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**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: -Audit report of Office of Guru Nanak Dev Institute of Technology Rohini Sector 15, Delhi 89, for the year 2020-21 to 2021-2022 (upto 30/06/2021).

INTRODUCTION:

The I.A.R. on the accounts of **Guru Nanak Dev Institute of Technology Rohini Sector 15, Delhi 89** for the year **2020-21 to 2021-2022 (upto 30/06/2021)** as the institute stopped using Delhi Govt. Budget and start working under **DSEU w.e.f. 01/07/2021**) was conducted by field Audit Party No. XVI comprising of Smt. Kavita Saxena Sr.A.O/IAO, Sh. Deepak Kumar, AO & Sh. Sandeep Kumar Sr. Asstt. The audit was conducted during 10 working days w.e.f. 03.02.2023 to 16.02.2023 {18th 19th 25th 26th of March, 1st and 2nd April, 2023 being Saturdays and Sundays, 30th March and 4rd April being GH. 20th & 22nd March, 2023 Casual Leave by IAO (AO was on official training from 20/03/2023 to 24/03/2023 in NIFM Faridabad)}. This is a general audit.

AIMS AND OBJECTIVES:-

Aim and objective of Guru Nanak Dev Institute of Technology Rohini Sector 15, Delhi 89 is to equip students with world class technical education to enable access to inspirational jobs and inculcate entrepreneurial mindset and entrepreneurship. Providing high quality technical education to students at an affordable cost. Offering a range of technical programs that are relevant to current industry needs. Preparing students for successful careers in their chosen fields by providing them with hands on experience and practical training. Promoting entrepreneurial mindset that benefit society and the economy.

Overall the goal of the institute is to contribute to the workforce and society as a whole.

HOS /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier

LIST OF HOD

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Azimul Haq, IAS	01/04/2020 to 30/06/2021

LIST OF HOO

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Ravinder Singh, Principal/Campus Director	01/04/2020 to 30/06/2021

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LIST OF DDO

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Mukesh Kumar, HOD (Electronics)	01/04/2020 to 30/06/2021

LIST OF CASHIER: -

S.NO.	NAME(Sh./Smt.)	TIME DURATION
1.	Sh. Azad Singh (Sr. Astd.)	01/04/2020 to 30/06/2021

Budget allocation and Expenditure for the year 2020-2021 to 2021-22**Non-Plan**

Year	Budget allotment	Expenditure upto year ending	Excess/ Saving
2020-2021	272067000	215023179	27043821
2021-2022	198060000	51013944	147046056

Schemes

Year	Budget allotment	Expenditure upto year ending	Excess/ Saving
2020-2021	2375000	206642	2168358
2021-2022	7850000	0	7850000

Statutory Audit:- Statutory audit of Office of Guru Nanak Dev Institute of Technology Rohini Sector 15, Delhi 89 has been Conducted by AG (Audit) upto 2015-2016.

Vacancy Statement:-

No.	Name of Post	No of sanctioned post	Filled (Regular)	Vacant
1.	Group A	131	78	53
2.	Group B	11	4	7
3.	Group C	52	20	32
	Total	194	102	92

Maintenance of Records:- The maintenance of records of Office of Guru Nanak Dev Institute of Technology Rohini Sector 15, Delhi 89 for the year 2020-21 to 2021-2022 (upto 30/06/2021) was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :-

As per Old Audit Report 17 Paras were outstanding along with recovery of Rs. 240928/- out of which the office submitted reply only for four audit para out of which two fully settled and two taken as fresh. Remaining 13 old Paras along with recovery amounting to Rs. 230719/- has been taken in the current audit report as Part (A).

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	1995-97	03	0	03
2	1998-99	03	0	03
3	2007-2010	04	0	04

4	2016-2018	02	01	01
5	2018-2020	05	03	02
G.Total		17	04	13

Details of old Recovery

S. No	Year	Para No.	Total old Recovery	Amount Recovered	Balance Recovery
1	2007-10	02	230719	0	230719
2	2016-18	01	9877	9877	0
3	2018-20	11	332	332	0
G. Total			240928	10209	230719

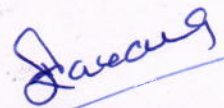
Current Audit Report: -

During the course of current audit 19 audit memo's highlighting various irregularities/recovery to the tune of Rs. 555098/- were issued. Out of which 03 audit memos settled, as such spot recovery amounting to Rs.0 was made. Remaining 16 memos converted into 13 Paras and 03 TANs along with recovery amounting to Rs. 555098/- has been taken in the current Audit Report.

Details of Current Recovery (Audit Period 2020-2022, upto 30/06/2021)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/02	9000	0	9000
02/06	8450	0	8450
03/07	21780	0	21780
05/09	81000	0	81000
07/11	9325	0	9325
08/12	150260	0	150260
09/13	244296	0	244296
12/18	30987	0	16666
Total	540777/-	0	540777/-

The internal audit report has been prepared on the basis of information furnished and made available by of Office of Guru Nanak Dev Institute of Technology, Rohini Sector 15, Delhi 89. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation of non-information on the part of auditee.


(KAVITA SAXENA)
(IAO Audit Party No.XVI)



List of Para (Order by Audited Year & Para)

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View Details

Department : Training & Technical Education							
Sub department: Guru Nanak Dev Institute of Technology, Sec-15, Rohini, Delhi (3167/25)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1995	1997	1		Irregular Purchases	O	0
2	1995	1997	5		P.L. A/c	O	0
3	1995	1997	10		Stores	O	0
4	1998	1999	7		Irregularities in the maintenance of Caution money register / Cash Book & Related record	O	0
5	1998	1999	8		Irregularities in the maintenance of Caution money refund Register	O	0
6	1998	1999	10		Irregularities in the maintenance of Pupil Fund Account	O	0
7	2007	2010	2		Refund amounting to Rs. 230719.16 due from NICS!	O	230719
8	2007	2010	3		Irregular Purchases	O	0
9	2007	2010	6	✓	Outstanding Advances amounting to Rs. 5989663/-	O	0
10	2007	2010	8	✓	Non-conducting of physical verification of stores	O	0
11	2016	2018	1		Recovery of Income Tax amounting to Rs. 9877/-	O	9877
12	2016	2018	3		Non production of Records	O	0
13	2018	2020	1		Recovery of Rs. 332/- towards interest on excess LTC Advance drawn by the staff	O	332
14	2018	2020	2		Non adjustment of LTC Advance bill	O	0
15	2018	2020	3		Regarding missing of Library Books	O	0
16	2018	2020	4		Non adjustment of outstanding AC Bills amounting to Rs. 989724/-	O	0
17	2018	2020	5		Non production of Records	O	0

* NOTE:
'O'- Outstanding Paras.
'R'- Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

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PART-I

Old Audit Report

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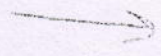
There was also complaint... to the order from time to time from... of... purchase should be made from dealers... sold... to... and... supply...

Keeping in view of the... purchase of... from... systems to... higher authorities for regularization of... purchase.

Irregular Purchase of Electronics Done only to Rs. Group from M/s. Sharda Electronics, S/Soldt Mishra Nagar

- (a) Purchase were made against the above referred open tend.
- (b) A purchase of Rs. Group was made from M/s. Sharda Electronics. on lowest quotation basis.
- (c) Scrutiny of purchase file and bill revealed that M/s. Sharda Electronics was not registered with Sales Tax Deptt.
- (d) Purs. Act for Clause 12, the firm was not eligible to apply.
- (e) Thus considering and accepting the tender of M/s. Sharda Electronics was irregular.

... the above purchase of Rs. Group from... higher authorities for regularization of purchase under Compliance to Audit.





HIS

(iii) Irregular purchase of Rs. 1,14,625/- from Crescent Agencies Pvt. Ltd. for Electronic Workshop

Scrutiny of purchase for a long period with following observations were made:-

- (1) A proposal was put in for purchase of 2 lots amounting to Rs. 1,98,250/- to TTE Hqs on 22/5/56.
- (2) Sanction for the same was received from Hqs on 2/6/56.
- (3) The proposal was put up by the then incumbent of the purchase from for Electronic Workshop, which was undated.
- (4) Sanction was also received from Hqs for limited quantity of 1 lot and the balance of 1 lot to be purchased from the same source of 22/5/56.

Reference is made to the above facts and figures and it is noted that the purchase of 2 lots of Rs. 1,98,250/- was sanctioned by Hqs on 2/6/56.

It is noted that the purchase of 2 lots of Rs. 1,98,250/- was sanctioned by Hqs on 2/6/56. The purchase of 1 lot of Rs. 1,14,625/- was sanctioned by Hqs on 2/6/56. The purchase of 1 lot of Rs. 83,625/- was sanctioned by Hqs on 2/6/56. The purchase of 1 lot of Rs. 1,14,625/- was sanctioned by Hqs on 2/6/56.

The purchase of 2 lots of Rs. 1,98,250/- was sanctioned by Hqs on 2/6/56. The purchase of 1 lot of Rs. 1,14,625/- was sanctioned by Hqs on 2/6/56. The purchase of 1 lot of Rs. 83,625/- was sanctioned by Hqs on 2/6/56. The purchase of 1 lot of Rs. 1,14,625/- was sanctioned by Hqs on 2/6/56.

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The Act of U.A. in College was not involved in this purchase, as he had not signed the purchase at page 5 of individual and compromise statement as well.

As per part 28 of Amendment to Rule 140 of C.A.F.C., open tender system should be followed as a general rule and must be applied in all cases in which the estimated value of demand is Rs. 50,000/-

In this case, the demand for purchase of some machinery for etc. was estimated to be Rs. 50,000/-, therefore, the purchase was bifurcated to avoid complications through open tender purchase.

Further, in view of the above complications, the purchase of the machinery for the school was done through a private purchase.

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earnest money and performance guarantee given by
 the company into the Institute till date be
 initiated and released with the approval of
 H.O.B.

(IT) Irregular purchase of Rs. 1,20,50/- from M/s.
E.T., T. & B. Corp. Ltd. for Computer Softwares

- (a) Purchase was initiated through open tender.
- (b) Seven firms had participated to supply 7
 items of software.
- (c) Scrutiny of comparative statement revealed that
 M/s. Crescent Computers had offered lowest rates,
 3 items.

(d) It was further observed that item No. 1 & 2 were
 rejected because of high variation of rates.

For instance - Item No. 1

	Crescent	ET & T	Its rate
Item 1	32,200	1,08,100	44000
Item 2	3,500	N/A	15000

Item 3 & 4 were ordered to M/s. Crescent on
 lowest quotation basis.

Item 5 was ordered to M/s. Zanith Computers, but it
 not materialized.

Item No. 6 & 7 were not considered because of high variation.

(e) Vide letter dt. 26.4.90 M/s. Crescent Computers had intimated
 that rates offered were for full package deal of 7
 items and not for individual items. Further they had
 offered it for negotiation of their offer (contractual)

In response to the open tender, Crescent Computers
 had offered only package deal of (hardware & software). The
 purchase of hardware was finalized with the approval of the
 committee of the committee were to be procured ~~with~~ before the ~~intimation~~
 there was wide variation in software prices. Therefore
 it was not materialized.

The hardware & software were ordered to M/s. Crescent
 Computers on lowest quotation basis.

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Keeping in view of the above irregularities, the purchase of Rs. 1,20,500/- from M/s. E.T. & T. is treated irregular. Necessary action may please be taken in accordance with purchase from the competent authority, under compliance to audit.

(22) (23) (24) (25)

(VII) Purches file in the following purchases were not made available to audit in spite of various verbal requests. In the absence of review purchase file, it could not be ascertained whether required formalities were observed or not. The Unit is requested to forward the relevant purchase file and make available to audit for last check. In case, no formalities were observed all such purchases be treated irregular and get regularized after obtaining express photo sanction from the competent authority.

Continental Bill No.	Name of Co.	Co's Bill No.	Date	Amnt.	Item Supplied
47/45-96	Shakti Sty. Mart	658	29.5.96	1680	Sty. Item
12/45-96	Nils Art Service	701	25.4.96	5670	Sign Board
10/45-96	Arora Video Tech	3496	27.11.97	2585	Printer
123/46-97	JN Engrg Co.	2142	31.3.97	3136	Etching done
11/46-97	---d---	2103	29.3.97	2680	---d---
122/46-97	---d---	2158	"	2800	Et. Chair
113/46-97	Shriya Textiles	2141	31.3.97	37200	Litening Service
11/46-98	Mohan Textiles	2253	29.5.97	8460	Chairs
116/46-98	S.K. Rad Elect. Eng. (P)	1943	27.11.97	11400	Test charges
			14.3.97	1,10,948	Electronics Unit

To Manager, GND Bhawan

except for the Arora Video & Mohan Textiles, for which orders were placed on the basis of verbal formalities followed at BPC Bhawan. All other files are irregular and S.K. Rad Elect. Eng. Co. is included in the open tender for Polys. Out of the items were procured at INDP. The undersigned is requested to take necessary action in this regard. The Manager, GND Bhawan.

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Paras 3

Page No. 49
Subj: P.L. A/C

Item No. 11
Date: 3.3.98
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1) Scrutiny of P.L. A/c cash book following irregularities were noticed, which may please be looked into, rectified and report for future guidance.

a) Pupil's Fund :

- a) No monthly closing certificate was recorded. For instance 9/95 and 11/95.
 - b) Accounts are not being reconciled with Bank Pass Book on monthly basis.
 - c) Interest accrued is not being taken into cash book for a number of months. For instance interest accrued in 1/96, 7/96 and 12/96 was credited in cash book in 12/96.
 - d) Bank statements are not being collected on monthly basis.
- Needful compliance may please be done now under compliance to audit.

b) Caution Money:

- a) No monthly closing certificate was recorded at all.
- b) Interest accrued till date has not been taken into cash book.
- c) Bank statement has not been received after 25/12/96.
- d) Accounts are not being reconciled with bank pass book on monthly basis. Needful to be done now and a certificate to this effect noted in the cashbook under compliance to audit.

c) Receipts slip of Pupil's Fund and Caution Money have not been attached by the competent authority. Needful be got done now after due verification under compliance to audit.

XXXXXXXXXXXXXXXXXXXX

Needful is being done & will be shown at the time of next audit. Para may kindly be dropped

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Part 3
PART 5

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Part No 3

Sub: Stores

13
3/98

Part 3

Scrutiny of stores record, following observations were made :-

a) Non-maintenance of stock registers by sub-units:

Sub-units of the Polytechnic are not maintaining any stock record of consumables, non-consumables and Plant and machinery etc. In the absence of record maintained by sub-units, actual receipt of items/stores from Main Stores and their consumption could not be verified. In the absence of any record, stocks of sub-units are also not being physically verified annually as per the requirement of GFR. Needful be got done

b) Non-maintenance of proper Placement Register:

The Unit is required to maintain a Placement Register for all non-consumable items. Scrutiny of Placement register revealed that all the items of non-consumable items issued till date have not been recorded in Placement Register. The Unit is maintaining Placement Register individual officer/officialwise. A separate record of itemwise Placement register be got maintained now under compliance to audit.

c) Irregular deletion of Non-consumable/property items from Main Stores record

Scrutiny of Capital II register revealed that stock on issue of following stock items, stock was deleted. For instance:-

Page No.	Visual	1 No.	20,000	Issued to Com. Section	Bal. Stock
Page 391	Printer Head	2 "	9,000	-do-	Nil
Page 307	Unix 4.2	1 "	5,500	-do-	Nil
Page 309	Turbo Pascal	1 "	2,000	-do-	Nil
Page 155	Calculator Scientific	12 "	6,240	Issue to Sh. Sanjay	Nil
Page 157	Carrying Case	12 "	200	-do-	Nil

As per requirement of GFR, non-consumable items can be deleted from stock only after condemnation and auction of such items on their being declared unserviceable. Therefore, all the stocks of non-consumables deleted from stock till date, be got re-audited now and deleted from stock and deleted from stocks only after their being unserviceable, condemnation and auction.

d) Indent books: Scrutiny of indent books revealed that no receipt entry was obtained in s/o Indent Nos. 726, 745, 743, 742, 741, 737, 736, 739, 731, 725, 736, 722-724, 721-725, 711-713, 707-700. In the absence of any record being maintained by sub-units, actual issues to sub-units could not be verified. It is thus suggested that a proper receipt be obtained from recipient and stock register of sub-units be maintained.

M. Sharma
for all work

Needful is being done

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~~Para no 4~~ ~~Para no 4~~ Para no 4 (33)
(Memorandum No 4) 25-1-2000

Para no 4

4

Subject - Irregularities in the maintenance of
caution money register / cash book / related
record

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Following irregularities have been noticed
in the maintenance of Cash book of caution money,
caution money refund register etc.

- i) Paying certificate has not been given in the
caution money cash book.
- ii) Reconciliation has not been done by the office
with the Syndicate bank and with which the
institute has been operating saving bank
account. Therefore the accuracy of balance
shown in the cash and that shown in the
Pass Book could not be ascertained. The
closing balance as on 30-12-99 has been
shown as Rs 1,82,105 whereas the pass
book shows the closing balance

contd P/2.

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1, 21, 2013. The reasons for this variation may be elucidated to the audit. The office is further advised to do reconciliation of the caution money with the bank to ensure accuracy of the balance of caution money regularly.

iii) Cash book shows that the balance of caution money was Rs 250/- on 21-9-55. The entry in the bank pass book indicates the balance as Rs 41,768/- on 11-8-57. The office may intimate the audit ~~with~~ about the pass book relating to the period from 21-9-55 to 10-8-57.

The office may do the needful in all the points raised in this memo / give clarification thereof to the audit.

As per entry in the Pass book there is a balance of Rs 122,958/- as on 10/11/2000 in the Saving bank A/c. The office is advised to keep as much amount as possible in the account to ensure higher Rate of Interest.

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PARA NO 5

(Memorandum No 10)

Date: 25-2-2000

Page No 5

(31)

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Para No 5

Sub:- Irregularities in the maintenance of caution money register

Following irregularities have been noticed in the maintenance of caution money register:-

- i) The polytechnic has been maintaining two caution money registers one from the year 1995-96 and the other from the year 1998-99. In both the registers payment certificate has not been recorded under the signature of the DDO/HCO.
- ii) The register is incomplete. The names of the students admitted during 1999-2000 and from whom caution money has been received have not been entered in the register. In this respect the register for 1998-99

CC/Lol A/P

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(58) (59) (17) (18) (20) (21) (22)

iii) The statement showing the names of the students admitted in the Polytechnic and from whom contribution money was received from the year 1955 to 1956 to 1957-2000 was not available with the carrier. It was therefore not possible to ascertain the completeness and accuracy of the register. The office is advised to maintain a file keeping the list of the students admitted in the institute each year and complete the register.

The office may do the needful and show compliance to the audit.

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Page No - 6

Para - 6

(Memorandum No 12)

Date 27-1-2000

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Subject :- Irregularities in the maintenance of Pupil fund Account

Page No 6

i) The Institute has been operating two savings bank accounts, one in the Union Bank of India and the other in the Syndicate Bank, Pune Campus, N. Delhi. The Syndicate Bank account shows balance of Rs 70,378/- on 10-1-2000 and UBOI Savings Bank ^{pass} a/c shows balance of Rs 1,14,111/- on 8-1-99. The ~~book~~ ^{pass} of the UBOI needs completion. The Pupil fund a/c cash book shows balance of Rs 1,25,814.50. ~~in the~~ ~~absence of~~ For want of complete pass book, accuracy of Pupil fund account not be ensured. The officer may do the needful and show compliance to the audit. The officer is further advised to operate bank account in UBOI which is nearer to the polytechnic

Contd / P/2

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In the following cases the office has not
contacted formalities by calling quotations and purchasing
The stores are consumables stores:-

observed
purchasing

S.No	Bill No & date	Amount of the bill
1	1 dt 15-5-98	2450.00
2	3 dt 27-5-98	4300.00
3	4 Mtl	4000.00
4	7 15-5-98	1284.00
5	8 15-5-98	6000.00
6	33 20-6-98	11000.00

The purchases effected under the above bills
Rs 5 dated 15-5-98 for Rs 6000/- and Rs 33 dated
20-6-98 for Rs 11000/- require sanction of the HOD.
The office may do the needful and have
the expenditure regularised.

As per the entry in the Cash book a
sum of Rs 1,28,814.50 is lying in the Saver
bank account of the institute. The office
is advised to keep maximum possible
amount as FDR to earn higher
rate of interest for benefit
of the students.

Correct P/3

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(56) (37) (21) (22)

Voucher No 39 dated 3-11-98 for Rs 600/- does not indicate the quantity of each item purchased by the institute. A lump sum amount has been shown for each item in the bill. Reasons for this may be elucidated. (Copy of the bill enclosed)

The office may do the needful in the observations of this Memo and show compliance to the audit. Paying certificate which has not been signed by the DDO may be signed and compliance shown to the audit.

(O. P. Kulkarni)
I. A. O

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Para 7: Refund amounting to Rs.2,30,719.16 due from NICSI
(Audit Memo. No.7 Dated 06.01.2011)

Scrutiny of file pertaining to Purchase of Computers and Accessories from NICSI for Computer Engineering Department revealed that a supply order No..F.4(119)/ GNDP/ Pur./Computer Deptt./NC/ 2007-08/110/1024 dated 07.04.2008 was issued to NICSI after making advance payment amounting to Rs.36,09,326/- by the GND Polytechnic for the procurement of Hardware Items. In response, NICSI had informed in respect of some of the under mentioned Hardware Items that these items are available with new rates and configuration wherein the financial as well as technical consent for supply of the said items with extra amount (if any) were sought from the Polytechnic.

The audit has observed that after giving its consent for the purchase of software items with new configuration some balance/refund amount becomes due towards the Polytechnic from NICSI. The under mentioned amount of Rs.2,30,719.16 may be received from the NICSI without any further delay and be deposited into government account under intimation to audit.

Details of Hardware Items are given here under:-

Name of the Item	Qty proposed to supply	Amount (Rs.)	Qty. Supplied	Amount (Rs.)	Refund Due from NICSI (Rs.)
UPS 5 KVA with 30 Minutes back up	5	3,87,235	4	3,49,440	37,795
Server E-2	2	2,36,114.76	2	1,96,775	39,339.76
1 KVA ON LINE UPS with 30 Min. back up*	20	4,35,404.40	12	2,81,820	1,53,584.40
Total					2,30,719.16

*Order for this item was placed against Supply Order No.F.4 (146)/GNDP/Pur./Computers/ 2007-08/139/1095 dated 24.04.08.

Para 8: Irregular purchases.
(Audit Memo. No.10 Dated 07.01.2011)

During the scrutiny of files pertaining to the Purchase of Stationery Items for the audit period 2007-08 to 2009-10, it has been found that a proposal was being put up by the GND Polytechnic for the purchase of stationery items as per approved rate list supplied by the DTTE (HQ). Further, scrutiny of file has revealed that no such approved rate list was placed in the file rather offer letter issued by the DTTE (HQ) to different supplier found placed in the file and the supply orders were being issued by the Polytechnic on the basis of that offer letters issued by the DTTE (HQ).

Hence, issuance of supply orders only on the basis of such offer letters are not in order and, therefore, all such purchases made are irregular.

(4)

A few instances of purchases made through this process are given hereunder:-

File No.	Particulars	Amount (Rs.)
F.4/167/GNDP/Pur. of Sty. Items for Comp. Deptt./2009-10/257	Purchase of Stationery Items for Computer Department	23051
F.5/110/Stationery Items/GNDP/2009-10/Vol.V/290	Purchase of Stationery Items for the FY 2009-10	102284

The Department in its reply has submitted that the above mentioned purchases were made as per the directions of DTTE who has supplied the offer letters stating them as Approved Rate Suppliers for making the purchases of Stationery Items.

All such kind of purchases may be got regularized from the competent authority under intimation to audit.

Para 4 : Award of Canteen Contract
(Audit Memo. No.3 Dated 03.01.2011)

The scrutiny of the file pertaining to canteen services for the audit period 2007-08 to 2009-10 has revealed the following shortcomings:-

2007-08

1. A comparative statement was prepared of the three tenderers wherein none of the six-canteen committee members have appended their signature, No where in the statement the date and time of opening of the tender is mentioned.
2. The Canteen contract was awarded to Sh. Surender Kumar from 17.10.06 to 16.10.07. According to Clause 16 and 18 of the Terms and Conditions for the award of Canteen Contract, the contractor will be provided electric & water facilities by the Institute at the prescribed rate as under (Clause 16):-
 - (a) Electric Light @ Rs.30/- per point p.m.
 - (b) Electric Fan @ Rs.50/- per fan p.m.
 - (c) Plug Point @ Rs.50/- per point p.m.
 - (d) Water charges @ Rs.20/- per tap p.m.

Further, the electricity and water charges shall be paid six monthly in advance on the basis of points (Clause 18).

The Polytechnic vide its letter No.2253 dated 01.11.06 had handed over 12 Fans, 02 Exhaust Fan, 21 tube light with fitting, 01 Fridge Pepsi Cola and 4 Water Tap to the Contractor Sh. Surender Kumar. According to clause 16 and 18 of the Contract an amount of Rs.8760/- was due from the contractor towards electricity and water charges whereas only an amount of Rs.3240/- was demanded from him which was to be paid by him by 09.10.06, but no such proof i.e. copy of TR-V etc is found placed in the file. Hence, the payment could not be verified. The payment proof was not shown to the audit. Further it was also not clarified as to how the amount was less demanded by Rs.5520/- in violation of the clause 16 of the Contract.

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Page No. 9

Para 6 : Outstanding Advances amounting to Rs. 56,89,663/-
(Audit Memo. No.4 Dated 04.01.2011)

As per record, the following contingent advances were made during year 2007-08:-

S.No.	Bill No.	Date	Amount of Advance	Payment made to
1	187	19.11.07	628789	NICSI
2	199	05.12.07	61076	NICSI
3	213	18.12.07	4000	M/s Polymer Science & Technologies
4	234	21.01.08	432724	Supdt., Tihar Jail
5	279	14.03.08	3609236	NICSI
6	315	31.03.08	953838	NICSI
		TOTAL	5689663	NICSI

The above mentioned advances were not adjusted by the Department so far. As referred in Rule 292(1)(iv) of General Financial Rules, the Head of Office shall be responsible for timely recovery or adjustment of the advance, hence the outstanding advances referred above may be adjusted at the earliest and audit be intimated accordingly.

Para 7 : (A) Missing of books worth Rs.10289/- and not conducting of Physical verification of Library Books for the year 2009-10.
(Audit Memo. No.6A and 6B Dated 05.01.2011)

During the scrutiny of Accession Registers of library books and the physical verification certificate for the year 2008-09, it is found that 44 number of books worth Rs.10239/- are missing from the library record.

The audit may be informed as to whether appropriate action as referred in Rule 194 of the GFR, has been taken by the Head of the Institute for speedy return of these books to the library account or for making recovery from the defaulters. It needs elucidation.

Moreover, the above mentioned numbers of missing books are exclusive of the figure for the year 2009-10 as no physical verification of Library Books for the year 2009-10 has been conducted by the GND Polytechnic.

Reasons for not conducting the physical verification of books for the year 2009-10 may be stated to the audit. If the physical verification of Library Books could have been done for the year 2009-10, the above mentioned value of missing books might be on higher side.

(B) Non return of borrowed Library books by the staff members.

Scrutiny of the Loan Register/Issue Register of Library Books revealed that many staff members borrowed 95 (approx.) books from library, but has not returned the books till date nor has got them reissued. A list of such members who have borrowed the books are attached along with this report as Annexure-A. Such borrowed books should be returned on due date or got reissued so as to facilitate the Librarian to work out the appropriate book balances in order to initiate the write off exercise and make fresh purchases. Efforts should be made for the speedy recovery of these books to the library.

Para 8 : Non-Conducting of Physical Verification of Stores.
(Audit Memo. No.12 Dated 11.01.2011)

Scrutiny of the Stock Registers i.e. Consumable, Non-consumable and Tools and Stock Register (Property Register) for the audit period 2007-08 to 2009-10 of different trades in GND Polytechnic revealed that physical verification of Store has been conducted upto 2003-04 in some of the trades units (Turning shop, Carpentry Shop, Forging Shop, Painting shop, Machine shop, etc.) and upto 2007-08 in other trades.

In terms of provisions contained in Rule 192 (1) (2) & (3) of GFR, the physical verification of all the consumable and non-consumable goods/items should be carried out *at least once in a year* by an officer other than the custodian of store and discrepancies, if any, noticed, should be recorded in stock register for taking appropriate action by the competent authority. However it should be done in the presence of the officer, responsible for the custody of store items. A certificate of verification along with findings should be recorded in the stock register.

Reasons for not conducting of physical verification of Stores as well as recording of certificate thereon as per the provisions of General Financial Rules may be stated to audit.

Para 9 : Excess payment of Rs.1986/- on account of rounding of increments.
(Audit Memo. No.2 Dated 03.01.2011)

In accordance with the clarification issued by the Govt. of India, Ministry of Finance's Office Memorandum No. F.No.1/1/2008-IC, dated 29-01-2009, while calculating the increments under the revised pay rules, 2008, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. For example, if the amount of increment comes to Rs.660.90 paise, then the amount will be rounded off to Rs.660 and if the amount of increment comes out to Rs.661.70 paise, then the amount will be rounded off to Rs.670.

During the test check of pay fixation cases, it is found that the increments granted under 6th CPC are not rounded off in accordance with the above referred office memorandum. This resulted to an excess payment of Rs.1986/- up to December 2010. The amount of excess payment made in this regard may be recovered immediately from the concerned officials (names given below) and deposited into the government. Documentary proofs of the same be sent to the audit department.

S. No.	Name and Designation	Excess Payment
1	Sh. Parmanand, Librarian	648
2	Sh. Ashok Kumar, Driver	300
3	Smt. Veena Jain, LDC	390
4	Sh. Raj Kanwar, Lab Tech	648
	Total	1986

Necessary correction in the above mentioned cases may be made by the GND Polytechnic in the Service Books of the concerned official. Similar other cases may also be reviewed by the Polytechnic at their level.

(KRISHNAN KUTTY)
I.A.O.
PARTY NO.XV

TEST AUDIT NOTE

TAN 1 : Pupils Fund Cash Book
(Audit Memo. No.13 Dated 11.01.2011)

During the scrutiny of Cash Book for the audit period 2007-08 to 2009-10 revealed the following shortcomings:-

1. Pupils Fund Cash Book balance does not tally with the Bank Pass Book Balance. Cash Book shows a balance of Rs.23,74,716.27 on 31.03.2010 whereas bank statement shown a balance of Rs.25,98,981.57. Difference amounting to Rs.2,24,265.30 needs to be checked thoroughly. Reasons for differences be find out and stated to audit.
2. Monthly Reconciliation balances with the concerned bank have not been carried out by the Polytechnic.

Necessary rectification may be made by the Department under intimation to audit.

TAN 2 : Service Books
(Audit Memo. No.9 Dated 07.01.2011)

Scrutiny of Service Books of GND Polytechnic for the audit period 2007-08 to 2009-10 revealed following shortcomings:

1. The photographs pasted in the Service Book are not found attested by the Head of the Office in respect of Smt. Miniti Binju, Lecturer, Sh. Yash Pal, Lect., Smt. Achla Kaushal, Lect., M. D. Joshi, Lect., Rajan Bhati, Lect., Sh. A. K. Choudhary, HOD (Civil Eng.), Harjeet Singh, Lect., Ms. Priyadarshani Anand, LDC, Ashok Kumar, Driver, Parmanand, Librarian, Raj Kumar, Lab Tech.
2. Nomination forms like DCRG, Details of Family, CGEIS, GPF etc. not found attached in the Service Books of under mentioned officials/officers:

S. No.	Name of the Official/Officer
1.	Smt. Miniti Binju, Lect.
2.	Smt. Achla Kaushal, Lect.
3.	Sh. M. D. Joshi, Lect.
4.	Sh. Harjeet Singh, Lect.
5.	Smt. Ragini S. Gupta, Lect.
6.	Sh. Radhey Shyam, WSI
7.	Sh. Dhanesh Kumar, PTI
8.	Sh. Sunil Kumar, Peon
9.	Sh. Adesh Kumar, WSI
10.	Sh. Om Prakash, LDC

PARA NO. 3

10/ Case No-10

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Sub: Regarding missing of Library Books amounting to Rs. 1,02,263.50/-.

(Audit Memo. No. 16 Dated: 04.08. 16)

During scrutiny of File No.F.3(36)/Physical Verification/Lib/GNDP/2006-07/2007-08 and as per information provided by the Institute, physical verification of Library Books have been carried out for the FY 2014-15. The following books amounting to Rs. 1,02,263.50/- were shown as missing till date:-

ACC. NO.	AUTHOR	TITLE	AMOUNT
29	Gattfried Byron S.	Theory,Problems of programming with pascal schems outline	135.00
80	Theraj, B.L	modern physics	110.00
218	Malvino, Albert Paul	Digital principle applicaion	145.00
219	Malvino, Albert Paul	Digital principle applicaion	145.00
221	Malyino, Albert Paul	Digital principle applicaion	145.00
260	Sharma and Goel	Oxford Hindi English Dictionary	30.00
324	Domkundwar, S.B	Semiconductor Device	55.00
337	Singla, V.P	Self list in Electronics	100.00
401	Mehta, V.K	Sunan's oxford illustrated dictionary English- Hindi	50.00
423	Gupta, R.	Electronic Project	175.00
536	BalaguruSamy, E.	C and Unix programming : A conceptual Perceptive	110.00
654	Kutti, Narayan Swamy	Fundamentals of Microprocessors & Micro Computers	150.00
677	Badri Ram	Fundamentals of Microprocessors & Micro Computers	110.00
678	Badri Ram	Electronics, Radio Engineering	110.00
681	Gupta, M.L	Intro. To Network filters & transmission lines	120.00
702	Chakrabarty, A.	Intro. To Network filters & transmission lines	55.00
786	Collin, William Williere	Origin of Species	95.00
788	Charles, Darwin	Electronic devices and circuits	195.00
856	Graham, Niell	Swamy Comptition of Fundamental Rules	160.00
878	MuthuSwamy & Brinda Swamy	Compendium of Orders on Service Matters	65.00
934	Jain, R.P	ABCS of Sco unix	135.00
991	Cuthbertson, Tom	Mastering Turbo Pascal	90.00
995	Palmer, Scott D	Human Communication	120.00
1076	Simpson, alan	test your c skills	99.00
1181	Grob, Bernard	ISO : 9000 concept and methods and Implementation	307.00
1211	Bagchi, tapan p	Higher engineering mathematics	300.00
1271	Grewal, B.S	Micro electronics digital and analong	165.00
1307	Botkar,K.P	Fundamentals of audio and video system	125.00

1373	Gupta, B.R	T.C.P/IP illustrated the protocols Implementation	85.00
1390	Lindhalm, T.	Java application programming Interface Core packages	804.34
1391	Gosling, Jenes	T.B of applied chemistry	804.34
1414	Kumar H.S	A.T.B Mathematics	69.00
1469	Dev,G	Practical Refrigeration and air conditioning	190.00
1508	Stephanopoulos, I.	Data communications	150.00
1564	Gupta, Prakash c	Hard ware Drive	225.00
1568	Rosch, W.L	The using of the Unix Operating systems	450.00
1598	Bach, Maurice, J.	Oracle, Backup and Recovery	175.00
1612	Velpuri, Rama	Oracle the complete resourse	375.00
1633	Koch, George	Business correspondence	350.00
1716	Velpuri, Rama	IBM PC and clones Hardware	375.00
1735	Govinda rajalu,B	VCR principal maintenece	395.00
1766	Sharma,sp	Computer concept and application	65.00
1811	Sanders,D.H	Netware 4.1 the complete reference	175.00
1851	Sheldon, tom	Engeneering mathamatics for AMIE	375.00
1889	Aggarwal, M.L	Fundamentals of micrprocesser and microcomputer	75.00
1901	Ram, B.	A.T.B. of material scince	130.00
1929	Khanna, O.P	Design of machine elemets	130.00
1966	Shariff,A	Theory of machine	100.00
1985	Bhima singh	Internal Construstion engineering	12.50
2106	Ganesan,V	Internal Construstion engineering	140.00
2107	Ganesan,V	Advanced strength of matrials	140.00
2137	Krishna swami,K.T	Engineering tables charts	35.00
2155	Kumar,R.I	welding engg	25.00
2281	Agarwal,R.L	El. of electrical engg and electronics	45.00
2340	Umesh sinha	Unit operations of chemical	175.00
2405	Pfaffen Berger,B	Using microsoft office 97	150.00
2416	Bott.	Effective speaking	806.00
2430	Stuart, C.	The Golden	95.00
2442	Metenard, S.	India quiz	214.00
2451	Agrawal, A.N	Taming the paper tiger	50.00
2452	Hemphill, B.	Organic chemistry	70.00
2496	Bansal, R.K	Laborating mannual of organic chemistry	295.00
2553	Lafore, R.	Moder computer SMPS circuits and fault finding	270.00
2584	Lotia, M.R	Unit processes in organic synthesis	45.00
2599	Grogging, P.H	Textbook of Organic chemistry	250.00
2667	Kaila, Mohan	Beginner's civil Engineering	40.00
2668	Kaila, Mohan	Beginner's civil Engineering	40.00
2685	Sarao, A. S	City Map Delhi	75.00
2789	Theraja, B.L	Manufacturing process	165.00
2854	Rupta, R.B & Gupta, B.k	Manufacturing process	40.00
2861	Rupta, R.B & Gupta, B.k	Industrial Engineering	40.00
2868	Gupta, R.B	The Strength of materials	70.00
2883	Malhotra, D.R	Engineering Mechanics	140.00
2889	Gupta, H.C	Fundamental of applied machines	75.00
2942	Sarao, A. S	Thermal Engineering	65.00

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Handwritten signature: Mr. Chawla

Handwritten mark: a stylized signature or mark.

Handwritten mark: a checkmark.

2954	Sarao, A. S	Basis Refrigeration or air condition	45.00
2961	Saro, A S	Basis Refrigeration or air condition	45.00
3043	Umesh sinha	Transmission Liner Next Work	125.00
3118	Salote, P	An Intcgrated approach Saoftware Engg.	120.00
3137	Hughes, L	Int. to data communication a practical apporach	195.00
3157	Bhattachatya & Rastogi	Experiment in Basic Electrical Engg	135.00
3201	Kennedy, Gerorge	Elecctronic Communication System	240.00
3232	Janenbaum, A S	Operation system design & implecation	125.00
3237	Osata, K	Modern Control Engg.	225.00
3254	Pal, Ajit	Micro Processors	115.00
3272	Comer D E	Internet using with TCP/IP	250.00
3295	Dekker, A. J	Electrical Engg. Materials	75.00
3316	Villamil, J & Casanovn	Multimedia graphics	250.00
3358	Brydson, J.A	Plactics Materials	844.00
3361	Richardson, S F	Camical Engg.	595.00
3402	Pressmen, R S	Software Eng a Practice Loinerin approch	390.00
3403	Schweber, W L	Data Communication	501.00
3429	singh	Television maintenance and repair	120.00
3433	Villamil, J	Multimedia	250.00
3434	Villamil, J	Multimedia	250.00
3449	Agarwal D C	T B of Physics	150.00
3491	Black U	Computer networks	175.00
3501	Sahdev, S K	T B generalisim pritection switchgearr economics	59.00
3510	Mehta, V K	T B of Elemantry electrical engg.	49.00
3516	Chaudhuri, P Pal	Computer orgnization and Design	350.00
3521	Dyson, R W	Engg Polymers	687.00
3591	Chabra, B S & Chabra A	8085 Microprocessor & its application	140.00
3628	Kanetkar, Y P	UNIX Shell Progamming	175.00
3638	Hughes, L	Build your own Computers	54.00
3649	Duncan, Tom	Ad. With electronics	45.00
3652	Aggarwal PK	Fascihaling I.C projects	15.00
3653	Sharma M C	Music and sound cricuits	36.00
3655	Lotia M	Modern remote control cricuits	45.00
3729	TTTTI, Alasappan	Electrical egg Materials	63.00
3737	Parasuram, K S	Soaps and detergents	295.00
3761	Hollner, S	C Programming	150.00
3763	Raja Raman V	Kundamental/ of Computers	125.00
3934	Masters G M	Int. to Environmental Eng and Science	175.00
3936	Masters G M	Int. to Environmental Eng and Science	175.00
3937	Masters G M	Int. to Environmental Eng and Science	175.00
3942	Proakis, J G	Digital signal Processing	275.00
3960	Bell, D A	Electronics Devices and circuits	225.00
3979	Kumar, K L	Engg. Mechanics	225.00
4001	Jain VK	Computer Application mode informmations	90.00
4050	Malika Aurjuna	Strangth of Materials	30.00
4098	Hougen, O A	Chemical Programme	250.00
4115	Gothmann, W H	Digital Electronic	125.00

48
46

4133	Tanenbaum, A C	Computer Networks	195.00
4154	Manno, M M	Computer System Architecture	150.00
4165	kern, D. Q	Procen heat transfer	325.00
4173	Petrousos, E	Mastering visul basic -6	450.00
4197	Umesh sinha	Tele phony	60.00
4209	Umesh sinha	principal of communcial engg	60.00
4237	Gupta, R.B	Manufacturing process	30.00
4241	Gupta, R.B	Manufacturing process	50.00
4256	Gupta, R.B	Manufacturing process	50.00
4333	Coulson And Rich	Chemical engg	675.00
4347	Mohanty, A K	Fluid mechanic	175.00
4371	Rathak Krishnan	Fluid mechanic	65.00
4404	Chakrabarty, D.K	Ad sorthion and catalysis by solids	120.00
4416	Garde, R S	Fluid mechanic through problems	250.00
4464	Board of engrans	Stretch- blow moudling of put	400.00
4470	Himmelblau, D M	Basic principal of calculations in chemical	350.00
4513	Jain S C	Technology	25.00
4586	Balasobramaha N, D	Computer Installatianan Searching	80.00
4593	MuthuSwamy & Brinda Swamy	5th pay commission report	250.00
4639	Bott, ed	Using microsoft office 2000	275.00
4673	Singal R K	Automobile Engg.	85.00
4684	Gupta R B	Automobile Engg.	125.00
4688	Rao BK	Modern Petroleum Deffining Process	125.00
4739	Chander	Metalurgy for the non meta luigist	742.00
4837	Bahl, B S	Elementry Organic chemistry	60.00
4838	Bahl, B S	Elementry Organic chemistry	60.00
4840	Bahl, B S	Elementry Organic chemistry	60.00
4842	Hart, Harold	Organic chemistry	300.00
4849	Metha V K	Basic Electrical Engg	140.00
4872	Manikpurep	T B of Applied physics	115.00
4875	Jeffeoate, J	Multimedia in prectics tech & application	175.00
4897	Sharma RC	Business correspondence & report writing	135.00
4900	Sharma R C	Business correspondence & report writing	135.00
4905	Obrien, Jain	Management information system	270.00
4907	Molina, L	Multimedia an Intro	250.00
4916	Murdick, R S	Modern management	195.00
4970	Rama Reddy	Fundamental of power electronic	150.00
4976	Grohmann, S	Checking electrical safety Musurment	95.00
4998	Fried, Joelr	Polymer science & technology	195.00
5001	Fried, Joelr	Polymer science & technology	195.00
5005	Fried, Joelr	Polymer science & technology	195.00
5022	Sinha, R.P	Outlines of Polymer Technology	750.00
5036	Weapon, Faithe	10minute guide to people soft	75.00
5039	Bhattacharya, S.k	Industial els and control	235.00
5058	Mishra, k.l.p	Thery of computer science	150.00
5101	Fulton, J	Microsoft office 2000	195.00
5138	Gupta, B.R	Consumer electronics	88.00
5141	Gupta, B.R	Consumer electronics	88.00
5145	Gupta, B.R	Power electronics	155.00

47

Q

5170	Ubhi, B.S	Thermodynamics-I	85.00
5187	Subramanaya, k	Theory and application fluid mechanics	260.00
5196	Makhijani, M	El of civil engg	50.00
5200	Makhijani, M	El of civil engg	50.00
5205	Dargan, C.R	Eleectical technology	130.00
5206	Dargan, C.R	Eleectical technology	130.00
5218	Sharma, R.d	Applied mathematics	145.00
5244	Roy, Arundhati	The God of small things	250.00
5249	Bakshi	The consitation of india with electical communication	110.00
5251	Sharma, B.K	Int. to the constehition india	125.00
5275	Nagrath, s.n	Signals abd system	215.00
5299	Birinder singh	Starength of materials	85.00
5304	Birinder singh	Starength of materials	85.00
5324	Ghosh, R	Computer Awarenes	155.00
5328	Ghosh, R	Computer Awarenes	155.00
5333	Rajput, R.k.	Materials science	70.00
5387	Fairley, R.E	Software engg concept	255.00
5452	Kumar, S.S	T.B of applied physics	89.90
5459	Kumar, S.S	T.B of applied physics	89.90
5511	Mehmet joy	optical network architechion devies	483.48
5525	Ghosal, S.k	Chemical engg	180.00
5526	Ghosal, S.k	Chemical engg	180.00
5529	Ghosal, S.k	Unit process in organic theory	325.00
5560	Choudury, S	project management	195.00
5565	Mahajan, S.p	poleution control in process industies	225.00
5574	Basandra, Sk	Computer science question	320.00
5584	Herndon, C.E	Basic television and video	803.36
5597	Stallings, p	Cryptography and network	295.00
5604	Gonzalez, R.C	Digital image processing	175.00
5627	Lotia, M	Modern iti colour tv science	39.00
5628	Lotia, M	Modern itS colour tv science	39.00
5638	Lotia, M	Modern computer SMP	34.00
5666	Sharma, M.c	Practical SCR/TRIAC	15.00
5675	Sharma, R.D	Applied Mathematics	150.00
5735	Manchanda, V.k	T.B. Of workshop technology	89.90
5736	Manchanda, V.k	T.B. Of workshop technology	89.90
5749	Manchanda, V.k	T.B. Of workshop technology 2	79.90
5757	Sinha, R	outline of polymer technology	175.00
5761	Sinha, R	outline of polymer technology	175.00
5891	Sarao, A S	Thermol Engg.	200.00
5899	Mahajan, C.L	Industial mangement	35.00
5906	Sharma, Ajay	Television Engg	125.00
5920	Gupta, R.B	Automobile Engg.	125.00
5938	Luger, G.F	Artificial intellingence	350.00
5947	Prioakis, J.G	Digital signal processing	235.00
5953	Aandleign, P.K & Thakrar	Multimedia systems design	250.00
5972	Devi, S	More puzzle	30.00
5974	Aggrawal, R.S	Science and engineering earthmatics	155.00

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5988	Gayakward, R.A	Op-ampsal linear interated circuits	195.00
6001	Bhatnagar, S	A Text book of polymer science	175.00
6032	Khurmi,R.S	Strength of material	200.00
6051	Radhakrishanan,M	Computer installational trobles shooting	290.00
6101	chadha, R.k	Communication techniques & skills	95.00
6105	chadha, R.k	Communication techniques & skills	95.00
6148	Kumar, S.S	Text book of applied chemisty	89.00
6149	Kumar, S.S	Text book of applied chemisty	89.00
6150	Kumar, S.S	Text book of applied chemisty	89.00
6152	Kumar, S.S	Text book of applied chemisty	89.00
6202	Batil, Arun	Fundamental of organic chemisty	290.00
6237	Kumar, S.S	Text book of applied chemisty	99.00
6268	Sharma,R.D	Applied mathematics-I	165.00
6274	Sharma,R.D	Applied mathematics-II	120.00
6278	Sharma,R.D	Applied mathematics-II	120.00
6282	Sharma,R.D	Applied mathematics-II	120.00
6285	Sharma,R.D	Applied mathematics-II	120.00
6289	Sharma,R.D	Applied mathematics-II	120.00
6291	Sharma,R.D	Applied mathematics-II	120.00
6294	Sharma, R.D	IIT mathematics-I	450.00
6310	Joshi, M.V	Process equipment design	295.00
6311	Sinha, R	outline of polymer technology processing	175.00
6380	Ghosal, S.K	Introduction of chamilal engg	199.00
6387	Ghosal, S.K	Introduction of chamilal engg	199.00
6400	Khurmi,R.S	Materials science	85.00
6445	Gupta, R.B	Workshop technology-II	90.00
6456	Mahajan, C.L	Industrial management	85.00
6457	Mahajan, C.L	Industrial management	85.00
6458	Mahajan, C.L	Industrial management	85.00
6461	Mahajan, C.L	Industrial management	85.00
6464	Mahajan, C.L	Industrial management	85.00
6473	Anand,M.L.	Electronic communication	295.00
6476	Anand,M.L.	Electronic communication	295.00
6482	Gaomkar,Ramesh	Microprocessor architecture programme & app.with the 8085	310.00
6505	Muthuswamy	Medical attandance rules	170.00
6506	Deswal, S	Basic course in environmental studies	120.00
6509	Vishwanathan, R.	Telecommunication switching systems and networks	250.00
6533	Singh, R.K	Polymer blends & alloys	225.00
6534	Singh, R.K	Polymer blends & alloys	225.00
6581	Jain, Vibha	Applied physics	90.00
6587	Jain, Vibha	Applied physics	90.00
6606	Chawla, C.L	Applied physics	95.00
6793	Stallings, W	Cryptoqraphy and network security	275.00
6808	Sharma,R.D	Organic chemistry-II	555.00
6811	Sharma,R.D	Algebra- AIEEE, CEE Delhi	450.00
6818	Sharma,R.D	Applied mathematics	195.00
6819	Sharma,R.D	Applied mathematics	195.00
6839	Sharma,R.D	Applied mathematics	195.00

6841	Sharma,R.D	Applied mathematics	195.00
6844	Sharma,R.D	Applied mathematics	195.00
6848	Sharma,R.D	mathematics IIT JEE	475.00
6862	Silberchatz, A	Operating system principles	430.00
6910	Aggrawal, A	Database management systems	110.00
6958	Rajaraman, V	Parallel computer architecture and programming	450.00
6960	Balagurusamy, E.	Object Oriented Programming with C++	225.00
6962	Sinha, P.K	Computer fundamental	165.00
6991	Godbole,A.S	Data communication & Networks	265.00
7057	Anand,M.L.	Electronics communication	295.00
7105	Kennedy, George	Princeton Review	610.00
7106	Kennedy, George	Kaplan GMAT guide	610.00
7128	Sinha, R.P	Polymer blends calloys	225.00
7161	Sinha, R.P	Outlines of Polymer Technology	175.00
7168	Froied, Joel R.	Polymer science and Technology	295.00
7175	Mackenzie, D.	Tech your self Visual Basic .Net	360.00
7255	Mackenzie, D.	Tech your self Visual Basic .Net	361.00
7256	Osho Rajneesh	Gita Darshan	340.00
7274	Rajput, R.k.	General engg. And Fabrication technique	99.00
7278	Rajput, R.k.	General engg. And Fabrication technique	100.00
7280	Rajput, R.k	General engg. And Fabrication technique	101.00
7281	Rudramoorthy, R.	Thermal Engineering	260.00
7332	Gupta, J.B	Electronic device and circuits	335.00
7342	Gupta, J.B	Electronic device and circuits	336.00
7346	Anand,M.L.	Electronic device and circuits -II	135.00
7367	Anand,M.L.	Electronic device and circuits -II	136.00
7368	Kulshreshtha, D.C	Electronic device and circuits -II	295.00
7382	Sahdev, S.K	Fundamentals of Electrical Engineering	230.00
7412	Rogers, Gordon	Engineering Thermodynamics	399.00
7449	Dargan, C.R	Electrical Technology	140.00
7458	Joseph,B.	Envirhmental studies	185.00
7494	Dasgupta, Soma	Projects Using Oracle and visual basic	180.00
7527	Prince anne, Murach Mike	Beginning Visual basic .net	390.00
7563	Chawla, shashi	Theory and practice of Applied Chemistry	120.00
7596	Varma, N.K	Comprehansive Chemistry	560.00
7600	Varma, N.K	Comprehansive Chemistry	561.00
7601	Jauhar, S.P	Modern ABC Chemistry	590.00
7604	Jain, Vibha	Applied Physics	90.00
7612	Sharma, R.D	Applied Mathematics	195.00
7622	Sharma, R.D	Applied Mathematics - II	130.00
7636	Sharma, R.D	Applied Mathematics - II	131.00
7640	Sharma, R.D	Algebra AIEEE, CEE Delhi	450.00
7642	Kargupta, Hillol	Data Mining	350.00
7695	Universal	Right to Information Act -2005	45.00
7712	Manoj Kumar	Electronics component and Materials	100.00
7776	Gill, P.S	Engineering Drawing	275.00
7806	Mishra, V.p	Concept of Engineering Mathematics	300.00
7830	Prasad, P.	The Functional aspects of Communicatio skills	115.00
7873	Varma, N.K	I.T. In BUssiness	495.00

7889	Chhabra, T.n	Business Communication: Concept and skills	210.00
7917	Varma, K.K	Data structures using C	160.00
7969	Mehta, V.K	Basic Electrical Engineering	350.00
8020	Hayes, J.	Interpersonal Skills at work	495.00
8061	Wren and Martin	High school Grammer and Composition	130.00
8072	Kumar, S.S	Applied Chemistry	120.00
8132	Kumar, S.S	Applied Chemistry	121.00
8140	Kumar, S.S	Applied Chemistry	122.00
8150	Kumar, S.S	Applied Chemistry	123.00
8155	Kumar, N.S	Fundamentals of Engineering Drawing	160.00
8214	Kumar, N.S	Fundamentals of Engineering Drawing	161.00
8217	Anand, M.L.	Textbook of Electrical and Electronics material Engineering	90.00
8232	Kaapor, Rajesh	Communication skills	100.00
8257	Prasad, H.M	Objective English for Comprehensive Exam	260.00
8283	Raw, P.W	CAD/CAM Principles and Applications	299.00
8285	Raw, P.W	CAD/CAM Principles and Applications	300.00
8289	Raw, P.W	CAD/CAM Principles and Applications	301.00
8318	Sehrawat, M.S	CNC Mechanics : Computer Numerical Control and Automation	110.00
8325	Sehrawat, M.S	CNC Mechanics : Computer Numerical Control and Automation	111.00
8332	Sehrawat, M.S	CNC Mechanics : Computer Numerical Control and Automation	112.00
8342	Sehrawat, M.S	CNC Mechanics : Computer Numerical Control and Automation	113.00
8343	Singh, Surjeet	Textbook of Engineering Drawing	170.00
8419	Chawla, shashi	Theory and practical of Engineering Chemistry	190.00
8460	Gowarikar, V.R	Polymer science	195.00
8513	Gowarikar, V.R	Polymer science	196.00
8517	Krishnamurthy, N.	Engineering Chemistry	195.00
8554	Kernigham, B.W	The C Programming Language	125.00
8579	Kernigham, B.W	The C Programming Language	126.00
8582	Kernigham, B.W	The C Programming Language	127.00
8588	Kernigham, B.W	The C Programming Language	128.00
8589	Kernigham, B.W	The C Programming Language	129.00
8591	Balagurusamy, E.	Programming in ANSI C	250.00
8634	Varma, N.K	I.T. in Business	495.00
8686	Jain Madhulika	Computer Organisation and Architecture	150.00
8702	Muthuswamy	Conduct Rules	145.00
8716	Anandan, P.	Environmental science and Engineerings	200.00
8776	Anandan, P.	Environmental science and Engineerings	200.00
8777	Anandan, P.	Environmental science and Engineerings	200.00
8780	Gavhane, K.A	Fluid Flow and Mechanical Operations : Unit Operations - I	90.00
8827	Gavhane, K.A	Chemical Process and Equipment design	85.00
8866	Gavhane, K.A	Chemical Engineering Thermodynamics	300.00
8870	Gavhane, K.A	Chemical Reaction Engineering - I	325.00
8885	Bhure, B.B	Basic Electrical Engineering	125.00
8898	Vineet Singh	Electronic Drawing design and Fabrication	175.00

		Techniques	
8950	Vineet Singh	Electronic Drawing design and Fabrication Techniques	175.00
8952	Vineet Singh	Electronic Drawing design and Fabrication Techniques	175.00
8953	Vineet Singh	Electronic Drawing design and Fabrication Techniques	175.00
8955	Vineet Singh	Electronic Drawing design and Fabrication Techniques	175.00
8966	Vasal, R.K	Electronic Instrument and Measurement	125.00
8969	Vasal, R.K	Electronic Instrument and Measurement	126.00
8972	Khetrapal, S.C	Pradeeps New course Chemistry	402.00
8979	Khetrapal, S.C	Pradeeps New course Chemistry	403.00
8980	Murthy, J.D	Upkar's Correct your Common Errors in English	215.00
8988	Murthy, J.D	Upkar's Correct your Common Errors in English	215.00
8991	Jain, B.B	Upkar's A comprehensive Book of English Grammer	210.00
8993	Lal and Jain	Upkar's Shikshan evam shodh Abhiyogita (Hindi)	235.00
8998	Goswami, Sudha	Upkar's Bharat Varsh ki Charchit Mohilean (Hindi)	185.00
9003	Kumar, S.S	Textbook of Applied Chemistry	89.00
9066	Jain, R.P	Modern Digital Electronics	350.00
9094	Balagurusamy, E.	Object Oriented Programming with C++	250.00
9095	Balagurusamy, E.	Object Oriented Programming with C++	250.00
9096	Balagurusamy, E.	Object Oriented Programming with C++	250.00
9098	Balagurusamy, E.	Object Oriented Programming with C++	250.00
9100	Manno, M.M	Computer system architecture	325.00
9146	Tananebaum, A.S	Computer Network	425.00
9166	Tananebaum, A.S	Computer Network	425.00
9169	Khurmi, R.S	T.B of Thermal Engg SI Unit	410.00
9204	Khurmi, R.S	T.B of Thermal Engg SI Unit	410.00
9205	Anokh, Singh	Fundamental of Microprocessor & its Application	150.00
9212	Anokh, Singh	Fundamental of Microprocessor & its Application	150.00
9214	Anokh, Singh	Fundamental of Microprocessor & its Application	150.00
9219	Sachdev, S.K	Fundamental of electrical engg & electronics	275.00
9222	Sachdev, S.K	Fundamental of electrical engg & electronics	275.00
9226	Sachdev, S.K	Fundamental of electrical engg & electronics	275.00
9227	Sharma, R.D	Applied Mathematics vol2	310.00
9244	Sharma, R.D	Applied Mathematics vol2	310.00
9250	Chakrabarti, A	Network Filters & Transmission	180.00
9285	Dargan, C.R	Elements of electric engg	85.00
9290	Dargan, C.R	Elements of electric engg	85.00
9291	Dargan, C.R	Elements of electric engg	85.00
9295	Sharma, R.D	Applied mathematics	325.00
9310	Sharma, R.D	Applied mathematics	325.00
9322	Dargan, C.R	Electrical Technology	310.00
9327	Dargan, C.R	Electrical Technology	310.00
9328	Dargan, C.R	Electrical Technology	310.00
9333	Godbole, A.S	Data communication & Networks	503.00
9338	Govindarajalu, B	IBM PC & Clones: Hardware Troubleshooting & Maintenance	625.00
9342	Ogata, Katsutiko	System Dynamics	550.00

9364	Sctilatd,Herbert	Complete Reference Java	495.00
9399	Sinha, S.K	CNC Programming Function Control	300.00
9404	Kapoor Raj	Building Your Own Digital Clocks	30.00
9421	Kapoor Raj	Building Your Own Digital Clocks	30.00
9425	Jain Madhulika	Computer Organisation and Architecture	195.00
9427	Jain Madhulika	Computer Organisation and Architecture	195.00
9428	Ramaltio,J.A	Advanced HTML 4.0 DHTML	450.00
9457	Lalita,Manohar	Modern Nokia Mobile Multicolour Service Diagram	150.00
9488	Lalita,Manohar	Modern Nokia Mobile Multicolour Service Diagram	150.00
9489	Lalita,Manohar	Modern Nokia Mobile Multicolour Service Diagram	150.00
9490	Lalita,Manohar	Modern Portable Television Crcts Vol-II	75.00
9493	Editorial Board Of Electronics	Practical Timer Projects	30.00
9509	Marston,R.M	Timer Generator Circuits Manual	99.00
9523	Nagrathi,I.J	Control System Engg	375.00
9552	Alam Tanveer	Net Framework & c# Programming	225.00
9598	Vipin Kumar	Data structures using C	210.00
9607	Vipin Kumar	Data structures using C	210.00
9613	Lai, Edmund	Practical Digital Signal Processing Wireless Comm.	195.00
9648	Meena, H.R	Applied Physics-I	185.00
9666	Meena, H.R	Applied Physics-I	185.00
9667	Meena, H.R	Applied Physics-I	185.00
9671	Meena, H.R	Applied Physics-I	185.00
9684	Gupta,B.R	Electrical Science	215.00
9739	Rajput, R.k.	Electrical Measurements & Measuring Instruments	325.00
9747	Anokh, Singh	Fund. Of digital Electronics & Microprocessor	325.00
9767	Anokh, Singh	Fund. Of digital Electronics & Microprocessor	325.00
9794	Pucknell,D.A	Basic VLSI Design	325.00
9802	Upadhyay,A.K	Applied Machine	165.00
9806	Upadhyay,A.K	Applied Machine	165.00
9807	Upadhyay,A.K	Applied Machine	165.00
9811	Singal,R.K	Automobile Engg.	175.00
9815	Singal,R.K	Automobile Engg.	175.00
9817	Singh, Surjeet	Electrical Engg. Drawing	135.00
9821	Chauhan,S.K	PC Organisation	150.00
9822	Chauhan,S.K	PC Organisation	150.00
9823	Chauhan,S.K	PC Organisation	150.00
9824	Chauhan,S.K	PC Organisation	150.00
9825	Chauhan,S.K	PC Organisation	150.00
9834	Gautam,A.K	Principles of Comm. Engg	135.00
9839	Gautam,A.K	Principles of Comm. Engg	135.00
9854	Ubhi,B.S	Thermodynamics-I	150.00
9869	Austin,George T	Shreves Chemical Process Industries	900.00
9926	Tanveer Alam	Net Framework & C # Programming	225.00
9929	Tanveer Alam	Net Framework & C # Programming	225.00
9938	Vipin Kumar	Internet & Java Programming	210.00
9954	Tiwari,UK	Principles of Prog Language	165.00
9959	Rajesh,Verma	Magic With C	165.00
9963	Rajesh,Verma	Magic With C	165.00
9973	Gopal,Rao,M	Dryeris Outlines Of chemical Technology	175.00

9975	Gopal,Rao,M	Dryderis	Outlines Of chemical Technology	475.00
9976	Gopal,Rao,M	Dryderis	Outlines Of chemical Technology	475.00
9978	Gopal,Rao,M	Dryderis	Outlines Of chemical Technology	475.00
10027	Kalhans, M B	Engg.	Chemistry	250.00
10032	Sharma N & Raghav Pk		Int. to Micro Processer	225.00
10033	Sharma N & Raghav Pk		Int. to Micro Processer	225.00
10039	Sharma N & Raghav Pk		Int. to Micro Processer	225.00
10057	Govindrajalu , B		IBM PC & clones	695.00
10091	Wadhwa CL	Electrical	Power Systems	270.00
10117	Kumar V		Web technology	495.00
10130	Dubey, Shivani		Mobile Computer	135.00
10194	Kumar, Vipin		Complete Reference Java	695.00
10197	Muthuswamy		Income for on salaries	150.00
10230	Guthri	Petroleum	Product & book	161.00
10237	John, H perry	Chemical	Engg. Hand Book	744.00
10250	V.R Gowariker		Polymer Science	90.00
10300	M S Bhatnagar	T.E.P	Polymers Vol 2	140.00
10303	A Davidson		Hand book of precision Eng.	96.00
10326	Lodhikaye, S		Plactics	500.00
10377	William, J P		Plactics technology	224.00
10485	A S Athaye		Identification and testing of Plactics	250.00
10729	Tarlok singh		Installation commissioning and maintenace of electrical equioment	215.00
10780	Sharma, pooja		Visual programming	165.00
10792	Sharma ,Sanjay		Communication systems	550.00
10799	Mehta, V.K		T.B elementry electrical engg	70.00
10910	Sharma,R.d		Applied maths vol2	395.00
10985	Han, jiawei		Data mining concept and techniqes	350.00
10999	Gupta, B.r		Elements of electrical Engg GIU English	120.00
			TOTAL	102263.5

Further, physical verification of Library Books for the FY 2015-16 may also be carried out as per Rule 194 of GFR-2005. The missing books may also be traced on priority basis and action taken in this regard may be intimated.



TAN NO. 1

Subject:- Improper Maintenance of Cash Book (Pupil Fund)

(Audit Memo. No. 08 & 15 Dated: 27.07.2016 & 04.08.16)

During the test check of Cash Book (Pupil Fund) maintained by Guru Nanak Dev Institute of Technology, Sector-15, Rohini, Delhi-110085 during the audit period 2013-14 to 2015-16, the following irregularities have been noticed by the audit:-

1. The Institute had opened saving account in Union Bank of India for collecting Pupil fund from the students studying in different trades vide NO. 578302010005582. There is a variation between Pupil Fund Cash Book and balance shown in Bank Statement as per the following details:-

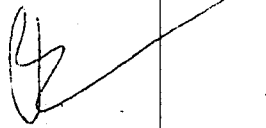
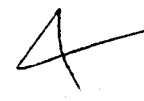
PERIOD ENDING	CLOSING BALNCE IN CASH BOOK	CLOSING BALANCE IN BANK STATEMENT	VARIATION
31.03.14	71,04,127.27/-	77,17,062.68/-	6,12,935.41/-
31.03.15	84,23,678.27/-	91,20,123.68/-	6,96,445.41/-
31.03.16	1,00,32,845.27/-	1,06,01,391.68/-	5,68,546.41/-

From the above, it is quite evident that average unspent balance remained in these accounts were on higher sides. The fund should be spent on various activities involved towards welfare of students to meet the objective of fund. If, amount remained unspent, then the same (after excluding average balance required for incurring expenditure in subsequent financial year) could be invested in term deposit or any other fixed deposit scheme to earn more revenue in the form of interest to be used for the welfare of students.

2. Several cutting/over-writing made in the Cash Book which is required to be attested by the DDO concerned. Further, efforts should be made to write cash book in neat and clean manner so that possibilities of cutting/overwriting should be avoided.
3. It has also been noticed that the institute had collected entire semester fee (which includes Govt. as well as Non Govt. portion) from the students in saving account No. 578302010005583 opened with Union Bank of India. Thereafter, entire amount is transferred to Pupil Fund Account opened with Union Bank of India vide No. 578302010005582. From there, Govt. portion is again transferred to Govt. Account and entered in DDO Cash Book.

For example during year 2015, students were directed to deposit Semester Fee in account No. 578302010005583 during the period 17/08/2015 to 31/08/2015. Rs. 33,79,768/- was deposited by the students in this account upto 31.08.2015. This amount was first transferred to Pupil Fund Account NO. 578302010005582 on 08/09/2015. Here, amount pertaining to Pupil Fund of Rs. 4,84,693/- retained along-with interest and balance amount of Rs. 28,95,075/- transferred to Govt. account on 29.09.2015. Thus, there is a delay in depositing of Govt. portion. Further, in absence of non maintenance of proper Fee Record, it is not feasible for audit to verify the authenticity of amount deposited towards Pupil Fund (non Govt. money) and Govt. money received from the students.

Necessary action may be taken in the matter under intimation to audit.

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
DELHI SECRETARIAT: NEW DELHI - 110002**

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Para No.1- Recovery of Income Tax amounting to Rs. 9877/- (Memo no.13 dated 09.01.20198)

As per Income Tax rules under section 10(13A), If the employee is living in a rented house, exemption is allowed to extent of the least of the following:-

- (a) The actual amount of HRA received
- (b) Rent paid in excess of 10% of the salary
- (c) 50% of the salary

During the test check of records, it has been observed that the calculation of under mentioned employees have not been made properly, resulting less recovery of Income Tax as per details given below:-

(A) Jyoti Kulkarni, Lecture, F.Y(2017-2018)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Audit in Rupees)
1.	Total Income	2740304	2740304
2.	Deduction (Sec.10)		
	(i) TA	19200	19200
	(iii) CEA	-	-
	(iii) HRA Exemption	164340	132378
			Calculation of HRA
			(a) he actual amount of HRA received) = Rs. 283196
			(b) (i) Rent paid (22000X12) = Rs. 264000
			(ii) 10% of salary of(Basic pay +DA) = (547800+768423) = Rs. 1316223 = Rs131622/-
			Rent Paid - 10% of salary = 264000- 131622 = 132378(least)
			(c) 50% of the salary = 1370152
	Total Deduction(i+ii+iii)	183540	151578
3	Income after Deduction	2588726 2556264	2588726
4	Saving Under Section 80C + 80 DD +80CCD+80G	200000	200000
5.	Taxable Income	2356764	2388726
6.	Total Tax	519529	529118
7	E.ces	15586	15874
8	Total Tax	535115	544992
9	Rebate under section 89(i)	14252	14252

Done

settled

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9877 (37) (2/10) (3)

10	Total Tax	520863	530740
11	Total deducted	520863	520863
	Tax Recoverable		9877

Necessary recovery amounting to Rs. 9877/- recovered from concerned officer after verification of records. Other similar cases may be review at own level.

Para No.2- Non Adjustment of AC bills advances amounting to Rs. 9,89,724/- upto 2017-2018.(memo No. 16 dated 14.01.2018)

As per rule 118 of receipt of receipt and payment rules " a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bill have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. The said instructions were circulated by Principal Secretary (Finance) vide circular dated 23.02.2015. But, It has been observed that the following bills in which the advance has been drawn but the same have been adjusted with the PAO since long:-

S.No.	AC Bill No. & date	Amount	Purpose
1	336/2006-07	941919	For installation of LAN from NICSI
2	362/2006-07	45585	For purchase of computer from NICSI
3	317/2011-12	2220	Regarding Digital signature from NICSI
	Total	989724	

Hence, HOO may take necessary action with regard to adjustment of these advances on priority basis.

Para No.3- None Production of Records.(memo No. 17 dated 14.01.2018)

The following records were not produced to Audit for scrutiny:-

1. Record of Computer Engineering
2. Non- consumable records
3. PWF records for the period 2016-2017 to 2017-2018
4. Machinery & Equipment records
5. Canteen records

(SATISH)
IAO, PARTY NO.28

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(2) (19)

**DIRECTORATE OF AUDIT
GOVT OF NCT OF DELHI
4TH FLOOR DELHI SECTT, NEW DELHI**

TAN:1 - Non verification of Service from concerned PAO.(memo No.14 dated 09.01.2019)

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Dhanesh Kumar, PTI	06.05.1999	>18 Years
2.	Hansh Raj, WI	15.07.1993	>18 Years
3.	Shiv Rattn, Lec..	05.09.2000	>18 Years
4.	Bharat Sanga, Lec.	11.08.2000	>18 Years
5.	Rajjev Kr. Sharma, WSI	14.08.1995	>18 Years

(B) Improper maintenance of S/Books:

During the test check of Service Books of the following officials, It has been found that the following shortcomings have been observed:-

S.No.	Name of the official & Designation	Short coming
1 2. 3 4 5 6	AakashRana, LDC Ravi Kumar, LDC Vinay Kumar, LDC Smt. Rinky, LDC Manish Kumar, LDC Sanjay, LDC	1. Police verification, Medical fitness certificate, qualification entry has not recorded in the service book 2. Leave account has not completed 3. NPS No. Aadhar No. has not regarded 4. Photo has not attested by HOS/HOD 5. Family Details, Nomination form, Home Town deceleration form etc.

(1) **Service Book to be shown to the official every year** SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

✓

(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(3) **Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete since long. Upto date credit of leave i.e. upto 3/2017 has not been entered in the Leave Accounts.

(4) **LACKING OF MANDATORY FORMS**

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) found in Service Book of employees.

5) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions

6) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500

The above discrepancies may be rectified under intimation to Audit.


21/11/19

(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV:II

(24) 17

PART-II

Current Audit Report (2018-20)

Para No. 1 Recovery of Rs. 332/- towards interest on excess LTC Advance drawn by the staff of Guru Nanak Dev Institute of Technology (Ref. audit memo No.10 dated: 19.06.2020)

During the course of test audit of LTC Vouchers/bills of Guru Nanak Dev Institute of Technology, Sector-15, Rohini, New Delhi for the audit period 2018-20, it has been observed that following staff drew LTC advances but did not refund the unspent amount within one month of return journey, when the amount became excess as such, interest of Rs. 332/- is recoverable from them as per detail given hereunder:-

S. No	Name of the staff & designation	Amount of Advance	Date of payment of advance	Amount admitted by Institute	Date of return of journey	Amount refunded	Date of return of un-spent amount	Period for which interest is recoverable	Recovery of penal interest at 2% of over GPF interest @ 7.9%
1	Sh. Adesh Kumar, Foreman Instructor	2,18,980/-	19.12.19	2,12,474/-	02.01.20	6506/-	02.03.20	02.02.20 to 02.03.20	54/-
2	Sh. Dhanesh Kumar, PTI	2,18,980/-	19.12.19	1,85,266/-	02.01.20	33714/-	02.03.20	02.02.20 to 02.03.20	278/-
Total									332/-

Disputed (written vertically on the left side of the table)

settled (written diagonally across the table)

Necessary steps should be taken to recover an amount of Rs. 332/- from the above staff of Guru Nanak Dev Institute of Technology, Sector-15, Rohini, New Delhi towards interest on excess LTC advance drawn, after due verification, under intimation to audit. Other similar type of case may also be taken into account for similar action.

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Para No. 2 Non-adjustment of LTC advance bill amounting to Rs. 4,37,960/-
(Ref. audit memo No. 11 dated 19.06.2020)

As per Govt. of India decision L.T.C. Rule – 14, L.T.C. advance should be adjusted within a period of one month from the date of drawal, if the advance is not fully adjusted in the claim submitted within stipulated time, the unutilized advance will be recovered.

During the scrutiny of L.T.C./H.T.C. bill/voucher for the audit period 2018-20 of Guru Nanak Dev Institute of Technology it has been revealed that the Institute has given an amount of Rs. 4,37,960/- as LTC/HTC advance to the following officials was not adjusted till date.

Sl. No.	Name & Designation	Bill No. & Date	Advance amount (in Rs)
1	Sh Dhanesh Kumar, PTI	225PC6 dated 19.12.19	2,18,980/-
2	Sh. Adesh Kumar, Foreman Instructor	LTC-223 dated 19.12.19	2,18,980/-
Total			4,37,960/-

Necessary step should be taken to adjust the above LTC advance .
Other similar type of cases may also be taken into similar action.



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Para No. 3 Regarding missing of Library Books
(Ref. audit memo No. 12 dated 23.06.2020)

During the test check of the records provided to audit, it has been revealed that the following library books has been missing:-

S.No	Accession No	Name of Book	Cost of Book	Name of Teacher
1	4609	Internal by Comer	175/-	Sh. Yash Pal
2	2706	Petroleum Refining by Sarkar	175/-	Sh. Yash Pal
3	3096	Electronic Engg. By Sahdev	135/-	Sh. Yash Pal
4	6508	Radar System by Skolnik	285/-	Sh. Yash Pal
5	4351	Out Times of Chemical by Gopal	275/-	Sh. Yash Pal
6	7269	Gita Darshan pt. 3 by Osha	340/-	Sh. Yash Pal
7	7273	Gita Darshan pt. 4 by Osha	340/-	Sh. Yash Pal
8	2694	Text Book of Chemical by Bhaskar rao	75/-	Sh. Yash Pal
9	4689	Modern Petroleum Refining Process by B.K. Rao	125/-	Sh. Yash Pal
10	3351	Question Bank of Electrical and Electronics Engg.	250/-	Sh. Yash Pal
11	6975	Electronics Communication System	299/-	Sh. Yash Pal
12	9005	Anglo Hindi Dictionary	220/-	Sh. Yash Pal
13	5807	Data Structure	195/-	Sh. Yash Pal
14	9686	Ka sobe din ren	150/-	Sh. Yash Pal
15	8838	Unit opeation-II	260/-	Sh. Yash Pal
16	7272	Gita Darshan	340/-	Sh. Yash Pal
17	4574	Computer Awareness	155/-	Sh. Yash Pal
18	7410	Electrical Engg	230/-	Sh. Yash Pal
19	7271	Gita darshan -V	340/-	Sh. Yash Pal
20	7087	Electronic Computer System	299/-	Sh. Yash Pal
21	3470	Modern Petroleum	104/-	Sh. Yash Pal
22	3665	Chemical Engg.	165/-	Sh. Yash Pal
23	2702	Chemical Engg.	595/-	Sh. Yash Pal
24	4350	Out lines Chemical Tec hnology	275/-	Sh. Yash Pal
25	2467	Chemical Process Engg	571/-	Sh. Yash Pal
26	315	Modern Digital Electronics	96/-	Sh. Yash Pal
27	4744	Object Oriented C++	276/-	Sh. Yash Pal
28	1631	Oracle	350/-	Sh. Yash Pal

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Para No 3

29	2029	Visual basic	1700/-	Sh. Yash Pal
30	5125	Laboratory mannual on Engg. Chemistry	70/-	Sh. Yash Pal
31	5121	Introduction to Chemical Engg.	150/-	Sh. Yash Pal
32	2046	Computer Network	195/-	Sh. Yash Pal
33	4566	Multi Media Making	375/-	Sh. Yash Pal
34	2536	Data Base System	176/-	Sh. Yash Pal
35	3615	Electronic Commerce	150/-	Mr. Dhanesh Kr.
36	833	Micro Process	250/-	Mr. Dhanesh Kr.
37	135	Electronic Commerce	195/-	Mr. Dhanesh Kr.
38	6256	Applied Maths	165/-	Mr. Dhanesh Kr.
39	9752	Fundamental of Electrical Engg.	450/-	Mr. Bhim Singh
40	2982	Industrial management	40/-	Mrs Ragini Gupta
41	2753	Text Book of Thermal Engg.	186/-	Mrs Ragini Gupta
42	8875	Chemical Engg.	300/-	Mrs Ragini Gupta
43	8826	Unit Operation-I	190/-	Mrs Ragini Gupta
44	3469	Modern petroleum	104/-	Mrs Ragini Gupta
45	8831	Unit Operation-II	260/-	Mrs Ragini Gupta
46	1946	Fundamentals of Thermal	60/-	Mrs Ragini Gupta
47	5568	Environmental Science	95/-	Mrs Ragini Gupta
48	6155	Rext Book Of Applied Chemistry	90/-	Mrs Ragini Gupta
49	8313	Chemical Engg.	250/-	Mrs Ragini Gupta
50	4826	T. B. of Environmental Chemistry	60/-	Mrs Ragini Gupta
51	9101	Process Control Engg.	195/-	Mrs Ragini Gupta
52	11479	Advanced Engg. Maths	595/-	Mr. Aftab Alam
53	3361	Chemical Engg.	595/-	Mr. Anil Kumar
54	3237	Modern Control Engg.	225/-	Mr. Anil Kumar
55	5771	Data Structure Using C++	150/-	Mr. Anil Kumar
56	8887	Chemical Ration	325/-	Mr. Anil Kumar
57	4751	T.B. of Engg. Mechanics	155/-	Mr. Anil Kumar
58	2190	Manufacturing ENGG.	65/-	Mr. Hansraj
59	134	Electrical Communication System	195/-	Mr. Hansraj
60	9320	Applied Mathematics	325/-	Mr. Hansraj
61	7505	Let's us c	198/-	Mr. Hansraj
62	1209	T.B. of Physics-II	185/-	Mr. Hansraj
63	5086	DBMS	330/-	Mr. Sanjeev verma
64	4157	System Prog. & Operation	215/-	Mr. Sanjeev verma
65	5805	Data Structure	195/-	Mr. Sanjeev verma
66	1793	Data Structure	295/-	Mr. Sanjeev verma
67	10004	Leave Rules Easy	120/-	Mr. Sanjeev verma
68	6715	Software Engg.	215/-	Mr. Sanjeev verma
69	2555	Computer Algorithm	195/-	Mr. Sanjeev verma
→ 70	411	Engg. Mechanical	120/-	Mr. G.S. Bajwa

71	7125	Trouble Shooting Electrical Engg.	345/-	Dr. Satish Kr.
72	11102	Network Analysis	350/-	Dr. Satish Kr.
73	7760	Electronic Component	100/-	Sh. Adhesh Tyagi
74	3075	Electrical Technology	105/-	Sh. Adhesh Tyagi
75	6439	Workshop Technology(V-II)	90/-	Sh. Adhesh Tyagi
76	9022	Applied Physics	170/-	Sh. Adhesh Tyagi
77	2450	50 Strange story of the super natural	145/-	Mrs Achla kaushal
78	4379	Introduction to Chemical Engg.	295/-	Mrs Achla kaushal
79	2699	Chemical Engg	595/-	Mrs Achla kaushal
80	3410	Chemical Engg.	675/-	Mrs Achla kaushal
81	6307	Process Equipment Design	295/-	Mrs Achla kaushal
82	4690	H.B. Of Separation Process Technology	12047/-	Mrs Achla kaushal
83	4334	Chemical Engg.	675/-	Mrs Achla kaushal
84	4069	Chemical Equipment Design	120/-	Mrs Achla kaushal
85	7174	Polymer Secure & Technology	295/-	Mr. A.K. Saikia
86	5374	Experimental Methods in Polymer Science	4883/-	Mr. A.K. Saikia
87	9729	Industrial Engg. & Production management	325/-	Mr. A.K. Saikia
88	4536	Birla's Steam Tables	25/-	Mr. A.K. Saikia
89	4532	Birla's Steam Tables	25/-	Mr. A.K. Saikia
90	4526	Birla's Steam Tables	25/-	Mr. A.K. Saikia
91	4524	Birla's Steam Tables	25/-	Mr. A.K. Saikia
92	4531	Birla's Steam Tables	25/-	Mr. A.K. Saikia
93	4507	Birla's Steam Tables	25/-	Mr. A.K. Saikia
94	4518	Birla's Steam Tables	25/-	Mr. A.K. Saikia
95	4519	Birla's Steam Tables	25/-	Mr. A.K. Saikia
96	4510	Birla's Steam Tables	25/-	Mr. A.K. Saikia
97	4528	Birla's Steam Tables	25/-	Mr. A.K. Saikia
98	4509	Birla's Steam Tables	25/-	Mr. A.K. Saikia
99	4514	Birla's Steam Tables	25/-	Mr. A.K. Saikia
100	5079	Database System Concepts	330/-	Mr. Om Dalal
101	915	Software Engg.	150/-	Mr. Harnamo Ram Sharma
102	1569	Hardware Bible	450/-	Mr. Harnamo Ram Sharma
103	8711	sixth Control Pay Commision	180/-	Mr. Harnamo Ram Sharma
104	1222	Unix	55/-	Mr. Harnamo Ram Sharma
105	4301	Computer Graphics	395/-	Mrs Rajashree Chaurasia
106	10059	IBM Pc and clones	695/-	Mrs Rajashree Chaurasia

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107	6960	Object Oriented Programming in C++	210/-	Mrs. Rajashree Chaurasia
108	1748	Multimedia Making it work	325/-	Mrs. Rajashree Chaurasia
109	4875	Multimedia in Practice	175/-	Mrs. Rajashree Chaurasia
110	6893	Information Technology	160/-	Mr. Ajay Chhillar
111	4141	Optical Fibre Communication	250/-	Mr. Ajay Chhillar
112	10792	Communication System	550/-	Mr. Ajay Chhillar
113	3117	An Integrated Approach	250/-	Mr. Sushil Kumar
114	7533	Visual basic	150/-	Mr. Sushil Kumar
115	9337	Data Communication	335/-	Mr. Sushil Kumar
116	9588	Object Oriented Programming in C++	285/-	Mr. Sushil Kumar
117	10915	Applied Mathematics	395/-	Mr. Sushil Kumar
118	8507	Polymer Science by Gowariker	195/-	Mr. Prabhakar Sharma
119	2433	Bear Island	80/-	Mr. Prabhakar Sharma
120	1412	Guru Manter	350/-	Mr. Prabhakar Sharma
121	10486	MAT LAB	600/-	Mr. Karamvir
122	10602	Microprocessor & Microsoft Electronics Communication System	295/-	Mr. Karamvir
123	11249	MS DOS System Programming	895/-	Mr. Karamvir
124	2585	Habits of Highly effective Peoples	225/-	Mrs. Vinita Gupta
125	8053	C++	375/-	Mrs. Vinita Gupta
126	6801	Java the Complete Reference	210/-	Mrs. Vinita Gupta
127	11681	Object Oriented Programming C++	865/-	Mrs. Vinita Gupta
128	9589	Let Us C++	285/-	Mrs. Vinita Gupta
129	7510	Not a Penny More and Not a Penny less by Archarj	210/-	Mrs. Vinita Gupta
130	2440	Business Correspondence	187/-	Mrs. Vinita Gupta
131	6145	Computer Awareness	110/-	Mrs. Vinita Gupta
132	10784	C++	265/-	Mrs. Vinita Gupta
133	9397	Operating System Concepts	510/-	Mrs. Vinita Gupta
134	12132	Operating System Concepts	639/-	Mrs. Vinita Gupta
135	12133	Electronics Mechanics	639/-	Mrs. Vinita Gupta
136	10429	T.B. of Engg. Drawing	425/-	Mrs. Vinita Gupta
137	8389	Operating System	170/-	Mrs. Vinita Gupta
138	4555	Introduction of Algorithm	375/-	Mrs. Vinita Gupta
139	12225	Electronics Component and Material	1695/-	Mrs. Vinita Gupta
140	7770	T.B. of Electrical Technology-II	100/-	Mrs. Vinita Gupta
141	11033	T.B. of Electrical Technology-IV	600/-	Mrs. Vinita Gupta
142	11017	Electrical Technology	495/-	Mrs. Vinita Gupta
143	5203		130/-	Mrs. Vinita Gupta

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144	1499	Modern Control Engg.	225/-	Mrs. Ritu Grover
145	5927	Feedback & Control Engg.	19/-	Mrs. Ritu Grover
146	2593	Control System Engg.	190/-	Mrs. Ritu Grover
147	10173	Elements of Power System	165/-	Mrs. Ritu Grover
148	10556	Electrical Power System	450/-	Mrs. Ritu Grover
149	9624	Computer Concept Programming C	495/-	Mr. Munesh meena
150	4856	Communication Engg.	175/-	Mr. Munesh meena
151	10405	Design of Analog CMOS Integrated Circuits	675/-	Mr. Rajender sharma
152	10913	Applied Maths	395/-	Mr. Rajender sharma
153	✓8968	Let Us C	198/-	Mr. Rajender sharma
154	✓780	Networks Filter & Transmission	80/-	Mr. Rajender sharma
155	8853	Chemical Reaction Engg.	275/-	Mr. Rajender sharma
156	✓4176	Electronic Device & Circuits	175/-	Mr. Rajender sharma
157	✓10046	VLSI Design	325/-	Mr. Rajender sharma
158	7275	Diya Tale Andhera	280/-	Mr. OP Rager
159	7271	Gita Darshan Bhag-5	340/-	Mr. OP Rager
160	4425	Applied Chemistry	150/-	Mr. OP Rager
161	8064	High School English Grammar	130/-	Mr. OP Rager
162	8906	Fundamentals of Electronics	150/-	Mrs. Jyoti Kulkarni
163	✓8594	Control systems Engg.	190/-	Mrs. Jyoti Kulkarni
164	✓9728	Production Management	295/-	Mr. Sanjeev Kumar
165	5886	Production Technology	250/-	Mr. Sanjeev Kumar
166	8819	Unit Operation-I	190/-	Mr. Sanjeev Kumar
167	8836	Unit Operation-II	260/-	Mr. Sanjeev Kumar
168	10184	Electrical Workshop	120/-	Mr. Rajeev Sharma
169	265	Computer Graphics	227/-	Mr. Rajeev Sharma
170	✓7978	Data Structure Using C	160/-	Mr. Rajeev Sharma
171	3802	Basic Electronics	125/-	Mr. Rajeev Sharma
172	7433	Electrical Workshop	195/-	Mr. Rajeev Sharma
173	6847	Mathematics for IIT	475/-	Mr. Rajeev Sharma
174	✓6989	Introduction to Computer information system	150/-	Mr. Rajeev Sharma
175	✓8990	Correct your Common Error	215/-	Mr. Rajeev Sharma
176	✓8277	Objective English for Competition Exam	265/-	Mr. Rajeev Sharma
177	✓8992	Comprehensive Book of English Grammar	210/-	Mr. Rajeev Sharma
178	✓8994	Comprehensive Book of English Grammar	210/-	Mr. Rajeev Sharma
179	8423	Engg. Drawing	170/-	Mr. Rajeev Sharma
180	7833	Concepts of Engg. Maths	300/-	Sh. Sanjeev Sharma
181	4914	Understanding S & C	225/-	Sh. Sanjeev Sharma

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(29) (87) (A)

182	4018	Computer's Today	320/-	Sh. Sanjeev Sharma
183	11036	Electrical Engg.	495/-	Sh. Sanjeev Sharma
184	415	Digital Electronics by Caughlin	2343/-	Sh. Sanjeev Sharma
185	4348	Fluid Mechanics	175/-	Mr. Prashant
186	4360	Introduction to Fluid Mechanics	195/-	Mr. Prashant
187	8673	Web Technology	595/-	Mr. Somender Prakash
188	10124	Web Technology	495/-	Mr. Somender Prakash Mr. Om Dalal
189	7192	Organisational Behaviour Industrial and Personal	180/-	
190	7904	Psychology	210/-	Mr. Om Dalal
191	7747	Multimedia	325/-	Mr. Saxena Mukesh
192	1181	Basic Television & Video	307/-	Mr. Saxena Mukesh
193	11901	CGS Handbook	400/-	Mrs. Suman Gupta
194	3572	CCS/CCA Rules	120/-	Mrs. Suman Gupta
195	883	Conduct Rules	65/-	Mrs. Suman Gupta Mrs. Suman Gupta
196	8722	DDO's Head of officer Oxford Advanced Learner	353/-	
197	11833	Dictionary	795/-	Mrs. Suman Gupta
198	1700	Working in M.S. office	295/-	Mrs. Suman Gupta
199	11897	Medical Attendance Rules	360/-	Ms. Seema Garg
200	6535	Polymer Blends & Alloys	668/-	Mr. M.D. Joshi
201	4708	Physical Chemistry	190/-	Mr. M.D. Joshi
202	5760	Outlines of Polymer Technology	669/-	Mr. M.D. Joshi
203	6504	Birlas Steam Tables	354/-	Mr. M.D. Joshi
204	1989	Basic Shop Theory Carpentry	50/-	Mr. Ved Prakash
205	8323	Chemical Engineering	660/-	Mr. Ved Prakash
206	10649	Electrical & electronic Engineering	325/-	Mr. Ved Prakash
207	10652	Electrical & Electronics Measurements & Instrumentations	575/-	Mr. Ved Prakash
208	8357	EDC	621/-	Mr. Ved Prakash
209	9389	Basic Electronics & Linear Circuits	621/-	Mr. H.R. Meena
210	7504	Let Us C	198/-	Mr. H.R. Meena
		Total	77,833/-	

Necessary step should be taken to return the missing library books from the concerned teachers, under intimation to audit.

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(26) (8)

Para No. 4 Non-adjustment of outstanding AC bills amounting to Rs. 9,89,724/-
(Ref. audit memo No. 13 dated 23.06.2020)

According to Receipts & Payments Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill.

As per information provided to audit party, there are Abstract Contingent Bills amounting to Rs. 9,89,724/- are pending for adjustment. Details of which are as under:-

S.No	AC Bill No.	Purpose	Amount in Rs.
1	336/2006-07	For installation of LAN from NICSI	941919/-
2	362/2006-07	For purchase of Computer from NICSI	45585/-
3	317/2011-12	Regarding digital signature from NICSI	2220/-
		Total	989724/-

Taken away from

Seetha

Necessary step should be taken for non adjustment of outstanding AC bills, under intimation to Audit.

Para No. 5 Non production of records

(Ref. audit memo No. 1 dated 16.06.20)

The following records/information not produced to audit.

1. Condemnation files/records

2. TR-V Stock

3. Details of vehicles

4. Spouse Information

Taken away from

Seetha

Seetha

taken away from

(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X



Test Audit Notes

TAN 1 **Improper maintenance of Pay Bill Registers during the audit period 2018-20.**
(Ref. audit memo No 04 dated 17.06.2020)

During the test check of pay bill registers for the audit period 2018-20, the following shortcomings have been noticed:-

1. The Page counting certificate has not been recorded on the first page in the PBRs.
2. Alphabetical Index of Employees has not been maintained.
3. Upper columns i.e. previous page no. of PBRs, Pay scales, Level of pay, Service verified, DOB, DNI, Govt. Residence occupied, Rate of Licence Fee, Occupation date etc. have not been recorded /filled in the PBRs.
4. Numerous cuttings and over-writings/use of fluid have been noticed in the PBRs which have not been attested by the Competent Authority/DDO.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBRs, which is irregular.
6. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBRs it was noticed that same were not done.
7. Abstract of Pay Bills (GAR-18) in the PBR for the financial year 2018-19 & 2019-20 have not been recorded.

Necessary steps should be taken to update the PBRs under intimation to audit.



(929) (6)

TAN 2 **Improper Maintenance of Cash Book**
(Ref. No. audit memo No.5 dated 17.06.2020)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

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 officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, 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."

During the test audit of Cash book of Guru Nanak Dev Polytechnic College, Rohini, Sector-15, Delhi for the audit period from 01.04.2018 to 31.03.2020 the following discrepancies have been noticed:-

Pupil Fund Cash Book:-

1. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
2. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

Government A/c Cash Book:-

1. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
2. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

Necessary steps should be taken to rectify the above observations under intimation to audit.

(Signature)

(A) (S)

TAN 3 **Cash security/Fidelity Bond for Cashier and Store Officials.**
(Ref. audit memo No. 9 dated 18.06.2020)

As per Rule 306 of GFR-2017 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-306(3) of GFR-2017 in cases where the said security is furnished in the form of cash, the Fidelity Bond should be executed in Form GFR-17 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in Form-GFR-14.

The Cash Security/Fidelity Bond in respect of Cashier/store keeper may be shown to audit.

TAN 4 **Improper maintenance of various Stock Registers**
(Ref. audit memo No. 14 dated 24.06.2020)

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

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

On scrutiny of the various Stock registers provided to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the Guru Nanak Dev Institute of Technology, Rohini, Sector-15, Delhi.

The following discrepancies have also been noticed:-

- (a) The upper column of register kept blank
- (b) Page counting certificate has not been recorded on first page of stock registers.
- (c) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.

Necessary steps should be taken for proper maintenance of stock registers, under intimation of Audit.

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TAN 5 **Non adherence of Rule 59 of R&P Rules**
(Ref. audit memo No. 15 dated 25.0.2020)

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

1. *Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.*
2. *All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.*
3. *All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.*

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

Non adherence to above said rule may be elucidated to audit.

TAN 6 **Non adherence of Rule 154 of GFR 2017, while making the purchases**
(Ref. audit memo No. 16 dated 25.06.2019)

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

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

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

Non adherence to above said rules may be elucidated to audit.



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TAN 7 **Shortcomings in maintenance of Service Books.**
(Ref. audit memo No. 17 dated 26.06.2020)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

- (A) The first page of the service book is to be attested. However, in some of the cases, the first page of the service book of officers/officials has not been found attested.
- (B) Photo of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-
1. Sh. Amit Kumar, LDC
 2. Sh. Hans Raj, Workshop Attendant
 3. Sh. Vinay Kumar, LDC
- (C) Photo of Sh. Vinay Kumar, LDC has not been pasted at first page of the Service Book.
- (D) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.
- (E) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-
- (i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.
- S

(F) Annual Service Verification:- The service should be verified & entry should be made annually. However, the same has not been updated/recorded in the service books of following staff:-

- (i) Sh. Amit Kumar, LDC upto 30.08.2018
- (ii) Sh. Azad Singh, LDC upto 31.10.2018

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

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

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

TAN 8 Irregularities in maintaining of Pupil's Welfare Fund (PWF)

(Ref. audit memo No. 18 dated 26.06.2020)

During the test check of the records pertaining to PWF for the audited period revealed the following irregularities:-

Excess accumulation in Pupil's Welfare Fund

Test check of Pupil's Welfare Fund Account maintained by the Institute revealed that during the period of audit the accumulation under the PWF Account was exceeding one year's collection:-

PUPIL'S WELFARE FUND


Account No. 578302010005582
Name of the Bank & branch Union Bank of India, Sector-16, Rohini



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Period	Opening Balance	Receipts during the year	Total Accumulation	Expenditure	Closing Balance as on 31 st March of concerned Financial year
2018-19	1,55,18,599/-	85,46,683/-	2,40,65,282/-	26,62,844/-	2,14,02,438/-
2019-20	2,14,02,438/-	91,20,151/-	3,05,22,589/-	96,22,000/-	2,09,00,589/-

Necessary step should be taken to utilize the fund, under intimation to audit.


(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X

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Part -II

Current Audit Report
For the year 2020-2021 to 2021-2022 (upto 30/06/2021)

Para No.01: Short deduction of UTGEIS contribution amounting to Rs. 9000/- (Memo No. 02 Dated: 17.03.2023)

As OM dated 08.12.2017 regarding classification of civil post under CCS (CCA) Rules 1965 the post has been classified and the rate of UTGEIS as per group is also shown in the table given below:-

S. No.	Pay Matrix	Group	Rate of subscription
1	Pay Matrix at the level 10 to 18	Group A	120/-
2	Pay Matrix at the level 6 to 9	Group B	60/-
3	Pay Matrix at the level 1 to 5	Group C	30/-

On the scrutiny the record of the subscription of the following staff is not as per table mentioned above:-

S. No.	Name & Designation S/Smt./Ms.	Pay Level	Subscription deducted	Subscription as per Audit	Diff. upto 31.12.2022	No. Of Month	Total amount to be recovered
1.	Dheeraj Karwal , WSI	6	30	60	30	60	1800
2.	Hansraj, WSI	7	30	60	30	60	1800
3.	Rajiv Kumar Sharma, WSI	7	30	60	30	60	1800
4.	Suman Chopra, UDC	6	30	60	30	60	1800
5.	Ved Parkash , WSI	7	30	60	30	60	1800
TOTAL (Rupees)							9000

The Short deduction of UTGIES amounting to **Rs. 9000/-** may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

Para No.02 Short deduction of family planning allowance amounts to Rs. 8450 (Memo. No.06 Dated. 21.03 .2023)

As per OM no. F. No. (4)/2016-EIII. A dated 07.07.2017 S.N. 03 & 04, it is written that "the Family Planning Allowance, as admissible hitherto, shall cease to exist in all cases". These orders shall take effect from 01 July 2017 and hence family planning allowance shall stands discontinued with effect from Ist July 2017.

While scrutiny the record of Guru Nanak Dev Institute of Technology Delhi, it observed that sh. Bharat Sanga, Lecturer allowed FPA @650/- pm till may 2021, while as per order this should be stopped wef 01.07.2017. Calculation of over payment is given below:-

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S. N	Period	Number of Month	Calculation as per Audit	Amount already recovered as per PBR	Balance yet to be recovered	Remarks
1.	07/2017 to 05/2021	46	46x650= 29900	21450	8450	The payment of FPA stopped wef June 2021

Necessary recovery amounting to Rs. 8450/- to be recovered from concerned officers/officials after due to verification of facts and figures under intimation to Audit. Other similar cases may be review at own level under intimation to audit

Para No. 03 Recovery of License fee & water charge amounting to Rs. 21780/- (Memo. No.07 Dated. 21.03 .2023)

As per Office Memorandum No. F.4 (1)/Misc/PWD&H/A-II/2004/10039-51 & 8498-8588 & dated 16.07.2018 & 08.10.2020, License fee & water charge rates has been revised w.e.f. 01/07/2017 & 01.07.2020 respectively.

During the test check of records provided by the Guru Nanak Dev Institute of Technology Delhi for the Audit period 2020-21 to 2021-2022, It has been observed that the institute has not revised the rate as per above mentioned order w.e.f. 01/07/2020 resulting in short deduction in license fee. These cases are as under:-

S. N	Name of Officers/officials	Name of colony	Period	Total no. of month	License fee & water charge due w.e.f. 01.07.2020 Rs. per month	License fee & water charge deducted by department w.e.f 01.07.2020	Short Amount due
1	Anil Kumar, Lect.	Qtr. No. 310 , B-2, Type -IV, Shalimar Bagh	07/2020 to 03/2023	33	L.fee+ water charges 750+315=1065	L.fee+ water charge 640+315= 955	L.fee+ water charge 110X33= 3630
2.	Nanak Ram, Lect.	Flat No. 109, B-2, Type- IV Shalimar Bagh	07/2020 to 03/2023	33	750+315=1065	640+315= 955	110X33= 3630
3.	Muneesh Meena, Lect	B-2, House No. 205, Type -IV Shalimar Bagh	07/2020 to 03/2023	33	750+315=1065	640+315= 955	110X33= 3630
4.	Prashant Kumar, Lect.	House No. 211, Type-IV, Shalimar Bagh	07/2020 to 03/2023	33	750+315=1065	640+315= 955	110X33= 3630
5.	Sudipta Acharjee, Lect.	House No. 304, A Block, Type IV, Shalimar Bagh	07/2020 to 03/2023	33	750+315=1065	640+315= 955	110X33= 3630
6.	Ritesh Jain	House No. 301, Block A, Type IV, Shalimar Bagh	07/2020 to 03/2023	33	750+315=1065	640+315= 955	110X33= 3630
Total							21780/-



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Necessary recovery amounting to **Rs. 21780/-** may be recovered from concerned officers/officials after due to verification of facts and figures under intimation to Audit. Other similar cases may be review at own level under intimation to audit.

Para No. 04 Non returning of library books.
(Memo. No.08 Dated. 23.03. 2023)

The library facility is to provide books to students as well as lecturers to update the knowledge, hence required to return the books in the prescribed time limit so that maximum numbers of students/lecturers may get the benefit of the library. As per information received from the librarian, it has been observed that some of the staff members have not returned the library books as per time schedule and they are retaining the books more than prescribed period i.e. more than one semester.

The same observation has also been pointed out by the previous audit party, but the following lecturers neither returned the books nor deposited the amount. The details of the same are given below:-

S.N O	NAME	Previous Audit	Current Audit	
		Accessio n No.	Accession No.	Cost of Books (in Rs.)
1	Sh. Yash Pal (Lect. Chemical)			
	Internal by Comer	4609,	4609,	175
	Petroleum Refining by Sarkar	2706,	2706,	175
	Electronic Engg by Sehdev	3096,	3096,	135
	Radar System by Solanki	6508,	6508,	285
	Out times of Chemical by Gopal	4351,	4351,	275
	Gita Darshan Pt.3 by Osho	7269,	7269,	340
	Gita Darshan Pt.4 by Osho	7273,	7273,	340
	Text book of chemical by Bhaskar Rao	2694,	2694,	75
	Modern Petroleum Refining Process by B.K.Rao	4689, 3351,	4689, 3351,	125 250
	Question Bank of Elect & Electronics Engg.	6975,	6975,	299
	Electronics Communication System	9005,	9005,	220
	Anglo Hindi Dictionary	5807,	5807,	195
	Data Struture	9686,	9686,	150
	Ka Sobe Din Ren	8838,	8838,	260
	Unit Operation-II	7272,	7272,	340
	Gita Darshan	4574,	4574,	155
	Computer Awareness	7410,	7410,	230
	Electrical Engg	7271,	7271,	340
	Gita Darshan - V.	7087,	7087,	299
	Electronic Computer System	3470,	3470,	104
	Modern Petroleum	3665,	3665,	165
	Chemical Engg.	2702,	2702,	595
	Chemical Engg.	4350,	4350,	275
	Outlines Chemical Technology	2467,	2467,	571



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	Chemical Process Engg. Modern Digital Electronics Object Oriented C++ Oracle Visual Basic Laboratory Mannual on Engg. Chenistry Introduction to Chemical Engg. Computer Network Multi Media Making Data Base System	315, 4744, 1631, 2029, 5125, 5121, 2046, 4566, 2536 = 34	315, 4744, 1631, 2029, 5125, 5121, 2046, 4566, 2536 = 34	96 276 350 1700 70 150 195 375 176 Total =9761
2	Sh. Dhanesh Kumar (PTI)			
	Electronic Commerce Electronic Commerce Applied Maths Micro Process	3615, 135, 6256, 833 =04	3615, 135, 6256, 833 =04	150 195 165 250 Total = 760
3	Smt. Ragini Gupta (Lect.Chem.)			
	Industrial Management Text Book of Thermal Engg. Chemical Engg. Unit Operation-I Modern Petroleum Chemical Engg. Fundamentals of Thermal Environmental Science Text Book of Applied Chemistry Chemical Engg. T.B of Environmental Chemistry Process Control Engg.	2982, 2753, 8875, 8826, 3469, 8831, 1946, 5568, 6155, 8313, 4826, 9101,	2982, 2753, 8875, 8826, 3469, 8831, 1946, 5568, 6155, 8313, 4826, 9101,	40 186 300 190 104 260 60 95 90 250 60 195 Total = 1830
4	Sh. Aftab Alam (Lect. Polymer)			
	Advanced Engg. Maths.	11479,	11479,	595 Total = 595
5	Sh. Anil Kumar (Lect. Chem.)			
	Chemical Engg. Modern Control Engg. Data Structure Using C++ Chemical Ration	3361, 3237, 5771, 8887 =04	3361, 3237, 5771, 8887 =04	595 225 150 325 Total = 1295
6	Sh. Chirag Deepanshu			
	Drydeness outlines of chemical Tech Chemical Engg. Design. Thermal Engg.		9888, 7036, 11771 = 03	475 795 850 Total = 2120
7	Sh. Hansraj (WSA)			
	Manufacturing Engg Electrical Communication System Applied Mathmatics Lets us C T.B. of Physics II	2190, 134, 9320, 7505, 1209 = 05	2190, 134, 9320, 7505, 1209 = 05	65 195 325 198 185 Total= 968
8	Ms. Ekta Sharma (Lect. ECE)			

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	Electronic Devices & Circuit Basic Electronic & Circuit Basic Electronics Electronic devices & Circuit Electronic devices & Circuit II		3960, 3800, 9754, 11610, 7361 =05	225 125 440 550 135 Total =1475
9	Sh. Sanjeev Verma (Lect.Com.)			
	DBMS System Programme &operation Data Structure Data Structure Leave Rules Easy Computer algorithm Software Engg.	5086, 4157, 5805, 1793, 10004, 2555, 6715 =07	5086, 4157, 5805, 1793, 10004, 2555, 6715 =07	330 215 195 295 120 195 215 Total = 1565
10	Mr. Shuyabahmed shakil Patil (Lect. Chemical)			
	Fluid Flow & Mechanical operation		8821	190 Total= 190
11	Mr. Pawan Kumar (Lect. Electrical)			
	Switch gear & protection Fund of Electrical Engg. & Electronics		12277, 9753	395 450 Total = 845
12	Sh. Satish Kumar (Lect. ECE)			
	Troubleshooting Electrical Engg. Modern Electronic Instrumentation Measurement Technology 500 Electronic Application	7125, -- , --, =01	7125, 1538 , 9416 =03	345 125 225 Total = 695
13	Sh. Adesh Tyagi (F.I.)			
	Electronic Component Electrical Technology Workshop Technology (V-2) Applied Physics	7760, 3075, 6439, 9022 =04	7760, 3075, 6439, 9022 =04	100 105 90 170 Total = 465
14	Mrs. Achala Kaushal (Lect.Chem.)			
	Process Equipment Design	6307 =01	6307 =01	295 Total = 295
15	Sh. A.K. Saikia (Lect. Polymer)			
	Experimental method in polymer Science Polymer Secure & Technology ATB of Nano Science	5374, 7174 , = 02	5374, 7174 , 12297 = 03	4083 295 130 Total= 4508
16	Mr. Devendra Kumar (Lect. ECE)			
	Electronic Principal Electronic Devices & Circuit Digital Design First Course in Digital Electronic Devices & Circuit V-I		22, 11613 , 11325 , 5863 , 7357	160 699 599 495 115 Total =2068
17	Sh. Harnamo Ram Sharma (Lect. Computer)			
	Software Engg. Harware Bible 6 th CPC	915, 1569, 8711,	915, 1569, 8711,	150 450 180

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	Unix	1222 =04	1222 =04	55 Total = 835
18	Mr. Kalp Mishra (Lect. Chemical)			
	Digital Logic & Computer Design Micro Electronics Shrevess Chemical Process Chemical Process Design & Equipment		9561, 5518, 10056 , 8868 = 04	325 320 695 85 Total=1425
19	Ms. Rajashree Chaurasia (Lect.Com.)			
	Object oriented programming in C++	6960 =01	6960 =01	210 Total = 210
20	Ms. Kashmira Majhi (Lect . Polymer tech)			
	ATB of Industrial Management Injunction Mould Design		12304 , 10311 = 02	295 500 Total = 795
21	Sh. Ajay Chhillar (Lect. Mech.)			
	Applied Maths Vol- I		10891 =01	345 Total = 345
22	Sh. Sushil Kumar (Lect. Com.)			
	An Integrated approach Visual Basics Data Communication Object oriented programming in C++ Applied Mathematics	3117, 7533, 9337, 9588, 10915 =05	3117, 7533, 9337, 9588, 10915 =05	250 150 335 285 395 Total = 1415
23	Sh. Karamvir (Lect. ECE)			
	Fund of Micro process & Micro Control. Computer Networks.	10602, =01	10602, 12007 =02	295 759 Total = 1054
24	Ms. Vinita Gupta (Lect.)			
	MS DOS System Programming Habits of Highly effected people Java. The complete Reference Object oriented programming C++ Not a penny more not a penny less Business correspondence C++ Fundamental of Micro processor Cryptography & Network Security	2585, 8053, 11681, 9589, 2440, 6145, 9397, =07	2585, 8053, 11681, 9589, 2440, 6145, 9397, 1894, 12215 =09	225 375 865 285 187 110 510 130 709 Total= 3396
25	Mrs. Ritu Grover			
	Element of Electrical Engg.		9296 =01	85 Total= 85
26	Sh. Rajender Sharma (Lect. Electrical)			
	Let Us C Networks Filter and Transmission Chemical Reaction Engg. Electronics Device & Circuits VLSI Design Fundamental of Dig. Electro. & Micro processor Data Structure using C Database Management System Fundamental of Micro processor	6968, 780, 8853, 4176, 10046, =07	6968, 780, 8853, 4176, 10046, 11993, 6733, 9632, 10842, 10553, =09	198 80 275 175 325 595 150 190 295 350

	Linear Integrated Circuit Digital Signal Processing Electrical Power System	=05	11925, 10556 =12	840 450 Total= 3923
27	Sh. O.P. Reggar (Lect. Chemistry)			
	Essential of Physical Chemistry Applied Chemistry Applied Chemistry TB of organic Chemistry TB of organic Chemistry Modern Inorganic Chemistry		2635, 1416, 2517, 2659, 2495 , 4843 =06	170 150 120 165 295 270 Total= 1170
28	Ms. Jyoti Kulkarni			
	Control System Engg.	9594 =01	9594 =01	190 Total =190
29	Sh. Sanjeev Kumar (Lect. Mechanical Engg.)			
	Production Management Applied Maths Vol -I	9728, =01	9728, 10886 =02	295 519 Total =814
30	Sh. Rajeev Sharma (WSA)			
	Data Structure using C Information System Correct Your Common Error Objective English for Competition Exam Comprehensive Books of English Grammer Comprehensive Books of English Grammer Question Bank of Electrical Engg. Operational amplifier linears	7978, 6989, 8990, 8277, 8992, 8994, =06	7978, 6989, 8990, 8277, 8992, 8994, 11036, 415, = 08	160 150 215 265 210 210 495 2343 Total= 4048
31	Sh. Prashant(Electrical)			
	Fluid Mechanics Int. to Fluid Mechanics Computer Awareness		4348, 4360, 10786 =03	175 195 265 Total= 635
32	Mr. Shri Om Dalal (comp. Engg.)			
	Data base System concepts Industrial & personal Physiology organizational structure & personal management	5079 =01	5079 7204, 7197 =03	330 135 145 Total= 610
33	Mr. Mukesh Saxena (ECE)			
	Multimedia Basic Television & Video	1747, 1181 =02	1747, 1181 =02	325 307 Total =631
34	Sh. MD. Joshi(Lect. Polymer)			
	Physical Chemistry Outlines of Polymer Technology Birlas Steam Tables Polymer Blends & Alloys	4708, 5760, 6504, 6535 =04	4708, 5760, 6504, 6535 =04	190 669 354 668 Total =1881
35	Mr. Ved Parkash (WSI)			
	Basic Short Theory Carepenting Chemical Engg. Electrical & Electronic Engg.	1989, 8323, 10649,	1989, 8323, 10649,	50 660 325

	Electrical & Electronic Measurement & Instrumentation EDC	10652, 8357 =05	0652 8357 =05	575 621 Total =2231
36	Mr. H.R. Meena (Lect. Physics)			
	Basis Electronics & Linear Circuits Let Us C	9389, 7504 =02	9389, 7504 =02	621 198 Total =819
37	Shiv Kumar (FI)			
	Chemical Reaction Engg. Heat Transfer The world of petroleum Software Engg. Computer Graphics		7318 , 5931 , 4440 , 12219 10524	330 375 300 399 875 Total= 2279

The Institute is advised to take up the matter on priority basis. All the books either returned to library or cost of the books may be got recovered from the concerned lecturers and compliance of may be shown to the next audit.

Para No. 05: Irregular payment of reimbursement of Tuition Fee Rs. 81000/-
(Memo.09 Dated 23.03.2023)

As per CEA Rules "Reimbursement will be applicable for expenditure on the education of school going children only i.e. for children from class nursery to class 12th including classes eleventh and twelfth held by junior collages or school affiliated to University or Board of Education"

During the test check of records, It has been observed that the office has reimbursed Tuition fee to the employees without affiliated/registration of junior college/school from any University or Board of Education. These cases are as under:-

S. N.	Name of the staff	Name child & Class	Academic Year	Name of School	Amount (Rs.)
1.	Sh. Neelesh Singhal (Lect.)	Neelanshi (Nursery)	2021-22	Euro Kids Faridabad Sector- 49, Haryana	27000/-
2.	Karambir (Lect.)	Karmika (M-II)	2019-2020	Junior St. Angel Rohini Sector 15 Delhi	27000/-
3.	Dinesh Yadav (Lect.)	Charvi (M-I/ Nursery)	2019-2020	Junior St. Angel Rohini Sector 15 Delhi	27000/-
			Total		81000/-

The irregular payment amounting to Rs.81,000/- on account of reimbursement of tuition fee may be got recovered from the above employees after due verification of facts and figures under intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.



Para No. 06: Non – Adjustment of outstanding AC Bills amounting Rs.9,89,724/-.
(Memo.10 Dated: 23.03.2023)

According to Receipts and Payment Rule, 118 money drawn on behalf of Abstract Contingent bill (AC Bills) for payment of advances should be adjusted within a period of one month from the date of its drawl by submission of detailed bill.

As per information provided to audit party, there are Abstract Contingent Bills amounting to Rs. 989724/- are pending for adjustment. Details of which are as under:-

S.No.	AC Bill No.	Purpose	Amount (Rs.)
1	336/2006-07	Installation of LAN from NICSI	941919/-
2	362/2006-07	Purchase of Computer from NICSI	45585/-
3	317/2011-12	Digital Signature from NICSI	2220/-
		TOTAL	989724/-

The Institute is advised to take up the matter with concerned for settlement of outstanding advances on priority and compliance may be shown to the next audit.

Para No. 07: Over Payment of Travelling Allowance amounting to Rs.9325/-
(Memo:-11 Dated: 24.03.2023)

AS per OM No. 19030/2017-E.IV dated 13.07.2017 issued by the Department of Expenditure Ministry of Finance Govt. of India, if the officers/officials fall in Pay level 5 to 13 in the Pay Matrix going on local tour by own car, scooter etc then mileage allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.

As per SR 71, TA for a local Journey is admissible if the temporary place of duty is beyond 8 KM from the normal place of duty, irrespective of whether the journey is performed from residence or from the normal place of duty. Further TA is allowed for the distance upto temporary place of duty from normal place of duty or residence whichever is less.

During test check of bills it has been observed that the Guru Nanak Dev Institute Rohini Sector 15 Delhi 89 had made payment of Travelling Allowance/ mileage allowance to the under mentioned staff during the audit period which is not as per above mentioned rule. The details of the same are given below:-

Bill No. & Date	Month	Date on which Journey performed	Total KM Calculated by Office	Total KM Calculated by audit	Excess KM	Amount Paid by office	Amount Calculated by audit as per Rule	Excess Payment
1. Ankit Kumar (Lect. Computer Engg.), Contractual*								
247 dt. 01.03.21	07/20	15/07/20 & 16/07/20	84	0	84	950	0	950
2. Sudipta Acharjee (Lect. Computer Engg.)								

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159 dt. 18.11.20	Oct/19 to Feb/20	23/10/19, 30/12/19, 06, 01, 07, 08, 10, 15, 16, 21, 23, 27, 28, 31/01/20, 01, 05, 06, 07, 08, 10, 11, 14/02/20	471	152	319 (Journey is less than 8 KM)	4475	1552**	2923
3 Karamvir (Lect.)								
159 dt. 18.11.20	Oct/19 to Feb/20	23/10/19, 30/12/19, 06, 07, 08, 10, 14, 15, 16, 20, 21, 23, 27, 28, 31/01/20, 01, 05, 06, 07, 08, 10, 11, 14/02/20	1160 Km to and fro	534 **Km to and fro from GND Rohini Sect 15 to the place of as mentioned in prescribed proforma	626 KM	11020	5568	5452
Total								9325/-

- ❖ He is appointed as part time/guest lecturer and also accompanies Dr. Harjeet Singh to visit Delhi Secretariat i.e. same place of duty hence not entitled for travel/ mileage allowance.
- ❖ ** First 1.5 KM calculated @ 25 for each Journey and remaining is calculated @Rs. 9.5 per KM

Recovery of Rs.9325/- may be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

**Para No.08: Discrepancy in Special Cash Package in lieu of LTC Rs. 150260/-
(Memo:-12 Dated 24.03.2023)**

As per, OM No.F 12(2)/2020-E-II(A), Ministry of Finance GOI DOE dated 12.10.2020 regarding issuance of special cash package in lieu of LTC block year 2018-21, as per this order point 2 (e), it is mentioned that *the amount both on account of leave encashment and fare shall be admissible if the employees spends an amount equal to the value of leave encashment and an amount of three times of the cash equivalent of deemed fare on purchase of such items/availing of such services which carry a GST rate of not less than 12% from GST registered vendors/ service providers through digital mode and obtain a voucher indicating the GST number and the amount of GST paid.*



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During the test check of records, it has been observed that the following officials have not attached the digital mode of payment while claiming the special cash package detail of the same given below:-

Sl. No	Name of Staff (S/Sh.)	Designation	Amount (of LTC Package Reimbursed) Rs.
1	Om Dalal,	Lecturer	109406/-
2.	Hansraj	Workshop Instructor	40854/-
		Total	150260/-

The irregular payment amounting to Rs.150260/- on account of LTC special cash package may be got recovered from the above employees after due verification of facts and figures under intimation to Audit. Other similar cases may also be got reviewed at DDO / HOO level.

Para NO. 09 Over Payment of Transport allowance amounting to Rs. 244296/-
(Memo:-13 Dated 27.03.20232

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/ tour etc. During test check of attendance register and PBRs it has been observed that the GND Institute of Technology had made payment of Transport Allowance to the under mentioned staff. However as per attendance register these staff members did not attend the office for the full calendar month as per detail given below which is irregular.

SN	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
1.	R.K.Verma, LOCV	04/2020	01	8424	8424
2	Bharat Sanga, Lect.	04/2020	01	8424	8424
3	Brijesh Dagar, Lect.	04/2020	01	16848	16848
4	Snjeev kumar, Lect.	04/2020	01	8424	8424
5	Dinesh Yadav, Lect.	04 , 05/2020	02	8424	16848
6	Ajay Chillar, Lect.	05/2021	01	8424	8424
7.	Vinita Gupta, Lect.	06, 07, 08, 09, 11, 12/2020 and 05/2021	07	8424	58968
8	Sandipta Acharya, Lect	05/2021	01	8424	8424
9	Satish Kumar, Lect	04/2020, 05/2021	02	8424	16848
10	Shiv Ratan, Lect	04/2020, 05/2021	02	8424	16848
11	Karambir, Lect	04/2020, 05/2021	02	8424	16848
12	Sayed Ali Ashaf, Lect	05/2021	01	8424	8424
13	Ekta Sharma, Lect	05/2021	01	8424	8424
14	Himanshu Rawat, Lect	05/2021	01	8424	8424
15	Namrta Pandey, Lect	05/2021	01	8424	8424
16	Devendra Kumar, Lect	05/2021	01	8424	8424



17	Bharti, Lect	05/2021	01	8424	8424
18	Piyush Kumar Jha, Lect	05/2021	01	8424	8424
G.Total Rs.					244296/-

Recovery of Rs.244296/- may be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

Para No. 10 **Imprest money.**
(Memo No.16 Dated: 29.03.2023)

For using the imprest amount as per CAM 10.12 It is defined that, "All Administrative Departments of the Government and Heads of Department will be empowered to exercise full powers to decide, in consultation with their Internal Financial Advisers or Account Officer, wherever they are attached to them, all matters relating to the fixation of the amounts of permanent advances in respect of offices subordinate to them. While fixing the quantum of permanent advance, the sanctioning authority should take into account the following conditions:

- (a) The sanctioning authority should bear in mind that the advance should not be larger than is absolutely necessary;
- (b) *The advance should be based on the average monthly contingent expenditure under the head 'Office expenditure, of the office for the preceding twelve months; in case of a new office the amount of advance should be fixed on conservative basis subject to review after six months;*
- (c) Normally, it should be assumed that the advances be recouped at least twice a month and so the amount sanctioned should not exceed half the amount of the average monthly contingent expenditure calculated as in (b) above ;
- (d) Copies of sanctions along with statement of expenditure for the preceding twelve months showing the amount of contingent bills cashed with classified details of items of expenditure should be furnished to the Accountant General."

On scrutiny the cash book of the Guru Nanak Dev Institute of Technology for the year 2020-2021, it is found that in the month of march, 2021 while making the closing entry imprest amount of Rs. 5000/- was outstanding, and throughout the financial year 2020-2021 not even a single voucher recouped that shows that the institute was not at all in need to holding the imprest amount.

As per rule in the end of financial year the Imprest amount should be deposited in the government account and again in the next financial year draw as per need accordingly. As per letter dated 27/03/2023 from DDO, GNDIT the office start working under DESU wef 01.07.2022. Till 30/06/2022 the Imprest amount (Rs 5000/- out of Delhi Govt. Budget) remained unused with the HOD, GNDIT and not deposited in the government account as per rule, till date.



(9) (6)

The Institute is advised to deposit back the unused amount of Imprest Money in the Government Account as per rule, compliance of may be shown to the next audit.

Para No. 11 Discrepancy in leave account in Service Book.

(Memo No.17 Dated: 29.03.2023)

As per CCS leave rule 28, leave account of persons serving in vacation department shall be credited in advance with EL in two installments of 5 days each on the 1st day of Jan and July of every year. On scrutiny the service books some of some of the officials/officers working in the GNDIT, Rohini Sector 15, Delhi it was noticed that leaves have not been credited as per rule. The details of the same are given below:-

(A)

Sl. No	Name/Designation	Period of absence	Reason/observation	Remarks, if any
1	Adesh Kumar, F.I	23/07/2020 to 03/08/2020	Home isolation (as mentioned in Attendance register)	No leave deducted in leave account
2.	Brijesh Dagar, Lect.	24.07.2020 to 31.07.2020	Self isolation due to Adesh Tyagi. (as mentioned in Attendance register)	No leave deducted in leave account
		01/12/200 to 24/12.2020	Border Problem (as mentioned in Attendance register)	No leave deducted in leave account
3.	Dheeraj Karwal, WSI	17.11.2020 to 30.11.2020	Home isolation (as mentioned in Attendance register)	No leave deducted in leave account

(B)

Sl. No	Name/Designation	Period	Reason/observation	Remarks, if any
1.	Vinita Gupta, Lect.	23.10.2020 to 04.01.2021	No attendance in attendance register for the entire period and the period from 27.10.2020 to 27.11.2020 expressively marked 'CROSS' (i.e. "X") in attendance register.	No order for regularization of leave and / or No leave deducted in leave account
2.	Sanjay Chaudhary, F.I	01.07.2015 to 31.12.2020	30 days EL in a calendar year have been credited in leave account in contravention to the provisions of Leave rule for vacation staff.	Leave record needs to be recasted.

Necessary steps may be taken in the service book of the officials concerned to complete the leave record as under :-

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- a) deduct the leaves for the period of absence of these officials/officers in their leave accounts. (for table-A above)
 - b) Order for regularization of leave may be issued and leaves may deducted from leave account. (for Sl. No. 1 of Table-B above)
 - c) Leave account may be re-casted (for Sl. No. 2 of Table-B above).

Para No. 12 Short deduction of Income Tax Rs. 16666/-
(Memo:-18 Dated 03.04.2023)

During the test check of income tax record for FY 2020-21, it was observed that in 7 cases while allowing the deduction on account of Housing Loan excess deduction was allowed.

However, GNDIT submitted reply with supporting documents to audit department vide letter no. F.1(01)/Admn/DESE/RohiniCampus/(GNDIT)/2021-22/1008 & 1282 dated 25/04/2023 & 09/05/2023. On the basis of the replies and supporting documents 6 cases were settled. Remaining one case is given below:-

(1)Anil Kumar, Lecturer (FY-2020-21)

S. No	Description	Calculation as per DDO(in Rupees)	Calculation as per Rules in Rupees)
1.	Total Income	2665237	2665237
2.	Standard Deduction	50000	50000
	Interest on Housing Loan	122313	68893 (100%) *
	Income after Deduction	2492924	2546344
	Income from other sources	7855	7855
	Gross Total Income	2500779	2554199
	Saving Under Section 80C + 80 D	150000+12000 = 162000	150000+12000 = 162000
4	Taxable Income (Rounded)	2338780	2392200
5.	Total Tax	514134	530160
6.	E.Cess	20565	21206
9	Total	534699	551366
10	Deducted	534700	534700
11	Balance	-1	16666

- Sh. Anil Kumar submitted final H. Loan certificate reflecting Rs. 68893/- as amount of interest paid for Housing Loan for 2020-21 (100% deduction allowed) calculation revised accordingly.

Recovery of **Rs. 16666/-** may be made from the employee concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.



Para No. 13 **Non production of Records**
(Memo No.19 dated 05.04.2023)

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During the audit period the following records have not been provided by Guru Nanak Dev Institute of Technology Rohini, Sector 15, Delhi-110089 to audit.

Old NPR

1. Condemnation file

Current NPR

1. Tuition Fee Register
2. Property Register
3. Telephone, Water, Electricity Register
4. Condemnation file

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TAN. 01 Improper maintenance of Pay Bill Registers (Memo No. 03 Dated: - 17.03.2023)

During the test check of the PBR maintained by the Guru Nanak Dev Institute of Technology, Rohini Sector 15, Delhi for the period 2020-21 to 2021-22 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., GPF No & NPS No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit has not been recorded in the PBR.
4. GAR-18, Abstract of Pay bill is not prepared.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year is also not found in PBR.
6. In some case entries of payment is not recorded in the PBR Viz Bonus payment, Reimbursement of Tuition fee/ CEA, Monthly salary especially for the month of Feb 2021.
7. DDO has not signed on each entry of PBR.
8. On some pages Cutting/over-writings have not been attested by DDO.

Necessary steps may be taken to correct the discrepancies mentioned above and compliance may be shown to the next audit.

**TAN No. 02 Short comings in the Maintenance of Stock register
(Memo. No.05 Dated 21.03.2023)**

Stock register maintained by stationery store of Guru Nanak Dev Institute of Technology, Rohini Sector 15, Delhi were test checked and it has been observed that there is no uniformity in maintenance of the stock register. Few short comings noticed during the course of audit are given below:-

1. Non Attestation of the entries:- As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued are being attested/verified by the In-charge. Further, the items being issued but signatures of the recipients have nowhere being obtained in the stock register. In the absence of the signatures of recipients the exact quantity received by the department could not be verified.



2. Non-recording of cost, exact specifications and serial number of some of the items :- It has also been observed that the department is not recording the cost, exact specification etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost, if the same are missing/lost.
3. Non-Conducting of Annual Physical verification:- As per Rule 213 of GFR, 2017 verification of Non-Consumable and consumable items/goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages, unserviceable goods/items. If any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision of Rules. It has however been noticed that physical verification of the stock has not been conducted during the year 2020-21 to 2021-2022 which is against the provision of GFR.2017.

Necessary steps may be taken to correct the discrepancies mentioned above and compliance may be shown to the next audit.

TAN 03 Discrepancy in Service Book.
(Memo No.15 Dated: 28.03.2023)

(A) As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Sanjay Choudhary, WSI	24.06.1999	>18 Years
2.	M.D.Joshi, , Lect.	29.10.1997	>18 Years
3.	Sanjeev Verma, Lect.	19.01.2001	>18 Years
4.	O.P.Regrar, Lect.	26.10.1998	>18 Years
5	Dhanesh Kumar. PTI	06.05.1999	>18 Years

②

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit

(B) Other discrepancies in maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

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

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(ii) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(iii) Incomplete leave accounts

In a number of cases, the leave accounts are incomplete since long upto date credit of leave i.e. upto 01/2023 has not been entered in the Leave Accounts/ Signed by competent authority.

(iv) LACKING OF MANDATORY FORMS

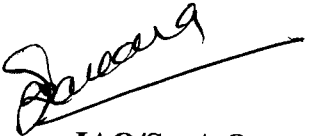
In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3 found in Service Book of employees especially who are appointed in and after year 2020.

v) A few entry i.e leaves account, increment and pay fixation orders etc not signed by competent authority.

vi) Photograph pasted on the bio data form of service book is also not attested by the competent authority.

vii) Entry/ photocopy of Aadhar card is not found in service book in some cases.

Necessary steps may be taken to correct the discrepancies mentioned above and compliance may be shown to the next audit.


IAO/Sr. A.O.