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

The current audit report of Sir C.V. Raman ITI Dheerpur, Govt. of NCT of Delhi, Delhi-110009 for the period 2016-17 to 2020-21.

INTRODUCTION

The internal Audit Report on the accounts of Sir C.V. Raman ITI, Dheerpur, Govt. of NCT of Delhi, Delhi-110009 for the audit period, 13.12.2021 to 31.12.2021 was conducted by the field Audit Party No XII comprising of Mrs. Reema Sakhuja, I.A.O. and Sh. Naveen Kashyap, Sr. Asstt.. The Audit was conducted during 09 working days w.e.f. 13.12.2021 to 31.12.2021.

AIM AND OBJECTIVES

Sir C.V. Raman Industrial Training Institute (ITI) is one of the premier and distinguished vocational Training Institute working under the aegis of Department of Training & Technical Education, Government of NCT of Delhi. This Institute at present providing technical training to the about 1200 in 22 different engineering and Non-Engineering trades.

The Institute has entered into 03 MoU with the following Organization for various sectors to enhance the standard of training and to make the trainees more industry compatible.

1. Two MoU signed with TOYOTA KIRLOSKAR MOTOR for Mechanic Motor Vehicle, Automotive Body Repair and Automotive Body Paint Repair trades during the year 2007 & 2009.
2. MoU signed with SAMSUNG Ltd. For R/AC, Electronics and COE Trades.

HOO/D.D.Os/CASHIERS

The following officers have served as HOO/DDO/Cashier during the audit period :-

LIST OF HOO

Ser No	Name	From – To
1.	Sh. S. Augusthy, Principal	01.04.2016 to 17.01.2019
2.	Sh. R.S. Solanki, Principal	18.01.2019 to 31.03.2021

LIST OF DDO

Ser No	Name	From – To
1.	Sh. B.S. Rawat, AAO	01.04.2016 to 21.07.2016
2.	Sh. S. Augusthy, Principal	22.07.2016 to 03.08.2016
3.	Sh. Rajender Singh, Section Officer	04.08.2016 to 31.08.2017
4.	Sh. Augusthy, Principal	01.09.2017 to 24.10.2017
5.	Smt. Harsh Bala Dhingra, AAO	25.10.2017 to 27.12.2017
6.	Sh. S. Augusthy, Principal	28.12.2018 to 14.11.2018
7.	Sh. Jagdish Kumar, Vice Principal	15.11.2018 to 31.03.2021

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CASHIER

Ser No	Name	From – to
1.	Sh. Dalbir Singh, MWI	2016-17 to 2018-19
2.	Sh. Naveen Kumar, Sr. Asstt.	03.01.2018 to 22.10.2019
3.	Sh. Pradeep Kumar, MI	23.10.2019 to till date

Budget & Expenditure of the Circle for the period 2016-17 to 2020-21

BUDGET ALLOTTED FOR THE YEAR	BUDGET ALLOTTED FOR (NON – PLAN)	Expenditure	BUDGET ALLOTTED FOR (NON – PLAN)	Expenditure
2016-17	84009963	80036467	144680660	143232961
2017-18	142734037	137665372	155651000	144743176
2018-19	112456000	111299681	129712990	129380680
2019-20	102570000	96897229	135959980	133501691
2020-21	106374000	88322735	124453000	122079882

Vacancy Position

Group	Sanctioned posts	Filled posts	Vacant posts
A	01	00	01
B	107	45	62
C	16	08	08
Total	124	53	71

Statutory Audit

Statutory audit of the Sir C.V. Raman ITI Dheerpur, Govt. of NCT of Delhi, Delhi-110009 has been conducted by AG (Audit) Delhi till 2018-19.

Maintenance of Records

The maintenance of record of Sir C.V. Raman ITI Dheerpur, Govt. of NCT of Delhi, Delhi-110009 for the period 2016-17 to 2020-21 was found satisfactory subject to the observations made in the Current Audit Report.

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Old Audit Report Part - I

There were '36' Old outstanding paras on the accounts of O/o Sir C.V. Raman, ITI Dheerpur, Govt. of NCT of Delhi-110009 for the period 1977-78 to 2009-16. No Para could be settled as no compliance was shown by the Institute.. This has been discussed with the Head of Office and incorporated in the Current Audit Report.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1977-1978	01	Nil	Nil	01
2.	1978-79	01	Nil	Nil	02
3.	1979-80	04	Nil	Nil	03,04,05,06
4.	1980-83	01	Nil	Nil	07
5.	1988-90	03	Nil	Nil	08,09,11
6.	1990-95	04	Nil	Nil	12,13,14,16
7.	1997-98	06	Nil	Nil	17,18,19,20,21,22
8.	2002-06	04	Nil	Nil	23,24,25,26
9.	2006-09	07	Nil	Nil	01,02,04,07,08,11,12
10.	2009-16	05	Nil	Nil	05,06,07,08,11
	Total	36	00	00	36

DETAILS OF OLD RECOVERY :

S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	1979-80	987	03	0	987
2	1988-90	16212	08	0	16212
3	1990-95	3315	13	0	1535
			14	0	1780
4	1997-98	2000	19	0	2000
5	2002-06	5759	24	0	5759

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6	2009-16	93261	05	0	78972
			06	0	11195
			07	0	3454
	Total	121894			121894

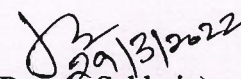
(Part-II)**Current Audit Report (2016-17 to 2020-21)****Current Audit Report:**

During the course of current audit, 01(a to g) Record memos and 21 Observation Memos highlighting various irregularities & recoveries to the tune of Rs. 1044571/-/- were issued. On the basis of compliance shown by the Department, 01 memo settled on the spot with recovery of Rs. 23870/-. Remaining 20 O.Memos have been converted into 13 Para and 04 TAN(s) with outstanding amounting to Rs. 1020701/- in the current audit report.

Details of current recovery (2016-17 to 2020-21)

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
1	23870	23870	-
3	20138	-	20138
4	355054	-	355054
7	40005	-	40005
8	216442	-	216442
9	227448	-	227448
10	46740	-	46740
14	46430	-	46430
17	6272	-	6272
18	50328	-	50328
20	6365	-	6365
21	5479	-	5479
Total	1044571	23870	1020701

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


 (Reena Sakhuja)
 I.A.O.Audit Party No.XII

Part - I
Old Audit Report

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Para-1

Para 1
House Rent Allowance

Test check of the HRA certificates cases revealed the following irregularities:-

A) According to para 5 of the previous Audit Report it was pointed out that HRA Certificates were undated and Inapplicable portions in the certificate had not been struck off with the result the cases could not be reviewed /examined. It was however observed during the course of present Audit that neither any steps had so far now the new certificates had been taken from the staff.

This may please be elucidated.

B) Moreover all the certificates incomplete it is not clear as to whether the other spouse is a Govt. servant or not and his or her pay is above Ra. 750/- or not. The certificates may now be completed and cases reviewed in the light of latest instructions on the subject under intimation to Audit.

C) In the following cases the officials are drawing more than Ra. 112-50 as HRA.

(i) Shri A.K.Ratwal Foreman:-

He is drawing Ra. 880/- and 132/- as pay and HRA respectively on the basis of rent receipt of ; ,250/- in his name for 1st floor 63/422 Raigarpura receipt for Oct.77.

The scrutiny of the HRA certificates further revealed that the official had filled in for II-B certi-fying there-in that he is residing in a house owned by his mother/Hindu undivided family and on the other hand claiming HRA on the basis of the rent receipt.

The relevant form III may please be got filled in and D.D.O. may review the case and correct position elucidated to the Audit making necessary recoveries if necessary.

(ii) In the following cases the officials are drawing Pay and HRA as whom against their names on the basis of rent receipt for the amount shown below:-

Name & Desg.	Pay	HRA	Amt. or rent receipt.	Address
Sh. Roshan Lal	810/-	121-50	260/- Jan 76	Flat A.21 Est. Jan76 Patel Ngr.N.D.
Sh. Karam Singh	810/-	121-50	250/- Jan77	H.N. 44-2 Bhananpura Delhi
Sh. K.G.Schgal	880/-	132-00	280/- July 78	Kedar Bldg. Subzi Mandi

In all these cases HRA certificates were not taken from the staff and the same were not produced to the audit. With the HRA could not be ascertained. The same may please be got position reviewed under intimation to audit.

iii) Shri Shabda Prakash, Principal (since transferred).

He was drawing Pay and HRA at the rates of 850/- and Rs. 132/- respectively. But no relevant record i.e. rent receipt or assessment etc. could be made available with the result the correct position of the payment of HRA could not be ascertained. The same may be taken and case reviewed in the light of latest instructions on the subject under intimation to audit: -

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Para-2

Para 2

Theft Case

(Reference Para 10)

There had been two theft cases on 20.10.78 and 20.12.78 during 78-79 miscellaneous worth Rs.1242.60 and Rs.283.91 respectively were stolen away. The theft case on 20.10.78 was reported Director of Trg. & Tech. Educ., Rouse Avenue vide ITIs/2/7-78/6523 dt.23.10.78 and also to S.H.O.Police station Subzi Mandi Delhi-7 vide No.ITIs/2/7/78/6523 dt.23.10.78 and the case was filed vide FIR No .1510 dt.21.10.78 The Police had informed vide their letter No. NIL.26.11.78 that the case being sent as untrace.

Second theft took place on 30.12.78. The matter was reported to the Dte. Of Trg. & Tech. Education, Rouse Avenue, New Delhi vide it is NO ITIs/2(7)'78/7618 dt.30.12.78 and to the station House Officer. Police Station Subzi Mandi, Delhi vide ITIs letter No.ITIs/78/(7)7611 dt.30.12.78 the case was registered vide FIR No 1921 dt.30.12.78 The Police vide letter No NIL dt.17.1.79 had informed that case being sent as untraced. The Principal of the ITI vide his letter No.ITIS/2(7)/1977 dt.7.2.79 requested the Directorate of Trg. & Tech.Edu. To accord sanction to write off loss of the both theft cases as mentioned above. The Directorate of Trg. & Tech. Edu. vide his letter No.Trg.11(89)79/678 dt.12.4.79 had informed this office that enquiry may please be instituted to fix the responsible of the individual concerned for the theft from the Industrial Training Institute. In this connection it is stated that from the perusal of file No.ITIs/2/2) it was seen no enquiry was conducted by the principal ITI Subzi, Mandi so far.

Reasons for delay may please be intimated and steps taken to conduct the enquiry as desired by the Dt. of Trg. & Tech. Subzi, Mandi Edu. Vide his letter No- dt.12.4.79 to get the loss written off by the competent authority under intimation to without further loss of time.

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Para-3

2/c (68) 77
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Para 3

Less Deduction of Income Tax (Reference para-1)

It was seen that an arrear payment of Rs. 1627.20 was made to Shri R.C. Goyal for past year (viz. 1978-79) during 79-80 without deduction of any income Tax. The total income including arrear payment vide bill No. AB/11/79 DT. 3.4.79 worked out to Rs. 17363 on which Income Tax comes to Rs. 987/- (Rs. 823/- Income Tax & Rs. 164/- surcharged).

It seems, necessary orders from Income Tax office under Sec. 89 (1) of Income Tax Act were not obtained to bifurcate the income for previous year. As such recovery of Rs. 987/- towards Income Tax may be made under intimation to Audit.

Para-4

52/1/c
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Para 4

Caution Money cash Book (Reference para-2)

Caution money at the rate of Rs. 25/- per student is recovered from newly admitted trainees for various course in ITI.

A scrutiny of the caution money Cash Book was made with the following observations:-

- i) A sum of Rs .3300/- was received on account of C.Money of 132 newly admitted trainees @ Rs.25/-each that would bring to grand total Rs.3300/- & not Rs.4805/-vide page 42 of cash Book on dated 4.8.79. Necessary correction under proper attestation may be carried out.
- ii) Over writing & orasures on page 47, 48 of cashbook may be got attested from DDO & such cuttings avided in future as far as possible.
- iii) On 9.8.79, there was an overwriting of Rs.1255/-, which was continued upto 24.8.79. Necessary attestation on both sides of the cash book may be getting done from the DDO.
- iv) Monthly certificate of physical verification of cash balance was not recorded in Cashbook in any month.
- v) Daily totals were not checked by a person other than the writer of the cashbook.
- vi) Caution money in respect of some cases was deposited late into State Bank. As an illustration a few cases were given below: -

Amount Recd vide T.R.	Amount	Date of Deposit into Bank
180049 DT.	9.8.79 Rs. 750/-)	27.8.79
180050 DT.	23.8.79 775/-)	vide
180053 DT.	24.8.79 500/-)	Challan 120 Rs.2025/-
180052 DT.	24.8.79 Rs. 1000/-	28.8.79 Rs. 1000/-

The caution money recovered from the now students should in future be deposited the next day.

- vii) No date was being put by the receipt of Caution money.
- viii) It was seen that the amount of caution money in respect of following trainees were neither paid nor credited to govt. but was kept in saving Bank A/c.

S.no	Roll No.	Trade	Name of Trainee	Amount
1.	2/78	Auto-Elect.	Ramesh Kumar	25.00
2.	5/78	Fitter	Babulal	25.00

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3.	7/78	W/man	Rameshchand	25.00
4.	8/78	W/man	Chandar pal	25.00
5.	9/78	Ref.A/c	S.S. Sharma	25.00

Few instance of the nature have appeared above. In this connection it is pointed out that unclaimed amount on account of caution money for the previous years including 1979-80 may please be worked out and credited to Govt. as revenue.



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Para-05

42/c
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Para

5

Store Return of scrap not

Watched properly.

(Ref. Para 22)

On going through the process register wireman. Trade, It was noticed that a scheduled of the scrap of the electrical accessories as shown below and wire consumed in the training must return to the store accordingly:-

- | | | |
|--------|---|----------------------------|
| (i) | Switches Holder & Sockets
(BBackalite) | 2gms (each)
Brass |
| (ii) | P.V.C.wire 1.5mm Square
aluminium (one Coil) | 50gms (each)
Aluminium |
| (iii) | Brass holders | 25gms (each)
Brass |
| (iv) | P.V.C.wire 2.5mm
Aluminium (one Coil) | 75gms (each)
Aluminium. |
| (v) | P.V.C. Wire 4mm 2 square
(One Coil) | 100gms (each)
Aluminium |
| (vi) | P.V.C. Wire Copper
3/22 S.W.G. (one Coil) | 100gms (each)
Copper |
| (vii) | P.V.C. Wire 3/20 S.W.G.
Copper (one coil) | 150gms (each)
Copper |
| (viii) | P.V.C. Wire 7/22 S.W.G.
Copper (one coil) | 200gms (each)
Copper |

However on going through the page No. 386 and 388 entry No. 8 one both the pages, It was observed that 2+2 (4) Baton holders of Brass were shown as consumed but the scrap shown was 2gms + 2gms (4gms) and 2gms + 2gms (P. Holder) (4gms) on the both the pages the scrap of 4 brass holders shown as only 8gms instead of 100 grams resulting incorrect calculation of scrap and showing of 92gms out of 100gms only. It is not understood that under which circumstance the certificate recorded by the Supervisor that entries checked & consumption verified while there is a great difference in calculation scrap.

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Para-6

4/2/c
5/3
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Para

6

Petrol Book and Log Books (ref. para 24)

(a) Non-Utilization of petrol drawn in vehicle No. DLD 2386

It was seen from the petrol Book that 20 litres petrol was supplied on 28.4.79, but on going through the log Book of this vehicle, it was seen that 16 litre petrol was shown in balance on 28.4.79. Therefore there is no entry

Showing the consumption of the said petrol in this log book. The utilization of 16 litre petrol retained unused in that vehicle may be looked into under intimation to Audit.

(b) On going through the Petrol Book of the vehicle Matador, it was seen that 30 litres diesel was drawn vide coupon /receipt No.185495 dt.13.8.79 (in tin) showing meter reading 1536 kilo meters on 13.8.79 on the receipt.

On going through the log book against this vehicle, It was seen that there was only the receipt of this diesel showing motor reading 1536 kilo meter, Thereafter without justifying the consumption of 23 litre diesel in journey the balance shown as 7 litres. On 3.10.79 meter reading was 1772 Kilometers. As such it was not clear that the journey Made by this Matador 236 Kilo meter w.e.f.13.8.79 to 3.10.79 was in the best interest of this Institutions' trainees and journey performed was not utilized other than this Institution and not privately which may please be certified after verifications.

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Para-7

45/c (SB) 72
76

Para 7

Crossing of Efficiency Bar (Reference para 3(11) (a))

The pay of Shri H.L. Yadav, sr. Stenographer was raised to Rs.392/- at the stage of efficiency bar and in the pay Scale of Rs.380-10-380-EB-12-500-EB-15-560 but no orders of the competent authority allowing him to cross the efficiency bar, were so far issued Recorded in his service book. Later on he was promoted in the higher scale on 15.4.76. It may be intimated to audit as to whether such orders were issued by the authority concerned. If so, necessary entry may be made in the service Book. In case the efficiency bar was not issued to him on 1.1.76 the payment of raising his pay his pay and allowance payment made to him at the enhanced rate (Rs.12/- plus allowance per month) from 1.1.76 to 14.4.76 were irregular and needs to be recovered from him under intimation to audit. The position may be clarified and intimated to audit. The position may be clarified and intimated to audit accordingly.



(45)

Para-8

144/c (22) 71
45 (87)

PARA-

8

WRONG PAY FIXATION CASES-RECOVERY OF Rs.16212.00

During the course of Audit, It was observed that the pay fixation of Sh.S.N.Handa CI & Sh.K.L.Sharma CI in the revised Pay scale of Rs.1400-2600 was wrongly made at Rs.2600+120PP on 1.1.86 vide order No. ITIs/F .2 /Vol-III 141/Sh/89/4683 dt.20.12.89 due to grant of selection grade of Rs.740-880 to C.I. w. o.f.9.2.77. Their pay in old scale was Rs.880+35(Stagnation increment).

As per Govt. of India's decisions G.L.M.F. OMNO.F 18(1)IC/86 dt.15.12.86. The grant of additional increments under the third or fourth provision of rule 8 of C.C.S. (R.P.) Rule 1986, will be subject to the condition that the maximum of the revised scale is not exceeded and that the next increment would accrue after completion of qualifying period of 12 month from 1.1.86.

Hence the pay of above officials should be fixed as under: -

Date	Rs.
1.1.86	Rs.2600
1.1.87	Rs.2600
1.1.88	Rs.2600+60PP(Stagnation increment)
1.1.89	Rs.2600+60PP
1.1.90	Rs.2600+120PP(2 Stagnation increment)

Hence the following amount on account of overpayment up to June 90 should be recovered from the officials: (Detail of recovery is shown in the Annexure A)

1. Sh. Som Nath Handa C.I.	Rs.6978-00
2. Sh. K.L.Sharma C.I.	Rs.6978-00

The stagnation increment of Rs.60/- was granted to following officials on 1.1.88 due to stagnation at maximum pay of Rs.26000 for this stagnation increment should

Dourness Allowance is admissible on, PP as per revised pay rules.

Hence the following recovery of overpayment should be made from the officials

Name	Amount recovered up to	Amount
1. Sh. Niranjana Lal C.I.	30.6.90	Rs.579.00
2. Sh.D.L.Kapoor C.I.	30.6.90	Rs.579
3. Sh. Azizuddin C.I.	31.12.89	Rs.372

Similar recovery of D.A. on PP should be made from following officials.

(44)

1. Sh. A.C Sharma C.I	30.6.90	Rs.174
2. Sh. C.S. Kasana S.I	30.6.90	Rs.174
3. Sh. C.B. Mathur S.I	30.6.90	Rs.174
4. Sh. R.N Gupta L.I	30.6.90	Rs.174
5. Sh. Sikru, Sweeper	30.6.90	Rs.30

(Detail of recoveries is show in the Annexure "B").

The calculation of recoverable amount may be rechecked and recovered under intimation to Audit. Similar other cases if any may be checked and overpayment recovered.

ANNEXURE 'A'

RECOVERY OF OVERPAYMENT TO SHL SWAMINATH HANDA & SH.K.L.SHARMA, C.I

Period	P.P	D.A	Total per month	Total Month	Amount
1.1.80 to 30.6.86	120.00	-	120.00	6	720.00
2.7.86 to 31.12.86	120.00	4.80	125.00	6	750.00
1.1.87 to 30.6.87	120.00	9.60	130.00	6	780.00
1.7.87 to 31.12.87	120.00	15.60	136.00	6	816.00
1.1.88 to 30.6.88	60.00	10.80	71.00	6	426.00
1.1.88 to 30.6.88	-	10.80	11.00	6	66.00
1.7.88 to 31.12.88	60.00	13.80	74.00	6	444.00
1.7.88 to 31.12.88	-	13.80	14.00	6	84.00
1.1.89 to 30.6.89	120.00	34.80	155.00	6	930.00
1.1.89 to 30.6.89	-	17.40	17.00	6	102.00
1.7.89 to 31.12.89	120.00	40.80	161.00	6	966.00
1.7.89 to 31.12.89	-	20.40	20.00	6	120.00
1.1.90 to 30.6.90	60.00	22.80	83.00	6	498.00
1.1.90 to 30.6.90	-	45.60	46.00	6	276.00
				Total:-	Rs.6978.00

LPT/C 30 69
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Pay to be fixed on 1.1.86-Rs.2600/-
 Stagnation increment on 1.1.88-22600+60P.P.
 Stagnation increment on 1.1.90-2600+120 P.P.

Therefore D.A Paid on Rs.60/-during 1.1.88 to 31.12.88 and again on Rs.120/- thereafter
 has been worked out. However due & drawn statement may be prepared and overpayment recovered.

ANNEXURE-B

Recovery of overpayment of D.A.

S.NO.	Name	Period	D.A. Per month	Month
1.	Sh. Niranjani Lal, C.I	1.1.88 to 30.6.88	11.00	6
		1.7.88 to 31.12.88	14.00	6
		1.1.89. to 30.6.89.	17.00	6
		1.7.89 to 31.12.89	20.00	6
120.00		1.1.90 to- 31.3.90	23.00	3
69.00		1.4.90 to 30.6.90	46.00	3
			Total	579-00
Rs.579.00				

2. Sh.D.L. Kapoor, C.I
Rs.579.00

3. Sh. Azizuddin, C.I
Rs.372.00

01.01.88 to
31/11/88

579.
~~40~~
 572
 -30-

44/c
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		31.12.89			
4. Sh. A.C. Sharma, L.I. Rs. 174.00		01.01.90 to	29.00	6	174.00
		30.06.90			
5. Sh. C.B. Mathur, S.I. Rs. 174.00		-do-	-do-	6	174.00
6. Sh. R.N. Gupta, L.I. Rs. 174.00		-do-	-do-	6	174.00
7. Sh. Sikru, Sweeper. Rs. 30.00		-do-	5.00	6	30.00

(M)

Para-9

PARA NO. 9

INCOME TAX RECOVERY

While checking the Income Tax Recovery statement of L.T.I., Subzi Mandi, for the year 1988-90, the following shortcomings were noticed:-

1) U/S. 206 of Income Tax Act read with rule 35 of I.T. Rules every Govt. Officer (D.D.O) responsible for deducting the income tax on salary income shall within 30 days after 31st

March in each year prepare the annual Return of Salaries paid and tax deducts there from in form -24 and deliver the same to the concerned L.T.O.

It has been observed that the requisite return form -24 is not sent by the D.D.O. L.T.I. Subzi Mandi to the L.T.O. It should be sent in future.

2) U/S 192 (1) of the Income Tax Act, Income tax on the estimated income of the year under the head salaries should be deducted on a monthly average rate. Failure to do so with attract penalty. It was observed that the income Tax was not deducted on monthly average basis. This is in contravention of the provision of Income Tax Act, it is, therefore suggested that income tax may be calculated provisionally and recovered evenly every month, final.

Adjustment being made from the last salary payable before the end of March. In the case of Sh. Niranjan Lal, C.I. a sum of Rs.3367/- as income tax for 1989-91 was to be deducted as the whole amount of Rs.3367/- was not available for deduction from the salary for the month of 2/90 a sum of Rs. 283/- was deposited in cash. Such situation would not have arisen had the recovery of income tax made every month.

3) Amount of L.I.C. premium is required to be restricted to 10% of the Capital amount of the policy. It may be noted in future.

4) Taxable income was not found to be the multiple of ten rupees. Rs. 5/- and above should be rounded off to the next higher ten Rupees. Rebate of H.R.A. was allowed without verification of House Rent receipt by the Principal in the following case:-

1. S/Sh. Azizuddin Ahmed
2. " S. B. Sharma.
3. " R. S. Malik.
4. " Niranjan Singh
5. " K. B. Bhatia.
6. " J. S. Kapoor.
7. " H. K. Katyal
8. " S. D. Vashisth.
9. " Tara Chand
10. " D. S. Bhorla.
11. Smt. Manjit Kaur.

House rent receipts for 88-89 and 89-90 may be verified or rebate in income Tax may be disallowed in the above cases.

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Para-10

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Para

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MACHINERY REGISTER

On Scrutiny of Machinery Register, it was observed that the book value of following machineries were not mentioned against them at the respective page No.

S.No.	Page No.	Description of Machinery
1.	49	Two lath Machinery S.S & S.C
2.	51	One lath Machinery (P.M.N).
3.	59	-do- (Daulat) No.1560
4.	59	Two -do- (PTC)No-0386 039
5.	60	One -do- Gared Heud MGD-2-2899.
6.	61	-do- MGD-2-2917
7.	62	-do- MGD-2-2918
8.	63	-do- MGD-2-2906
9.	66	-do- Parmar, Grade-I
10.	67	-do- P.W.D
11.	73	-do- 55856 All Geared
12.	88	Surface grinder
13.	91	Bench Grinder
14.	96	Universal Milling Machine
15.	101	Shaper machine
16.	104	Universal Milling Machine
17.	116	Universal Grinding Machine HMT.
18.	118	Electric Drilling Machine
19.	120	Drill Machine Radial
20.	127	-do- 13mm Bench Type.
21.	136	Engraving Machine
22.	137	Buffing Machine with motor.
23.	142	Theodolite AS Co
24.	149	Two for go Hand Blower with fan
25.	164	Electric Motor I H P
26.	166	D.C. corie wound motor.
27.	167	-do- Compound
28.	169	-do- ½ H.P
29.	170	D.C corie Wound motor 2 H.P
30.	171	Two Motor Electric ½ H.P
31.	17	4 Electric Motor A.C. HP

(28)

391C
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- 32.178 Starter Delta 440 Volt.
- 33.184 D.C. Table Fan.
- 34.202 Weighing Scale for 300 kg.
- 35.224 Refrigerator No.5850247
- 36.225 -do- 110Volt A.C. 1/3 HP
- 37.226 -do- No.2911476
- 38.227 -do- Old Open Type
- 39.233 Room Air Conditioner Accair No.11363
- 40.234 -do- No.10975
- 41.256 2 water cooler (voltas)
- 42.257 Air cooler gulmarg
- 43.274 Sheering Machine 1/16
- 44.277 Welding Rectifier (Indarc)
- 45.303 6 sewing Machines singer Tailor
- 46.309 16 -do- Usha Hand
- 47.314 8 Sewing Machine Usha Flora
With motor
- 48.310 -do- Usha Tailor
- 49.362 One Transformer for T.V.
- 50.364 Two Tape recorder Pioneer
- 51.390 four Rhestate
- 52.417 Demonstrator Board for volt Motor

The book value of above machine may please be noted against each item under estimation to Audit.

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Para-11

PARA NO:- 72

Sub: Contingency Bills and Register in the period 1995-96 to 1996-97

Observations

Reply

On test scrutiny of the Contingent bills of the year 1995-96 and 1996-96 the following irregularities have been observed to which may be rectified and not repeated in future:-

1. The sub Vr. Nos have not been referred in the Sub Vra.
2. The required certificate that the materials are required in good condition has not been given in the Sub Vra.
3. CB/328/95 :- No sanction of the competent authority is seen with the bill for the Sub Vra purchases made by Sub Vra. 416 to 422.
4. Most of the local purchases of materials have been made from the pvt. Agencies rather than govt. agencies and their purchases and above Rs 500/- have also been split up to avoid codal formalities for example:-

<u>Bills No.</u>	<u>Item</u>	<u>Name of Firm</u>	<u>Date</u>	<u>Amount Rs</u>	
I) .	<u>CB-333/95</u>	Bench Clinic	Swastic	23-2-96	288
	*15-3-96	Having Wooden handle and nylon hair	traders	22-2-96	288
				20-2-96	288
				19-2-96	288
	<u>CB/335/95</u>	-do-	-do-	19-2-96	288
	15/3/96			29-2-96	285
				28-2-96	288
				27-2-96	225
	<u>CB/357/95</u>	-do-	-do-	1-3-96	285
	25-3-96				
<u>Total Ra.</u>				<u>2235</u>	
II)	<u>CB-335/95</u>	Thread core	Swastic Traders	28-2-96	290
				27-2-96	290
				29-2-96	290
				<u>Total Ra.</u>	
III)	<u>CB/339/338/335</u>	PVC copper wire	Jogindra Electrical	23-2-96	297
				21-2-96	297
				27-2-96	
				228.96	
				<u>Total</u>	

(86)

SAK 48 63
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IV)	-do-	PVC Flexible wise	-do-	7-2-96	234	
				12-2-96		234
				13-2-96	234	
				Total	<u>702</u>	
V)	<u>CB/357/95</u> 25-3-96	Hose pipe (red)	-do-	1-3-96	280	
				4-3-96	280	
				Total	<u>560</u>	

7. CB/365 dated 26/3/97. 8 CB/369 dated 26/3/97.

A per financial norms for all purchases Govt. agencies may be performed and on lowest competitive rates. Purchases be made form the private agencies only after getting non-availability certificate form the concerned Govt. agencies. Then the above purchases were irregular.

5. CB/347: - Welding Electrodes worth Rs 4045/ has been purchased form Asian Industries Corp.
19-3-96

No. Tender/quotation/corporate statements have been shown to the audit.

6. Purchase of Welding Electrodes Holder 600 amp.
CB/391/95
3/3/96: -9 Pes of the above sanction item have been purchased at the rate of Rs 251 each form India Tool House of Rs 1935 while the accepted lowest rate as per corporative statement is Rs. 180 of M/S Super bazaar Co-operative store. Therefore an excess amount of Rs. 315- has been incurred which may be regularized from the competent authority recovered form the concerned affordance verification under intimation to the audit.

7. purchase of Digital Voltmeter 0—300 volt.
CB/399/95
31/3/96: -2nd of the above named item has been purchased form S.V. Technology at the rate of 1150 each while the accepted lowest rate was of Rs. 500 each of M/S the Black Partridge Haryana Emporium. Thus the purchase was made on higher price paying Rs. 1300 excess. The excess payment made in this purchase may be got regularized made form the competent authority or recovery be made form the concerned authority under intimation to the audit.

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(b) 2 No of Digital Ammeter 0—50 amp.

Have been purchased from S.V. Technology at the rate of Rs. 1150 each. But the lowest rate as per cooperative statement is Rs. 675 of Black Partridge, Haryana Emporium. Thus the excess amount of Rs. 950/- paid may be got regularized from the Competent Authority under intimation to the audit.

(c) 2 No of Digital Temperature Indicator 50—1300C

Have been purchased at the rate of Rs. 2450/- each from S.V. Technology. But the lowest accepted rate was 2350/- of the Black Partridge Haryana Emporium. Thus an excess payment of Rs. 200 has been made which may be got regularized by the Competent Authority of recovery be made from the concerned under the intimation to the audit.

7. CB/365 dated 26/3/97. & CB/369 dated 26/3/97.

8. The following contingency bills have not been shown to the audit for the month of 3/97.

- (1) CB/394
31/3/96

9. Contingency Register

The contingency Register has not been properly maintained by the intimation. This register is maintained to the Control of Contingency Expenditure. Therefore, the columns of sub-heads detained heads are to be headed by the appropriation against each. Thus the expenditure incurred be totaled at the end of each month, thereby the HOO/DDO/ can watch the progressive total of the expenditure. Needful may be done and contingency shown to the audit.

10. Contingency bills for the month 3/97.

As shown in para no .4 above most of the materials purchased totally are from pvt. Agencies and the purchase are above Rs. 500 and split to avoid codal formalities and therefore irregularities.

Example:-

	Item	Name of Firm	Date	Rs.	
(1)	<u>CB/No.2/97</u> 31/3/97	Bond Paper	Swastic Trader	25/3/97	297
				26/3/97	278
			Total	575	
(2)	<u>CB/362/97</u> 26/3/97	File Handle	"	23/2/97	285
				24/2/97	285
			Total	570	

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(3)	<u>334/97</u>	Bond Paper	Rajiv Printer	30/12/96	279
	14/3/97			31/12/96	297
				22/12/96	
	288				
	<u>335/97</u>	"	"	09/1/97	288
	14/3/97			14/1/97	288
				20/01/97	288
				Total	<u>1728</u>

11. The following contingency bills to the months of 3/97 have not been shown to the audit. The same may be proceed and shown to the next audit:-

- | | | |
|---------------------------|--------------------------|-------------------------|
| 1. CB/329 detail 11/3/97. | 2. CB/300 dated 12/3/97. | 7.C.B/365 dated 26/3/97 |
| 3. CB/331 dated 14/3/97. | 4. CB/349 dated 25/3/97. | |
| 5. CB/361 dated 25/3/97. | 6. CB/369 dated 26/3/97. | |

Para-12

Para No

Sub: - Liveries (Group - D)

While going through the records of liveries (Group-D) the following short-coming & irregularities were noticed:-

(1) As per (O.M.No.14/8/86-JCA (Vol.III, dated :23-7-87) Rule -2 Classes of employees eligible for uniforms:-

Staff car drivers, Dispatch Riders, Senior Gestether, Operators in Group -D employees of the categories of Jamadars, draftier poons, messengers, record sorter, Chowkidar, farashes, sweepers & junior Gestetnor operators borne on the regular establishment are eligible for issue of Uniforms after completing 3 months service, provided they are whole time employees.

But this Institute had ignored the above-mentioned rules & liveries were issued to Sh. Mani Ram Dresser as per details given below which was not adraissibis as per rules.

S.No& Date	Item	Qty.	Amount
1. 30.9.96	Pant cloth	2=40Mts	230-00
2. 30.9.96	Shut cloth	4=50mts	189-00
3. 21.1.97	Coat pant	-	520-00
4. 24.1.97	Shoes	One pair	120-00
5. 12.2.97	W.Socks	Two pair	78 -00
6. 12.2.97	W.Jersey	Two	398-00
		Total	<u>1535-00</u>

So, the amount of Rs.1535/- he recovered after due verification intimation to the Audit.

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Para-13

Para No. →

Sub: Income Tax.

On scrutiny of income tax calculation sheets and other relevant records for the financial year 1995-96 & 96-97, the certain recoveries have been detected of which the detail is being given against the name of each official:-

(1) Sh. Prithvi Singh, C.I (96-97)

Calculation by the I.T.I
Total Income Ra. 1,08,659
Less S.D. Ra. 15,000
Total Income Ra. 93,659

Calculation by the Audit
Ra. 1,08,689
Ra. 15,000
Ra. 93,659

Income Tax . Ra. 13,098

Ra. 13,098

Savings
G.P.F. 34,800
CGEIS 360
Ra. 35,160

Ra. 31,900
Ra. 360
Ra. 32,260

35160@20% = Ra. 7032/-
Income tax = Ra. 13,098/-
Less rebate
On savings = Ra. 7,032

Ra. 32260@20% = 6452
Income Tax = Ra. 13,098
Less rebate
On savings = Ra. 6,452

Tax payable Ra. 6646/-
Tax already
Paid Ra. 6066/-
Tax due Ra. 580/-

Therefore recovery in income tax as Ra. 580/- (Ra. five hundred eighty only) be made from the official.

Note:- As per P.B.R. no G.P.F. contribution was made for the month of Feb. 1997, but Ra. 2900/- has been incorporated in income tax calculation sheet for the month of Feb. 97. Recovery arrears due to excess rebate allowed on G.P.F. subscription as: Ra. 2900/- be erroneously made

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Sh. Ajab Singh, S.I. (1996-97)

Calculation By I.T.I.

Total Income = Rs. 1,08,659/-
Less House Rent
Receipt = Rs. 7,200/-
Less S.D. = Rs. 15,000/-
Taxable Income Rs. 86,459/-
Income Tax 10,938/-

Cal. By the audit

Total income = Rs. 1,08,659
Less House Rent
receipt = Rs. 7,200/-
Less S.D. = Rs. 15,000/-
Rs. 86,459/-
Rs. 10,938/-

Savings

G.P.F. 30,000/-
N.S.C. 5,000/-
CGEIS 360/-
Rs. 35,360/-
Rs. 35,360/- @20%
Rs. 7,072/-

Rs. 27,500/-
Rs. 5,000/-
Rs. 360/-
32,860/-
Rs. 32,860/- @20%
Rs. 6,572/-

Income Tax 10,938/-
Less rebate on (-) 7,072/-
Saving
Net Tax 3,866/-

Rs. 10,398/-
(-) 6,572/-
3,826/-

Income Tax payable 4,366/-
Income Tax already
Paid 3,866/-
Tax due Rs. 500/-

There recovery in Income Tax as Rs. 500/-
(five hundred) be made from the official.

Note:- Excess rebate was allowed on G.P.F subscription the total of G.P.F. contribution comes to Rs. 27,500/- instead of Rs. 30,000/-. Thus there is difference of Rs. 2500/-

On which rebate was allowed erroneously.

3. **Sh. M.C. Sharma, C.I. (1995-96)**

Calculation by the I.T.I.

Total Income Rs. 87,680
Less S.D. 15,000
Rs. 72,680
Income Tax 7,804

Cal. By the audit

Rs. 87,680
15,000
72,680
7,804

Savings

G.P.F. Rs. 30,000
N.S.C. Rs. 5,000
CGEIS Rs. 360
Rs. 35,360
Savings Rs. 35,360 @20%

Rs. 26,500
Rs. 5,000
Rs. 360
31,860

Rebate on saving 31,860 @20%

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 61

	Ra. 7,072/-		6,372/-
	Income Ra. 7804		Ra.7804
	Less rebate on saving	<u>7072</u>	Ra.6372
	Ra.	<u>732</u>	Ra.1432
	Income Tax Payable	1432.00	
	Tax already paid	1200.00	
	Taxes will Ra.	<u>23.00</u>	

Therefore recovery in income tax as Ra. 232/- (Two hundred & thirty two only) be made.

Note:- Recovery arose due to excess rebate allowed on G.P.F. subscription. In case the above official has taken refund from Income Tax offices amounting to Rs.468/- than a sum of Ra. 232+468 Total Ra.700/- (Ra. Seven hundred only) should be recovered from the official instead of Ra.232/-)

During the course of audit of income tax, it has been observed that various rebate on savings were allowed with out attaching documentary proof. Which is in contravention of the instruction / orders issued form time to time. In the absence of which accuracy of the income cannot be ensured. Some examples are given below:-

Sl.No.	Name	Rebate allowed	year
1.	Sh. M.N.sharma	34,000 NSC	95-96
2.	Sh. S.L.Mehndiratta	10,000 NSC	95-96
3.	Sh. S.C.Kapur	27,000 NSC	95-96

Similar other cases may also be reviewed and compliance of the same may be made under intimation to audit. Failing which recovery action in all such cases would be required.

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Para-14

Para No- 10

22/10/96
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The following remittances made by the D.D.O. LTI Subzi Mandi. Have not been got verified from the concerned P.A.O. The same may be got verified as early as possible and intimation given to the audit.

S.No	CHNO. & Dated	Amount Rs
1.	60 14-3-96	2845
2.	61 14-3-96	352
3.	62 14-3-96	420
4.	62 26-3-96	756
5.	62 26-3-96	1200
6.	42 21-1-97	2622
7.	43 21-1-97	8745
8.	45 4-2-97	2190
9.	46 13-2-97	570
10.	47 11-3-97	30,360

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Para-15.

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PARA NO.

Subject:-TR-5 receipt Book/Stock Register/cheque issue Register/Stock Register.

During the course of the audit of the TR-5, Receipt Book/Govt. Cheque Book the following discrepancies were noticed:

1. That on the back side of the receipt counterfoil signatures of the person making payment have not been obtained in order to prove that the receipt of the correct amount has been handed over to him and as such there is no misfeasance.
2. Receipt No-94 dated.6-8-97 was originally made out for Rs.22,760/- then through overwriting/cutting the amount in figures and words is made out @Rs.20760/- reason for the same may be explained to Audit
3. Receipt No.2&3 dated.9.9.97 for Rs.23, 950/- and Rs.43, 900/- respectively though vertically crossed/ cancelled but without the signatures of the DDO why it was so done.
4. Receipt No.9 dated. 24.9.97 for Rs.600/- though duly signed by the DDO and taken to the cash book, yet it is lying in the receipt Book (folded form) and not delivered to the concerned person after obtaining his signature for which reason may please be explained.
5. No Stock Register for TR-5 Book/Cheque Books/cheque issue Register has been maintained/produced before the Audit.

The above discrepancies may be removed and compliance shown to audit.

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Para-16

Para No.

ACQUITTANCE ROLLS

During the course of Audit of the Acquittance Rolls for 1997-98, the following discrepancies were noticed:-

1. That page count certificate has not been recorded in the Register.
2. The Register is in a torn /form condition and needs binding.
3. On 31.3.97 while making payment to the Staff vide Bill No. PB /90/97 dated. 9.7.97. For Rs. 2,46,752/-

Disbursement of Rs. 2,43,700/- was made on 31-7-97 which includes the payments of Rs. 6803/- for Sh. Niranjana Lal paid on authority to Sh. Mukesh Kumar, but on the authority for payment necessary order for the same have not been obtained from the DDO/HOO nor any receipt for the same have been obtained from obtained from Shri Niranjana Lal along with authority nor any acknowledgement on Acquittance Rolls obtained from Sh. Mukesh Kumar, How this payment is treated to have been made to Sh. Niranjana Lal is not understood in the absence of proper acknowledgement for the same, which needs proper clarification so also in Bill No. PB 117/97 for Rs. 2,45,363/- payment made on authority, no signatures of Sh. D.K.TYAGI have been obtained on Acquittance Roll for payment of Rs. 6803/- in respect of Sh. Niranjana Lal.

4. Where the payments have been made on authority to the Authorized person, such authority/receipts may be pasted at proper place and not pinned-up as they may loosen and lost in process.

5. Acquittance Rolls are the permanent sort of record and as such not marked on "Paid & cancelled" as has been done. In the Acquittance Rolls, below each bill date wise disbursement, until final payment /disposal of amount as recorded under the signature of the DDO in the manner as below: -

"Disbursed a sum of Rs. _____ on _____ (date) in

my presence."

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Para-17

PARA NO- 20/17

Subject: Income Tax

During the course of scrutiny of Income Tax calculation sheet for the year 1997-98 the following irregularities/discrepancies have been noticed.

Sh. S.C. Sharma C.I.

Gross Salary -	152786	Income Tax -	16558
Less S.D. -	<u>20000</u>	Less rebate -	<u>7087</u>
	132786		9471
<hr/>			
Paid	7417		
<u>Saving:</u>			
G.P.F. :	33600	Recovery	<u>2000</u>
C.G.E.G.I.S. :	360		
N.C.S. :	1475		
	<u>35435</u>		
<hr/>			

(Proof of NSC for Rs.10000/- not made available to audit).

Form No.16 and form No.24 was ^{not} made available to audit.
The above recoveries may be made after due verification and compliance be shown to audit.

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Para-18

Para No.
Service Book

During test check of service of service book the following irregularities/ discrepancies have been noticed.

1. Smt. Bhupinder Kumari C.I.-The Earned leave credit of the official as on 1-7-1991 was 227 and availed the following leave.

<u>Period</u>	<u>Credit</u>	<u>Availed</u>	<u>Balance</u>
O.B. 1.7.91	-	-	227
10.8.91 to 13.8.91	-	4	223
16.8.91 to 31.12.91	-	138	85
1-1-92 (credit)	15	-	100
1-1-92 to 15-3-92	-	75	25
16-3-92 to 24-4-92	(Leave for 25 days only can be sanctioned)	40	(-)15

The official was allowed 40 days EL from 16-3-92 to 24-4-92 after allowing 15 days E.L. Credit for the ½ year 1-7-92 to 31-12-92 which is not in order. Earned leave cannot be granted to Govt. Servant against the leave likely to be earned in future.

Recovery on basic pay of Rs.2050 works out to Rs.1753/-

Alongwith D.A. The official was on E.O.L. from 25-4-92 to 30-7-92. As per rule if a Govt. Servant has availed E.O.L. the Earned leave credit at the commencement of next half year shall be reduced by 1/10th of the E.O.C. so availed, which was not done in the above case. Further there was no specific entry in the service book whether the above E.O.L. qualify for qualifying service or not.

2. Sh. Bhagwan Dass L.D.C.

Stepping up of pay was granted to the official as per pay rule 1997, but copy of the order was not placed in the service Book.

3. Enrolment date of Govt. Servant under CGEGIS not recorded in the Service Books.

Similar all cases may be reviewed and recoveries may be made after due verification under intimation to audit.

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Para- 19

Para no. - 22/27

Shortage/loss of finished goods worth Rs 85709/-

During the scrutiny of finished goods register while handing over/taking over the charge on the sudden death of Late Sh. Vikram Singh store supdt, the following shortage/loss was found of finished cloth goods.

Reference letter No F.6/4/96/627 to 629 dated 14/3/96 (copy enclosed) Issued by the than Principal regarding shortage of 380 items (as list enclosed) against Late Sh. Vikram Singh, supdt. Worth Rs.85709/- the immediate steps to be taken to recover the loss/shortage amount worth Rs. 85,709/- from the concerned defaulter Under intimation to audit with due & proper care.

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Para 20

PARA NO: 20
Non-Disposal of Finished Goods
Amounting To Rs 1, 12,320.

During the scrutiny of the stock register of finished goods (cloth made) maintenance since 1994, the following discrepancies were noticed: -

- (1) The stock Register was not properly maintained according to items & size-wise. In the absence of such, it is very difficult to verify as how much quantity of finished goods were lying in the store.
- (2) The Progressive total of each items were not shown/maintained in the said register.
- (3) The physical verification of the stock was not actually done by the authorities of the ITI as no one can verify at a glance as how much quantity of finished goods was lying in the store owing to non-maintenance proper stock register item wise.
- (4) As per the direction issued by the Directorate of Training and Technical education, from time to time for disposal of finished goods within a period of two yrs of their production, in case the goods that could not be disposed, of in the above manner in the stipulated period, the unsold items were to be disposed of by way of public auction during the next six month.

NO
proof-

However, scrutiny of records relating to finished goods to the tune of is 1, 12,590/approx as on 31-3-98 which were lying indisposed since 1994. You are requested to please take immediate step for disposal of finished cloth goods to avoid any depreciation in value/Loss of revenue to the govt. account, under intimation to audit.

- (5) The few goods were shown sold in the stock register against each items & the amount collected from the seller a TR 5 numbers if issued was not been reflected/shown against the sold items in the absence of TR-5 No or date, it is very difficult to verify. Whether the amount collected has been remitted to the Govt A/C or not.
- (6) While scrutiny of the stock register at the production Level of goods as a test check the finished goods was lying with the teachers almira's since last 6 to 7 months. The finished goods must be submitted by the Instructor/teacher/incharge to the storekeeper immediately or at least at the end of each month.

Please rectify all the irregularities under intimation to

audit.

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Para - 2

Ref. Audit No. 18
Date: - 30-11-06

Audit Para No. 28

Sub: - GPF Group - D

(1) During the course of scrutiny of GPF Ledger 'Group 'D', it has been observed that recovery on account of GPF has been made from the following officials: -

	<u>Name</u>	<u>Date of Appointment</u>	<u>subscription made w.e.f.</u>
1.	Sh. Shamsheer Singh peon	26/4/04	October 05
2.	Sh. Mahender Nath	23/6/04	December 05

Where as GPF Rules are applicable to those Govt. employees who have been appointed on or before 31-12-03. It is not understood as to how the subscription / deduction have been made from their regular salary bill. This needs elucidation to audit.

(2) Yearly GPF interest have been calculated in the GPF ledge in respect of Group 'D' employees but the sign. Of the officer/official has not been recorded in token of check at the prescribed columns.

(20)

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Para-22

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Audit Memo No.08
Date: 24-11-06

Audit No:
~~PARA No. 24~~

Sub: Service Book/PBR

During the course of scrutiny I service book and PBR the following discrepancies were noticed:-

Sh. Nanak chand, dresser was on E.OI during the period 28-2-03 to 11-2-04, 13-2-04 to 13-4-04 but as per PBR he was paid for 28-2-03 and 1-3-03 to 31-3-03 ref. bill no.296 at 13-2-03 and 6 at 13-3-03 Excess payment of Rs.5759/- may be recovered under intimation to audit.

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Para-23

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Audit Para No. 4 25

Scrap Material

During the course of test check for the audit period 2002-06 it is observed that quantity of scrap material realized from the process division of Tool & Die and Fitter department is ~~2000 Kg~~ less than the input for instance: -

Tool & Die Department:-

01-04-2002	Opening Balance (Scrap)	:	175Kg
01-04-2002 to 31-03-2006	Raw Material used out of which scrap realized	:	288 Kg.
	Total	:	<u>463 Kg.</u>
19-07-2004	Scrap deposited in store	:	284 Kg.
	Balance as on 31-03-2006	:	60 Kg.
	Wastage	:	119 Kg.

Fitter Department :-

01-04-2002	Opening Balance (Scrap)	:	187Kg.
01-04-2002 to 31-03-2006	Raw Material used out of which scrap realized	:	319 Kg.
	Total	:	<u>506 Kg.</u>
19-07-2004	Scrap deposited in store	:	151 Kg.
	Balance as on 31-03-2006	:	84 Kg.
	Wastage	:	272 Kg.

The reason for such huge amount of wastage along with the steps taken to minimize the wastage may be furnished to the audit.

The detail of scrap material realized which is lying in the store since long may be furnished to the audit.

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Non-Production of Records

1. Medical Advance Register.
2. OTA Register.
3. LTA Register.
4. Stipend/Scholarship record.
5. Log Book: - DLI-6735 (CAR), DL-2-C-2261 (THREE WHEELER)
6. Stock Register of Motor Mechanic (Sh. J.S.Kapoor).
7. Service postage stamp register.
8. Record pertaining to UN serviceable Items.
9. Income Tax for the period 2002-03.
10. Purchase Files for the period 2002-03.
11. Special information

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PART III

TEST AUDIT NOTE

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Audit Inspection Report

During the course of audit to the period 2002-06 the following irregularities were noticed.

1. Sub: Payment of revenues, receipts and dues to Govt. account and handling of cash

1. Rule 6 of Receipt and Payment Rule provides total ad. Money received by or tendered to Govt. offices on account of revenues or receipts or dues of the Govt. should without delay, be paid in full into Bank included in Govt. account. And as per Rule 13 All monetary transaction should be entered in the cash Book as soon as they occurred and attested by the head of office in token of check.

During the course of audit it has been observed that III Dheerpur has not adapted the practice as prescribed under Rule 6 and 13 cited above which is a serious procedural lapse. Few instances noticed are placed below:-

S.NO	Date of Receipt	Amount	Date Posting in cash Book/Remitting
1.	GAR 31 dt 16-01-04	70.00	22-1-04
2.	34 dt 21-1-04	1375.00	27-1-04
3.	7 dt 21-6-04	9000.00	22-6-04
4.	65 dt 9-7-04	1370.00	12-7-04
5.	69 dt 12-7-04	1970.00	13-7-04
6.	61 dt 5-7-04	13.00	14-7-04
7.	78 dt 4-08-04	6647.00	9-8-04
8.	74 dt 25-10-04	562.00	22-11-04
9.	75 dt 1-01-04	7800.00	2-11-04
10.	78 dt 1-11-04	2340.00	2-11-04
11.	79 dt 1-11-04	6000.00	2-11-04
12.	84 dt 18-11-04	2833.00	19-11-04
13.	87 dt 1-12-04	2720.00	3-12-04
14.	T.F. dt 4-9-03	3000.00	30-9-03

Complid during current audit period 2007-18. Hence dropped. P. P. 1120. Audit Party XX

In view of the above observation reason may be elucidated to audit

2. Bill Register

During the course of scrutiny of bill Register it has been observed that bill No. and date have not been given in chronological order in the bill register during 2003-04 as required under Govt. R&P Rule 54. A bill registered and every will should be signed by the officer who has been authorized to draw a bill. But on perusal /scrutiny of the bill register, it has not been signed w.e.f. 29-9-03 to 31-3-03:-

For pay bill pag 1 to 50
 For pay GPF page 51 to 52
 For contingent etc page 75 to 100

And during 2005-06 (1) w.e.f. 14-3-05 to 13-4-05
 8-11-05 to 31-3-06

The column No 4 as well col. No 12 which relates to Receipt of cheques from the Pay & Accounts officer and the date of entry in the Cash book has not been completed. The lapse be elucidated to audit.

3. Execution of fidelity bond

As per rule 175 to GFR every GOVT. servant who is entrusted with the custody of cash or store shall be required to furnish security & execute a security Bond. The institution authorities were asked to Please clarify whether above provision has been followed in the institution if so please furnish copy of fidelity bond of the storekeeper and cashier, but the same was not furnished.

Dropped in view of reply dated 19.01.17 P. P. 1120 Audit Party XX

4. Verification of Qualifying Service

As per rule 32 of CCS pension Rules when a Govt. Servant completes the service of 25 years of his retirement is due within 5 years the Head of Office in consult other with the Accounts officer shall verify the service rendered by the Govt. Servant & communicate to him the post of Qualifying service so determined. The provisions of Rule 32 have not been complied with for instance.

- (1) Shri Bhagirath Prasad DOA 9-3-72
- (2) MS Sheel Sahani DOA 9-4-79
- (3) I.S.D. DOA 22-12-75

Similar case may be reviewed & compliance may be shown to audit

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Dropped
Relevance at present as
these employees appointed
in 1972-75 would have
retired since long.
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2. Contingent Register

- 1. There is no record of sub head wise allocation of fund for contingent expenditure in the expenditure register maintained.
- 2. No totaling of sub head wise expenditure or gross expenditure on contingent items have been carried out as a result of which this register has lost its utility. Progressive total at horizontal level and sub-head wise total in vertical form for cross checking of the total & for control of expenditure under various head should be done to have a bird eye view for proper control of expenditure on contingent items.

3. Bill Register for the Period 2002-03 to 2005-06.

During the course of test check of Bill register to the 2002-03 the following discrepancies were noticed which may be rectified under intimation to audit.

- 1. Column of the bill Register are not properly filled.
- 2. Monthly summary of bill at the end of each month has not been recorded in the bill register.
- 3. Paying Certificate has not been recorded on the 1st page of register

4. Pay Bill Register

On list check of the pay bill Register for the period 2003-04 to 2005-06, the following discrepancies have been observed which may be rectified under intimation to audit.

- 1. Grand total of all the columns were not worked out the same may be done and shown to audit.
- 2. Col No. 36 i.e. checkers initial was found blank.
- 3. Prescribed columns of pay bill register i.e. date of joining, marital status, Govt. resident occupied, no. of installments recovered regarding GPF, HBA, Festival advance etc. had not been filled. All these columns may be filled in and shown to audit.
- 4. Cutting & over writing are not attested by the complete authority.

The compliance may be shown to audit.

The discrepancies as pointed out by the audit may be rectified & compliance shown to audit/next audit.

(Rajew Kumar)
J.A.O

(Prabhakar Dubey)
A.A.O

(M.S. Rawat)
Sr. L.A.O
Audit Party No.19

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PART-II

CURRENT REPORT
(2006-07, 2007-08 & 2008-2009)

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Para-25

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Irregularities in handing over the charge of store.
(Audit Memo No. 10 dated 25.01.2010)

During the course of audit of store it has been noticed that previously Shri Surinder Prakash, Store Keeper was looking after the work of store did not hand over the charge of the store on his transfer to ITI Narela properly and retained in ITI, SCVR for completion of the record for some period. He was relieved of his duties after handing over the charge what so ever found physically in his possession vide order NoF1(Misc.)/ITI/SCVR/06-07/2326 dated 27.11.2007. To assess shortages/excess of the equipments, tools etc. of the store, work of which he was looking after, with the prior approval of Secretary, TTE a committee of four officers was constituted vide Asstt. Director(Trg.) order No. F.1(31)/SCVR-ITI/SK/258 dated 21.03.2007 but till to date neither the committee submitted its report nor any action seems to have taken by the higher authorities to ensure whether all the equipments, tool and consumables etc. which were procured since inception of the institutes are physically available in the departments/store or not. As the Stock Register maintained by the present store keeper Shri Arun Kumar do not reflect the position of the balances of the Stock Registers which Shri Surinder Prakash was maintaining, the genuineness of the entries made in the stock registers cannot be checked in audit. Further, Shri Arun Kumar was directed to hand over the charge of consumables to Shri Ramesh but he could not hand over the complete charge of consumables to Shri Ramesh. Illustrative lists enclosed with this report show that Shri Arun Kumar could not hand over the balances of most of the items and in some of the cases he could hand over the balances partially. Since, cases shown in these statements are illustrative and if a through checking of all the stock registers is done there may be many cases where either Shri Arun Kumar has not handed over the balances or handed over partially. Therefore, under these circumstances possibilities of mis-appropriation of store items could not be ruled out. An illustrative table where the differences either in issue or in handing over the charge arise is given below:-

Sl. No.	Name of the item	Qty			Amount (Rs.)	Indent No./Date
		As per indent	As per stock register shown issued	difference		
1	CDR	48	450	402	4502	14/40 (CHN)
		Qty balance in stock	Qty handed over at the time of giving charge of store to Sh. Ramesh	difference		
2	Cartridge	9 pc	2	7	12348	S.R. 211 Page No.95
	Total				16850	

Reasons for non submission of the report of excess/shortages of the store by the committee and non handing over the complete charge by Shri Arun Kumar be stated to audit and

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responsibility may be fixed for lapses. Also, immediate action for confirming the shortages/excess be taken and in case shortages are found the appropriate steps be taken to recover the cost of the equipments, tools and consumables so that delinquent may not escape by the passage of time. Action taken report may also be intimated to audit.

Para 2-B

**Misappropriation of store items worth Rs.82,071/- issued to "Computer Hardware & Networking" trade
 (Audit Memo No.11 dated 27.01.2010)**

Record pertaining to Digital Photography, CHN, COPA and Motor Mechanics (two sections) test checked with reference to the record of main store and revealed that the under mentioned items were issued against indents of these departments by the main store but the departments did not take into their Tool & Plant/Process Register which tantamount misappropriation of the items worth Rs.82,071/-.

Sl. No.	Name of the item	Qty			Amount (Rs.)	Indent No./Date
		Issued from store	Taken into stock of trade	difference		
<i>Consumable Items</i>						
1	BNC Co-axial Cable	400 mtr	0	400 mtr	30420	14/25
2	Cartridge	9 set + 9 Pc.	4 set	5 set + 9Pc.	42601	14/40
<i>Capital Items</i>						
3	56 Kbps Internal Modem (D-Link)	1	0	1	450	40/9
4	CD-Writer External	2	0	2	3600	
5	Logitech Quick Cam	1	0	1	5000	
	Total				82071	

The instances given in the table is as a result of test check of the records of main store and three trades only and if a thorough scrutiny of records of all the trades/sections is done the chances of misappropriation of similar nature may be on higher side.

It has also been observed that at the time of making entries in the T&P/Process Register the respective G.I.s are not authenticating the entries in token of the items received from the stores have correctly been taken in these registers.

Reasons for above lapses be elucidated to audit and action be taken against the erring officials. Remedial steps may also be taken for the re-occurrence of such happening in future. Also, necessary instructions be issued to the G.I.s to attest the entries of T&P/Process Register on receipt of the items from main store and further consumption of the same.

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Para 3

Physical verification of consumable and non-consumable items
(Audit Memo No.12 dated 22.01.2010)

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

It has, however, been observed that the physical verification of consumable and non consumable items is not being done from the stock registers (Tool & Plant Register) of various trades. In the name of physical verification only entries are being verified from the stock registers of main stores and permanent loan register. No certificate is recorded for the physical stock verification of consumable & non-consumable items in the Tool & Plant Register of different sections under various trades. In the absence of periodical physical verifications, possibilities of stock variations cannot be ruled out. It has also been observed that items which have been entered in the Tool & Plant registers of different sections under various trades, were not verified by any senior officer G.I. at the time of making entry in the register. As the periodical physical verifications has to be carried out as per the stock position of the Tool & Plant Register maintained by C.I.s of respective sections of trades, all the entries of this tool & plant register should be verified from the stock register of main stores/PLR/indent book to ensure that all the items of capital nature which have been issued time to time, since inception of the trade, have been correctly entered in the tool & plant register of that trade/section.

Reasons for not fulfilling the requirement of rules may be stated to audit and the physical verification of items as per the main stores stock register and as per tool & plant registers of different sections under various trades be got done after forming a committee in pursuance of Rule 192(3) of GFR, 2005 and outcome of verification be reported to audit.

Para-27
~~Para-4~~

Unauthorized deployment of contractual C.I.s in excess of sanctioned posts
(Audit Memo No.15 dated 28.01.2010)

On perusal of sanctioned/filled/vacant position of the posts submitted by the institute it has been observed that there are 49 sanctioned posts of C.I.s and out of these sanctioned posts 16 are lying vacant. Against these 16 vacant posts ITI is making payment to 47 C.I.s appointed on contractual basis thereby the salary of 31 contractual C.I.s is being made over and above the sanctioned posts of C.I.s. The ITI could not furnish the file through which the approval of A.R. Department was obtained for employment of contractual C.I.s over and above the sanctioned posts. Thus the payment being made to 31 contractual C.I.s is unauthorized.

Reasons for committing such lapse be elucidated to audit. The employment of contractual C.I.s made over and above the sanctioned posts in the past may be got regularized from the A.R. Department and interim arrangements may be made for future payment till the sanction of A.R. Department is received.

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Welder	29	27	11	41
Fitter	36	34	14	41
Instrument Mechanic	16	14	6	43
Wireman	12	11	5	45

2008

Electrician	19	11	0	0
Radio & TV Mechanic	19	13	2	15
Wireman	20	16	3	19
Sect. Practice	46	30	15	50
Turner	14	10	5	50

2009

Turner	18	13	5	38
Turner Ex Trainees	0	5	2	40
Mech. Motor Vehicle	79	68	29	43
Sect. Practices	28	27	12	44
Wireman	20	14	7	50

From the above figures it would be seen that pass percentage was meager which reflects the poor performance of the faculty available in the institute. At the one hand all out efforts are being made to make this ITI a model for other ITIs /Institutes by creating infrastructure of modern technology whereas on the other hand perhaps proper attention on the teaching is not being given by the faculty of institute. Further, it also appears that proper attention is also not being paid at the HQ level towards such poor results of the ITI.

Since the trades available in ITIs are join mostly by weaker section of the society these trades should be result oriented so that purpose for which ITIs were set up could be achieved. Remedial steps needs to be taken to augment the result especially where the results are not satisfactory.

Para 7 33 ~~Para-28~~

**Stock of finished goods lying unsold
(Audit Memo No.7 dated 25.01.2010)**

It has been observed that huge stock of finished goods is lying unsold in the ITI despite allowing discounts. Details of unsold stock lying in the store are as under:-

Year	Total amount of finished goods lying in stock	Applicable discount of finished goods	Net effective price of finished goods after applicable discount
2002	5918	75%	1480
2003	4006	75%	1001

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2004	44549	75%	11138
2005	20013	75%	5003
2006	29592	75%	7398
2007	31950	75%	7987
2008	32659	50%	16329
Total			58336

As per the orders of DTTE (HQ), in case the items remain unsold they may be disposed off by arranging public auction after six months of offering maximum discount i.e. 75%. It has noticed that unsold items are lying in store since 2002 but the auction of these items has not been done. Keeping in view the very less amount of reserve price of these finished goods for auction, possibilities of transfer of the finished goods to the units of poor houses of Directorate of Social Welfare on regular basis after one year of allowing maximum discount may be explored so that the condition of finished goods may not deteriorate further by the passage of time.

Para 8

Inefficient internal control over budget & expenditure
(Audit Memo No.05 dated 25.01.2010)

Control over budget and expenditure is essential for optimal utilization of limited resources to achieve the objectives of the department. During the test check of records, the following shortcomings noticed in the preparation of budget estimates and expenditure:-

1. Savings under the Plan Head

The details of Budget received and expenditures incurred by the FTI, Dheerpur for the year 2007-08 & 2008-09 are as under:

(Rs. in Lakhs)

Budget Head/Plan Scheme	2008-2009			2007-2008		
	Modified allotment	Expenditure incurred	Savings	Modified allotment	Expenditure incurred	Savings
Plan Schemes MH 2230						
CSS B2(1)(4)(1)(1)State Share	85.00	49.60	42%	40.00	46	99%
TAASK				1.00	.05	95%

From the above table, it is clear that in the financial year 2007-08 & 2008-09 either the department failed to assess the requirements accurately or to carry out prescribed regular monitoring of expenditure resulting in savings plan heads. The savings were also not surrendered before the end of the financial year in accordance with the provisions of General Financial Rules (GFRs) which shows lack of planning with its consequential effect on the allocation of scarce financial resources of the State to more needy areas and developmental activities.

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2004	44549	75%	11138
2005	20013	75%	5003
2006	29392	75%	7398
2007	31950	75%	7987
2008	32659	50%	16329
Total			50336

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Para 3 Para-29

Inefficient internal control over budget & expenditure
(Audit Memo No.05 dated 25.01.2010)

Control over budget and expenditure is essential for optimal utilization of limited resources to achieve the objectives of the department. During the test check of records, the following shortcomings noticed in the preparation of budget estimates and expenditure:-

1. Savings under the Plan Head

The details of Budget received and expenditures incurred by the ITI, Dheerpur for the year 2007-08 & 2008-09 are as under:

(Rs. in Lakhs)

Budget Head/Plan Scheme	2008-2009			2007-2008		
	Modified allotment	Expenditure incurred	Savings	Modified allotment	Expenditure incurred	Savings
<i>Plan Schemes MH 2230</i>						
CSS B2(1)(4)(1)(1)/State Share	85.00	49.60	42%	40.00	.46	99%
TAASK				1.00	.05	95%

From the above table, it is clear that in the financial year 2007-08 & 2008-09 either the department failed to assess the requirements accurately or to carry out prescribed regular monitoring of expenditure resulting in savings plan heads. The savings were also not surrendered before the end of the financial year in accordance with the provisions of General Financial Rules (GFRs) which shows lack of planning with its consequential effect on the allocation of scarce financial resources of the State to more needy areas and developmental activities.

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2. Rush of expenditure in the month of March

Finance Department vide its instructions circulated time to time has emphasized that rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided by keeping a close watch on the progressive expenditure by the Drawing and Disbursing Officers (DDOs) on month to month basis.

The expenditure incurred in the plan schemes by the department in the month of March in the financial year 2006-07, 2007-08 & 2008-09 under different heads was as under:

(Rs. in lacs)

Head of Account	Budget allocation	Total Exp. incurred	Exp. in the month of March	% of exp. in the month of March
2006-2007				
O.E.	1.25	1.24	1.04	84%
M.E.	22.71	21.42	14.88	69%
M.S.	12.00	11.92	8.51	71%
O.C.	4.00	2.82	1.47	52%
2007-2008				
O.E.	1.50	1.47	1.13	77%
M.E.	109.35	109.30	46.89	43%
M.S.	15.00	14.89	12.70	85%
O.C.	4.65	4.63	1.16	25%
2008-2009				
O.E.	.78	.77	.32	41%
M.E.	35.56	35.52	29.05	82%
M.S.	21.50	20.61	13.38	65%
CSS	45.00	37.80	9.67	26%
State Share	40.00	11.80	3.42	29%

From the above table, it is clear that the expenditure incurred in the month of March during the financial years 2006-07, 2007-08 & 2008-09 with respect to whole year under plan head ranged from 25% to 85%. Utilization of funds towards the end of the financial year was indicative of imprudent financial management apart from violation of provisions of GFR.

Reasons for the above shortcomings be elucidated to the audit and remedial steps be taken to system of internal control of preparation of budget and expenditure.

Para 9

Irregularities in refund of Caution Money to students.
(Audit Memo No.9 dated 25.01.2010)

Record pertaining to refund of Caution Money to students test checked in audit and found that proper checks are not being exercised to confirm the genuineness of the student by the DDO/cashier at the time of refund of the caution money. As per practice prevailing in the institute for refund of caution money the students apply on a prescribed application form which also contains no dues certificates. After obtaining no dues form the respective departments,

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care be taken and before processing the proposals such details be obtained from store/section.

4. Need of procurement of machines & equipments not mentioned in the proposals:- It has been observed that while taking the demand for procurement of machines and equipments, proper clarification whether the items are being purchased against condemnation or due to shortage as per STL or for modernization has not been recorded. In case the demand made against the unserviceable items, purchase should not be made unless the sanction of condemnation is received from HQ and if the machines & equipments are being purchased for modernization, detailed justification is required to be obtained from concerned faculty clearly mentioning the extent of modernization required in terms of the syllabus of the trade.

Necessary instructions in this regard may please be given to all the concerned so that a proper justification of purchase may remain on papers for future reference.

~~Para-11~~ Para-20

Loss of Rs.1,00,358/- (approx.) due to fire
(Audit Memo No. 16 dated 28.01.2010)

As per certificate furnished by the institute a fire was broke out in a locked computer lab (Room No. 104) on 28.03.2008 at 10.45 A.M. and a loss of items worth Rs.1,00,358/- was caused due to this fire. The Principal of the institute vide letter no. F6(1)/SCVR ITI/PWD/2006-07/23 dated 03.04.2008 asked the Chief Fire Officer to send the fire report which was received in the institute vide letter dated 09.04.2008. The Principal has pointed out that the fire was broke out due to short circuit and not tripping off the MCB whereas the PWD has denied this and pointed out that cause of fire was entrapment of rat/squirrel in the running air conditioner which caused overheating of the A.C. motor and fire broke out.

Since the loss to the tune of Rs.1,00,358/- has already suffered by the institute due to the fire but institute has not fixed the responsibility for the loss and also the steps have not been taken to get the loss written off after obtaining the approval of competent authority.

Reasons for not taking appropriate action be stated to audit and necessary steps be taken to get the loss written off as per rules.

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Para-31

Shortcomings in maintenance of Pupils Fund.
(Audit Memo No.18 dated 28.01.2010)

Cash book of pupil fund for the year 2006-07, 2007-08 & 2008-09 test checked and following shortcomings were noticed:-

1. Non-maintenance of Cash Book in proper form:- It has been noticed that cash book is not being maintained in proper form as the receipts of this fund are deposited in a saving bank account in a nearby State Bank the cash book of double entry system should have

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been maintained in which the cash in hand and cash at bank is shown separately but this is not being done.

2. **Accumulation of huge amount:-** the charging of pupil's fund was started w.e.f the session of 2006-07 and since then an amount of Rs.7,85,515/- has been accumulated in this account. Out of this amount an amount of Rs.3,30,000/- has been put in the fixed deposit. The institute is incurring expenditure on training & placement activities and expenditure on other approved activities is not being done which has resulted in accumulation of such a huge amount. Since pupil's fund is meant for the welfare activities of students and not for the earning any interest/profit the expenditure on the approved activities should be made with full justification.

Reasons for the above shortcomings be elucidated to the audit and remedial steps be taken to regulate the funds in accordance with the rules and guidelines of the department.

Ramesh
01/02/2010

(Ramesh Chantler)

Sr. Inspecting Audit Officer

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Para 05:: Non recovery of DVAT amounting to Rs.78972/-
(Ref: Audit Memo No. 05 Dated 16.01.2017)

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F.7(432)/Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 read with previous orders on the subject, DVAT have to be deducted at source at the prescribed rates and to be credited to DVAT department in respect of Sanitation Contracts/maintenance contracts (including AMC). Sir C V Raman ITI Dheerpur, Delhi had entered AMC & Sanitation Contract with different agencies during the period of audit.

During test check of following bills of the school, it has observed that the school has not deducted DVAT from the bills of the said agencies as per details below:-

S.No	Contingency Bill No. & dated	Bill/invoice No. of the agency	Month to which it pertains	Bill Amount (Rs) (rounded)	Amount excluding Service Tax component (Rs)	Rate of DVAT	DVAT recoverable (in Rs)
Annual Maintenance Contracts							
1. M/s. Spectrum Aqua (P) Ltd. – AMC of 07 Nos. Spectra Make RO water purifier							
1	486 dt. 30.03.10	S-22 dt. 26.03.10	Jan. 2010	5600.00	5077.00	2%	102.00
Sub total							102.00
2. M/s. Office Solution – AMC of 2 Nos. Godrej Photocopier Machines							
1	192 dt.08.10.09	SI155 dt. 05.10.09	Jul-Sept 2009	4765.00	4320.00	2%	86.00
2	452 dt. 26.03.10	SI1237 dt. 05.01.10	Oct-Dec. 2009	4765.00	4320.00	2%	86.00
3	497 dt. 31.03.10	SI283 dt. 31.03.10	Jan-Mar. 2010	4765.00	4320.00	2%	86.00
Sub total							258.00
3. M/s. HCL Infosystems Ltd. – AMC of 01 No. photocopier Machine and 02 Nos. Digital Duplicators							
1	302 dt. 22.10.13	90366034 dt. 24.05.13	22.02.13 to 21.05.13	24784.00	22500.00	4%	900.00
		90339004 dt. 27.08.13	22.05.13 to 21.08.13	24784.00	22500.00	4%	900.00
Sub total							1800.00
4. M/s. Parshva Enterprises – AMC of 02 Nos. photocopiers							
1	279 dt. 31.10.14	108 dt. 04.10.14	Apr–Sept 2014	24750.00	22500.00	4%	900.00
2	228 dt. 26.10.15	186 dt. 01.10.15	Apr–Sept 2015	24750.00	22500.00	4%	900.00
3	540 dt 31.03.15	219 dt. 13.03.15	Oct 14 to Mar 15	24750.00	22500.00	4%	900.00
Sub total							2700.00

5. M/s. Bharat Fritz Werner Ltd. – AMC of 01 No. CNC Vertical Machine Centre							
1	285 dt. 10.03.11	52909 dt. 21.02.11	Jul- Sept 2010	12409.00	11250.00	2%	225.00
2	310 dt 30.03.12	53474 dt 26.04.11	Oct- Dec 2010	12409.00	11250.00	2%	225.00
		53475 dt 26.04.11	Jan-Mar. 2010	12409.00	11250.00	2%	225.00
3	332 dt. 14.11.13	61678 dt. 16.10.13	Jul-Oct 2013	12641.00	11250.00	4%	450.00
4	278 dt.31.10.14	63505 dt. 16.06.14	Jan-Apr 2014	11250.00	11250.00	4%	450.00
Sub total							1575.00
6. M/s. SKS Enterprises – AMC Colour photocopier & Digital duplicators							
1	513 dt 27.03.15	279 dt. 10.03.15	1 st qtr	23375.00	21250.00	4%	850.00
	226 dt. 26.10.15	330 dt. 20.04.15	1 st qtr	4620.00	4200.00	4%	168.00
		414 dt 16.07.15	2 nd qtr	4620.00	4200.00	4%	168.00
2	443 dt 30.03.16	607 dt 15.01.16	15.10.15 to 14.01.16	4620.00	4200.00	4%	168.00
3	477 dt . 31.03.16	710 dt 31.03.16	15.01.16 to 31.03.16	3888.00	3534.00	4%	141.00
Sub total							1495.00
7. M/s. Shivalik Housekeeping Services Ltd.							
1.	167 dt. 07.08.13	SHSK/DTT E/DD/018 dt. 01.05.13	Apr 2013	38632.00	38632.00	4%	1545.00
		SHSK/DTT E/DD/53 dt. 01.06.13	May 2013	38632.00	38632.00	4%	1545.00
		SHSK/DTT E/DD/53 dt. 01.07.13	Jun 2013	38632.00	38632.00	4%	1545.00
2	299 dt. 22.10.13	SHSK/DPIT I/153 dt. 01.08.13	Jul 2013	93690.00	93690.00	4%	3748.00
		SHSK/DPIT I/180 dt. 02.09.13	Aug 2013	93690.00	93690.00	4%	3748.00
		SHSK/DPIT I/218 dt. 01.10.13	Sep 2013	93690.00	93690.00	4%	3748.00
3	452 dt. 21.01.14	SHSK/DPIT I/242 dt.	Oct 2013	93690.00	93690.00	4%	3748.00

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		01.11.13					
		SHSK/DPIT I/300 dt. 02.12.13	Nov2013	93690.00	93690.00	4%	3748.00
		SHSK/DPIT I/329 dt. 01.01.14	Dec2013	93690.00	93690.00	4%	3748.00
4	488 dt 25.02.14	SHSK/DPIT I/359 dt. 01.02.14	Jan 2014	93690.00	93690.00	4%	3748.00
5	68 dt. 22.06.14	SHSK/DPIT I/04 dt. 01.05.14	Apr 2014	93690.00	93690.00	4%	3748.00
6	122 dt 22.06.14	SHSK/DPIT I/63 dt. 02.06.14	May2014	93690.00	93690.00	4%	3748.00
7	353 dt 18.12.14	SHSK/DPIT I/135 dt. 01.08.14	Jul 2014	86817.00	86817.00	4%	3473.00
		SHSK/DPIT I/173 dt. 01.09.14	Aug2014	86817.00	86817.00	4%	3473.00
		SHSK/DPIT I/228 dt. 01.10.14	Sep 2014	86817.00	86817.00	4%	3473.00
		SHSK/DPIT I/255 dt. 01.11.14	Oct 2014	86817.00	86817.00	4%	3473.00
8	534 dt. 28.03.15	SHSK/DPIT I/290 dt. 01.12.14	Nov2014	86817.00	86817.00	4%	3473.00
		SHSK/DPIT I/333 dt. 01.01.15	Dec 2014	86817.00	86817.00	4%	3473.00
		SHSK/DPIT I/373 dt. 02.02.15	Jan 2015	86817.00	86817.00	4%	3473.00
		SHSK/DPIT I/412 dt. 02.03.15	Feb 2015	86817.00	86817.00	4%	3473.00
		SHSK/DPIT I/469 dt. 26.03.15	Mar 2015	86817.00	86817.00	4%	3473.00
Sub total							69624.00

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8. M/s.Numeric Power Systems Ltd – AMC of UPS Systems							
1	228 dt. 26.10.09	AI0-401 dt. 17.07.09	01.04.09 to 30.6.09	2621.00	2375.00	2%	48.00
Sub total							48.00
2. M/s.MAX Systems Pvt. Ltd – AMC of 08 Nos. Online UPSs							
1	442 dt. 30.03.16	MRI 342 dt. 19.01.16	15.07.15 to 14.01.16	34238.00	34238.00	4%	1370.00
Sub total							1370.00
G. TOTAL							78972.00

The amount of Rs.78972/- as above may be recovered from the agency concerned & be credited to government under intimation to audit.

DVAT dues i.r.o. of remaining periods of above AMCs/Sanitation Contract may also be worked out by the institute at own level and be recovered & credited to government under intimation to audit.

Similar other cases may also be reviewed.

Para-33

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**Para 06:: Irregular payment of Service Tax - recovery of Rs.11195/
(Audit Memo No. 10 Dated 19.01.2017)**

As per Govt. of India, Ministry of Finance Notification dated June 20, 2012 all services relating to education are exempted from service tax and no service tax was payable by educational institutions w.e.f. 1st July 2012.

During test check of paid bills, it has been observed that the institute has paid service tax to service providers in violation of above notification of Govt. of India in following cases:-

S.No.	C. Bill No. & date	Name of the agency and service obtained	Bill/invoice No. of the agency	Bill Amount (Rs) (rounded)	Amount Service Tax component (Rs)	Service tax component recoverable (Rs) (rounded)
1	302 dt. 22.10.13	M/s. HCL Infosystems Ltd. - AMC photocopier/Digital Duplicators	90366034 dt. 24.05.13	24784.00	1946.70	1947.00
			90339004 dt. 27.08.13	24784.00	1946.70	1947.00
2	600 dt. 31.03.14		90457922 dt. 16.01.14	24784.00	1946.71	1947.00
3	285 dt. 10.03.11	M/s. Bharat Fritz Werner Ltd. - AMC	52909 dt. 21.02.11	12409.00	1158.75	1159.00
4	332 dt. 14.11.13	CNC Vertical Machine Centre	61678 dt. 16.10.13	12641.00	1390.50	1391.00
5	546 dt. 24.03.14	Graphisads Pvt. Ltd. - Advertisement	Jan/044 dt. 21.01.14	74627.00	1358.00	1358.00
6	601 dt. 31.03.14	Mode Advertising & Marketing (P) Ltd - Advertisement	Mode/0569/ 2013-14 dt. 26.02.14	37916.00	690.16	690.00
7	601 dt. 31.03.14	Garuda Advertising Pvt. Ltd - Advertisement	GA/485/13-14 dt. 26.02.14	41506.00	755.51	756.00
Total						11195.00

The amount of Rs.11195/- may be recovered from the said contractor and be deposited in government a/c under intimation to audit.

Similar other cases may also be reviewed

Para 34

Para 07::

**Recovery of TDS amounting to Rs.3454/- due to non deduction of Tax on contractor/agency bills
(Ref:-Audit Memo No. 12 Dated 20.01.2017)**


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During the test check of Pupil Fund expenditures it has been observed that in the following payments, the Institute has not deducted Income Tax at source as required under section 194 C of the IT Act, wherein all payments above Rs.30,000/- are taxable:-

S.No.	Name of the agency	Bill No. & Date	Amount paid	I.Tax Recoverable
1.	M/s Saraswati Enterprises	SE/2015-16/071 dated 15.12.2015	86437/-	1729/-
2.	M/s Anil Kumar Caters	AKC/2015-16/058 dated 15.12.2015	86250/-	1725/-

Therefore, amount of Rs.3454/- as TDS may be recovered from the concerned agency and may be deposited in the Govt. A/c under intimation to audit.

Similar other cases may be reviewed at the level of HOO and recoveries if due, may be made under intimation to audit.



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Para 08:- Pupil's Fund

(Ref : Audit memo No.13 Dated 20.01.2017)

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As per standing guidelines for the utilization of Pupil's Fund Accounts & further delegation of financial powers, the Principal can incur/sanction expenditure up to Rs.10000/- on the items specified in the guidelines

During test check of the records relating to Pupil's Fund, it has been observed that an expenditure of Rs.32190/- has been incurred towards purchase of 03 pcs of TATA Max wi-fi devices and advance rent for 06 months against Retail invoice/Cash Memo No.13154 dated 23.05.14 of M/s. JMD Enterprises and the payment was released vide cheque No.770790 dated 11.06.14. Since the Principal has been empowered to incur expenditure up to Rs.10000/- only, the said expenditure is irregular.

The expenditure may be regularized by obtaining ex-post facto expenditure sanction of competent authority (HOD).



Para 10:-

Non Submission of fidelity bond

According to Rule 275 (1), GFR 2005, every Government servant, who actually handles cash or stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

However, no such security or security bond (fidelity bond) obtained from the Cashier or other government servants who are the custodian of various type of stores in the ITI.

Adequate security/security bond as required under Rule 275 GFR may be obtained under intimation to audit.

Para-36

Para 11:-

Non Production of Records

The following records have not been produced before audit:-

1. Advance Register
2. LTC register
3. Stock Register of GAR 6 (TR 5)
4. Property Register
5. Annual Store Return
6. Liability Register
7. Details of vehicles & its log books
8. Records of unserviceable items/condemned/written off items

The above records may be shown to next audit.

(Signature)
 (E.D.ASHOKAN) A.O.
 IAO, Audit Party XX
 25.01.2017

(CURRENT AUDIT REPORT 2016-2021)

PARA 01 :- Irregularities in maintenance of Cash Books .

(Observation Memo No.15 Dated 31.12.2021)

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

- (i) The physical condition of cash book is found very pathetic and dilapidated condition, the same should be get re-binded being the cash book is a permanent record.
- (ii) Cash Book is maintained in a very casual manner with so many cuttings and overwriting and cutting are not attested by the competent authority. It is noticed that White Fluid is used for correcting the entries, which is improper and highly objectionable. It should be avoided in future.
- (iii) Each and every entries recorded in cash book have not been attested and counter signed by the in-charge. The same should be signed in time to time.
- (iv) It has been observed that most of entries on receipts side as well on payment side only cheque number was mentioned. Nature of transaction was not mentioned at all. In absence, it is not possible to ascertain the purpose of receipt and the purpose of making the payment.

(v)Cutting & Overwriting – Numerous cutting and overwriting/use of white fluid noticed in the Cash book were not attested by the competent authority.

(VI)Cash Book (DDO): Rs. 3700/- was deposited by Smt. Surbhi Thakur , WCSC on account of examination fee of 37 trainee @100 per trainee vide TRV – 27 dated 12.03.21. During the test check of Cash book, it has been observed that entry regarding WCSC fee vide TRV 27 was shown as Rs.3600/- .

Cash Book (Caution Money): Opening balance as on 10.08.18 was shown as Rs.33500/- cash in hand and Rs.7227480/- amount at bank.Caution money amounting to Rs. 65500/- was received through TRV-94,96,97, 99, 01 , 05 and 07 and deposited into bank.The closing balance as on 29.03.2019 shown as Rs.7222480/- instead of Rs.7222980/-,i.e less amount of Rs.500/- shown in the Cash Book. Rs.543000/- was received through TrV-38, 40,42,44,46,48,50,52,54 56,59,61,63,65,67,69, 72,76,80 and 82 and deposited into SBI The closing balance as on 11.10.19 was shown as Rs.7764980/- instead Rs.7765980/-, i.e less amount of RS.1000/- shown in the Cash Book.. Also apprise the audit audit that Cash book is not being maintained after the date 11.10.19.

Cash Book (PWF): cash book has not been written after 22.10.19.Also apprise the audit that Cash book is not being maintained after the date 22.10..19.

The H.O./DDO is hereby directed to re-examine the cash books and rectify the cash book accordingly.

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PARA 02: Excess payment of Rs. 355054/- toward DJB Bills due to non-availing of rebate on water bills.

(Observation Memo No.04 Dated:- 16.12.2021)

As per Delhi Jal Board New Water Tariff dated 16.12.2009, which are effective w.e.f 01.01.2010, there is a provision of 15 percent rebate on the total monthly bill, if the Govt. Institution/Offices adopt the water harvesting and/or recycling of waste water is also required to be submitted to the DJB for claiming 15 percent rebate.

During the scrutiny of records of water bill revealed that Institute has installed rain water harvesting system in their premises. But the Institute did not get the said benefit. The institute continued to pay the water charges without availing the said rebate. Details of bill given below:-

Table: Non-availing of full 15% rebate on water bills

S.No.	Period	Bill Paid	15% Rebate on water charge
1.	05.05.2017 to 22.07.2017	11219	1683
2.	22.07.2017 to 23.09.2017	178136	26720
3.	23.09.2017 to 28.11.2017	186607	27991
4.	28.11.2017 to 06.01.2018	110264	16540
5.	06.01.2018 to 15.03.2018	216280	32442
6.	15.03.2018 to 10.05.2018	189593	28439
7.	10.05.2018 to 18.07.2018	233492	35024
8.	18.07.2018 to 26.09.2018	236782	35517
9.	26.09.2018 to 17.10.2018	82902	12435
10.	17.10.2018 to 17.12.2018	206918	31038
11.	31.12.2018 to 11.03.2019	236781	35517
12.	11.03.2019 to 28.05.2019	263947	39592
13.	12.09.2019 to 13.11.2019	60611	9092
14.	13.11.2019 to 18.01.2020	23546	3532
15.	18.11.2020 to 19.09.2020	87742	13161
16.	20.09.2020 to 16.01.2021	42212	6331
	Total	2367032	355054

Thus, non-availing of 15% rebate on water bills has resulted in an excess payment of Rs. 355054/- to Delhi Jal Board from May, 2017 to January, 2021. HOO is hereby directed that action should be taken to get the rebate on water bills and adjust the rebate from current water bills and also for the future some strict action be taken to avoid such lapses.

PARA 03: Discrepancies in Purchases.

(Observation Memo No. 05 Dated: 20.12.2021)

On scrutiny of records, it has been observed that following discrepancies have been observed during purchase of Tool & Die Trade items mentioned below:

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S.No	Name of item	Qty. to be purchased	Estimated Rate/Unit (in Rs.)
1	Wire EDM (Re-usable Molybdenum wire and auto wire Tension system)	01	3700000/-
2	Spark Erosion Machine (EDM) with numerically controlled Z axis (servo system with feedback absorption system)	01	3250000/-
3	Power Hackshaw Machine (hydraulic)	01	450000/-
4	Heavy duty double ended pedestal Grinder	01	70000/-

- (i) Estimated cost of these items calculated amounting to Rs.74.50 lakhs + VATS. The records regarding detail of estimate cost not produced.
- (ii) It is pointed out that at point no.4 at 1/n was mentioned that these items are not available on GEM and e-mail was sent by the department to GEM to know the process of advt. on GEM portal. In this regard, reply on 23.06.2017 was received by the department that they are in process of integration with CPP and developing a functionality and same will be operative by the 2nd week of July, 2017. Without waiting for the stipulated time given by the GEM, Tender was uploaded/published in the newspaper on 06.07.2017. However, no emergency certificate for purchasing of these items have been found in the records.
- (iii) It is further noticed that as per supply order dated 08.08.17, delivery period of items are 12 weeks from the date of issue of supply order. If the supplier fails to deliver any or all the goods within the stipulated delivery period of 12 weeks, then for each week of delay in supply, penalty @1% per week for undelivered goods will be imposed. Once the maximum deduction of 5% is reached, the purchaser will terminate the contract and forfeit the performance security for undelivered goods. When these items have been received by the department, there is no such record available. However, entry of these items in the stock register were made in 06.01.18/19.01.18.
- (iv) It is pointed out that these items was received by the Instructor of Tool & Die Trade on 19.02.2018/04.04.18. which clearly shows that there was no urgency in buying these items

HOO is hereby directed to regularize the above purchases and also for the future some strict action be taken to avoid such lapses.

PARA 04: Non deduction of TDS amounting to Rs.46430/-

(Observation Memo No.14 Dated:- 24.12.2021)

As per section 194C of Income Tax Act payment credit or paid, statutory corporation, company, Co-operative Society, Housing and Town Development Authority, Registered Society, Trust, University or Firm exceeding Rs. 20000/- for carrying out any work (or when aggregate of such payment in financial year exceeding Rs. 50000/-) upto 30.06.2010. (Exceeding Rs. 30000 and Rs. 100000/- w.e.f 01.07.2014) tax at source was to be deducted by the employer/paying authority.

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During the course of audit of paid vouchers, it came to notice that the ITI had made payment to the following firms of Rs.2321420/- without deduction the TDS @2% .The detail of some cases are as under:

S.No.	Name of Traders	Item	Bill No. & Date	Amount of Items	TDS to be recovered @2%
1.	M/s SKS Enterprises	Supply of the Heat Roller and service	CB-122/08.08.2016	5175	104
2.	M/s SKS Enterprises	Service provided to photocopier and duplicators	CB-122/08.08.2016	39050	781
3.	M/s SKS Enterprises	Supply and servicer of Toshiba photocopier	CB-123/08.08.2016	10658	213
4	M/s SKS Enterprises	For making payment on account of one time repairing of 02 Nos Photocopier machines	CB-65/30.05.2016	115425	2309
5	M/s SKS Enterprises	For making payment on account of supply of 01 No. Heat roller for Toshiba e-182 photocopier machine	CB-122/08.08.2016	44225	884
6	M/s Avcom Network Technology	AMC charges of machinery and equipments	CB-126/09.08.2016	314750	6295
7	M/s Avcom Network Technologies	AMC Charges of Computer System & its Peripherals	CB-232/01.12.2017	146052	2921
8	M/s Avcom Network Technologies	One time repair charges	CB-70/12.07.17	255400	5108
9	M/s Avcom	AMC Charges of Computer	CB-386/29.03.17	314750	6295

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	Network Technologies	System & its Peripherals			
10	M/s Avcom Network Technologies	AMC Charges of Computer System & its Peripherals	CB-101/28.06.16	314750	6295
11.	M/s Bharat Fritz Werner Ltd.	AMC charges of machinery and equipments	CB-154/08.10.2016	11225	225
12.	M/s Bharat Fritz Werner Ltd.	AMC charges of machinery and equipments	CB-154/08.10.2016	11225	225
13	M/s Bharat Fritz Werner Ltd.	Supply & installation of SMPS	CB-202/11.11.2016	14379	288
14	M/s Fanuc India Pvt. Ltd. Bangalore	Supply & installation	CB-210/18.11.2016	82147	1643
15	M/s Fanuc India Pvt. Ltd. Bangalore	Supply & installation	CB-210/18.11.2016	17250	345
16.	Shivalik Housekeeping Services	Service providing in the institute	127/09.08.17	624959	12499
			Total	2321420	46430 /

Necessary recovery be made from the concerned after due verification of facts and records under intimation to audit. Similar other cases may be reviewed and recovery, if any, be recovered at the level of HOO/DDO.

PARA 05: Non -levy of Penalty for delay supply of equipment/items.
(Observation Memo No. 08 Dated: 22.12.2021)

As per supply orders dated 08.08.17 (Tender ID:2017-CVITI-132028-1), delivery period of items are 12 weeks from the date of issue of supply order. If the supplier fails to deliver any or all the goods within the stipulated delivery period of 12 weeks, then for each week of delay in supply, penalty @1% per week for undelivered goods will be imposed. Once the maximum deduction of 5% is reached, the purchaser will terminate the contract and forfeit the performance security for undelivered goods. On scrutiny of records it has been

observed that there is a delay in supply of equipments/items procured by the office. The detail is as under:

S. No	Name of equipments /item	Cost of the equipment/ items (in Rs.)	Name of Agency	Date of item supplied	Expected date of delivery	Delay in no. of days	Penalty @1% per week (in Rs.)	Remarks
1	Power Hackshaw Machine (Hydraulic)	482800	M/s A.K.Sales Corporation	06.11.17	Upto 30.10.17	07	4828	
2	Wire EDM	3939259	M/s JMD Sales Corp	06.11.17	Upto 30.10.17	07	39393	As per supply order, Once the maximum deduction of 5% is reached, the purchaser will terminate the contract and forfeit the performance security for undelivered goods. However, no such action has been taken by the department.
3	Spark Eroison Machine(EDM)	3429229	M/s JMD Sales Corp	06.01.18	Upto 30.10.17	09 weeks 4 days	171461	
4	Heavy Duty Double Ended Pedestal Grinder	75980	M/s Amay Enterprises	03.11.17	Upto 30.10.17	04	760 434	
							216442	

Necessary recovery amounting to Rs.216442/- be made from the concerned after due verification of facts and records under intimation to audit. Similar other cases may be reviewed and recovery, if any, be recovered at the level of HOD/DDO.

PARA 06: Items lying idle in the store.

(Observation Memo No. 06 Dated: 20.12.2021)

During the test check of stock registers, it has been observed that many items were procured by the institute for the purpose of practical training of students of various trades and remain unutilized for many months. The detail of some cases are as under:

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S.No	Description of Item	Qty.	Rate per unit	Date of entry of receipt in stock registers	Date Of issue	Page No. of Stock Register
01	Signal Generator	02	21262.50	03.03.2016	03.01.2019	DSR-3 -20
02	Microcontroller of kits	02	52425	03.03.16	03.01.2019	DSR-3- 21
03	SMD	02	52537.50	03.03.2016	22.11.2017	DSR-3-22
04	Electrical trainer fitted with conductor	02	92137.50	03.03.2016	03.01.2019	DSR -3-23
05	Step up & step down Chopper trainer kit	02	47925	03.03.2016	03.01.2019	24
06	Fiber Optic trainer kit	02	53100	03.03.2016	03.01.2019	25
07	Gauge Block	03	19300	05.09.16	13.01.2017	87
08	Electronic Heat device	01	494500	07.10.16	27.01.17	122
09	Pneumatic and electronic recorder	01	68000	27.10.16	03.01.19	138
10	Electric Actuators	01	38000	27.10.16	03.01.19	139
11	03 Phase Controlled Rectifier	01	56800	27.10.16	13.01.17	146
12	DC series Motor	01	67600	27.10.16	18.05.18	164
13	DC Shunt Motor	02	93900	21.11.16	18.05.18	165
14	DC Compound Motor	01	99000	21.11.16	-	166
15	Motor Generator	01	202000	21.11.16	18.05.18	167
16	Display Refrigeration Glass Door	01	27180	17.12.19	23.03.21	392
17	Lloyd 05 Ton 3 Star split AC	03	34684	17.12.19	23.03.21	393
18	Ice flaking Cube Machine	03	163500	18.12.19	22.03.,21	396
19	AFO Oscillator	02	37600	19.12.19	22.03.21	402
20	Brushless DC Motor Trainer Kit	03	166100	19.12.19	-	403
21	Driver Trainer Stimulator for	01	1019000	02.01.20	-	405

	education purpose					
22	Interactive touch display	01	377000	16.01.20	-	407
23	Precision Cylinder Bore Gauge	04	34695	13.02.20	-	415
24	MIG welding M/C 400 amp	02	249490	14.02.20	-	424
25	Dual Magnetic yoke trainer	01	35000	14.03.20	-	425

The above items were lying idle in the store without using it for actual purpose. In the absence of these equipments/tools prescribed for the training course, it could not be understand how practical training has been given to students and what quality of technical education they were getting. If the above items are excess in quantity and are not required for the training purpose as to why it were procured by the Institute for which it resulted blockage of government money.

Necessary steps may be taken to utilize the above items for practical training of students of various trade after due verification of facts & figures under intimation to audit.

PARA 07: Non-Disposal of condemned/obsolete Items amounting to Rs. 35,53,898/- (Observation Memo No.11 Dated: 24.12.21)

As per GFR, 196, an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Department. The competent authority may its discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized.

As per the information\record provided by the Institute that unserviceable items amounting to Rs. 35,53,898 were lying in the ITI as on November, 2021 for disposal. Necessary steps for disposal of unserviceable items may be taken after due verification of facts & figures under intimation to audit.

PARA 08: Amount of Rs. 50,72,019/- lying idle in Pupil Fund-reg.

(Observation Memo No.19 Dated:- 31.12.2021)

As per existing orders of the DTTE, the institute collect a subscription of Rs.200/- per annum from each trainee towards pupil's fund account which is maintained/operated by the Principal. During the scrutiny of records/information related to pupil fund, it has been observed

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observed that there was huge amount accumulated due to non-utilization of the fund towards the welfare activities of trainees as per guidelines issued from time to time. It has been noticed that Rs. 50,72,019/- is lying under the fund as on 30.11.2021.

The fund is not being utilized for the welfare of trainees such as co-curricular activities, training & placement activities, extra-curricular activities, annual gathering activities for the students etc and leading to accumulation of fund. The fund may be properly utilized on the welfare activities for the students as per the guidelines issued by the Directorate.

PARA 09: Recovery of 20% of leave salary for the CCL period in excess of first 365 days amounting to Rs. 20138/-

(Observation Memo No.03 Dated: 16.12.21)

During the test check of records, it has been noticed that the institute has paid 100 % salary for the CCL period in excess of first 365 days to Mrs.Kavita Yadav,L.I. who were on CCL after 14.12.2018 as per order No. 11020/01/2017/Estt.(L) dated 30.08.2019 issued by GOI, Deptt. Of DOPT as detailed below:

S.No.	Name & designation (Mr./Mrs./Dr.)	Period of leave/days	Amount of leave salary paid (Basic Pay+DA) @	Amount of 20% of leave salary to be recovered (Rs.)
1	Mrs. Kavita Yadav,L.I	04.02.19 to 21.02.19(18 days)	55200 + 6624=61824	7949
		08.02.21 to 19.02.2021(12 days)	58600 + 9962=68562	5877
		20.09.21 to 01.10.21(12)	60400+18724=79124	6312
			Grand Total	20138

Hence, over payment of 20% of leave salary paid to the tune of Rs.20138/- as per detail given above may be recovered from the employees after due verification of facts and records under intimation to the Audit. All similar other cases may be reviewed and all irregular payments may be recovered after due verification of records and deposited into govt. account under intimation to Audit.

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PARA 10: Irregular payment of Rs.324053/- on account of TA.

(Observation Memo No. 07 ,09,17 & 18 Dated 20.12.2021, 22.12.21 & 31.12.21)

On scrutiny of records on account of TA, following discrepancies

(I)As per TA Rules, 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.

Local journeys should normally be performed in the same way as journey to duty point, i.e., by, local trains or own conveyance. Where travel by special means like taxi, scooter, etc., is considered necessary, prior permission of superior authority is required.

For journeys to temporary duty point within a distance of eight kilometers from the residence, if performed by public conveyances. Such as bus, local trains, trams and ferries, fares paid will be reimbursed. In case of travel by 'Whiteline buses' plying in Delhi / New Delhi, reimbursement will be made on production of tickets. If such journeys are performed by taxi / auto rickshaw / own car scooter, no mileage allowance is admissible.

Pay level in Pay matrix	Entitlements
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped etc.
6 to 13	same as above with the exception that journeys by AC taxi will not be permissible
4 to 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped etc.
4 to 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped etc.

On scrutiny of records, it has been observed that reimbursement of TA claim for the election /official duty performed by the officers/officials have been paid on the higher side and TA for local journey less than 8 Km (distance between ITI Dheerpur & HQ/BTE is 7.6 Km but shown as 8 km)has also been paid. The detail of some cases are as under:

Dr

S.No.	Bill No. & Date	Employee Name & Designation(Sh./Mr s./Ms.)	Distance in KM allowed by the school (distance in Km x no of journey)	Fare Paid @Rs.14/- per Km	Amount to be paid	Excess amount paid
1	TE-246/ 15.12.16	A.K.Kohli,C.I.	(i)8km x2x3 (ii)8kmx2x8 8kmx1 (iii)8kmx2x6	672 1904 1344	-	3920
		Anil Kumar Paul, CI	(i)22kmx2, 8kmx2, 18kmx2 (ii)8kmx6	1344 672	676	1340
		Raj Kumar Gupta, V.P	(i)25kmx2,22kmx2,15km x2 30kmx4,8kmx4 20kmx2,16kmx2,12kmx4 30kmx4,26kmx2	3416 4088	2042 2462	1374 1626
2	284/ 09.02.18	RajeshwarPrasad,CI	24kmx4	1344	804	540
3	285 /09.02.18	Anil Kumar Paul,D.I	28kmx2 8kmx2	1008	466	542
4	115/ 23.07.16	JagdishKumar,GI	28kmx2,19kmx2	1316	738	578
5	185 /02.11.17	JagdishKumar,GI	15kmx6,25kmx2,37kmx2	2996	1802	1194
		Harsh Dhingra,AAO	8kmx8,11kmx2	2408	774 194	1440
		Anil Kumar Paul,CI	(i)18kmx1, 8kmx13 (ii)8kmx2x8	1484 1792	153	3123
			(iii)8kmx2x11	2464	-	2464
		Raj Kumar Gupta, V.P	(i)19kmx2,10kmx2,12km x2x5 13kmx2x4,24kmx1,33km x1 15kmx2 (ii)19km x2,20kmx2,25kmx2, 12kmx2,18kmx2,9kmx2, 8kmx2 24kmx2	5964 3780	3186 2013	2778 501
		NamanBhatia,CI	22kmx4,18kmx1,12kmx1 22kmx2,23kmx2	1652 1260	998 756	654 504

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		VijenderKumar, GI	22kmx4,15kmx4,38kmx2	3136	1882	1254
		DevAnand,CI	16kmx6,20kmx2,14kmx2	2296	1402	894
6	TE-77/10.06.16	Vijenderkumar, GI	18kmx2	504	306	198
		Anil Kumar Kohli,CI	8kmx2x17 8kmx2x12	3808 2688	-	6496
		Anil Kumar Paul,CI	15kmx6, 8kmx4 15kmx2,8kmx8	1708 1316	774 258	934 1058
		Sunita Kumar Arora,GI	11kmx2,14kmx2,15kmx6	1960	1210	750
		BijenderSingh,CI	22kmx4	1232	740	492
		Ram NiwasSingh,CCI	28kmx1,18kmx4,43kmx1 ,46kmx1	2646	1575	1071
		Raj Kumar Vashisth,CI	14kmx10	1960	1210	750
		SatishKhatri,CI	15kmx2x5,8kmx8,17kmx 6 15kmx8,18kmx4,20kmx2	4424 3248	2160 1982	2264 1266
						40005

Necessary recovery amounting to Rs.40005/- be made from the employees concerned after due verification of facts and records under intimation to audit .Similar other cases may be reviewed and recovery, if any, be recovered at the level of HOD/DDO.

(II) Irregular payment on account of TA.

As per circular no.F.DTTE/AC/VII/1(1)/2007-08 DATED 28.06.16 issued by Directorate of Training and Technical Education, Muni Maya Ram Marg, Pitam Pura(HQ), stipulated that the faculty/staff of DTTE and institute deputed for undergoing training in other training institutes within municipal limits of Delhi are not admissible to TA/Da, claim as per GIO(1) of SR 164 of TA rules.

On test check of TA bills, it has been noticed that the office had also paid to staff deployed for training within the municipal limits which are not admissible as per TA rule and circular issued by the Dy. Controller of Accounts.

S.No	Name of official	Desig.	Bill No. & Date	From	To	Amount claimed (Rs.)	Inadmissible amount(Rs.)
1	Sh.Raj Kumar,	CI	TA-399/ 30.03.17	ITI, Dheerpur	ITI, Sirifort	6272	6272

Necessary recovery of Rs.6272/- be made from the employee concerned after due verification of facts and records under intimation to audit .Similar other cases may be reviewed and recovery, if any, be recovered at the level of HOS/DDO.

(III) As per OM No. 21/3/2020-E.II(B) dated 01.12.2020 issued by Ministry of Finance, Department of Expenditure & F.(22)/Fin. (estt.III)/2020/DSiv/204 dated 10.12.2020 enclosed by Finance Department, Govt. of NCT of Delhi regarding clarification admissibility of

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Transport Allowance during Nation-wide Lockdown due to Covid-19 pandemic. The following clarifications are as under:-

1. Transport Allowance is granted to Central Government employees to compensate them for the cost incurred on account of coming between residence and office. The Central Government employees, who could not attend office in a whole calendar month during Lockdown period are not eligible to draw Transport Allowance for that month as these employees had not incurred any expenditure for coming office.

2. The Central Government employees, who could not attend office and work from home is a whole calendar month, are not eligible to draw Transport Allowances for that month as these employees had not incurred any expenditure for coming office.

During the test check of records/information provided by the institute, it has been observed that the Institute has not recovered Transport Allowance to the under mentioned staff according to above Rules. Details are as under:-

S.No.	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
1.	Sh. P.L. Batra, G.I.	04/2020 and 06/2020	02	8424x2	16848
2.	Sh. Santosh Kumari, G.I.	04/2020 and 06/2020	02	4212x2	8424
3.	Sh. Suresh Kumari, G.I.	04/2020 and 06/2020	02	8424x2	16848
4.	Sh. S.C. Sharma, C.I.	04/2020 and 06/2020	02	4212x2	8424
5.	Sh. P.N. Tiwari, C.I.	04/2020 and 06/2020	02	4212x2	8424
6.	Sh. Salek Chand, C.I.	04/2020 and 06/2020	02	4212x2	8424
7.	Sh. Sikandar Arya, C.I.	04/2020 and 06/2020	02	4212x2	8424
8.	Sh. Bijender Singh, C.I.	04/2020 and 06/2020	02	4212x2	8424
9.	Sh. Anil Kumar Paul, C.I.	04/2020 and 06/2020	02	4212x2	8424
10.	Sh. Rakesh Kumar, C.I.	04/2020 and 06/2020	02	4212x2	8424
11.	Sh. Shri Krishan, C.I.	04/2020 and 06/2020	02	4212x2	8424

12.	Sh. Manesh Kumar Gupta, C.I.	04/2020 06/2020	and	02	8424x2	16848
13.	Sh. Raj Kumar Vashistha, C.I.	04/2020 06/2020	and	02	4212x2	8424
14.	Mrs. Archana, C.I.	04/2020 06/2020	and	02	4212x2	8424
15.	Sh. Vikash Attreya, C.I.	04/2020 06/2020	and	02	4212x2	8424
16.	Sh. Rajeev, C.I.	04/2020 06/2020	and	02	4212x2	8424
17.	Sh. Rahul Dev, C.I.	04/2020 06/2020	and	02	4212x2	8424
18.	Mrs. Geeta Sharma, C.I.	04/2020 06/2020	and	02	4212x2	8424
19.	Sh. Raj Kumar Bhagat, C.I.	04/2020 06/2020	and	02	4212x2	8424
20.	Sh. Ram Awadh Verma, C.I.	04/2020 06/2020	and	02	4212x2	8424
21.	Sh. Raj Kumar, C.I.	04/2020 06/2020	and	02	4212x2	8424
22.	Mrs. Kavita Yadav, C.I.	04/2020 06/2020	and	02	4212x2	8424
23.	Sh. Pradeep Kumar, C.I.	04/2020 06/2020	and	02	4212x2	8424
24.	Sh. Pradeep Kumar, C.I.	04/2020 06/2020	and	02	4212x2	8424
					Total	227448 ✓

Recovery of Rs. 227448/- be made from the employees concerned after due verification of facts and figure, under intimation to audit. Other similar cases may also be reviewed.

(IV) Overpayment of Transport Allowance during absence from duty for full calendar month

As per Govt. of India, M/O Finance Department of Expenditure no. 21(1)/97, E II(B), dated 03.10.1997 the transport allowance is granted to Govt. Employees w.e.f 01.08.1997.

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This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc.

As per clarification dated 16.01.19 given by the HQ, DTTE on amount of TA in r/o CCI intimated that the remuneration of contractual employee is calculated as under : B.P.+D.A.(admissible time to time)+HRA+ T.A.

During scrutiny of record/information provided by the institute, it has been observed that the following CCI was on Maternity Leave but they were paid TA for the following month (absence from duty for full calendar month due to leave), which is irregular. The details are as follow: -

Name and Designation of employee	Period of Leave	Month in which TA is not admissible	Number of Months in which TA is not admissible	
Smt.Sunceta Kujur,CCI	18.03.16 to 31.07.16	April, to July	04	3600x3=10800
				3672x1=3672
				14472
-do-	19.10.20 to 16.04.21	November to March	05	4212x5=21060
Smt.Priya,CCI	08.06.18 to 31.07.18	July	01	3924x1=3924
Smt.Khushbu Sharma,CCI	13.04.16 to 31.07.2016	May to July	03	3600x2=7200
				3672x1=3672
				10872
				50328

Recovery of Rs. 50328/- be made from the employees concerned after due verification of facts and figure, under intimation to audit. Other similar cases may also be reviewed.

Recovery of Rs.324053/- 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 11 :- Short deduction towards UTGEIS amounting to Rs. 46740/-.

(Observation Memo No.10 Dated:- 24.12.2021)

In pursuance of Department of Training & Technical Education notification dated 29.10.2013 & 15.11.2016, classification of posts of Group Instructor (GI) and Craft Instructor (CI) drawing pay in the Grade pay of Rs. 4600 & Rs. 4200 as Group 'B' Non-Gazetted, Non-Ministrial posts w.e.f 29.10.2013 for Group Instructor (GI) posts and 15.11.2016 for Craft Instructor (CI) posts respectively. Accordingly, subscription towards UTGEIS was required to be deducted @ Rs. 60/- p.m. from the dates mentioned above.

During the test check of Pay Bill Registers for the audit period, it has been observed that the ITI, Dheerpur has deducted less Subscription towards UTGEIS @ 30pm instead of Rs. 60 pm according to above orders as per details given below:-

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Sl.No	Name of the employee (Sh./Smt) & Desig.	Subscription deducted (in Rs.)	Subscription to be deducted (in Rs.)	Difference to be recovered (in Rs.)	Period	Amount to be recovered
1.	A.K. Kholi, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
2.	Kawal Singh, C.I.	30	60	30	01/2017 to 02/2020 (38 months)	1140
3.	J. K. Malhotra, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
4.	Naman Bhatia, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
5.	Anil Sheetal, C.I.	30	60	30	01/2017 to 02/2020 (38 months)	1140
6.	Brijpal, C.I.	30	60	30	01/2017 to 02/2020 (38 months)	1140
7.	Arvind Kumar, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
8.	Geeta Sharma, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
9.	Mukesh Kumar Sharma, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
10.	Santosh Kumari, G.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
11.	Rajeshwar Prasad, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
12.	Archana Gaur, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
13.	Raj Kumar, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
14.	Deepak Sharma, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
15.	Parvez Naqvi, C.I	30	60	30	01/2017 to 02/2020	1140

					(38 months)	
16.	Salek Chand, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
17.	Ganga Sharan, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
18.	Sikander, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
19.	Pritam Lal Batra, G.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
20.	Harish Kumar Khurana, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
21.	Jagdish Kumar, G.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
22.	Raj Kumar Vashistha, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
23.	Ramesh Kumar, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
24.	Ajay Arora, M.W.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
25.	Bijender Singh, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
26.	Anil Kumar Paul, D.I.	30	60	30	01/2017 to 02/2020 (38 months)	1140
27.	Pradeep Kumar, D.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
28.	Kavita Yadav, L.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
29.	Rahul Dev, M.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
30.	Archana, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
31.	Anil Kumar Chandeleya,	30	60	30	01/2017 to 02/2020	1140

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	M.I				(38 months)	
32.	Shri Krishan, D.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
33.	Maneesh Kumar Gupta, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
34.	Pradeep Kumar, M.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
35.	Dev Anand, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
36.	Ajay Kumar, G.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
37.	Ram Awadh Verma, M.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
38.	Rakesh Kumar, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
39.	Vikash Attreya, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
40.	Shyam Dev, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
41.	Rajeev, C.I	30	60	30	01/2017 to 02/2020 (38 months)	1140
					Total	46740

An amount of Rs. 46740/- may be recovered from the concerned officials after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed.

PARA 12:Irregularities in reimbursing Medical Claim
(Observation Memo No. 20 Dated: 31.12.2021)

The prescription of vitamins, minerals and antioxidants may be allowed initially for first three months on prescription of any private empanelled hospital provided that they have been prescribed as essential for therapeutic use along with some medicines with proper diagnosis and justification.

During the scrutiny of medical bills, it has been observed that the amount of medical reimbursement bills are not being restricted as per guidelines of DGEHS. Medical reimbursement bills. Vitamins/minerals/supplements prescribed by the doctor is not

prescribed as essential for therapeutic use. However, institute reimbursed the claim in full. The detail of some case is as under:

CB No./date	Name & Desig	Amount paid for Consultation/ Tests/ medicines charges(Rs.)	Amount admissible as per bill(Rs.)	Remark
MB-126/09.08.17	Sh.Krishan Kumar, Drawing Instructor	4756/-	1215.85	ZTOR-Plus, ME 12, Methycobol medicines not admissible as doctor not prescribed as essential for therapeutic purpose
MB-125/09.08.17	Sh.Pradeep Kumar, Math Instructor	5954/-	1045	Codvit Cap, Naical-D3 60 K Cap, Qzen-Strong Tab
MB-117/18.07.18	Sh.Pradeep Kumar, Math Instructor	8906/-	2397	ZTOR Plus, Gracecal 60 K Tab, Cobal D3 Tab
MB-120/18.07.18	Sh.R.K.Gupta, V.P	4744/-	1707	Uprise D3 60K, CRV gold
			6365	

The above overpayment of Rs6365/- be recovered from the above employees after due verification of facts and figures under intimation to Audit. Other similar type of cases if any, may also be got reviewed at own.

PARA 13 : Less recovery of Income Tax & Non compliance of provisions of Income Tax Act.

(Observation Memo No.21 Dated 31.12.2021)

On scrutiny of calculation sheet of income tax, Form 16 along with PBR, following shortcomings have been observed: The detail of some cases are as under:-

1.Sh.Raj Kumar, C.I:- On scrutiny of Income Tax calculations and attached documents, it has been observed that rebate on interest on home loan has been given in excess due to which less amount of income tax has been calculated. The rebate should be given on actual amount . The detail is as under:

Detail	Income tax calculated by the Institute	Income tax to be paid	Remarks
112....210Gross Salary	1255236	1255236	
Less :standard deduction	50000	50000	
Less : Int. on HBA	97324	77324	(As per Interest certificate, Rs.77324/- collected by the bank as interest)
Less: Deduction	150000	150000	

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under 80C 80D	7800	7800	
Total Taxable income	950112	970112	
Tax on Total income Cess	102522 4101	106522 4262	
Tax payable	106623	110783	
Tax paid	108790		
Tax to be paid			1993 ✓

2. Sh. Sikander, C.I


On scrutiny of Income Tax calculations and attached documents, it has been observed that rebate on interest on home loan has been given in excess due to which less amount of income tax has been calculated. The rebate should be given on actual amount. The detail is as under

Details	Income calculated institute (Rs.)	Tax by	Income Tax to be paid)	Remarks
Gross Salary	1153978		1153978	
Less :standard deduction	50000		50000	(As per Interest certificate, Rs.23468/- collected by the bank as interest)
Less : Int. on HBA	40230		23468	
Less:Deduction under 80C 80D	150000 7800		150000 7800	
Total	905948		922710	
Total Taxable income				
Tax on Total income Cess	93690 3748		97042 3882	
Tax payable	97438		100924	
Tax to be paid				3486 ✓

(II) Non calling of essential particulars/information before allowing the deductions: As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy them about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer. Form 16 from the previous employer has not been found in the records

While allowing exemption under section 24(b) and 80C on home loan, exemption of HRA under Section 10, deduction in respect of specified saving under section 80C, relevant details/information/documents have not been obtained from the officials. For example, LIC premium policy/PLI Premium policy No./Rent agreement/Interest certificate etc. Complete information should be obtained from the official before allowing deduction. However, in most of the cases deductions have been allowed without obtaining relevant information/documents.

An amount of Rs.5479 /- may be recovered from the concerned officials after due verification of facts & figures under intimation to audit. Other similar cases may also be reviewed.


(Reema Sakhuja)
IAO, Party No. XII

TAN 01:- Discrepancies in Pay Bill Register (PBR).

(Observation Memo No.02 Dated:- 14.12.2021)

During the test check of PBR, maintained by the O/o ITI, Dheerpur, Govt. of NCT of Delhi, Delhi-110009, for the audit period 2016-17 to 2020-21, following short comings have been noticed:-

1. **Page counting certificate was not recorded:** page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2016-17 to 2020-21.
2. **Incomplete personal information:-** The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs for the period 2016-17 to 2020-21 . Apart from the name, DOI and GPF No., the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds/Govt. accommodation (if any), etc were not recorded in the PBRs, which is incorrect.
3. **Cutting & Overwriting:-** Numerous cutting and overwriting were noticed in the PBRs, but not attested by the HOO/DDO.
5. **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.
6. **Entries of PBR of monthly basis are not checked/signed by the DDO,** the same should be signed/attested every month for its correctness.
7. **Abstract of pay bills(TR-22 B) in the PBRs has not been filled/competed** the same should filled duly signed by the competent authority.

HOO is hereby advised to discrepancies may please be rectified and compliance be shown to audit.

TAN 02: Non-Maintenance of Separate PBR in r/o Officials joining on or after 01.01.2004 (Under New Pension Scheme).

(Observation Memo No.12 Dated:- 24.12.2021)

In terms of Para 10(m) of the Government of India, Ministry of Finance O.M. No. F. No. 1(7)(2)/2003/ta/67-74 dated 04.02.2004 of New Pension Scheme, the DDOs will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01.01.2004.

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

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

While reviewing the Pay Bill Register it has been noticed that following officials have joined service on or after 01.01.2004 and their pay is being drawn in the General P.B.R. Some of the cases are as under:-

Sl. No.	Name (Mr./Mrs./Dr./Sh./Smt.)	Designation
1.	Manish Kumar Gupta	Craft Instructor
2.	Rahul Dev	Craft Instructor
3.	Atul Kumar	Craft Instructor
4.	Archana	Craft Instructor
5.	Umesh Lohani	Craft Instructor
6.	Teekam Chand Saini	Vice Principal
7.	Sumit Kataria	Craft Instructor
8.	Yogesh Kumar	Craft Instructor
9.	Manoj Jangra	Craft Instructor
10.	Parvesh Sharma	Craft Instructor

It is therefore, suggested that separate Pay Bill Register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01.01.2004.

TAN 03: Non-Maintenance of Medical Claim Register/LTC Claim/and others-reg.

(Observation Memo No13 Dated:-24.12.2021)

While scrutiny of the records of the ITI, Dheerpur, Delhi for the period 2016-17 to 2020-21, the following observation are made:-

- (1) **Non-Maintenance of Register of Medical Claim:-** The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.

Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is given by the claimant, the

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medical reimbursement claim be dealt with keeping in view instructions issued time to time.

- (2) **Maintenance of LTC advance and adjustment Register:-** LTC advance and adjustment register have not been maintained by the institute, which is mandatory. The register showing the details of date and place of journey, name of the family members who have availed LTC, amount of advance drawn and adjustment may also be made in the LTC register. In the absence of the register, audit is not in a position to ascertain whether the advance bills are adjusted within the prescribed time or whether the penal interest levied on the defaulter or not.
- (3) **Tender Sale Register:-** During the text check, the college has not maintained in the prescribed format such as date wise sale of the tender, cost of the tender.
- (4) **Tender/Quotation Opening Register** The institute has not maintained the tender/quotation opening register.
- (5) **Electricity/Water/Telephone Register:-** The electricity/water/telephone register are not shown to the audit and the same should be maintained in the proper form so these registers are required in order to check the previous meter readings and duly signed by the any of the authority.

HOO may take necessary steps to maintain the above registers as per the prescribed rules and compliance may be shown to audit.

TAN 04: Improper maintenance of Service Books.

(Observation Memo No.16 Dated:- 31.12.2021)

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

1. The service books of the employees have not been maintained properly and some of the service book are in dilapidated condition which needs to be re-binded as the papers are loosely assembled. During the scrutiny of the service books of the employees it has been observed that the some of the entries/orders regarding pay fixation/ACP/MACP/promotion have not made/pasted in the service books. Due to which it is not possible to ascertain the correctness of the pay fixation. The service book is the permanent record, it should be maintained in proper manner.⁴
2. **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature.

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However, it has been observed that the Service Book was not shown to of the official as there was no signature of the official obtained in the Service Book.

3 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.

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

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

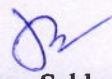
5 Entry of Aadhar Number in Service Book.

Entry of Aadhaar Number has not been made in the service book in case of several officials as per instructions circulated by the Pr. Secretary (Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

6. In some cases, Nomination form, declaration of home town etc. not found /not attested by the HOO in the service book of the officials.

7. Credit of Earned Leave: Earned leave is credited in advance at the rate of 15 days on the 1st of January and 1st of July every year . The advance credit for the half year in which a government servant is appointed will be at the rate of 2-1/2 days for each completed calendar month of service. It has been observed that EL has not been credited correctly in the leave account of the officials. For instance, Smt. Sunita, appointed as Peon on 16.06.2009 and leave account has been credited with 16 earned leave instead of 15 for the period 16.06.09 to 31.12.2009. Sh. Rahul Dec, CI appointed on 14.08.2013 and leave account has been granted 11 earned leave instead of 10.

The HOS is hereby advised to remove the above irregularities.


(Reema Sakhuja)
IAO, Party No. XII