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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 Dy. Apprenticeship Advisor, Govt. of NCT of Delhi, Pusa Campus, New Delhi for the period 01/04/2018 to 31/03/2021 was conducted by field Audit Party No.03 comprising of Sh. Vipul Kapoor, IAO/A.O. Smt. Pooja Sahgal, AAO, Sh. Inder Singh, Senior Assistant. The audit was conducting during 26/10/2021 to 09/11/2021 (10 working days) allotted time.

**AIMS AND OBJECTIVES**

The Dy. Apprenticeship Advisor's office is working under direct control of Department of Training and Technical Education, Delhi and is responsible for monitoring of implementation the Apprenticeship Training Scheme under the Apprenticeship Training Act, 1961, (amended time to time) in respect of trade apprenticeship of Delhi Govt. Undertaking/Departments and Private Establishments in Delhi.

**HEAD OF Office & DDO**

S.NO.	NAME & DESIGNATION	FROM TO
1.	Sh. LokPal, DAA	March 2018 to February 2020
2.	Sh. VimalDimri, DAA	February 2020 to December 2020
3.	Sh. K.K. Narwal, DAA	01 January to till date

**UDC/SO/Cashier**

S.NO.	NAME & DESIGNATION	FROM TO
1.	Rakesh Kumar, Senior Assistant	2017 to September 2021
2.	Ravi Kumar, junior Assistant	January 2021 to till date

*Vipul Kapoor*

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**Details of Budget**

S.NO.	Financial Year	Budget Allotted	Expenditure Incurred
1.	2018-19	19119000/-	16813647/-
2.	2019-20	15690000/-	15144822/-
3.	2020-21	19515000/-	17285695/-

**VACANCY POSITION ( AS ON 31.03.2021)**

Group	Post		
	Sanctioned	Filled	Vacant
Group A	02	00	02
B	13	11	02
C	10	02	08
Total	25	13	12

**Statutory Audit:**

Statutory audit of The Dy. Apprenticeship Advisor, Govt. of NCT of Delhi BTC Pusa campus, New Delhi has been conducted by AGCR upto 31/03/2017

**Maintenance of Records**

The maintenance of records of Dy. Apprenticeship Advisor, Govt. of NCT of Delhi BTC Pusa, New Delhi-110012 for the period 2018-19 to 2020-21 was found satisfactory subject to the observations made in current audit report.

*V. J. K. K. K.*

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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 Dy. Apprenticeship Advisor, Govt. of NCT of Delhi BTCPusa, New Delhi-110012

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

**Part- 1A  
Old Audit Report**

There are 21 audit paras outstanding and out of this 01 para is settled and the other para is taken a fresh as per reply submitted by the Unit.

S. No.	Year	Total Para	Para Settled	Para No. settled	Outstanding
1	1977-78	1(2)	2 ( Para no 01 settled and Para no 03 taken a fresh of 2016-18)	1,3	1(2)
2	1979-81	1(3)			1(3)
3	1981-83	2(4,6)			2(4,6)
4	1983-85	2(7,9)			2(7,9)
5	1988-89	2(10,12)			2(10,12)
6	1993-94	3(14,15,16)			3(14,15,16)
7	1996-97	1(19)			1(19)
8	1997-98	3 (23,24,28)			3 (23,24,28)
9	2005-07	2(2,3)			2(2,3)
10	2007-10	1(3)			1(3)
11	2016-18	3 (1,2,3)			3 (2)
<b>TOTAL PARAS</b>		<b>21 Paras</b>			<b>19paras</b>

**(B) Details of Old Recovery**

S. No.	Year	Para	outstanding Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance to be recovered
1	1977-78	2	2926/-	Nil	2926/-
2	1983-85	7	581/-		581/-
3.	1988-89	10	288/-		288/-
4.	2007-2010	3	6496/-		6496/-
<b>TOTAL</b>			<b>Rs.10291/-</b>		<b>Rs.10,291/-</b>

*Vijay Kumar*

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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 Dy. Apprenticeship Advisor, Govt. of NCT of Delhi BTC Pusa, New Delhi-110012**

The outstanding objections pertaining to the old inspection reports on the accounts of were discussed with the Principal.

S. No.	Year	Para No.	Brief particulars of the objection	Explanation by the Deptt.	How settled
1	1977-78	2	Income Tax Rs. 2926/-		
2	1979-81	3	Contingent Expenditure Rs. 0/-		
3	1981-83	4	Cost of Apprenticeship and Reimbursement Rs. 0/-		
4	1981-83	6	Salvage Account of Rs. 0/-		
5	1983-85	7	Income Tax Rs. 581/-		
6	1983-85	9	Service Postage Stamps Rs. 0/-		
7	1988-89	10	Income Tax Rs. 288/-		
8	1988-89	12	Posting Franking Machine Rs. 0/-		
9	1993-94	14	Cash Book Maintenance of Rs. 0/-		
10	1993-94	15	Payment of recurring cost of Basic training Practical training under the Apprenticeship Act.		
11	1993-94	16	Maintenance of Contingent Control Register		
12	1996-97	19	LTC		
13	1997-98	23	Audio cable expenditure to the tune of Rs. 2,25,663		
14	1997-98	24	Bill Register, Bill Transit Reg., Acquaintance Register of undisbursed Pay and Allowance.		
15	1997-98	28	Stepping up Case		
16	2005-07	2	Vacancy Statement		
17	2005-07	3	Service Postage Stamps		
18	2007-10	3	Short Recovery of income Tax amounting to Rs. 6496/-		
19	2016-18	1	Pay Fixation	The pay fixation was revised and arrear released vide bill no66 dated 13-11-19	As per record submitted by the Auditee unit
20	2016-18	2	Condemnation of Store items lying obsolete		
21	2016-18	3	Non Production of Records	Taken a fresh and partially settled for Postage stamp Register	As per record submitted by the Auditee unit

V. Puri/Kapoor

# CURRENT AUDIT REPORT

(Period 2018-19 To 2020-21)

During the course of current audit, 09 audit memos including 01 record memo, were issued. On the basis of compliance shown by the office of **Dy. Apprenticeship Advisor, Govt. of NCT of Delhi BTC Pusa, New Delhi-110012**, 09 memos including one record memo were converted into 02 Para and 06 TAN with NIL Recovery.

## Details of Current Recovery (Audit period)

MEMO NO.	Subject	Converted into	Total Recovery (inRs.)	Amount Recovered (in Rs.)	Balance (inRs.)
09	Non Implementation of Provision Apprenticeship Act, 1961	PARA-01	-----	-----	-----
01	Non- Production of Records	PARA-02	-----	-----	-----
03	Improper maintenance of Pay Bill Registers.	TAN-01			
04	Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)	TAN-02			
05	Shortcomings in maintenance of Bill Register	TAN-03			
06	Short coming in maintenance of Service Books	TAN-04			
07	Various shortcomings in Cash Book	TAN-05			
08	<u>Shortcomings while allowing Income Tax rebate</u>	TAN-06			

The internal audit report has been prepared on the basis of information furnished and made available by the DAA, Pusa, New Delhi-110012 for the period 2018-19 to 2020-21

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

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35/c  
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64/c  
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PREVIOUS REPORT  
Part-I(1977-1998)

Part - I.

OLD REPORT

1977-2016

Para No -1

(Ref. Para 4 of 77-78)

Sub : Service Books.

During scrutiny of service books of Apprenticeship Adviser, Arab-Ki-Sarai, New Delhi the following omission were noticed :-

Sh. K.D. Mudgal

It was noticed that his pay was stepped up from Rs. 340/- to Rs. 350/- wef. 25.4.73 equivalent to his junior Sh. S.K. Gupta under H. Ger. Orders of the Principal Govt. Boys Sr. Sec. School, Malviya Nagar was not in order as the same should have been under the orders of the Head of the Deptt, Controlling Authority. In view of the above necessary approval of the Head of the Deptt. may please be obtained and shown to audit.

Para No- 2

(Ref Para No 10 for the year 77-78)

Sub : Income Tax

During the course of checking of income tax calculation for the year 1977-78 following emissions were noticed.

1. While computing the total income of an individual deduction in respect of payments made for LIC Premium and deposit made in 10/15 years. CTD Premium etc. Under section 2800 were allowed in many cases. While allowing such rebate DDO should have certified under his dated signatures that he had physically seen the premium receipt and CTD Pass Book. But the needful has not been done in any of the cases. Had the official not been given the rebate they would have been assessed to higher Income Tax/S.C. All the such cases may be reviewed and verification made under compliance to audit.

2. As per PBR and other records arrears of pay fixation due to RPR 1973 were given to the Staff during 1977-78 but the amount was not included as income while computing the total income for the year.

Under section 89(1) where, by reasons of any portion of an assessed salary being paid in arrears or in advance or by reason of his having received in any one financial year salary for more than 12 months or by reason of his having received a payment which is profit in lieu of salary his income is assessed at a rate higher than that at which it would otherwise have been assessed, the income tax officer shall on an application being made to him in this behalf grant such relief as may be prescribed.

Settled  
23/2/2019  
Per MAM KCHLF  
IAC PwB/100-32

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Para No 2

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In none of the cases such relief orders received from Income tax office were shown to the audit. In case n such orders of relief were received from Income tax office, the amt. of arrears may be treated as Income Tax for 1977-78 and Tax Surcharge be calculated/deducted on total income for the year under intimation to audit.

3. The field staff of institution was in receipt of Fixed travelling allowances in lieu of conveyance charges alongwith salary.

As per section 16 of Income Tax Act, if the employee is in receipt of a conveyance allowance the deduction for incidental expenses or standard deductions will be limited to Rs.1000/-only.

On scrutiny of the cases it was seen that in all the cases the standard deductions were allowed at normal rates as if the incumbents were not getting any fixed travelling allowance.

A few such examples for 1977-78 are given below:-

SH. K.B. LALL, SURVEYOR - 1977-78

INCOME TAX ASSESSED

	Gross salary	21669-15
FIA	Rs. 180 -00	
IRA	Rs. 1620- 00	
	<u>Rs. 1800 - 00</u>	1800-00
		<u>19869-15</u>
	CE	174-00
		<u>19695-15</u>
S/ Deduction		2969-50
		<u>16725-65</u>
GPF	1812-00	
LIC	230-00	
CIA	45-00	
	<u>2137-00</u>	2137-00
	Say	<u>14588-65</u>
	Total taxable income	14590-00
	Income tax	989 -00
	S/C	448 -00
		<u>1137-00</u>

42  
34/C  
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62/c  
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COMPUTE NET INCOME AND INCOME TAX.

Gross Salary	21669-15
FTA	139-00
MA Rebate	1620-00
	<u>1800-00</u>
	19869-15
CD	<u>174-00</u>
	19695-15
S/ Deductions	1000-00
Limited to Rs. 1000/-	
	<u>18695-15</u>

Deductions as Incentive

GPF	1812-00	
MC	200-00	
CCBS	45-00	
		<u>2137-00</u>
	Say	<u>16558-15</u>
Gross In.		16560-00
	(-)	<u>8000-00</u>
Net taxable income		8560-00

Income Tax	1284-00
S/C	<u>193-00</u>

Note- B/ Deduction was amounted to Rs. 2969-50

Whereas the income should have been allowed only upto Rs. 1000/-

2. MR. MITTA BHAGWAN

Total salary income	19560-35
Less FTA	<u>949-05</u>
	19011-30
CDS Deduction	<u>188-00</u>
	18823-30

Standard deduction <sup>1</sup>	
limited to Rs. 1000/-	<u>1000-00</u>
	17823-30

contd...



(41) (42) (12) 70 61C (36)

Income Deduction limited to	Rs. 1000/-	17823-30
GPF	2430-00	
LIC	435-00	
RTS	45-00	2910-00
Gross taxable		14913-30
(-)		8000-00
Net taxable		6913-30
or say		Rs. 6910-00
I/Tax	1037 - 00	
S/Charge	156 - 00	Rs. 1193/-

Note 1- S/ Deduction was given Rs. 2910/- instead of Rs. 1000/- only.

3. Sh. M. K. BHARMA

Salary Income		18464-45
Less PTA		698-00
		<u>17766-45</u>
CDS		168-00
		<u>17598-45</u>
Less S/Deduction Limited to 1,1000/-		1000-00
		<u>16598-45</u>
LIC Premium	45-00	
GPF	1022-00	
OTF	120-00	1187-00
		<u>15417-45</u>
of say		15410-00
		8000-00
		<u>7410-00</u>
Net Rs.	1211-00	
S/C	182-00	Rs. 1393

The other cases of 17-18 & previous years may also be reviewed in the light of above observations and recoveries of due carried out under intimation to audit.

Para No. 3 (Ref. Para No. 13 for the year 79-81)

Sub: Contingent Expenditure

Following discrepancies were noticed on a perusal of the contingent expenditure

to be  
typed

b. The total purchase of stationery items for 1979-80 was Rs. 1136/84 and for 1980-81 was Rs. 1445/01 while as per Delegation of powers, the head of office was not competent to purchase more than Rs. 500/- per annum. This expenditure requires regularisation.

Para No. 8 (Ref. Para No. 14 for the year 79-81)

Sub:- Conte paid staff

Sh. Jagdish Prashar was appointed as Waterman on daily wages @ Rs. 6.30 per day. Since he was appointed on daily wages he was to be paid for actual days he attended the office and performed the duties, but on test checking it was observed that he had been paid for Sundays and 2nd Saturdays as well when he did not attend the office or performed the duties of a Waterman. Details of the same are given below.

C Bill No. C/43 dt. 10/7/79

3.6.79	Sunday
9.6.79	2nd Saturday
10.6.79	Sunday
17.6.79	Sunday
24.6.79	Sunday

Thus an overpayment of Rs. 31.50 (i.e. Rs. 6.30 x 5 days) had been made to Sh. Jagdish which may be recovered from him after verification, or the loss may be made good from the individual responsible for the lapse. The amount of Rs. 31.50 so recovered may be deposited in Govt. account under intimation to audit.

Rs 32/- deposited  
on 16.7.80 Recd by  
M. P. W. & S. K. W.  
18/7/80  
140/-  
S. K. W.

41

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327c

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B

31/c 47

PART (A)

WEEKLY ALLOWANCE

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...ment of mileage  
...ents

from 1979 to July 1980

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(cf. Para No. 1 for the year 81-83)

Part of Apprenticeship Training & Reimbursement of

in terms of Rule 2(ii) (a) of Apprenticeship Act, 1961 if the employer employs less than 500 workers. It will share 50% of the cost of apprenticeship training and subsequently reimburse the proportionate amount to the employer. For this purpose the Institution issued Bank Drafts to various employers. In view of the register however revealed that Drafts worth 1,00,560.42 were not yet supported by the revenue receipt issued by the employer in token of having received the drafts. A list of number of such awaited revenue receipt is given as per annexure of the report. The Institution, as revealed, did not take any follow up action to get the aforesaid receipt. In the absence of the same audit could not venture whether the drafts were issued/received by the genuine employer or not.

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... action may also be taken to review the whole register and receive the long awaited revenue receipts. Action when may be initiated to audit.

PARA 5 Ref Para-2 of 81-83

... if Log Book Vehicle No. LHE 2159 (Jeep)

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The test check of the log book for the years under audit revealed the notice following irregularities. Para No

(1) The vehicle was used by Sh. L.D. Gupta, Joint Director, Technical Education, Delhi Administration, Delhi.

(2) Log Book Vehicle No. LHE 2159 (Jeep)

The test check of the log book for the years under audit revealed the notice following irregularities. The vehicle was used by Sh. L.D. Gupta, Joint Director, Technical Education, Delhi Admin., Delhi for private purposes as revealed from the entries in the log book. The vehicle ran for 22 kms. from the residence of Sh. Gupta to CC Colony. The purpose of journey in the logbook has distinctly been entered as "PRIVATE" under the provisions of staff rules. Such private vehicles cannot be used for official purposes. Since the same was used in the instant case, the expenditure incurred on P.M. Plus indirect charges may also be recovered as per provisions of the rules. Action taken may please be intimated to

Settled  
28/2/2019  
POWAM KAMLI  
IAO  
Bajnu-32

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(1) The Joint Directors of the Department used the Govt. vehicles for going out of use from residence and Vice versa, other details appended below:-

Date	From	To	Remarks
17-3-82	Directorate	Residence, 17, Park Area, Koral Bagh.	To take J.D.
19-4-82	-do- Arab Rd Sarai	-do- -do-	To leave J.D. To take J.D.
21-4-82	N. Bagh	-do-	To leave J.D.
22-4-82	A.A.S.	-do-	To take J.D.
23-4-82	-do-	-do-	-do-
29-4-82	-do-	-do-	-do-
19-6-82	-do- Residence (C.C. Levy.)	-do-	-do-
27-6-82	A.A.S.	-do-	To take J.D.
28-6-82	-do-	-do-	-do-
	Lto.	-do-	To leave J.D.

The whole Log book may please be reviewed and expenditure incurred on account of unauthorised journey may please be reviewed from the officials concerned as provided in the staff car rules. Action taken may please be intimated to audit.

On 6-7-82 the vehicle ran for 127 kms. as per log book. It was, however, noticed that purpose of Journey, the points touched that is, from-to and other relevant details have not at all been endorsed therein to justify the use of government vehicle. The matter may please be looked into and position clarified to justify the said 'run' of the vehicle. The results may please be intimated to audit.

As per provisions of staff car rules the purpose of journey should not be in vague terms viz, "Official" but specific and the monthly summary exhibiting the average consumption should invariably be prepared and signed by the competent authority. The log book contains a number of such lapses which may please be avoided in future inter alia early the progressive totals of the expenditure incurred on the repair/maintenance of the vehicle, in the history sheet. Action taken may please be intimated to audit.

Part III Salvage Accounting of

As per stores accounting instructions the salvage should be taken on the stock and disposed of in the prescribed way viz auction. The money so led should be credited to the government. It has however, been observed that the salvage was never accounted for which consequently resulted

Ret Part 3 of 8-82

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In the loss to govt. A few such examples  
given below:-

Sl. No.	Part replaced	U. No.	Date	Bill Amt.
297-82	T.V.S. Solenoid Switch IMO	90	18-11-82	195, L. 7-1-83
211-80	Diesel Plug & Nos.	91	-do-	-do-
629-79	A number of parts	71	18-6-82	112, D. 3-11-82

All such cases may please be reviewed and loss thus  
incurred be made good by effecting recoveries  
from the culpability of official. Action taken may please  
be intimated to audit.

Para IV Continuity.

*Para No 10 Ref Para 4 of 81-83*

(a) Sh. B.S. Gupta, IAS claimed Rs. 6.50  
as scooter charges vide Bill No. 122 of 6/1/82 for sub.  
vide of No. 114 (item No. 3) for coming to  
office from my and Accounts Officer Parliament  
street. As per Travelling Allowance/  
Contingency Allowance rules scooter charges  
are not admissible for such journeys and as  
such the payment stands irregular. The amount of  
Rs. 6.50 may please be recovered under advice  
to audit, after allowing paise 40 for bus fare.

(b) Sh. K.L. Paul, IAS claimed Rs. 5.90 for gain  
of time and coming back from Ridge Avenue to Jai  
Park. As stated above the scooter charges  
were not admissible in this case too. A sum  
of Rs. 5.10/- after allowing bus fare may  
please be recovered under advice to audit.

(c) A sum of Rs. 508.20/- were paid to M/s Marom  
and Brothers, Kashmiri Gate, Delhi on account  
of replacement of spare parts as given below.

T.V.S. Solenoid Switch	Rs. 297.	Date)	
Diesel plug	Rs. 211.20	Date)	18-11-82
	Rs. 508.20		

The above payment was made vide bill No.  
195 date 7-1-83. It is evident that the  
expenditure in

Sub - Para Income Tax.

On scrutiny of income tax calculation for the year 1983-85 the short recovery from the undermentioned officials was provided out. The amount short recovered may please be get recovered from the officials and credited to Govt. Lead under intimation to a/c.

On Parmanoh (1981-85)

Basic Salary	29204.00
Gr. on B.A.	1923.00
	27180.40
Standard deduction	6000.00
	21180.40
Standard deduction	6000.00
Less GPF CGRIS LIC	6000.00
312/- 200/- 595.60	21180.40
11 CID 528/- 960-	3595.60
	17584.80
Gr. pay B. 17580.00	17580.00

Int. on 2580/- @ 20/-	516.00
Stamp duty 12/4	65.00
Total	581.00
Tax deducted	NIL

Due to the recovered Rs. 581.00  
 The pension is entitled to high rate of B.A but has been paid at the rate. The rate of house rent paid has been changed for the same accommodation which needs abolition.

~~XXXXXXXXXXXXXXXXXXXX (1983-85)~~  
~~XXXXXXXXXXXX 2580.00~~  
~~XXXXXXXXXXXX 6000.00~~

*PARANO 19 Ref Para No 2 of 83-85*

~~2. Interest LTC advance~~  
 Sh. S.C. Madhu steno grapher was sanctioned LTC advance of Rs. 3890/- and the amount was encashed on 10/5/83. The advance was refunded by him on 17/9/83 but final Interest @ Rs. 12% (2/4 over and above of 9/4 advance) amounts to Rs. 155.60 has not been deducted. The amount may be recovered now for a/c to Audit.

*PARA NO 13 (Ref Para No 3 of 83-85)*

~~3. Interest on Cycle Advance.~~  
 Sh. JMS Verma was paid an advance of Rs. 275/- on a/c of cycle advance in this year. 1982-83. The amount was advanced in 25 instalments @ Rs. 11/- P.M. on scrutiny it was seen that the interest was less received from the official defference as per detail given. May please be recovered from the office and credited to the Govt. account under intimation to a/c.

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27/c  
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37/c

Amount to be Interest already Difference to be  
recovered. recovered. recovered.  
Rs. 11/- Rs. 14.30.

Medical claim cent Register

Par No 5 of 83-85  
Para No 30

In accordance with the provision in the medical attendance rule Ministry of Health, S-14023/1/73 dt. 23-1-73 Sec of 3.3.75 the controlling officer was required to maintain the prescribed the central register satisfy himself, that the entry of sh. No. and name has been duly made in the central register and he should not counter signed the claim unless the register is put up for periodical review by the officer commanding to superior the controlling officer in this office no medical claim central register was maintenance during the period under audit though the expenditure as noted below was incurred towards medical claim reimbursement

S  
Settled Per  
25/2/2019  
POOJAN KOHLI  
IAO-Par-32

1983-84 Rs. 2282.85  
1984-85 Rs. 2729.85

It was not clear to how necessary central register in the absence was medical claim central register this need be crucial.

Service Postage Stamps

This office has drawn an amount for postage stamp of Rs. 6000/- in 1983-84 & 84-85 through contingent bill but the office has not purchase any service stamps and has utilise this Amount for the franking Machine

Par No 9 of 83-85  
Para No 9

Please intimate as under where order were re appropriated necessary action at the sanction of competent authority may be taken under advice to audit.

(D. S. Saini)  
D.A.

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etc

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Part II (a)

Part II (b)

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Page-19

of the ...

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Personal

During the course of audit while searching ...  
... sheets, short necessary ...  
... have been noticed, This may be recovered now  
... the verification under intimation to audit-

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1000/-  
46100  
12000  
34100  
6106

6212/- W 27794/- 27990  
27990/- 1750+697/- 2847  
1645

1072/-

Total

The ... taken ... of hours  
... 5  
... which is not in erect.  
51425/-  
12000  
Balance 39425  
2894/-

30591/-

30590/- 1400+1677 = 3077  
1871

1206/-

The ...  
... sheet  
... 10000/- is incl 1

122-2

53300  
12000

41300

5097.0  
2400

1267750

9278/-





247C  
 2733  
 32  
 27

8. Name: [Illegible]  
 1. 10-5-50 to 11-5-50  
 2. 11-12-50 to 22-12-50  
 3. 27-11-50 to 30-11-50  
 4. 2-1-51

(H) On following dates [Illegible] in the [Illegible] the vehicle has been [Illegible] (Via [Illegible]) and [Illegible] changes in [Illegible] differences in [Illegible]  
 1. 3-12-50  
 2. 20-12-50

Similarly on 10/3/50  
 The vehicle has been [Illegible] Higashida to [Illegible] phone as [Illegible] that on 11-12-50 [Illegible] via [Illegible] to [Illegible] actual, [Illegible] & correct position [Illegible]

By: [Illegible]  
 New Delhi

Settled  
 29/12/50  
 Poojari  
 1/1/51

Para No. [Illegible]  
 Subject: [Illegible]

On [Illegible] register [Illegible] see [Illegible] typewriter [Illegible] and [Illegible] from [Illegible] on 23-7-50 [Illegible] been [Illegible] whereabout [Illegible] reached [Illegible] correct [Illegible] from [Illegible] the year [Illegible] Reasons [Illegible] explained [Illegible] (New [Illegible]) entered [Illegible] each [Illegible] Item [Illegible] have [Illegible]

By: [Illegible]

23/c (3) 20  
 27/32  
 18/E  
 20

4 Ref daily memo No. 6 of 9-7-90

1. Publicly handicapped Convenience allowance

During the course of audit and while  
 of A/C, It has been observed, that sh  
 was in receipt of  
 allowance (being handicapped)  
 he has been paid full conveyance allowance  
 of date of sanction to July 89.  
 rate conveyance allowance is not  
 visible during leave ~~period~~  
 period other than CI LDO ~~leave~~  
 the audit he has not taken any kind  
 other than 15 years the date of  
 of conveyance allowance to  
 he has committed any leave other than  
 and secured after  
 or intention to audit.

8  
 H

~~Ref daily audit memo No 7 of 10-7-90~~  
 K.K. MEENA  
 J.A.O.

2. Postal franking Machine

During the course of audit &  
 of stamp A/C, It has  
 observed that this institution is  
 franking Machine also  
 daily consumption register &  
 balance amount  
 where as in Machine balance amount is Rs.  
 since there is a difference  
 shown to audit. In the absence of  
 of Rs. 135/- bought  
 Machine it could not  
 as to whether the machine was  
 or needs immediate  
 action taken in the  
 to Dto of Audit.

6 Ref daily audit memo No 8 of 11-7-90

1. Payment of year Govt. S/C

During the course of audit while  
 of S/C, It has  
 observed that cheques sent to be  
 various banks ~~monthly~~  
 in order of 10 year pay A/C of  
 3 months is given notice  
 after 90 days are to be deposited  
 the may be done ~~later~~  
 to audit

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Part - II

Position of current internal audit paras for the period 1993-94 in r/o office of Dy. Apprenticeship Adviser Arun Kishor Saral, New Delhi from to -- 7-11-94 to 17-11-94

~~20/11/94~~

PAR. No- I CASH BOOK MAINTENANCE OF

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14

During the course of audit while scrutinizing the cash book and other relevant records, it was observed that three volumes of cash book were being maintained during the period 1993-94. Detail of these volume is appended below:-

Ist Volume- Total pages 185 starting from 2.4.93 to 29-6-93 and B.D.O. has signed upto 27.5.93 the cash balance in this cash book shows Rs. 2,21,459.00 as on 27-5-93 - page 26.

IIInd Volume- Total pages 201 w.e.f. 2.4.93 to 30.9.93 the B.D.O. has signed upto 1.6.93 having a balance of Rs. 2,14,472-00 and Rs. 1,06,608.00 as on 29.6.93 and 30.9.93 respectively written upto page 35

IIIrd Volume Total pages 199 written w.e.f. 2.4.93 to till date (11.11.94). B.D.O. has not signed from 2.4.93 to 28.4.93 and 3.5.93 to 25.6.93. The B.D.O. has initialed on 29.4.93 and 30.4.93 and 29.6.93 to till date (11.11.94).

The cash-books total has not been checked by other than the writer of the cash book. Moreover the B.D.O. has never signed the total and the closing balance of the cashbook in taken of the correctors the balances. The cash balance shown Rs. 207,430, 82,265 and Rs. 8,38,368 as on 29.6.93, 30.6.93 and on 31.3.94 respectively.

On the basis of above observation there is a difference of Rs 6,687 from Ist to IIInd and Rs 6,942 from IIInd to IIIrd as such there is a less balance shown from Ist to IIIrd cash book to the tune of Rs. 13,629.

It is not understood in what circumstances these three cash books have been written simultaneously. There is not only the mis use of Govt. stationery by purchasing three cash books at a time but also the possibility of mis appropriation of Govt. money can not be ruled out the B.D.O./K.C.O. may explain the position in this regard. However the detailed audit is recommended for this purpose.

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Unauthorised amount to the tune of Rs. 71,592 was disbursed on 14-10-93 whereas this amount was drawn in bill no 174 and 175 on 31-3-93. It is clear that these payments were made after the lapse of 6 months (appx.) which is in contravention of the provisions of rules (GFR) this is the serious lapse on the part of the B.S.O. and reason thereof may be explained to audit. However these irregularities

are required to be regularised from the competent authority i.e. from Head of Deptt. It is also required that all other such cases be reviewed and discrepancies if any be got regularised from the competent authority. Action taken in the matter may be intimated to audit.

In the light of above observations it is required now, the irregularities may be looked into and necessary action taken in the matter may be intimated to audit.

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Para No 2

Subj- payment of recurring cost of basic training practical training under the apprenticeship Act to the Various Establishments.   
 Para No. 4

12

During the course of audit while scrutinising the record being maintained in the office of Dy. Apprenticeship Adviser it was noticed that the following payments have been made, to the Establishment by drawings this amount in contingent bills during the financial year 1993-94.

S.No.	Bill No. & Date	Amount drawn
1.	118/31.12.93	1,12,182-00
2.	146/3.3.94	1,60,260-00
3.	155/9.3.94	2,37,466-00
4.	157/28-3-94	1,38,201-00
5.	169/31.3.94	2,96,343-00
6.	166/31-3-94	94,011-00
Total		10,39,163-00

Sample scrutiny of the registers maintained for the verification for training and other charges to the establishment revealed that there is a slackness on the part of the office and no proper account has been kept for cross checking these payments rather there is no check on what basis the sanction for drawal of training charges has been prepared in the absence of proper maintenance of these registers over payments made if any could not be verified As such possibility of over payment as per the instructions issued by the Govt.

20/c 28 29 23

of Ministry of India Ministry of Labour Directorate General Employment and Training time to time can't be ruled out. However sample scrutiny of the following registers shows that the double payment for the Exams period has been made as in the case of following cases:-

A-1989

S.No.	Contract No.	Period	Amount	Remarks
1.	276	8/89 to 4/90	450.00	
2.	342	7/89 to 4/90	500.00	- Total received Rs 500/-
3.	350	9/89 to 1/90	250.00	- Total received Rs 150/-
4.	454	7/93 to 9/93	60.00	- R of liability 14.85
5.	754	9/89 to 1/90	225.00	- Total received Rs 225/-
6.	776	5/90 to 7/90	150.00	- Total received Rs 150/-
7.	808	8/89 to 9/89	350.00	- Total received Rs 350/-
		1/90 to 4/90	300.00	- Total received Rs 300/-
		1/91 to 7/91	120.00	- Total received Rs 120/-

In the light of above observation it is required that the recovery of over payment at the first instance after due verification on the basis of above test checking be made immediately. All other similar cases may also be reviewed and over payment if any be made under intimation to the Audit.

Apart from the above mentioned irregularities it was also noticed that the payment have not been made on prorata basis in all the cases. In some cases full payment has been allowed by the verifying officer for the other hand prorata system has been adopted and equal policy is used for verifying the bills. It is required that uniform policy should be adopted for making the payments. However all such cases may be reviewed and over payments made to the Estt. be recovered immediately.

It is also noticed that the mathematical calculation in the various payments have not been undertaken by the verifying Authority properly resulting over payment made to the parties and D.D.O. also has passed for payment for the excess amount beyond permissible limit. This is a serious lapse on the part of the D.D.O. Examples of such cases is given below:-

The training charges have been enhanced from Rs. 180.00 to Rs. 290/- having a difference of Rs. 110/- whereas voucher No-50.

19/c

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46/L 28  
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amounting to Rs. 317.00 the enhanced amount has been claimed @ Rs. 160/- instead of Rs. 140/- as such over payment of Rs. 102/. (Approx.) has been made. These types of irregularities shows ~~xxxxxxx~~ that the bills submitted for payment have not been scrutinised properly before obtaining the sanction and making the payments. It is suggested now that every payments may not be made until and unless the bills are got verified in all respect by the competent authority.

In addition to above irregularities it is seen that the bills are not received in the chronological order.

The old bills are accepted after the payment of new bills as are made to the party/Estt. concern. This irregularity required to be corrected and every bill should be received in chronological order. This type of lapses creates the doubts and establishes that there is a pick and choose policy in this office. Moreover a point arises when the liability of the Deptt. towards training charges comes to about 35 to 40 lakhs rupees, in turn the payment is being made about to Rs. 10/- to 12 lakhs rupees per annum. It is obvious in some cases the Deptt. are reluctant to submit the claim. This require elucidation and may be reviewed under intimation to audit.

Para No-3- Subj:- Income Tax-computation of

Scrutiny of Income Tax Statement available alongwith its relevant record revealed that the various officers have subscribed more than their emoluments in a month beyond the admissible limit and availed themselves the rebate in Income Tax of the full amount. As per rules it should have been restricted to the amount of total emoluments (Basic pay + Stg. Increments). As such rebate allowed by the D.D.O. in excess of the admissible amount is disallowed. Similarly it was also noticed that interest on N.S.F. for the last year has been given in some cases which is irregular. Details of some cases are given below.

1. Sh. Dalbinder Raj Sharma, Surveyor

<u>Period</u>	<u>I.P.</u>	<u>G.P.S. (entl)</u>	<u>Amount exceeded</u>
5/92	2750	3000/-	250
6/92	2750	3000	250
7/92	2750	3000	250
8/92	2825	3000	175
9/92	2825	3000	175
12/92	2975	3000	25
			<u>Rs. 1125/-</u>

the officer. In case of any short-coming of the purposed flat to  
have the unutilised amount of Rs. 52957 would not be deposited  
with the Govt. Account.

Action taken in the matter may please be intimated to the  
Audit.

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Para 11  
Memo No- 5

Maintenance of Contingent Control Register

Para 10/15

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During the course of audit while scrutinising the main  
contingent control register it was noticed that the register  
has been prepared in unscientific manner. The supervising  
staff never bother to sign the register during the entire year  
1953-54. The following irregularities/unscientific were noticed.

Page counting certificate as required by the rule has not  
been recorded before the register taken into use.

Various columns for the detailed head of appropriation  
such as wages stationary, rent, light & fuel, telephone charges,  
Water & Elect. Charges etc. have not been shown and the  
expenditure incurred in these heads have not been booked under  
the proper head. In the absence of proper booking of these amounts  
in the proper head total expenditure incurred during the year  
could not be worked out. This is a serious lapse on the part  
of the D. B.O. & require personal attention of the department.

Monthly expenditure incurred on each sub-head has not been  
worked out. In the absence of this requirement it is not  
understood how the appropriation of each contingent bill  
presented to P.A.C. reflect the previous expenditure incurred  
under particular head. In addition to this on what basis  
the expenditure statement (periodical) has been prepared &  
for compilation.

It is understood that during 1953-54, about 49 (fortynine)  
contingent bill were submitted for payment and the  
payment received against these bills but all the bills does  
not seem to have been entered in the register.

The grand total at the end of each financial year  
have not been worked out. A distinct possibility of excess  
payment under the competency of head of office can not be  
ruled out. However the expenditure incurred on stationary



17/c (28) 28 (20)

during 93-94 may be worked out and G.P.R. must ensure that expenditure on this item has not been incurred beyond Rs. 2500/-

In the light of above observations in order to keep smooth functioning and appropriate maintenance of account it is stressed to get complete the register immediately. It is worth mention here that as many as five clerical staff ~~xxxx~~ are deputed in the institution even though these type of irregularities are occurred.

Keeping in view the difficulties explained above it is requested to get completed the register as required under G.P.R. and <sup>union</sup> ~~union~~ taken in the matter be intimated to audit.

Para No. 6 Unattended Audit paras

Internal Audit has completed the Audit upto 84-90 in addition to the special audit. As many as 29 outstanding paras stand in the name of the Institution as per the detail given below.

Year	Outstanding Audit paras
1977-78	2
79-80	2
81-83	4
83-85	5
85-89	7
<b>Total</b>	<b>20</b>

Though the reply has been sent to the Audit Deptt. by the unit vide their letter No. 100/100/100/AA/90/389 dated 5-1-52 in r/o all outstanding Internal Audit paras even then the ~~xxxx~~ compliance to this effect have not since been shown by the M.O.O. even after the repeated verbal requests. It seems that the unit is reluctant to get these outstanding paras settled. Non compliance of Audit paras is termed as non cooperation to the Audit Party. As required under rule 62 of Receipt and payment Rule 1953 every Audit objection/Para should be attended properly by the unit as and when intimated by the audit party.

It is again requested to look into the matter urgently so that the Audit party may complete its work within the stipulated period. In case the reply sent by the unit are not get verified these paras cannot be dropped and will be

16/c  
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4/c  
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Para No-7 Subj- Non-Maintenance Production of Records.

Para-17

The following registers/records were not available to audit and suggested that they be maintained and produce to next audit.

17

1. Log book/history sheet of vehicle No. MS-2159
2. Telephone register
3. L.T.O. Register
4. Statement of GPP of Govt. of India
5. P.T.A. Register
6. Medical Register
7. Conveyance Register.
8. Undeveloped entries in the register produced to audit  
bill No. dated 1. 4. 19-7-93

fresh

Para No-8 Subj-Leave Account

Para-18

Scrutiny of service book of the official, Negi L.B.G., revealed that leave a/c of the official has not been credited as

Para No 16

18

correctly. Consequently a total of 35 days is not in order. The official was granted 35 days (T.N).

The advance credit of 35 days was granted to him for three completed months i.e. 4/11/92, whereas he is entitled for 74 days rounded to 75 days for completed month.

Scrutiny of leave a/c of the official was granted E.O.L. in his credit for 35 days whereas he was having 8 days E.L. in his credit on the date of leave.

Keeping in view of the above observation, the leave a/c of the official required to be provided and may be granted by the H.O.C. the leave should be such that he may not lose his annual increment or otherwise he may be saved from recurring loss. Action taken by the master may please be intimated to audit.

Settled  
25/12/2019  
POORAM K-464  
ITC Part, No 32

I.A.  
[Signature]

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Page NO <sup>19</sup> 7

MEMO NO. 9

DATED: 8.7.1997

12

REFERENCE MEMORANDUM  
ETC PAYMENT REGISTER

Page No 17

19

It was seen that ETC are being paid to small organisation/ companies through cheques but no register was maintained. In the absence of proper register, it could not be ascertained, how much amount is received from the PAO and how much amount/cheques were disbursed to the companies. Since the boys/girls are getting training through the companies sponsored by them, their details of payment must be made on valuable register and shown to audit.

0/2

PARA NO 21

(14/c) (22) (23) (32) (61) (17)

Under Clause IV of the bye-laws

Para No 18

The following irregularities have been noticed:

- 1. The instructions given in the previous report were not followed.

20

Mr. Alexander Kuruk, Poon

The aforesaid official took the withdrawal for Rs. 20394/- in November 1997 but the previous advances were reduced in December 1997 wrongly. The advances should be reduced on the month in which cheque was received from the PAO. Hence, the interest for 1997-98 arrived wrong. The interest for 1997-98 shall be 3097/- instead of Rs. 3301/-. As informed by the office, the said official was transferred from this institution to IIT Sri Hart. Revised transfer advice in respect of the aforesaid official may be sent to the concerned DDO under intimation to audit.

Settled

Per Poonamkale IAO Para 100-32

PARA NO ~~3~~ 22

13/c

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Fidelity Bond & Security Bond from Cashiers.

Para No 19

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Rule 270 of C.F.Rs. 270 requires that every Govt. Servant who is entrusted with the custody of cash shall be required to furnish Security.

Govt. of India decision under Rule 276 of C.F.Rs. says if security furnished in the form of a fidelity bond, the Security bond would be executed in Form G.F.R.-31.

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But the D.D.O. allowed the Cashiers to handle the cash without furnishing fidelity bond & executing Security bond in Form G.F.R.-31 by the cashiers as detailed.

Settled

Pl

25/1/21

Boonam Lal  
T-10-32

(1) Mr. Hoofeet

Sd/-

1997-98

12/c 20  
 PARANO 21  
 23  
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Auditable Expenditure to the tune of Rs. 225633/-

was observed that employees were  
 drawing salary from  
 office but working

at office TIN Haryani

and this is a sort of  
 false expenditure.

These posts are not  
 included in the D.C. office,  
 required there under  
 information to the audit.

Costs

Rate of  
 Diverted  
 capacity

LDC

30.8%

= 1/20  
 1/20

LDC

30.8%

14

11/c

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TARAN No 324

38

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Jul :- Bill Register (GAR-9)  
Bill Transit Register (GAR-10)  
Consolidation Register (GAR-24)  
Register of Unliquidated  
Pay & All. (GAR-25)

Page No 24

Scrutiny of the Bill Register (GAR-9) revealed that it was not being maintained properly as detailed given below :-

14

Sl. No. 13, 14, 15 are to show in which month the payment was made these were always left blank. Note 1 under Rule 34 of CGA (R&P) Rules, 1983 required that the Bill Register (GAR-9) should be reviewed monthly by a Gazetted Officer and the result of the review recorded thereon. But this requirement was never met by the DDO. Above requirements be met under intimation to the audit.

Bill Transit Register (GAR-10)

Note 2 under Rule 34 of CGA (R&P) Rules, 1983 requires that a Bill Transit Register in Form GAR-10 should be maintained by all H.O.s/DDOs as the cause may be to prevent presentation of fraudulent bills the register should be reviewed weekly by a Gazetted Officer & the result of the review recorded thereon. No such register was being maintained by the DDO. Needful be done under intimation to the audit.

Contd...2/-

Acquittance Roll/GAR-24

In certain cases payments drawn in bills were paid on different dates, but in the acquittance roll the payments were not attested by the DDO on different dates. In such circumstances now the DDO compares the entries of the cash book & acquittance roll. A certificate as prescribed in GAR-24 was never recorded after the payments were made. Compliance be made under intimation to the audit.

Note 2 under Rule 92 of CGA (R&P) Rules, 1983 requires that an A/C of undischarged pay & allowances should be kept in a Register in Form GAR-25. From this register, an abstract of amounts remaining undischarged for 3 months should be prepared to ensure their refund either in cash or by short drawal from the next bill. But the DDO was not maintaining the requisite register in GAR-25. The same may be prepared under intimation to the audit.

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Cash Book

Scrutiny of the cash book revealed the following facts :-

PARANO 25

37  
18  
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9/c  
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Parano

Account Payee cheques received from the PAO concerned were also entered in the cash book maintained by the D.D.O.

Exception 'A' under Rule 13(11) of the CGA (R&P) Rules 1983 requires that an account payee crossed cheque or bank draft drawn in the personal name of a recipient (Govt. servant or third party) by a PAO and routed through a departmental office merely for the purpose of delivery to the recipient thereof) need not be entered by the DDO in his cash book. The delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate Crossed Cheques & bank Draft Transit Register."

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In the future the above provision should be strictly followed in the case of account payee cheques under intimation to the audit.

It was also found that the totalling of the cash book were not checked by a person other than the writer of the cash book.

Sub Rule (11) of Rule 13 of the CGA (R&P) Rules, 1983 requires that the cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. Compliance of this rule be made under intimation to the audit.

SEHmed

25/2/2019

POOJAN KOTH  
IAO-Part No-34

PARA No. ~~928~~

38  
3/c  
17

8/c

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~~Para No. 93~~

Stopping up case

8/c

It was seen from the records that, stopping up case in respect of Sh. Harjeet Singh, IDC was made by the M.O.O. without the concurrence of Secretary Services who is maintaining the appointing as well as maintaining the seniority of the ministerial, DASS cadre. The increment of the official was shifted from October to January which is wrong.

His increment was charged as usual from October 1996 onwards and simultaneously his case may be processed to Secretary Services for stopping up. The pay & allowances recovery be made if he had paid and allowed the same only after the approval of the Secretary Services under intimation to audit.

Compliance be made and shown to audit.

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TAPAKO  
4  
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Subj: Duplicate Keys of the cash chest and duplicate keys register.

During the course of audit, it was found that cash chest was having only one

Note 4 under rule 13 of the CCA (Receipts and Payments) Rules, 1962 requires that duplicate key of the cash chest should be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest. Wherever possible, such sealed covers should be kept in the relevant branch of the accredited bank now conducting business of the department concerned.

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This note also requires that a duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, the keys must be sent for examination and returned under fresh sealed covers to the respective officer/bank with whom they are meant to be lodged and a note kept in the register that they have been inspected and found, in fact and genuine and sent back to the nominated authorities. Similarly, entries should be made in the register in regard to any accession when the duplicate keys to be obtained for opening the chest and the date of re-sealing and lodging with the nominated authorities.

Settled  
25/2/2019  
POORNAM KOTHY  
IAO Party No. 32

The compliance of the above requirements be noted under intimation to the audit.

CURRENT REPORT  
Part-II(2005-06 to 2006-07)

old Report

15  
28/5/07  
6/c  
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Para No -1

(Ref Memo No-11 dt 23/5/07)

Sub : Related Instructions Charges.

Para No-25

During the test check of Bills regarding payment of RI charges for the Audit period 2005-06 to 2006-07 it was found that a payment of Rs 51,450/- was made to BSES Rajdhani Power Ltd vide Bill No OC/108 dt 30/03/07 without obtaining necessary attendance sheet. The Dy. Apprenticeship Advisor vide his letter dt 24/05/07 informed the Audit Party that it was not possible for the BSES Rajdhani Power Ltd to maintained attendance on monthly basis.

In the absence of the attendance sheet it cannot be ascertained whether the payment made was in order. To check the over payment it is necessary that the payment should be made on the monthly attendance sheet basis. The DTC Training School is submitting the attendance on monthly basis to get their payment.

Hence the monthly attendance sheet may be obtained and over payment if any made may be recovered under intimation to the Audit.

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Settled  
Le  
25/2/2019  
POORAM KOLH  
IAC Retd

Para No -2

(Ref Memo No-14 dt 24/5/07)

Sub : Vacancy Statement.

16

Para No-26

It has been observed that 08 posts out of 11 sanctioned posts are lying vacant of Surveyors. The information was sought through the Memo regarding the date on which the posts are lying vacant but the department did not provide the information regarding the date from which the posts are lying vacant and the efforts which were made to get the post filled.

Hence, it is suggested that if the posts of Surveyors are not required to be filled the same may be surrendered to Headquarters, so that some other posts which are required in Directorate of Training and Technical Education can be created.

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~~Para No - 3~~

(Ref Memo No-9 dt 23/5/07)

Sub : Service Postage Stamps.

Para No-27

During the Test check of Service Postage Stamps account it is found that the Postage Stamp Account is not maintained prior to Oct 2006.

Hence, the proper Accounts of the Postage Stamp may be prepared and shown to the next audit.

28

Para No -4

(Ref Memo No-2 dt 15/5/07)

Sub : Security/Fidelity Bond

Para No-28

31

As per Provisions of Rules 275 of GFR a Govt employee who is handling cash/stores is required to furnish a security bond on the basis of actual cash handled as per the execution procedure. But during the course of audit it has been seen that no security Bond was executed by the cashier.

Provision of GFR may be complied with immediately under intimation to the audit.

Settled

21/2/2019

POONAM KOHLI

IAO - Party 100-32

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Para No. 03

Ref. Memo No. 07 dated 21-12-2010

Sub: Short recovery of Income Tax amounting to Rs.6496/-

During the test check of calculation sheet and Form -16 for the year 2007-08 to 2009-10, the short recovery on account of Income tax and education cess was detected in the following cases :-

1 Sh. M.S.Bindra, Surveyor :-

Gross Salary	624012
Less TA	(-) 8024
	615988
Saving	(-) 100000
Taxable Income	515988
Tax	59796
Edu. Cess	1794
TOTAL	61590
Tax Already Deducted	61205
Tax to be recovered	385

(Due to gross salary taken as Rs. 624012/- instead of Rs.622772/-)

2 Sh. K.K.Sharma, Surveyor (Retired -2008-09) :-

Gross Salary	217909
Less TA	(-) 2400
	215509
Saving	(-) 6180
Taxable Income	209329

Already Partly  
Subscribed  
vive letter dated  
4/5/16

Tax including cess 6111  
 Tax already deducted Nil  
 TOTAL tax to be recovered 6111

*Party No. IX*  
*29/12/16*  
 (36)  
 (12)  
 (6)

The following official have not furnished their proof of savings which may be obtained and shown to audit:-

- |   |                          |                                    |
|---|--------------------------|------------------------------------|
| 1 | Sh. M K.Wadhwa, Surveyor | LIC proof not attached for 18457/- |
| 2 | Sh. Surjit Singh         | LIC 27397/-<br>PLI 20000/-         |
| 3 | Sh. Mohan Lal            | none                               |
| 4 | Sh. P.R.Digwas           | LIC 8744/-<br>TF 24000/-           |
| 5 | Sh. A.K.Luthra           | TF 20400/-                         |

*para no 28*  
 0/5

An amount of Rs. 6496/- on account of short recovery of Income tax and Education cess may be recovered from the official after due verification under intimation to audit.

Para No.-04

Ref memo No. 1 dt. 13-12-2010

Sub: Non Production of Records

*Taken as per...*

The following record was not maintained/produced to audit :-

- 1 TR-5 Stock Register
- 2 Consumable & Non Consumable Stock Register.
- 3 Library record. The same may be produced to next audit.

*[Signature]*

(SAVITA JAIN)

IAO, PARTY NO IX

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PARA NO.3

(Ref. Audit Memo Nos.01a, dt.07/09/2016 and old audit paras no.13,17,26,32,34 )

SUB:Non Production of Records

The under mentioned records have not been produced to audit. This record may be traced out and produced to next audit:

1. LOG Book of Vehicle. o/s
2. Stock Register consumable and non-consumable. Seen.
3. Long term Advance/Short term Advance Register. Seen
4. Library Record. Seen.
5. Postage Stamp Account Register. o/s
6. Spouse information in r/o B.S.Negi, udc, Sh. Harjeet Singh, udc, Kiran Bala, o/s
7. Contingents Register. o/s
8. Expenditure Control Register. Seen
9. Medical Reimbursement Register. Seen.
10. LTC/OTA Register.
11. T.A. Claim Register. } o/s
12. Non-production of bill no.44 dated 19.08.1993 amounting to Rs.1005. o/s
13. Property Register. Seen.
14. TR-V Register. o/s.

fallen as  
bech

28/2/2019

POORNAM KOLY  
IAO Part No. 32

aswke  
(URMILA KAPOOR)  
IAO  
Audit Party NO.XII



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**PART- II**  
**CURRENT AUDIT REPORT**  
**2016-2017 to 2017-18**

**PARA No 01 (Ref Audit Memo No. 3 dt 19/02/2019 )**

**Sub: Pay fixation.**

On scrutiny of service book in r/o Smt Beena (Peon) , it has been observed that she has not been extended the benefit of one increment @ 3% at the time of pay fixation on grant of 1st Financial Up gradation under MACP w. e. f. 01.09.2008 as per details given below :-

**Smt. Beena , Peon (D.O.A.23.02.1996)**

Period	Pay Fixed as per Service book	Pay is to be fixed as per Audit
Pay as on 01.07.2008	6800+1800	6800+1800
Pay as on 01.09.2008 (On grant of 1st financial upgradation under MACP)	6800+1900	7060+1900
Pay as on 01.07.2009	7070+1900	7330+1900
Pay as on 01.07.2010	7340+1900	7610+1900
Pay as on 01.07.2011	7620+1900	7900+1900
Pay as on 01.07.2012	7910+1900	8200+1900
Pay as on 01.07.2013	8210+1900	8510+1900
Pay as on 01.07.2014	8520+1900	8830+1900
Pay as on 01.07.2015	8840+1900	9160+1900
Pay as on 01.01.2016	28400 (level 2)	29300 (level 2)
Pay as on 23.02.2016 (On grant of IInd financial upgradation under MACP)(as per option)	29300	30200
Pay as on 01.07.2016	30200	31100
Pay as on 01.07.2017	31100	32000
Pay as on 01.07.2018	32000	33000
D.N.I	01.07.2019	

Her pay may be refixed accordingly and arrear if due, may be paid to the concerned employee after due verification of records.

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**PARA No.2 (Ref.Audit Memo No. 7dt. 22/02/2019) .**

**Sub : Condemnation of store items lying obsolete**

On going through the condemnation record it has been observed that store items/IT items are lying obsolete since 2011 whereas approval for condemnation has already been taken. But no steps have been taken to dispose off obsolete items as per details given below:

S.No.	File No.	Description	Book value
1.	F.5(5)/ITI/NR-DAA/Store Condemnation/2014	21Nos..Misc. items	90241/-
2.	F.4(8)/SF(W)/Pur/Condemnation(DAA)/2014-15	19 Nos. IT items	223258/-

Necessary steps may be taken to dispose off above items to avoid unnecessary loss to the exchequer and the amount realized may be deposited in Govt account under intimation to audit.

**PARA No.3 (Ref.Audit Memo No. 1 dt. 15/02/2019 & Old Audit Para No.3(2013-2016)**

**Sub : Non-Production of Records**

The following record has not been produced to audit.

- 1 LOG Book of Vehicle
- 2 Postage Stamp Account Register *seen*
- 3 Spouse information in r/o B.S. Negi,UDC, Sh Harjeet Singh, UDC, Kiran Bala
- 4 Contingents Register
- 5 TA Claim Register
- 6 Non-production of bill No.44 dated 19.08.1993
- 7 TR-V Register

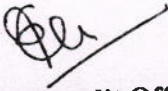
The above record may be shown to the next audit

*Taken as per report*

*[Signature]*  
AO/Internal Audit Officer  
Audit Part No. XXXII

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5. All the columns except Columns 1 to 3 (i.e. Bill No. & date, Particulars and Net amount of the bill) have been left blank in respect of all most all bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
  6. Summary of the outstanding bills with PAO has not been given at the end of the month.
  7. There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular

Necessary steps may be taken to rectify above shortcomings and shown to next audit.

  
AO/Internal Audit Officer  
Audit Part No. XXXII

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**PART-III**  
**TEST AUDIT NOTE**  
**2016-17 TO 2017-18**

**TAN NO.1 (Ref.Audit Memo No. 4 dt. 21/02/2019)**

**Sub : Pay Bills Register**

During the test check of Pay Bill Registers for the audit period the following shortcomings have been noticed:-


1. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. Apart from the name, Date of Joining and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. Numerous cuttings and overwriting in the PBRs have not been attested by the competent authority. .
5. Though there are recoveries on account of GPF advances/Scooter Advance, entries w.r.to date of drawl of advance, Amount of Advance, No. of installments etc. are not mentioned in the PBR.
6. Totaling of the columns in the PBR has not been for income tax calculations

Necessary steps may be taken to rectify above shortcomings and shown to next audit.

**TAN No.2 (Ref.Audit Memo No. 05 dt. 21/02/2019)**

**Sub : Shortcomings in Bill Register**

During the test-check of Bill Register, following short comings were noticed:-

1. The bill register has been maintained in a casual manner.
  2. Page counting certificate has not been recorded on the first page of the Bill Register.
  3. Entries in the Bill Register have not been checked and initialed by the competent authority/DDO every month for its correctness
  4. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Register
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**CURRENT AUDIT REPORT**  
**Period 2018-2021**

**PARA-01**

**Audit Memo No.09**

**Dated: 02/11/2021**

**Subject: Non Implementation of Provision Apprenticeship Act, 1961**

Apprenticeship Training Scheme is implemented under Apprenticeship Act, 1961 which regulates Industry's need for trained craftsmen by utilizing the training facilities available in the industry, so as to supplement the availability of trained technical personnel. It is a statutory obligation on every Industry or Establishment having training facilities, to train a certain number of apprentices assigned by the State Apprenticeship Advisor. Failure to engage trade apprentices as per the provisions constitutes an offence under section 30(1) of the Act. Both, fresh and ITI pass candidates can join the scheme and the period of apprenticeship training varies from six months to four years, depending upon the trade. ITI pass candidates are eligible for rebate of corresponding period of undergone by them in ITI. The candidates for apprenticeship training are sponsored by the Directorate to industrial establishments. Audit scrutiny of records at the office of the Deputy Apprenticeship Advisor (DAA) under the Directorate Showed the Following:

The Apprenticeship Training Scheme provides opportunity to those candidates who want to take technical education without the obligation of possessing/securing a certain required percentage in class-X which is minimum requirement for admissions in ITI. Details of vacancies vis-à-vis admissions under Apprenticeship Scheme in different trades given in the below:

Year	Establishment Registered	Vacancies	No of Students passing national Apprenticeship certificate	Students enrolled for Examination	Percentage of students enrolled w.r.t vacancies
2018-19	178	Data on the server(portal) undue MSDE GOI*	May/June 2018-109 Pass	282	Data on the Portal undue MSDE, GOI *
2019-20	116		Balance data on the server undue MSDE (GOI)	169	
2020-21	78			135	As mentioned in KD -17 the vacancy position and percentage of the Estt enrolled on the portal is not able to seen because it is out of domain as submitted by the UNIT(KD 17)

Hence the performance of the Organisation cannot be evaluated based on the information provided by the Office. Efforts should be made to collect the information from the concerned Department under intimation to Audit.

*v-pul*

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PARA-2:-

Record Memo-01

Dated 26/10/2021

**Subject: Non-Production of Records**

1. LTC Register
2. Medical Register
3. Consumable and Non-Consumable Stock Register
4. Telephone Register
5. LOG Book of vehicle
6. Spouse information in r/o B.S. Negi, UDC, Sh. Harjeet Singh, UDC, Kiran Bala
7. Contingents Register
8. TA Claim Register
9. Non-production of bill No.44 dated 19.04.1993
10. TR-V Register

*V. P. Singh / Kapoor*

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**PART-II**  
**Current Audit Report (2018-21)**

**TEST AUDIT NOTE**

**TAN-01**

Audit Memo No. 03

Dated: - 26/10/21

**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.
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.

Necessary steps should be taken to update the PBR as per the observation and must be shown to the next audit.

**TAN-02**

Audit Memo No .04

Dated: - 26/10/21

**Subject: - Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)**

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

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in

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the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

However, it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation Ms/Mrs/Sh.	Date of Apptt.
1.	Ravi Kumar, JrAsstt	01/9/2016

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

TAN-03

Audit Memo No -05

Dated 27/10/2021

**Subject :- 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,
4. **Page Counting Certificate**- There was no page counting certificate found recorded in Bill Register.

Needful be done above under intimation to Audit.

TAN-04

Audit Memo No.06

Dated: 27/10/2021

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

During the test check of Service books maintained by DAA , BTC Pusa ,New Delhi, the Service Books of the following shortcomings have been noticed during the test check: -

*V. J. Kumar*



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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, HOO/Principal/Vice Principal signatures are missing against the entries made in the Service Book.
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.

Hence the service books of the employees are required to get updated under intimation to audit.

TAN-05

Audit Memo No.07

Dated: 01/11/2021

**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 signed and checked by the DDO.

*V. P. Singh*

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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.”  
But it has been found that such a certificate has not been recorded and signed by the DDO.

3. A number of cutting and overwriting have been noticed in cash book which have not been attested by DDO.

The needful is to be done as per above observation under intimation to audit.

**TAN-06**

**Audit Memo No.08**

**Dated: 01/11/2021**

**Subject :- 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 is as under :-

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 his/her account was not found.

The necessary steps should be taken under intimation to the audit.

*[Handwritten signature]*