods & Problems		50
18	786	Handbook of General English		50
19	1435	रसायन विज्ञान		50
20	562	Salesman's Guide - Personal Publishing		50
21	772	Introduction to Accountancy		50
22	2124	Principles of Accountancy		50
23	629	Serial Examinations		50
24	2232	Elements of Cost Accounting	6.11.21	50
25	2385	विश्व विद्यालय के सिद्धांत एवं व्यवहार	2.6.21	50
26	2512	सूक्ष्म विज्ञान		50
27	3513	सूक्ष्म विज्ञान		50
28	3514	सूक्ष्म विज्ञान		50
29	3515	सूक्ष्म विज्ञान		50

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15/12/21

COMMERCIAL & SECRETARIAL INSTITUTE  
GATEWAY BUILDING  
(In the Premises of Ambalika Institutions)  
Chhatrapati, Delhi-110092

Sl. No.	Name of the books	Date of purchase	Cost of books
1	Advanced Accounting	12-3-92	90.00
2	Complete guide to national & international Search Exam	16-10-92	27.00
3	कम्पनी अधिनियम 1956	2-2-93	40.00
4	आयुक्तिक वित्तियोग्य प्रणाली		20.00
5	शुद्ध चालन एवं प्रबंधन	21-1-94	10.00
6	शुद्ध प्रणाली के सिद्धांत एवं व्यवहार	21-1-94	35.00
7	Cost Accounting & Basic Principles		60.00
8	Advanced Accounting (Financial etc) Vol-II	5-4-95	150.00
9	Solutions to graded problems of Financial Acctg	"	60.00
10	Solutions to " " in Company Acctg	"	60.00
11	Advanced Acctg (Financial etc) Vol I	"	150.00
12	Combined English & Hindi Exam	"	125.00
13	Test of English Language	"	30.00
14	Cost Accounting		100.00
15	Fundamentals of business organization	0-2-2001	100.00
16	Office Management	18-4-2001	20.00
17	Elements of Modern Accounting	"	10.00
18	Letters for all occasions	18-8-01	10.00
19	शुद्ध प्रणाली	27-10-01	40.00
20	Advanced Accounting Vol I	2-10-01	150.00

Total = 1890.00

Sh. Arunk Chaudhary (Lecturer-Sales)

Sl. No.	Name of the books	Date of purchase	Cost of books
1	Purchasing and sales Management	20-3-83	20.00
2	Elementary Mathematics	1-11-83	5.00
3	High School English Grammar & Composition	"	10.00
4	Essentials of Stockkeeping and Accounting	"	10.00
5	Elements of Salesmanship and Publicity	"	15.00
6	Office Management	"	40.00
7	Principles & Practice of Business Organization	"	20.00
8	शुद्ध प्रणाली	"	10.00
9	शुद्ध प्रणाली	"	10.00
10	उपरोक्त पुस्तकें के लिए 2001-02 का लेखा	"	3.00

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State of  
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Accession No	Name of the books	State of	Cost of books
3005	Manual for ... Examinations	- do -	...
373	Modern Accounting techniques		...
1209	Psychology in teaching and learning		...
357	Advanced Accounts		...
382	How to increase sales and put you self down		...
292	Fitments Commercial typewriters		...
1660	Purchasing Management		...
1672	Store Procurement material management		...
1780	Store Keeping		...
2062	Shyamas Standard's Dictated Accounts		...
2565	...		...
2531	Purchasing and Store Keeping		...
628	Saral Gauri Chitra		...
2296	...		...
2485	...		...
368	How to ...		...
207	...		...
1444	...		...
3359	Material Management: Broadly, Detailed		...
3358	Material Management		...
3347	Material Management		...
3253	Material Management		...
2527	Material Management		...
322	Essentials of material management		...
1821	Problems of stocks and storage		...
851	Industrial Purchasing and Material Management		...
1809	Scientific Inventory Management		...
1454	Work organization Management		...
137	Integrated material management		...
47	3403 Purchasing & ...		...
3028	...		...
2338	...		...
3776	Overcoming ...		...
3778	How to improve your ...		...
2781	Solving your ...		...
1624	...		...
3038	...		...
...	...		...

Accession No.	Name of the books	Date of Issue	Cost of Books
146	Collins English Gram. with examp.	19-4-92	41.50
4140	Check your Personality	5-5-92	20.00
3328	Salesmanship and Advertising	"	30.00
3391	Salesmanship and Publicity	"	26.00
4100	Salesmanship and publicity	"	20.00
2952	स्टॉक कीपिंग	12-9-92	20.00
2892	Stock-keeping and bookkeeping	21-3-92	20.00
2285	कॉमर्स अकाउंटिंग	"	20.00
4096	Latest General Knowledge	"	15.00
4109	101 New Pattern Essays	"	60.00
4377	Salesmanship and Sales Management	"	25.00
4536	Double entry book keeping	"	12.00
2862	Simple Entries with their outlines	"	7.50
2325	सरल अकाउंटिंग	"	185.00
1375	Cost Accounting Principles and Practice	"	5.00
4510	Book Keeping and Accounts (Part 1)	"	110.00
827	प्रैक्टिकल अकाउंटिंग	"	8.00
4729	Practical Book Keeping	"	35.00
1927	Selling - Principles and Practice	"	
3576			
Total			320.05

Dr. S.N. Sharma  
 (Lecturer - Stockkeeping)

Accession No.	Name of the books	Date of Issue	Cost of Books
1889	Salesmanship and publicity		10.00
2586	Salesmanship Advertising	23-6-92	20.00
2585	"	"	20.00
3503	Oxford's Standard Illustrated Dictionary of English Language		20.00
675	प्रॉब्लम इन अकाउंटिंग		10.00
2177	Problems and Questions on Accounting		10.00
2837	Textbook of Accountancy		20.00
3505	आमंत्रण अकाउंटिंग (अकाउंटिंग) वर्क		6.00
4611	Book-keeping and Accounts		10.00
4392	Accounting (Practical) Vol. II		10.00
Total			136.00

Dr. Anurag Kumar (Lecturer)  
 Date: 22/10/20

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Accession No	Name of the books	Date of issue	Cost in Rs
1358	Functional English Grammar and Composition	25/10/20	5.50
254	High English Grammar and Composition	/	7.00
Total			12.50

Smt. Parveen Sharma (Lecturer)

Accession No	Name of the books	Date of issue	Cost in Rs
1388	Functional English Grammar and Composition	14/10/20	5.50
1752	A book of English Grammar & Composition	"	16.50
1899	A Text book of Commercial Correspondence	"	10.00
Total			32.00

Smt. Manita Kumari (Lecturer)

Accession No	Name of the books	Date of issue	Cost in Rs
3628	Standard Essays	14/9/20	30.00
4261	English Composition	/	25.00
3856	A book of English Grammar and Composition	/	45.00
Total			100.00

Dr. Dharmendra Singh (Lecturer)

Accession No	Name of the books	Date of issue	Cost in Rs
2302	Typing theory and practice	20/6/20	6.25
4350	An Aid to Accounting	"	50.00
Total			56.25

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(Recd)

Accession No.	Name of books	Date of issue	Cost of books
2550	Management	22.8.84	100.00
2551	General Knowledge Digest 1984	10.8.84	100.00
2550	New style English Grammar & Composition	"	100.00
2561	Collegiate English Grammar, Composition & Test	"	85.00
2563	G.K.C.A General Knowledge Curriculum	"	20.00
2560	High School English Grammar & Composition	"	18.00
2566	Great Expectations	24.8.84	30.00
Total			163.00

J.K. Sood (Transferred)

Accession No.	Name of books	Date of issue	Cost of books
2574	Typing	27.10.88	32.00
2571	Typing	"	16.00
2501	Typing writing speeds	7.2.90	10.00
2519	Type writing speeds	5.5.92	10.00
Total			78.00

R.K. Kaushik

(Principal Institute P.B.S)

Accession No.	Name of books	Date of issue	Cost of books
4364	Guide to the Consumer Act (Three books)	30.3.95	165.00
4360	Law of Consumer Protection (Principles)	"	175.00
4366	Law of Consumer Protection in India	"	100.00
4367	Supplement to law of Consumer Protection	"	550.00
4365	P.O.T.P. Law and Consumer	"	500.00
4368	Principles of Marketing Company Law	31.3.95	500.00
Total			2190.00

Signature  
 (Principal Institute P.B.S)  
 Date

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No	Name of books	Date of issue	Price
3643	Personality Development	25 3 2011	60.00
1619	Toughminded Management	.	8.00
4457	Communication Technology	.	250.00
4141	Check your Personality	.	25.00
584	संस्कृत ग्रंथ संग्रह	.	6.00
1681	Modern Interview	.	35.00
3753	Economics systems and processes	.	125.00
4336	Advanced Accountancy	.	32.00
3126	Higher secondary book keeping	.	15.00
4531	Double Entry book keeping	.	20.00
4362	How to get scholarship fellowships	.	30.00
3779	How to overcome shyness	.	7.50
810	संस्कृत 2 वी 42	.	62.50
2691	The Concise Oxford Dictionary	.	25.00
4277	The Indian Economy	.	50.00
3780	How to make successful careers	.	10.00
3872	Statistical methods	.	20.00
2678	Competition Success Stories	.	10.00
3804	Check your Exams	.	
Total			1300.00

Name of the donor	Total amount	Rs	Paise
Sh. H. L. Yadav	1800	00	00
Sh. P. K. Chaurasia	2047	00	00
Sh. S. N. Sharma	390	00	00
Sh. Pradeep Kumar	15	00	00
Sh. Pooja Parveen Sharma	32	00	00
Sh. Manita Kumar	100	00	00
Sh. Dharmendra Singh	50	00	00
Sh. Meenu	1320	00	00
Sh. V. K. Kachra	160	00	00
Sh. J. K. Sood	76	00	00
Sh. P. K. K. S. S. S.	3100	00	00
Total	9900	00	00

12/11/20  
 Mahendra Pratap Singh  
 Librarian

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Dr. R. K. Kaulshuk

Dr. N. B. ... ..  
 .....

- 4366. Private Companies Act 1980  
 by Dr. Parmanand Chatterjee  
 with a Preface and Appendix
- 4367. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4368. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4369. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4370. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4371. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4372. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4373. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4374. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4375. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4376. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4377. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4378. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4379. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee
- 4380. Principles and Practice of Consumer Protection  
 by Dr. Parmanand Chatterjee



Consumer Protection Act

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**CURRENT REPORT**  
2008-2009

Para 1

**Suffering of teaching due to shortage of teaching staff**  
(Audit Memo No. 5 dated 27.11.2009)

Institute of Basic Business Studies (formerly CSI) is offering one full time certificate course in Business Organization & Administration with intake of 128 students and three part-time courses in Store-Keeping & Purchasing, Book Keeping & Accountancy and Salesmanship & Retail Marketing with intake of 32 students in each. The full time course covers 16 subjects whereas part-time courses cover one subject each course. During academic session 2008-09 there were only 4 regular and 2 part-time teachers who carried out teaching of full time as well as part time courses. The status of post sanctioned & filled up is given below:-

S.No	Name of the post	Sanctioned strength	Filled Up	Vacant	Since when vacant
1	Principal	1	0	1	1985
2	Lecturer in Accountancy	2	1	1	2003
3	Lecturer in CSP	3	1	2	2003 & 01.09.2009
4	Lecturer in English	1	1	0	1985
5	Typing Instructor	1	0	1	
	<b>Total</b>	<b>8</b>	<b>3</b>	<b>5</b>	

From the above table it will be seen that posts of Principal and Typing Instructor is vacant for the last 25 years whereas other posts are being vacant for a considerable period. Due to non-availability of teachers, classes of Book Keeping & Accountancy subject could not be held for part-time students during the entire session of 2008-09 whereas following subjects could not be taught to the students of regular course:-

1. Optional subjects Finance, Foreign Trade & Marketing
2. Basic Accounts & Finance
3. Basic Computer Operation & Information Technology
4. Office Operation & Typewriting (Theory & Practical)

In the academic session 2009-2010 the subject Store Keeping & Marketing in part-time course and two subjects in full time course are not being taught due to non-availability of teachers. Institute did not provide the details of efforts made for getting the post filled/making proper arrangements for the study of the student in the subject, whose teachers are not available.

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Due to non-availability of teachers the students who belong to a middle class family are deprived of the proper study and it is not understood as to how they are qualifying the subject which has not been taught by the institute.

Reasons for non-filing of vacant posts may be stated to audit and immediate steps needs to be taken for getting the vacant posts filled in the interest of the students of the institute. Also the position of posts needs to be reviewed keeping in view the present requirement of the institute and streamlined properly so that study of students may not hamper. Alternatively, the possibilities of merging the institute with CB or any other similar institute may also be considered.

Para 2

**Non Deduction of TDS for the amount of Rs 32071/-**  
(Audit Memo No.02 dated 25/22/2009)

Test check of contingent bills for the year 2008-09 revealed that an amount of Rs. 57,235/- was paid to the advertising companies for getting the admission notice published in leading newspapers. As per rules the 10% of the payments of advertising company has to be made at the prescribed rate which was not done and full payment was made to the advertising firms. The following recovery towards TDS should have been made from the firms:-

S.No.	Name of the firm	Amount of Bill	Recovery of TDS
1	A K & I Advertising	46179	935
2	Pressman Advertising & Marketing Co.	1,17,057	2222

Reasons for non-deduction of TDS may be stated to audit and recovery may be made from the respective firms & intimated to audit.

Further, it has also been noticed that Principals of institute made no letter No. 513/CSI/Prospectus/2007-08/1120 dated 23/11/2007 request of auditor. Eff to insert the advertisement of admission notice in four leading newspapers (namely Hindustan Times, Dainik Jagran (Delhi), Indian Express (Delhi) & Punjab Kesri (Hindi) ) advertisement was got printed in all newspapers without the consent of the Principal (CSI). Even the CSI has not made any payment to the advertising firms of additional two newspapers as they never requested. Thus, an amount of Rs.2,800/- was paid to the firms for which institute did not given consent for insertion in the newspaper.

Reasons for making the payment of Rs.2800/- towards advertisement cost appeared in two newspapers for which institute did not give consent to be

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elucidated to audit. Either the amount so paid to the firms may be got regularized under the orders of competent authority or recovery of Rs.2899/- may be made from the firms to whom the payments was made under intimation to audit.

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Para 3

Non maintenance of record of receipt of postage stamp and consumption thereof  
(Audit Memo No.7 Dated 30.11.2009)

Service Postage Stamp Register and Consumption Register being maintained by the institute test checked and noticed that neither the receipt of stamps nor consumption are being properly shown in these registers. As per postage stamp stock register stamp worth Rs.3000/- were received on 19.03.1998 and after consumption between 19.03.1998 to 04.04.2000 stamps worth Rs.850/- were in stock. in between 04.04.2000 and 25.08.2008 no entry of receipt of stamps has been made in the stock register. On 25.08.2008 Nil balance has been shown in the stock register and stamp worth Rs.5000/- have been shown received afresh. Out of Rs.5000/- stamps worth Rs.1300/- have been shown issued on 25.08.2008 itself. As per entries made in the consumption register stamp worth Rs.733/- were lying balance as on 04.10.2005 and thereafter no entry of the consumption has been made in this register.

It is unbelievable that after 04.04.2000 no fresh stamps were purchased and after 04.10.2005 stamps were not used. It appears that neither the stamp account has been prepared seriously by the dealing hand nor there was any check at the level of higher authorities. As the stamps are treated as good as cash, it is a serious lapse on the part of institute not to maintain its proper account of receipt and consumption of the same.

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Reasons for non-maintenance of stamps account properly may be elucidated to audit and both accounts i.e. receipt of stamps and consumption may be got prepared and authenticated by the senior officer. Compliance may be shown to audit

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Para 4

Physical verification of consumable and non-consumable items  
(Audit Memo No. 3 dated 26.11.2009)

Rule 192(2) of GFR, 2005 provides that "A physical verification of all the consumable and non-consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded (in the stock register for appropriate action by the competent authority)".

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It has, however, been observed that the physical verification of consumable and non-consumable stock has not been carried out since 2006, which is violation of rule provisions. Entries of the items, after physical verification in the year 2006, have also not been signed by the HOO/G.O.

Reasons for the above lapses be elucidated to the audit and physical verification of the consumable & non-consumable items be got conducted at the earliest.

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Para 5

**Non-furnishing of Fidelity Bond by the person handling cash for the period 2008-2009.**  
(Audit Memo No.4 dated 27.11.2009)

During the course of audit for the aforesaid period it has been noticed that the person handling the cash had not furnished the Fidelity Bond. As per Rule 275 of GFR, 2005 every government servant, who actually handles cash shall be required to submit/furnish security in the form of Fidelity Bond.

This aspect was stressed in the previous audits also but non-compliance is still continued.

Reasons for the violation of rule provisions and non-compliance of previous audit observations be elucidated to the audit.

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Para 6

**Non production of record**  
(Audit Memo No.1 dated 20.11.2009)

The following records have not been shown to audit:-

1. Record pertaining to Library
2. Admission Register
3. Security Refund Register
4. Long term / Short Term Advances Register
5. Cheque/Valuable Register
6. Medical Reimbursement Register
7. Spouse Information

*taken care as per*

(Ramesh Chander)  
Sr. Inspecting Audit Officer

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**CURRENT AUDIT  
2009-2014**

(refer Audit Memo No. 09 dt. 16.5.14)

**Subject: Short recovery of Income Tax of Rs.8258/- in r/o Sh. Arun Kumar Choudhary, Lecturer.**

During the test check of Income Tax record of IBBS, it has been noticed that income tax has been recovered less from Sh. Arun Kumar Choudhary during the year 2011-12. Because the income tax was calculated/deducted @ 10% on total taxable income i.e. Rs. 5,80,180/- whereas income tax should be deducted @ 20% of income exceeding Rs. 5,00,000/- The details of which is as under:-

Name & designation	Total taxable Income	Income tax due	Income Tax already deducted	Balance to be recovered
Sh. Arun Kumar Choudhary, Lecturer	Rs. 580180/-	I.Tax- 48036- Ed.cess- 1441-	I.Tax- 40018- ED.Cess- 1201-	I.Tax. -8018/- Ed. Cess- 240/-

Recovery amounting to Rs. 8258/- be made from the individual after verification of record and be deposited in the particular head of Income Tax under intimation to Audit. Other similar cases may be reviewed at your level.

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(refer Audit memo no.4 dt 13.05.2014)

**Subject: Stock Register (Consumables and non consumables)**

During the test check of the stock registers (Consumables and non consumables) for the audit period 2009-10 to 2013-14 the following discrepancies have been noticed:

**1. Physical verification:** As per Rule 192(1) and 192(2) of GFR stipulates that physical verification of the fixed assets (Non Consumables) and consumables items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the registers for the audit period, it has been observed that the physical verification of Non Consumables and consumables stock/goods has not been undertaken since 2006. Physical verification of consumable and non consumable items may be conducted at the earliest and audit may be intimated accordingly.

2. Apart from the above, it is also revealed that the following items which had been declared unserviceable before the audit period 2009-14 but condemnation board is yet to be constituted to declare the items as unserviceable, only thereafter the auction will

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be held. Had these items been declared condemned in time, the department would have been got a handsome amount. Moreover a lot of space has been occupied by these items.

Page No. in the stock register	Items	Quantity
2	Almirah small(steel)	6
4	Almirah (big)	9
13	Brief case	5
18	Book shelf	22
22	Chairs (armless)	9
23	Chairs (Steel)	40
28	Water cooler	1
29	Desert cooler	4
31	Chair revolving	2
32	Calculators	10
35	Chairs (Armed) steel	15
38	Duel Desk (Steel)	87
40	Duplicating Machine	2
45	Fan Pedestal	3
46	Fire Extinguisher	1
47& 52	Filing Cabinet	3+2
50	Fan ceiling	2
59	Hot case	1
61	Heat converter	1
90	Typewriters	37
103	Office table (steel)	5

Reasons for not taking action in time may be elucidated to the audit. Physical verification of consumable and non consumable items may be conducted at the earliest and audit may be intimated accordingly.

~~Para No. 03~~

Non production of Record

The following records have not been shown to audit:

1. Record pertaining to library
2. LTC Advance Register
3. Permanent Advance Register
4. Long Term and short term advance register
5. Medical reimbursement register

*(Signature)*  
(A.K. KHURANA)  
IAO

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**PART - II**  
**CURRENT REPORT**  
**(2014-15 TO 2016-17)**

*Page 46*

*Page 46*

Para No. 1: Discrepancies in Earned Leave Account of Smt. Sweety Sehgal, Head Clerk.  
(Audit Memo No. 08 dated 02.11.2017)

On scrutiny of Leave accounts of the following employee of IBSS, BTC Pusa, New Delhi, it is found that Earned Leave account in respect of the following employee is not maintained properly:-

**Leave Account of Smt. Sweety Sehgal, Head Clerk. (DOA:21/08/1987)**

Period		No. of Months	El. Credited by		Total EL at credit		Leave Availed		No. of Days	Balance	
From	To		Deptt	Audit	Deptt.	Audit	From	To		Deptt	Audit
21/8/1987	31/12/1987	4	10	10	10	10	27/2/1989	22/4/1989	55	nil	10
1/1/1988	30/6/1989	18	45	45	55	55	---	---	---	nil	15
1/7/1989	31/12/1989	6	nil	15	nil	15	---	---	---	nil	30
1/1/1990	30/6/1990	6	nil	15	nil	30	---	---	---	---	---
Remained on EOL for 180 days w.e.f 27/5/1989 to 22/11/1989 (18 EL deducted in the next half year 1/10 <sup>th</sup> EOL) and dies-non for 190 days w.e.f.23/11/1989 to 31/05/1990 (19 EL deducted in the next half year 1/10 <sup>th</sup> EOL)(total deduction=37 days) subject to max. 30 EL deduction less 3 EL as she joined on-1/6/1990											
1/7/1990	31/12/1990	6	8	15	8	18	---	---	---	8	18
1/1/1991	30/6/1991	6	nil	15	8	33	---	---	---	8	33
1/7/1991	31/12/1991	6	15	15	23	48	---	---	---	23	48
Remained on EOL for 215 days w.e.f 8/1/1990 to 11/7/1991 (22 EL deducted in the next half year 1/10 <sup>th</sup> EOL)											
1/1/1992	30/6/1992	6	2	-7	25	41	25/2/1992	9/3/1992	14	13	27
1/7/1992	31/12/1992	6	2	15	13	42	---	---	---	13	42
Remained on EOL for 241 days w.e.f 10/3/1992 to 5/11/1992 (24 EL deducted in the next half year 1/10 <sup>th</sup> EOL) subject to max. 15+8=23											
1/1/1993	30/6/1993	6	15	2	28	34	---	---	---	28	34
1/7/1993	31/12/1993	30	75	75	103	109	1/9/1995	31/10/1995	61	42	48
Remained on EOL for 61 days w.e.f 1/11/1995 to 31/12/1995 (6 EL deducted in the next half year 1/10 <sup>th</sup> EOL) and EOL w.e.f. 01.01.1996 to 31.12.1998											
1/1/1996	31/12/1998	36	ni	-6	42	42	---	---	---	42	42
1/1/1999	31/12/2000	24	60	60	102	102	---	---	---	102	102
1/1/2001	31/12/2001	12	30	30	132	132	15.02.2001	16.02.2001	2	130	130
							26.02.2001	02.03.2001	5	125	125
							09.04.2001	10.04.2001	2	123	123
Remained on EOL for 189 days w.e.f 17/09/2001 to 31/12/2001 (11 EL deducted in the next half year 1/10 <sup>th</sup> EOL) and EOL w.e.f. 01.01.2002 to 15.07.2003											
1/1/2002	31/12/2004	36	50	-11	173	112	---	---	---	173	112
1/1/2005	30/06/2005	6	nil	Nil	173	112	---	---	---	173	112
1/7/2005	31/12/2005	6	13	12	186	124	---	---	---	186	124
01/2006	31/12/2006	12	30	30	216	154	6/6/2006	8/6/2006	3	213	151
1/7/2007	30/6/2007	6	15	15	228	166	---	---	---	228	166
Remained on EOL w.e.f 16/08/2007 to 31/12/2007 and EOL w.e.f. 01.01.2008 to 2.12.2011											
1/7/2007	31/12/2007	6	4	3	232	169	---	---	---	232	169
1/1/2008	31/12/2011	48	7	Nil	234	169	---	---	---	234	169
1/1/2012	31/12/2012	12	30	30	264	199	27/2/2012	1/3/2012	4	260	195
							26/6/2012	29/6/2012	4	256	191
							13/8/2012	17/8/2012	5	251	186
							15/7/2014	18/7/2014	4	300+7	242
1/1/2015	31/03/2014	24	60	60	300+1	246	11/8/2014	14/8/2014	4	300+3	238
							Leave Encashment		10	293	228

*hml*



1/1/2015	30/06/2015	6	15	15	100+8	243	2/6/2015	30/6/2015	29	278	214
1/7/2015	31/12/2015	6	15	15	293	229	1/7/2015	30/7/2015	30	263	199
1/1/2016	31/12/2016	12	30	30	293	229	12/10/2016	31/12/2016	81	212	148
1/1/2017	30/6/2017	6	15	15	227	163	1/1/2017	5/1/2017	5	222	158

Necessary steps should be taken to correct and update the leave account under the intimation to audit.

**Para No. 2:** Short deduction of UTGEIS subscription amounting to Rs1,125/- (Audit Memo No. 09 dated 02.11.2017)

In pursuance of GOI Min. of Finance order no. 7(1)/EV/2008 dated 10/9/2010, the monthly subscription towards CGEGIS and insurance coverage to the erstwhile Group 'D' employees placed in PB-1 with grade pay of 1800/- and classified as Group 'C' as per the recommendations of 6<sup>th</sup> CPC. @ 30/- per month from 1<sup>st</sup> January of the next calendar year i.e. January, 2011.

Accordingly, subscription towards UTGEIS was required to be deducted @ Rs.30/- p.m. from 01.01.2011 in respect of Group 'C'.

During test check of records of IBBS, Pusa, it is observed that subscription as per aforesaid notification is not being deducted from the salary of following group 'C' employee:-

Sl No	Name Sh/Smt/Ms	Design.	Period	No. of Months	UTGEIS		Recovery Rs.
					Due	Deducted	
1	Sh. Balbir Singh	Sweeper	01/11 to 10/17	82	82x30=2460	75x15=1125 7x30=210	1125

Necessary steps should be taken to recover the arrear of UTGEIS contribution amounting to Rs. 1,125/- after due verification of records under intimation to audit.

**Para No. 3:** Non-Production of Records.

Following records have not been produced for auditing. These records may be produced to next audit.

1. Consumable Stock Register.
2. Library Records w.e.f. 2008-09 to 2016-17
3. Long-Term and Short-Term Register w.e.f. 2008-09 to 2016-17
4. Admission Register w.e.f. 2008-09 & 2014-15 to 2016-17.
5. Security Refund Register w.e.f. 2008-09 & 2014-15 to 2016-17
6. Cheque/Valuable Register 2008-09
7. Medical Reimbursement Register 2008-09 to 2013-14.
8. LTC Advance Register w.e.f. 2009-10 to 2013-14.
9. Permanent Advance Register w.e.f. 2009-10 to 2013-14.
10. Consumable Stock Register.
11. Property Register.
12. Liveness Register
13. Postage Stamp Account Register
14. OTA Register
15. GAR-6 Register
16. No. of applications received for refund of security/caution money during 4/2014 to 3/2017.
17. No. of students to whom caution money refunded and reasons for outstanding applications.
18. Total unclaimed amount of caution money lying for more than three years.
19. No. of applications for caution money pending prior to April, 2014 and reasons for pendency.
20. Conveyance Register

(ANIL SAINGER)  
IAO  
Audit Party No. XIV

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**TEST AUDIT NOTES**

**TAN 1: Irregularities in maintaining Pay Bill Register (GAR -17)  
(Audit Memo No.02 Dated 27.10.2017)**

During test-check of Pay Bill Register for the audit period 2014-15 to 2016-17 revealed following irregularities in PBR :

1. **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in the PBR. Upper Column of PBR from 2014-15 to 2016-17 were not found filled. Apart from the name, DoJ and PF No, the other details like pay-scales, grade pay, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc. were not written in the PBR.
2. **Non-verifications of totals** - Vertical-totals of the columns were also not recorded in the PBR and Horizontal-totals has not been verified by the DDO. Needful may be done now and shown to audit.
3. **Balance of advances not brought-forwarded** - Balance of advances were not shown brought-forwarded to the current year with its number of installments. Needful may be done and shown to audit.
4. **Abstract not filled(GAR-18)**:- Abstract in the PBR have been filled but not attested by the DDO. Need full may be done and shown to audit.

Some instances are as under:-

**2014-15**

1. Upper col. entries, Non-verification of total, Bal.of Advance and Abstract not attested.

**2015-16**

1. Upper col. entries, Non-verification of total, Bal.of Advance and Abstract not attested.

**2016-17**

1. Page cancelled not attested at page no.071 to 080.
2. Upper col. entries, Non-verification of total, Bal.of Advance and Abstract not attested.

Necessary steps may be taken to rectify the above observations.

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**TAN 2: Verification of qualifying Service**  
**(Audit Memo No.03 Dated 27.10.2017)**

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate.

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO.

**TAN 3 : Irregularities in maintaining Bill Register**  
**(Audit Memo No. 04 dated 30.10.2017)**

Bill Register should be maintained by the DDO in Form TR 28-A, and all bills presented for payment to the PAO should be noted in the register. As soon as cheques/ payments for the bills presented for payment are received, these will be noted in the appropriate column of the Bill Register and the DDOs will ensure that the amounts of cheques tally with the net amount of the bills presented. In case any retrenchment is made by the PAO, a note of such retrenchments should be kept against the bill in the remarks column in TR 28-A. But during the course of audit, it has been observed that Bill Register was not being maintained by the DDO and the following discrepancies have been noticed for the Audit period from April 2014 to March 2017:-

1. DDO has not signed entries of Bill Register while submitting the Bills to PAO.
2. Mode of payment i.e. ECS/RTGS/DDO Cheque made by PAO has not recorded in Bill Register.
3. Bills marked as cancelled without the attestation of DDO (i) Bill No. 84 & 85 dated 14/3/17.
4. Page numbering and certificate to this effect has not been recorded in the Bill register.

Necessary steps may be taken to rectify the above observations.

**TAN 4 : Irregularities in maintaining of Cash Book**  
**(Audit Memo No. 05 dated 03.10.2017)**

As per rule 13 (ii) All monetary transactions should be entered in the cash book as soon as they occur

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct.

As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs.----- (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."

As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through

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the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably.

As per Civil Account Manual, the number and date of cheque and particular of bills etc. will be noted in the Register of Cheques issued in form CAM 19 (Appendix 2) and the entries will be attested by the Cheque Drawing DDO.

'Account payee' cheques in favour of Government servants and third parties (being payable only to the concerned payees) issued by PAO after pre-check to DDOs need not be entered in the Cash Book and that the delivery and acknowledgement of such cheques is being watched through separate register.

During the test audit of Cash book of Institute of Basic Business Studies, BTC Pusa, New Delhi for the audit period from April 2014 to March 2017 the following discrepancies has been noticed:-

1. Page counting certificate is not given/signed by the DDO.
2. Details of Summary & certificate at end of the month to verify the cash balance is not recorded/signed.
3. The register of valuable i.e. GAR - 5 has not been prepared.
4. It is also noticed that the Cash Book (both receipt and payment side) is not signed for the following period

S.No.	Period not signed	Page No.
1.	31.07.2014 to 25.08.2014	48 to 49

5. Totals of Cash Book have not been verified by the person other than writer of Cash Book and DDO.

Necessary steps may be taken to rectify the above observations.

**TAN 5 : Shortcomings in Stock Register**  
(Audit Memo No. 06 dated 01.11.2017)

On scrutiny of the Records pertaining to Institute of Basic Business Studies, BTC Pusa, New Delhi, following shortcomings were noticed in the Stock Register for the Audit period from 4/2014 to 3/2017:

1. Condemn items has not been deducted from the stock and closing balance has not been adjusted accordingly.
2. Specification has not been mentioned at the time of procurement/donation or thereafter.
3. Opening/Closing balances of the stock has not been mentioned anywhere.
4. Physical Verification of the stock has not been conducted by the Deptt.
5. Unserviceable/unusable items has not been condemned as per their permissible life-span.

Necessary steps may be taken to rectify the above observations.

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**TAN 6 :Library of the Institute is non-functional since 2014**  
(Audit Memo No. 07 dated 01.11.2017)

Library and information services are key factors in providing unhindered access to essential resources to the students of reserved class or lower income group. As per the information provided by the authorities that the library of the IBSS is not functional (locked) since 2014 due to non-availability of the Staff.

Post of Librarian of this Institute is vacant since 2000 and alternative arrangement had been made on the diverted capacity (once/twice in a week) till 2014 which was also not sufficient for full time institute.

Necessary steps should be taken to make it functional under intimation to audit.

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Page No. XIV

Current Report  
**PART-II**

(2017-18 & 2018-19)

(11)

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PARA-1: Anomaly in grant of annual increment

Dated: 25/7/2019)

(Audit Memo No :8

On test check and scrutiny of Service book of Smt. Meenu Kalra, Lecturer, it is found that she has been granted Annual increment w.e.f. 01/7/2008 despite the fact that she was on EOL on Private Affairs w.e.f. 07/3/2008 to 7/8/2009 for 525 days.

Since, Smt. Meenu Kalra, Lecturer, has not physically present as on the Date of Grant of Increment on 1/7/2008 but was already on EOL (Private Affairs) w.e.f. 07/03/2008, the Annual Increment granted to her on 01/07/2008 was irregular and therefore needs to be withdrawn and instead, she may be granted increment on her physically joining the office after EOL on 08.08.2009. Her revised pay and allowances should be fixed as per the details mentioned below:-

Name and designation	Date	Pay plus Grade pay fixed by the CSI (In Rs.)	Pay plus Grade pay to be fixed as per rules (in Rs.)
	01/07/2007	12,850 + 4,200	12850 + 4200
	01/07/2008	13,370 + 4200	12850 + 4200
Meenu Kalra, Lecturer	8/8/2009	10351 + 3252	10351 + 3252
		(13370 + 4200)	(13370 + 4200)
	1/7/2010	13900 + 4200	13900 + 4200

The HOO may take necessary action to rectify the anomalies pointed out above and also make a recovery, if any, if she has been paid any amount during the EOL period w.e.f. 07.03.2008 to 07.08.2009 under intimation to audit.

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PARA-2:

Recovery of Rs.37,904/- on account of overpayment of Pay and Allowances

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Audit Memo No :9 Dated: 29/7/2019

On test check and scrutiny of Service book of Smt. Sweety Sehgal, HC. It is found that she has been granted EOL on Private Affairs from 10/7/2018 to 31/5/2021 but has been paid salary for the entire month in July 2018 whereas she was on EOL from 10/7/2018 onwards. Hence, she has been paid excess salary of 22 days in July 2018. She is, therefore, liable to refund Rs.37,208/- as an amount paid in excess to her. The calculation is shown as below:-

SNO	NAME AND DESIGNATION	BASIC PAY	DA	TOTAL PAY	AMOUNT TO BE RECOVERED
1.	SMT. SWEETY SEHGAL, HC	49,000/-	4410	53,410	$53,410 \times 22/31 = 37,904/-$
				TOTAL	37,904/-

The HDO may make necessary recovery of Rs.37,904/- from Smt. Sweety Sehgal, HC after due verification of facts and figures, under intimation to audit.

ME

PARA-3 Non disposal of Condemnation/Unserviceable items.

Dated: 31.07.2019

Memo No.15

While ~~test~~ checks of stock register, it has been noticed that some items have become unserviceable, surplus and obsolete (List enclosed as Annexure-2) which are yet to be auctioned.

1. An item is declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the items as surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.
2. The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.
3. In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government Servant, responsibility for the same should be fixed.

On scrutiny of records/information furnished by the institute revealed that a large number of store items are lying idle in the store for a long time but disposal of same has not been done till date. With the passage of time, the dismantled/scrap items would lose their value and accumulation of such goods also blocks the available space of the institute.

HOO may take necessary action to declare these items obsolete and get them auctioned at the earliest, under intimation to audit.

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RA-4:

Purchases made outside GeM.

Audit Memo No. 4

Dated: 24/7/2019

As per the directions issued by the Finance (Accounts) Department, Govt of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided it has been observed that Institute has continued to make purchases from the local dealers in total violation of Govt. Guidelines and without procuring a non-availability certificate from GeM. Some examples are as under:-

S.NO.	Bill No & date of school bill register	Amount of Bill	Name of item	Name of the Firm
1	29 dated 08/9/2017	3481	Pen drive 16 GB HP Toner CARTRIDGE	Prakash Computers solutions

The Principal may look into the Violations of aforesaid guidelines and take necessary action accordingly, under intimation to audit.

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PARA-5:

NON-PRODUCTION OF RECORDS

Dated: 22/7/2019

Ref:- Memo No. 1

The following records were not shown to audit: -

1. Library Accession Register, Books Issue Register
2. LTC Register
3. Tuition Fee Register
4. Telephone Bill Register
5. Income tax calculation sheet for the year 2018-19

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*Taken as  
found  
in his paper*

*Mr*

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# TEST AUDIT NOTES

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TAN-1:

## Improper maintenance of Pay Bill Registers.

Dated: -23.07.2019

Audit Memo No.3

During the test check of pay bill registers of the audit period from 2017-18 & 2018-19, the following shortcomings have been noticed: -

1. Numerous cuttings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
2. Upper column i.e. previous PBR No., PAN No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Page counting certificate has not been recorded in the PBRs.
4. Alphabetically index of employees has not been maintained in the PBR.
5. PBR entries have not been signed by the writer and DDO.
6. Abstract of Pay bills (G.A.R. 18) have not been prepared by the school.
7. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
8. LPC of the employees who have joined/transferred during the audit period has not been attached in the PBR.
9. Over-writings have been noticed in the PBR for corrections which is not attested by the DDO.
10. TA and DA on TA have not been shown separately in the PBR.

HOO/DDO may make efforts to update the PBRs at the earliest possible under intimation to audit.

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Irregularity in computation of Income Tax for the FY 2018-19

Dated: 24/7/2019

Audit Memo No 6

On the scrutiny of the Income Tax record for the FY 2018-19, it has been observed that the institute has not prepared Income Tax calculation sheet, as a result of which it is possible for the audit to assess the Income Tax liability of employees and point out discrepancies, if any. The Principal may get it prepared and make the same available to the next Audit.

AS

Memo No.11

Dated: 30/7/2019

On scrutiny and test check of the cash book of Commercial & Secretariat Institute (Now Institute of Basic Business Studies), following irregularities have been detected: -

1. Each and every TR- 5 issued and amount received against it, is required to be entered in the cash book separately and individually showing TR-5 Number & amount of money received but it is observed that no such entries have been made in the cash book. Instead, FEE RECEIPT entries in cash book have been made shown received in the name collector of Fees, which is irregular.
2. Overwriting in the cash book have not been attested, which is irregular. (example P-10,11)
3. Cash Book is not written after 31/7/2018 which is a serious lapse on the part of the Institute.

HOO may take necessary action to rectify/update the cash book accordingly, under intimation to audit.

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TAN-8:

Short coming in maintenance of Service Books.

Audit Memo No.13

Dated: 30.07.2019

During the test check of Service books maintained by the Commercial & Secretariat Institute, BTC Pusa, New Delhi, the Service Books of following employees have been test checked by the audit.:-

Sr. No.	Name & Designation
1	Mrs. Meenu Kalra, Lecturer
2	Sh. Sanjay Kumar, Lecturer
3	Mrs. Sweety Sehgal, HC/Gr.II
4	Sh. Balbir Singh, Sweeper

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned above at S.No.1 to 4.

2. Service Book to be shown to the official every year as per SR 202:

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No 1 to 4 were not shown to them.

3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified.

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5. From P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done in the cases mentioned above.
  6. Service verification has not been carried in r/o employees mentioned above at S.No.1 to 4 after 30/06/2018.
  7. Leave records of Sh. Balbir Singh, Sweeper has not been completed after 31/12/2016.
  8. Fluid has been used in Service Book which is not permitted.
  9. A number of overwriting have been noticed which are not attested by HOS/DDO.
  10. The Child Care Leave has not been maintained in the Prescribed proforma and the same are maintained in the general leave account.
- The HOO may get the service books of the employees competed under intimation to audit.

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Irregularity in maintenance of stock registers (Non-Consumable and consumable both)

Memo No.14

Dated: 31.07.2019

While test checks of stock register, the following irregularities are noticed: -

1. The page counting certificate has not been given in the register.
2. No physical verification of stock has been conducted annually as laid down in the rules.
3. There are number of cuttings in stock register which are not attested by the competent authority.
4. Some of the entries in stock register are not signed by the officials responsible for maintenance of the records/ registers.
5. Use of fluid has been noticed in Stock Register which is not permitted.
6. Signature of receiving authority was also not there.
7. Some Consumable items were shown in Non-Consumable Register like Plastic Bucket at Page No.15, Briefcase at Page No.13 etc.

HOS may take necessary action to remove above-mentioned irregularities and take necessary steps to maintain the record properly, under intimation to audit.

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# CURRENT AUDIT REPORT

Para 01

Ref memo -01 dated 16/12/21

Non Production of Record (taken as Fresh of 2017-19)

The following records were not shown to audit may be shown to next audit.

1. Library record
2. LTC register
3. Tuition fee/Telephone bill register
4. Income tax calculation sheet (2017-19)

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# TAN

## TAN-01

Audit Memo No. 03

Dated: - 22/12/21

Subject: Improper maintenance of Pay Bill Registers.

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

1. Numerous cuttings/Over writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
2. Upper column i.e. previous PBR No., Govt. Accommodation, Service verified etc. have not been filled in PBR.
3. PBR entries have not been signed by the writer and DDO.
4. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
5. Abstract has not been maintained by the unit.

DDO is requested to update the PBRs at the earliest possible under intimation to audit. Needful may be done under intimation to Audit.

## TAN-02

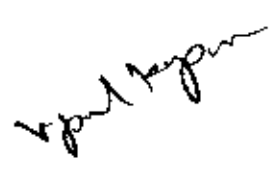
Audit Memo No -04

Dated 22/12/2021

SUB:- Shortcomings in maintenance of Bill Register

On scrutiny of **Bill Registers** following shortcomings have been observed:

1. **Blank Col- 4, 6 and 7** - Col. 4,6 and 7 should be completed under the signature of DDO 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/ signed by the DDO under audit period, which is irregular.
2. **Blank Col. 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 in any of the Bill register, which is irregular.
3. **Cutting and Overwriting-** There were number of cutting and overwriting in the Bill register which are irregular. These cuttings and over-writings must be attested by the DDO,



- 3
4. **Page Counting Certificate-** There was no page counting certificate found recorded in Bill Register. Needful be done above under intimation to Audit. Needful may be done under intimation to Audit.

**TAN-03**

Audit Memo No.05

Dated: 24/12/2021

**Subject: - Short coming in maintenance of Service Books.**

During the test check of Service books maintained by Institute of Basic Business Studies, CSI, (BTC), Pusa, New Delhi-110012, New Delhi, the Service Books of the following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned above at S.No.1 to 8 except S.No.2.
2. Service Book to be shown to the official every year as per SR 202:  
The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.
3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above except S.No.2 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
4. In most of the Service Books, Leave entries have not been updated.
5. Fluid has been used in Service Book which is not permitted.
6. A number of overwriting have been noticed which are not attested by HOS/DDO.

The HOO/DDO is therefore requested to get the service books of the employees competed under intimation to audit. Needful may be done under intimation to Audit.

*V. J. Singh*

**TAN-04**

Audit Memo No.06

Dated: 24/12/2021

**Sub:-CCL Account not maintained.**

1. Women employees having minor children may be granted Child Care Leave by authority competent to grant leave for a maximum period of 730 days during their entire service for taking care of up to two children, whether looking after any of their needs like examination, sickness etc. CCL extended to single male parent also-Para 9.2.10 of 7<sup>th</sup> CPC Report. On scrutiny of Service Book of the staff following discrepancies has been noticed :-

SNO	NAME EMPLOYEE	OF	REMARKS
1	Smt. Meenu Kalra, Lecturer		Ccl account not maintained in proper format  Ccl entry done in form 2 of leave account is also not according to rule

In order to keep better track of CCL Account, it should be reflected/maintained separately as per the guidelines pertaining to CCL Account. CCL account may be maintained separately as per guidelines and intimated to audit. Needful may be done under intimation to Audit.

**TAN-05**

Audit Memo No.07

Dated: 03/1/2022

**Subject: Various shortcomings in Cash Book**

On scrutiny and test check of the cash book the following shortcomings have been detected: -

1. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct but on test check of cash book, it has been noticed that no entry in the Cash book has been initialed and checked by the DDO.
2. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

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

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But it has been found that such a certificate has not been recorded and signed by the DDO. The HOO/DDO is therefore requested to do the needful under intimation to audit.

TAN-06

**Audit Memo No.08**

**Dated: 28/1/2022**

**Sub:- Shortcomings while allowing Income Tax rebate**

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

- I. 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 and the amount will be debited from him/her account was not found. Needful may be done under intimation to Audit.

  
Signature of J.A.O: