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

Sub: - Audit Report of office of the DSEU Dwarka Campus (Formerly known as IIT, Dwarka), Dwarka, New Delhi – 110077 for the period from 01.04.2020 to 30.06.2021.

INTRODUCTION

The Internal Audit Report of the accounts of **DSEU Dwarka Campus (Formerly known as IIT, Dwarka), Dwarka, New Delhi - 110077** for the period from 01.04.2020 to 30.06.2021 was conducted by the field Audit Party No.VII. Comprising of Sh. Dinesh Kumar Dhawan, Sr.AO/ I.A.O, Smt. Nirmal Sharma, AAO and Sh. Mukesh Mehta, S.O (Gr. I). The audit was conducted w.e.f. 01.08.2022 to 18.08.2022 (10 Working days)

Aim and Objectives

The Integrated Institute of Technology, Sector 09 Dwarka has been established and functioning since Year 2008 under Directorate of Training education. Government of National Capital Territory (GNCTD) of Delhi has an area of 11 acres with the residential quarters (6 Type –IV and 6 Type 1) and hostel facilities. For both Girls and boys of 48 rooms having an accommodating capacity of 144 students. There are four air conditioning computer labs with 60 computers. The Medical Lab technology (MLT) department consists of 6 laboratories for various subject of DMLT and B.sc(MLT). The Pharmacy department has 04 labs 01 computer lab of 10 computers for D.Pharma students. The Institute conducts diploma/degree courses in Information Technology Enabled Services & Management (ITESM), Pharmacy & MLT with 70 intakes in each. The admission is done through centralized online process by Chief Administration Officer nominated by DTTE. Diploma courses are affiliated to Board of Technology Education, Delhi. Degree courses are affiliated to Guru Govind Singh Indraprastha University. The degree courses are conducted for B.Sc (MLT), Bachelor of Computer Application (BCA) & B. Vocational (Software Development) under the centralized admission by Guru Govind Singh Indraprastha University.

The following officers/officials have held the charge of the respective posts as listed below:-

Head of Office

S. No	Name and Designation	Period
1	Sh. Shashank Gupta, Principal	01.04.2020 to 30.06.2021

Drawing and Disbursing Officer/AAO

S.No	Name and Designation	Period
1	Mrs. Indira Kalra	01.04.2020 to 30.06.2021

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S.No	Name and Designation	Period
1	Mr. Deepak, Jr.Asstt	01.04.2020 to 30.06.2021.

Vacancy Position of staff as on 31.03.2022

S. No.	Group	Sanctioned Posts	Filled	Vacant
1	Group A	68	24	44
2	Group B	15	2	13
3	Group C	35	10	25
TOTAL		118	36	82

Budget Allotment and Expenditure Statement

(in Rs.)


Year	Budget Allocated		
	Budget	Expenditure	Balance
2020-21	7,88,60,000	6,65,60,966	1,22,99,034
01.04.2021 to 30.06.2021	7,60,50,000	1,58,51,039	6,01,98,961

Statutory Audit:-

The statutory audit of office of the DSEU Dwarka Campus (Formerly known as IIT, Dwarka), Dwarka, New Delhi - 110077 has been conducted by the AGCR upto March, 2016.

Maintenance of Records:-

The maintenance of records of office of the DSEU Dwarka Campus (Formerly known as IIT, Dwarka), Dwarka, New Delhi – 110077 for the period 01.04.2020 to 30.06.2021 was found satisfactory as the record provided to audit has been audited subject to observations made in current audit report and in test audit note.


(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII

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PART – I

OLD REPORT



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List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Training & Technical Education							
Sub department: Integrated Institute of Technology (Govt. Polytechnic), Sector-9, Dwarka, New Delhi (1544/13)							
S No	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	1		Non-handling over possession of building by PWD	0	0
2	2007	2009	2		Unoccupied building infrastructure leading to wastage of Government funds to the tune of Rs. 5.15 Crores	0	0
3	2007	2009	3		Under-deployment of Staff	0	0
4	2007	2009	8		Loss of Government Property worth Rs. 28557/- (approximately) due to theft	0	0
5	2009	2012	8		Improper maintenance of Pupil Fund (Non Govt. Fund)	0	0
6	2016	2018	3		Shortcoming in reimbursement of bills for purchase of computers etc.	0	163477
7	2016	2018	5		Charging different rates of electricity charges from allottees of staff quarters	0	0
8	2018	2020	1		Irregularities in Leave Travel Concession	0	2000
9	2018	2020	2		Non adjustment of advances amounting to Rs. 23674/-	0	0
10	2018	2020	3		Irregular payment of Rs. 3000/- as professional development for attending short term course	0	3000
11	2018	2020	4		Loss of Government Revenue	0	0
12	2018	2020	5		Improper maintenance of Stock Registers	0	0
13	2018	2020	6		Utilization of Institute's infrastructure by the Board of Apprenticeship Trainee (BOAT)	0	0
14	2018	2020	7		Non production of Record	0	0

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

Total - Rs. 768,477

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Old Audit Report

There were 14 Audit Paras outstanding with recovery of Rs. 1,68,477/-. On the basis of reply submitted by office of the DSEU Dwarka Campus (Formerly known as IIT, Dwarka), Dwarka, New Delhi - 110077. 03 paras have been settled and 01 para taken as fresh, which is placed in the file as Part-I of the report.

A. Details of Old Paras

Year	No. of Old Paras		No of paras Settled	Still Outstanding Paras
	Total Para	No.		
2007-09	04	1,2,3,8	1	3
2009-12	01	8	1Partially settled	1
2016-18	02	3,5	1	1
2018-20	07	1,2,3,4,5,6,7	4Fully and 1Partially settled	3
Total	14		6	8

B. Details of Old Recovery

S.No.	Year	Para No.	Total Old Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance Recovery against Para (in Rs.)
01	2007-09	1	0	0	0
		2	0	0	0
		3	0	0	0
		8	0	0	0
02	2009-12	1	0	0	0
03	2016-18	3	1,63,477	0	1,63,477
		5	0	0	0
04	2018-20	1	2,000	2,000	0
		2	0	0	0
		3	3,000	3000	0
		4	0	0	0
		5	0	0	0
		6	0	0	0
		7	0	0	0
Total			1,68,477/-	5,000/-	1,63,477/-

Dhawan
(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII

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PART-I

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PART - II (B) : CURRENT AUDIT OBSERVATIONS

(The current audit period was for the period 1997-09)

Part-1

300 Report

PARA - 1 Non-handing over possession of building by PWD

(Audit period 05.11.07-09 -- Reference Audit Memo no.22 dated 24.02.10)

1. The construction work of the building of IIT, Dwarka was completed at a cost of Rs.22.72 crores on 25.01.08. Executive Engineer, PWD Building Project Division B-232 vide his letter no.23(5)/PWD/B-232/2008/312 dated 18.07.08 requested the Principal, IIT, Dwarka to take over the building since construction work was already over and some of the portion of building was already under the institute possession and machinery & equipments were stored there.
2. The Principal of the institute insisted to provide the following before taking over the building charge (pg-80/c) :-
 - (a) Certificate of completion issued by competent authority. ;
 - (b) Fire clearance certificate. ;
 - (c) Potable water supply & electricity supply. ;
 - (d) Approved sewage layout. ;
 - (e) Provision for garbage disposal. ;
 - (f) Report on borewell water quality.

Since then the institute has started functioning from academic session 2008-09 and are nearly going to complete two academic sessions.

Subsequently, charge of building has been taken over by the Civil Building Maintenance Division (M-1232) vide AE-CMBD letter no.23/D/IIT/EM-1232/59 dated 01.08.09. Although a period of more than two year has already passed and the institute is already functional since last two sessions, but no action to complete the mandatory formalities as requested by the Principal of the Institute has been taken by the concerned authority. Non-compliance to standard fire safety norms, proper water and electricity supply in the institute is a serious lapse and may prove fatal at any emergency stage. The same needs to be explained to audit.

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Para-2
 Para 2 2

PARA - 2 Unoccupied building infrastructure leading to wastage of Government funds to the tune of Rs.5.15 crores

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(Audit period 05.11.07-09 --- Reference Audit Memo no.09 dated 19.02.10)

- The following building structures constructed is lying unutilized since quite a long period:-
- (i) 24 rooms of girls hostel (each room has facilities to accommodate three students).
 - (ii) 24 rooms of boys hostel (each room has facilities to accommodate three students).
 - (iii) Six (6) - 2 bed-room & 1 dining-room staff quarters.
 - (iv) Six (6) - 1 bed-room & 1 dining-room staff quarters.

No record confirming possession/handing-over of building to the institute was produced to audit. As per the JS(TTE) letter no F.No.63/86/99-2000/TepI. Vol-IV/293/4265 dated 29.09.04 A/A and E/S of Rs.4,60,80,378/- was issued for the construction of above categories of Hostel & Staff-quarters (photocopy of the letter enclosed as Annexure-2/Para-2).

Consequently, the aforesaid unoccupied building infrastructure is not only leading to the wastage of Government fund but is also incurring recurring loss to state-exchequer as under:-

(a) Although the Institute has already completed its admission to two academic sessions, but non-allotment of hostel accommodation to desirous students has resulted in loss of Government revenue. State-exchequer could have earned a huge revenue of Rs.41.76 lakhs during the last two years as per details given below, had the accommodation been allotted to the students (Hostel charges - as per pg-47 of brochure) -

1	Hostel Room Rent @ Rs.1500/- per semester	1500 x 2 =	3000
2	Electricity & Water charges @ Rs.300/- per semester	300 x 2 =	600
3	Hostel / Mess Establishment / Services and Maintenance fees @ Rs.200/- per semester	200 x 2 =	400
4	Student welfare fees @ Rs.100/- for one time		100
5	Mess advance @ Rs.1500/- for 2 months	(1500/2)x12=	9000
6	Hostel security deposit @ Rs.1000/- (refundable)		1000
7	Furniture security @ Rs.400/- (refundable)		400
8	Total per student loss due to non-allotment of rooms	(Add 1 to 7)	14500
9	Total rooms in the boys and girls hostel	24+24=	48
10	Number of student who could be accommodated	in each room	3
11	Lying Vacant for the past two years	2008 & 2009	2
12	Hence, total yearly loss due to non-allotment of hostel rooms - (Hostel-charges x No. of rooms x Three-student per room x vacant-years) - (Col - 8x9x10x11=12)	14500 x 48 x 3 x 2 =	4176000

(Partly)
 settled as per
 reply given
 by

(b) Similarly, 12 numbers of staff quarters (6 Nos-Type IV and 6 Nos-Type-II) are lying vacant. No action to allot the vacant quarters which have been constructed after spending lakhs of rupees by the Institute. Government would have saved a sum of Rs.12.41 lakhs (907200+333936=1241136) during last one year, had the same been allotted to the needy employees.

Yearly, loss due to non-allotment of Six (6) - 2 bed-room & 1 dining-room staff quarters (Type-IV) -

1	On initial appointment to the lower most post in PB-3 (Rs.15600-39100) with Grade-Pay - (say Lecturers)		5400
2	Pay in the Pay-band for the lower most post in PB-3 (Rs.15600-39100)		15600
3	Total for the lower most post in PB-3 (Rs.15600-39100) - (1+2 above)		21000
4	Minimum HRA paid for the for the lower most post in PB-3 (Rs.15600-39100) @ 30% - (on 3 above)		6300
5	Total yearly loss per head on Minimum HRA paid	6300 x 12 =	75600
6	Lying Vacant for the past two years	2008 & 2009	2
7	Total loss of non-allotment of 6 one-room quarters - (Min-HRA-paid x No.-of-rooms x vacant-years)	75600 x 6 x 2	907200

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Source for arriving minimum pay - Swaney Handbook 2010 (pg-1)

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(c) Yearly, loss due to non-allotment of Six (6) - 1 bed-room & 1 dining-room staff quarters (Type-II) :-

1	On initial appointment to the lower most post in PB-2 (Rs. 5200-20200) with Grade-Pay - (say UDC)		1900
2	Pay in the Pay-band for the lower most post in FB-1 (Rs. 5200-20200)		5830
3	Total for the lower most post in PB-1 (Rs. 5200-20200) - (1+2 above)		7730
4	Minimum HRA paid for the for the lower most post in PB-1 (Rs. 5200-20200) @ 30% - (on 3 above)		2319
5	Total yearly loss per head on Minimum HRA paid	2319 x 12 =	27828
6	Lying Vacant for the past two years	2008 & 2009	2
7	Total loss of non-allotment of 6 one room quarters - (Min-HRA-paid x No.-of-qtrs x vacant-years)	27828 x 6 x 2 =	333936

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Source for arriving minimum pay - Swamy Handbook-2010 (pg-43)

Reasons for wastage of Government fund Rs.4,60,80,378/- (SE:548785+7431593=46080378) on construction as well as recurring loss to state-exchequer to the tune of Rs.54,17,136/- (4176000+907200+333936=5417136) every year due to non-allotment of hostel rooms and staff quarters amount to an approximate total loss Rs.5,14,97,514/- to State-exchequer may be elucidated to audit.

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PARA - 3: Under-deployment of staff

(Audit period 05.11.07-09 --- Reference Audit Memo no 15 dated 22.02.10)

Following is the vacancy position of the institute as on 19.02.10 -

S. No	Name of the post	Sanction	Filled	Vacant	Vacancy %	Contract basts
1	Principal	1	1	0	0.00%	
2	HOD	4	0	4	100.00%	
3	Lecturer	26	4	22	84.62%	10
4	TPO	1	0	1	100.00%	
5	Workshop Superintendent	1	0	1	100.00%	
6	Forman Instructor	1	0	1	100.00%	
7	Workshop Instructor	4	0	4	100.00%	
8	Workshop Attendant	2	0	2	100.00%	
9	Laboratory Assistant	11	0	11	100.00%	4
10	Laboratory Attendant	4	0	4	100.00%	
11	Librarian	1	1	0	0.00%	
12	Assistant Librarian	1	0	1	100.00%	
13	Library-Attendant	2	0	2	100.00%	
14	Programmer	1	1	0	0.00%	
15	Audiovisual Technician	1	0	1	100.00%	
16	AAO	1	1	0	0.00%	
17	Administration Officer	1	1	0	100.00%	
18	Steno (Sr)	1	1	0	0.00%	
19	UDC	3	3	0	0.00%	
20	LDC	4	1	3	75.00%	
21	Store Keeper	1	0	1	100.00%	
22	Store Attendant	1	0	1	100.00%	
23	PTI	1	0	1	100.00%	
Total=		74	13	61		

As per reply given by Dept.

Dawan
18/8/2022

Self filled

Apart from the above, it is stated that the institute started functioning w.e.f. the academic year of 2008 and since more than 1 year & 11 months had elapsed but the institute is observed to be functioning with skeleton staff as under :-

1. Out of 23 post, 15 posts are 100% vacant ;
2. Out of 23 post, only 6 posts are 100% filled & 2 post are filled to 25% of its capacity ;
3. Overall vacancy position is - Total-74 ; filled-13 ; vacant-61 i.e. 82.43% post vacant ;
4. Most importantly - out of 14 Lecturers, 10 are contractual, i.e. 71.43% are temporary.

In this connection, it is stated that Under-deployment of regular staff in the establishment severely and adversely affects the overall productivity of the institute; only strong work-force delivers results.

Hence, urgent steps need to be taken to persuade the DTTE (HQ) for deployment/strengthen the staff position of the institution so that this institute could provide optimum service to the admitted-students as well as to the society

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**PARA - 8 : Loss of Government property worth Rs.28557/-
(approximately) due to theft**

(Audit period 05.11.07-09 -- Reference Audit Memo no.1 dated 23.02.10)

During test-check of records, a letter bearing no.NIL dated 14.01.10 was noticed to have been received from Sh.Jashpal, Junior Engineer (JE), Construction Division-IV, IARI, Pusa, ND communicating an incident of theft of two computers (one belonging to PWD and the other belonging to IITD) from PWD office situated in the premises of IIT Dwarka in the midnight of 28.10.09 and 29.10.09 (photocopy enclosed as Annexure-6/Para-8).

In this connection, following issues are raised :-

1. NPR of order of transfer of computer to PWD - Neither, the indent/initial request of PWD nor orders of the competent authority concurring the transfer of computer from this office to the office of PWD is available on records. The lone document available with the institute is just a simple receipt dated 15.07.08 from Sh. Yashpal, JE (photocopy enclosed as Annexure-7/Para-8). Moreover, the PWD Sub-Division office already had a computer functioning in their office and providing of an additional computer without mandatory approval of competent authority highlights glaring mistake on the part of the concerned IITD caretaker.
2. Huge number of items reported stolen in the theft - As stated in the FIR, the number of items stolen were - (a) Computer (complete) - 2 Nos ; (b) UPS - 2 Nos ; (c) Printer - 1 No. ; (d) AC - 1 No ; (e) Inverter - 1 No. ; (f) JE records.
3. FIR lodged after two months of theft - As per the aforesaid letter of JE, PWD, the theft occurred in the midnight of 28.10.09 and 29.10.09 ; whereas the FIR in this regard bearing no 519 was registered by AE, PWD only on 28.12.09, i.e. after a lapse of two months. Such slackness in the matter needs to be investigated.
4. Incomplete details regarding theft - Initial co-relating facts came across the theft like (a) whether lock was broken for theft ; (b) whether window was broken for theft ; (c) names & details of the official who had last seen the stolen items ; (d) statement of the last official who closed the PWD office ; (d) version of the security guards on duty ; etc. were not available on records. The theft involving several thousands of rupees was reported to the institute in a casual/plain letter without any findings/supporting documents. Hence, JE, PWD may be asked to produce/give complete details of the theft so that appropriate case may be put-up for information to HQ/departmental enquires.

Further as per Para-4 of the terms & condition of Annexure-IV of the agreement with the security services contractor, the contractor was fully responsible to compensate in full the loss sustained by the Institute on account of any theft, burglary and any other kind of intrusion in building/area given for security. The amount of loss to be compensated by the contractor shall be determined by the principal employer or on his behalf by authorized nominee.

More than 1 year & 4 months have passed since the occurrence of theft but neither any police report has been sought in the matter (either by the institute or by PWD) nor any record was available on the file regarding any departmental action/enquiries conducted by the institute/ PWD in the matter, which is highly irregular.

Unless proven by other facts, the above loss of Government property is apparently due to the laxity on the part of the Caretaker of this institute (for issuing the computer without approval) and concerned AE, PWD (for not safe-guarding the items taken). Hence, action may taken against the security agency and defaulting officials. Loss of Government property may be made good by recovering appropriate amounts from such delinquent/agency officials, after due verification, under intimation to audit.

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Audit para No 5

Reference Audit Memo No.13 Dt 01.10.2012

SUBJECT: Blockage of funds to the tune of Rs.4,03,000/- on account of purchase of DIGITAL DUPLICATING MACHINE.

As per Rule 137 of GFR, every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency and economy in matters relating to procurement and accordingly care should be taken to avoid purchasing and keeping Non-Consumable items. On scrutiny of Non Consumable stock register, it has been noticed that a digital duplicating machine purchased for Rs. 4,03,000/- (Rs Four lacs three thousand) for the use of this IIT, but the same has been lying idle since 28.03 2008 which resulted in blockage of funds and space.

The reason for the above irregularity may be intimated to the audit. Again the use of the duplicating machine in this IIT may be reviewed and if no longer required in the institute, this machine may be issued to other Institutions who are in need or disposed of as per provision of Rule 196 of GFR.

Selled

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reply given by
H.O., said machine
is being utilized in
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Page 6

Audit para No.8

Reference Audit Memo no. 17 dt .04.10.2012

Subject: Improper maintenance of Pupil Fund (Non Govt. fund).

- 4. As per bank reconciliation statement as on 9.12.2011, there is a difference of Rs.620/- between bank balance (SB a/c no. 4447002100004222) and cash book balance pertaining to pupil fund. No efforts have been made to rectify the error till date.
 - 5. Further as per pass book, there is a credit balance of Rs.796904/- as on 31.3.2012. There was a credit balance of Rs.449397/- and Rs.755865/- respectively as on 31.03.10 and 31.03.2011 in the above mentioned account. The department made no efforts to transfer the money in to F.D. in order to earn more interest.
 - 6. The amount received on account of payment of Scholarship has been transferred to Pupil fund whereas a separate account should be opened in this regard.
- Reasons for the above mentioned irregularities may be elucidated to Audit

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← payment made directly
Have (drop)

Settled


19/6/2020

As per reply partially settled

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Part-II, CURRENT AUDIT REPORT
of I.I.T. Sector 09, Dwarka
(for the year 2013-14 to 2015-16)

Para -1 Personal Claims:-Recovery of amount of Rs.9813/-

- i) Sub: Irregular Pay fixation – Recovery of overpayment of Rs.7751/-from
Sh. Tarun Kumar Sharma, foreman instructor
(Ref. Audit Memo No.02 dated 30.06.2015)

Consequent upon grant of annual increment to those employees who were eligible to get their annual increment between February to June vide Finance Deptt. GNCT of Delhi endorsement No.F 4(73)/Fin.(Est-III)/ 2010-11/Pt.II/dsv/319 dated 30.03.2012, the pay of Shri Tarun Kumar Sharma, Foreman Instructor has been re-fixed under R.P. Rules 2008 vide Kasturba Polytechnic for Women, order No.F.5(81)/2000/KPW/516-21 dated 30.05.2012. 1st ACP granted to him w.e.f. 28.03.2007 has also been considered in the said pay fixation. According to an earlier office order No.F.5(72)/2000/KPW/Admn/2377-2383 his pay on grant of 1st ACP was fixed as on the date of ACP, i.e. on 28.03.2007 with DNI 01.07.2008 as he has not exercised any option to fix his pay after grant of annual increment due on 01.07.2007. However, in the aforesaid pay re-fixation order dated 30.05.2012, his pay has been fixed as if he has exercised option for fixation of pay under ACP, which is irregular. Moreover, his date of increment has also been advanced to 28.03.2007 as he has been given the benefit of annual increment on 28.03.2007 in the said pay re-fixation. His pay may now be re-fixed as under.

	Pay as fixed by the deptt. Vide order dated 30.05.12	Pay to be fixed
Existing pay in the pre-revised scale 5500-150-8000 as on 01.01.2006	6500	6500
D.N.I. in the pre revised scale	1 March	1 st March
Pay in the pre-revised scale 5500-150-8000 after grant of annual increment	6650	6650
Pay fixed in the revised scale as on 01.01.2006 (6650 X 1.85)	12370 + 4200	12370 + 4200
Pay after grant of A.I. on 01.07.2006	12870 + 4200	12870 + 4200
Date of 1 st ACP	28.03.2007	28.03.2007
Pay fixed on 28.03.2007 under 1 st ACP	13920 + 4600	13390 + 4600

He has been promoted as Forman Instructor in PB 3 15600-39100 AGP 5400 w.e.f. 09.05.2008 and the pay as on 09.05.2008 has been fixed at Minimum of the Pay Band, i.e. 15600 + 5400.

On account the aforesaid irregular pay fixation, he has been overpaid Rs.7751/- as detailed in Annexure I. The overpaid amount of Rs.7751/- may be recovered under intimation to audit.

Already settled by HQ 01/10/17

ii) Irregularities in calculation/deduction of income tax - recovery of Rs.2062/- (Ref:-Audit Memo No:- 10 dated: 11.07.2016)

As per records relating to his income tax for the year 2013-14 & 2014-15 it has been observed that the Sh. Krishan Kumar, Lecturer, has been allowed rebate for payment of LIC premium made from the salary of his wife, a government employee working in University College of Medical Sciences, Dilshad Garden, Delhi amounting to Rs. 8196/- per year for his daughter taking the plea that his wife has not claimed the same. Since the premium has been paid from the monthly salary income of his wife, Shri Krishan Kumar cannot claim rebate for the same. Hence, the rebate allowed to him is irregular.

Income tax due on the said amount i.e. $Rs.820 + 25 \times 8 = Rs.1690/-$ and interest @ 1% p.m., which works out to Rs.237/- i.r.o. tax dues of f.y. 2013-14 and Rs.135/- i.r.o. tax dues of f.y. 2014-15 totaling Rs.2062/- may be recovered from Shri Krishan Kumar and be credited to government under intimation to audit. (interest worked out up to July 2016). Further interest till the date of actual recovery may also be recovered.

Similar other cases may also be verified by the DDO/HCO at his own level and recoveries, if any, may be made under intimation to audit.

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Handwritten notes: 24/11/16, 24/11/16

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Para 02:- Irregular payment of Late Payment Surcharge (LPSC) Rs.2682.85 (say Rs.2683/-) (Ref:-Audit Memo No.: C Dated:: 04.07.2016)

During test check of contingent bills, it has been observed that through CB No.118 dated 14.10.2014 a payment of Rs.261286/- has been released to BSES Rajdhani Power Ltd. against Bill No.10361558213 for the usage of electricity by the Institute. The said amount includes LPSC of Rs.2682.85 and the payment was released under the approval/expenditure sanction of Principal/HOO. The Financial Powers delegated to HODs/HOOs do not include any such expenditure or LPSC. As per Rule 23 of General Financial Rules, any financial powers that has not been delegated under DFP Rules has to be referred to Ministry of Finance (Finance Department for GNCT of Delhi.)

Since Financial Powers for payment of LPSC has not been delegated to HOO/HOD, before making any such payment approval of Finance Department is required, which has not been obtained by the Institute.

Ex-post-facto approval of Finance Department may be obtained to regularize the said payment of Rs.2683/- under intimation to audit.

Para 03:- Non recovery of DVAT - recovery of Rs.31152/- (Ref:-Audit Memo No.: 04 Dated:: 05.07.2016)

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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).

During test check of contingency bills, it is observed that vide CB No.114 dated 26.10.2015, Integrated Institute of Technology, Dwarka, New Delhi has released a payment of Rs.778795/- to M/s. Shivalik House Keeping Services, H.O. 148, South Anarkali, Chander Nagar, Som Bazar, Delhi 110051 against following bills towards Sanitation Contract:-

S.No.	Bill No./date	Bill Amount	Amount Passed for payment	DVAT due @ 4%
1	SHKS/DTTE/IITD/461 dtd 20.03.2015	45820	41341	1654
2	SHKS/DTTE/IITD/482 dtd 01.04.2015	192926	178612	7144
3	SHKS/DTTE/IITD/2015-16/38 dtd 01.05.2015	192926	172990	6920
4	SHKS/DTTE/IITD/2015-16/74 dtd 01.06.2015	192926	192926	7717
5	SHKS/DTTE/IITD/2015-16/114 dtd 01.07.2015	192926	192926	7717
TOTAL		817524	778795	31152

The Amount of Rs.31152/- may be recovered from the agency and be credited to DVAT department under intimation to audit.

3261286/-

Rs. 2683/-
copy given

As per record
Amount to
Sanitation Cont. bill
no CB 88 dt 11/10/2015
hence dropped
140 16/6/2015
Audit 11/11/15

Settled

38/c

4/c
15
16/30

Para 04:- Irregular payment of service tax – Recovery of Rs. 269/-
(Audit Memo No.: 05 Dated: 05.07.2016)

i) 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 is payable by educational institutions w.e.f. 1st July 2012.

During test check of contingency bills it is observed that in following cases the institute has paid Service Tax to the agency M/s. Agmatel Pvt. Ltd. towards purchase of Agmatel digital tutor:-

Already
checked by
16/30
15/30
17/2/18
48K

S.No.	CB No./date	Agency's Bill No.	Bill Amount	Service Tax charged (rounded)
1.	213 dt. 31.03.16 & 215 dt. 31.03.18	DM1_1516_202 dated 31.03.2016	744622	269

(The Bill amount of Rs.744625/- has been released in two parts Rs.558469 in CB No.213 & Rs.186156/- in CB No.215) based on the expenditure head of account.

The service tax paid to the agency may be recovered and be credited to government under intimation to audit.

Similar other cases may be reviewed at the level of H/O and recoveries, if any, may be made under intimation to audit.

Para 05 Release of time barred claims without concurrence of Internal Finance Wing
(Ref:- Audit Memo No.: 06 Dated: 05.07.2016)

According to Rule 266 GFR read with Rule 264(3), 2006 GFR, a claim which has been allowed to remain in abeyance for a period exceeding two years, should be investigated by the Head of Department and if the HOD is satisfied with the genuineness of the claim, shall be paid with the express sanction of the government issued with the previous consent of the Internal Finance Wing of the Department Concerned.

During test check of contingency bills, it is observed that three Advertisement Bills of December 2010 & February 2011, as detailed below, have been kept in abeyance for a period exceeding two years but have been paid without following the above provisions of GFR:

S.No.	CB No./date	News paper Bill No. & date	Amount
1	182 dt. 28.03.2014	Indian Express Ltd. – 1000668501 dated 01.12.2010	834
2	183 dt. 28.03.2014	The Pioneer – CMYK – 0211PU.019493 dtd 19.02.2011	956
3	184 dt. 28.03.2014	Hari Bhoomi Delhi – LD/2010000392 dtd 19.02.2011	1292

Ex post-facto approval of Internal Finance Wing (Finance Deptt.) may be obtained to regularize the expenditure under intimation to audit. Similar other cases may be

As per record
Ex post facto approval
has obtained
under power
now dropped
16/1/2020
A.P.No 7

Settled

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at the level of HOO and recoveries, if any, may be made under intimation to

Para 06 :- Non adjustment of advance draws

(Audit Memo No. 13 dated: 11.07.2016)

advance drawal of money on abstract contingent bills for meeting contingent expenditure where advance drawal is inevitable. One of the condition attached for drawal of advance is that the amount of advance drawal is rendered to PAO concerned within one month from the date of drawal of advance.

On check of Advance register/Bill Register it has been observed that the following advance drawals are pending for adjustment for a considerable period as detailed below:-

Handwritten notes:
188 dt. 04.03.2015
194 dt. 09.03.2015
159 dt. 22.01.2016
178 dt. 11.03.2016
179 dt. 11.03.2016
180 dt. 11.03.2016

AC Bill No. & date	Amount of advance drawal	Date of advance drawal	Period of pendency
188 dt. 04.03.2015	40782	19.04.2015	1 year 3 months
194 dt. 09.03.2015	26490	16.03.2015	1 year 4 months
159 dt. 22.01.2016	25100	31.03.2016	04 months
178 dt. 11.03.2016	39110	ECS Mar. 16	04 months
179 dt. 11.03.2016	229000	30.03.2016	04 months
180 dt. 11.03.2016	114500	31.03.2016	04 months

2,34,5 etc

settled
settled
settled

The above AC bills may be settled by presenting Countersigned Contingent Bills to PAO immediately under intimation to audit.

Para 07 Non Production of Records:-

Page 8

- i) Annual Store return
- ii) Liability register
- iii) Property Register
- iv) File(s)/records relating to purchase/observance of codal formalities and A/A & E/S i.r.o. procurement of 33 computers with pre-loaded operating system at a cost of Rs.14,47,954.20 from M/s. H.P. India Sales Pvt. Ltd. through supply order No.IT-1/215/0879/29.08.2013 as entered on 12.12.2013 at page 53 of the stock register (tools & equipments - III) {refer Memo No.11 dated 11.07.2016}
- v) File(s)/records relating to purchase/observance of codal formalities i.r.o. purchase of library books worth Rs.56791/- from M/s. Jaypee Brothers Medical Publishers (Pvt.) Ltd. for MLT Deptt. During the year 2013-14 vide contingency bill No.190 dated 30.03.2014. {refer Memo No.11 dated 11.07.2016}

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by

The above records may be shown to next audit.

Signature:
(E D ASHOKAN) A O
IAO Party No. IV
13.07.2016

TEST AUDIT NOTES

36/C
2/C
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TAN 01 Shortcomings in maintenance of Service Books (Ref:-Audit Memo No.: 12 dated 11.07.2016)

- As per Rule- 257 of GFR:- Service book of the Govt. Servant should be maintained in duplicate. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt. The institute has not shown compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials as required under GFR - 2005(Rule-257) or not. Necessary action be taken for compliance of the rule and be shown to next audit.
- 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 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service/within three years of retirement have not done i.r.o the following official:-

S.No.	Name & designation	Designation	Date of joining service
1.	Sh. Jai Praksh Singh Rana	Foreman Instructor	08.01.1996

- As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to be recorded in the service books of Govt. Servant. However, no such entries have been found in the service books of:-

S.No.	Name & designation	Designation
1.	Sh. Jai Praksh Singh Rana	Foreman Instructor
2.	Sh. Ramesh Kumar	UDC
3.	Smt. Madan Dahiya	UDC
4.	Smt. Geeta	LDC
5.	Sh. Kyadari Mahender	Lecturer
6.	Sh. J. R. Bhowate	Lecturer
7.	Sh. B S Sundaram	Lecturer
8.	Smt. Alka Chaudhary	Admin. Officer

- Coloured Photograph not pasted in service book:-

S.No.	Name & designation	Designation
1.	Sh. Jai Praksh Singh Rana	Foreman Instructor

- Nominations under GPF Rules, Pension Rules & CREGIS have not been found in the Service Books of:

S.No.	Name & designation	Designation
1.	Sh. Jai Praksh Singh Rana	Foreman Instructor
2.	Sh. Kyadari Mahender	Lecturer

[Handwritten Signature]

6. Home Town Declaration under have not been found in the Service Books of :

S.No.	Name & designation	Designation
1.	Sh. Jai Praksh Singh Rana	Foreman Instructor
2.	Sh. J R. Bhowate	Lecturer
3.	Sh. B S Sundaram	Lecturer

Above discrepancies may be rectified under intimation to audit. All other service books may be reviewed by HOS at his own level and suitable action may be taken to rectify discrepancies, under intimation to audit.

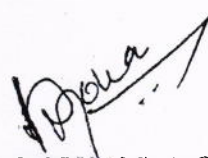
TAN 02: Shortcomings in maintenance of Stock Registers

(Ref:-Audit Memo No:: 08 Dated:: 06.07.2016)

During test check of the stock registers produced for audit it is observed that:-

As per GFR 192, all stocks have to be verified at least once in a year and the outcome of such verification has to be recorded in the corresponding register. However, no such verification has been found recorded during the audit period in the Stock registers provided to audit i.e. (i) MLT & Pharmacy - Tools & Equipment Vol II & III, (ii) Consumable - Pharmacy (iii) Furniture, (iv) office stationery Vol.II, (v) Sports and (vi) NGF Stationery.

Needful may be done under intimation to audit..


(E D ASHOKAN) A O
IAO Party No. IV
13.07.2016

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PART II
CURRENT AUDIT REPORT
(2016-18)

PARA 1

(Ref:- Audit Memo No.4 Dated : 21 /02 /2019)

Sub: - Short deduction of subscription towards DGEHS.

The rate of contribution towards Delhi government Employees Health Scheme (DGEHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Level as per 7th CPC. The rates of subscription has been revised w.e.f. 01 Feb. 2017 vide O/o No.F 25(III)/DGEHS/140/DHS/09/204078-20424 3 dated 02.02.17 as per the table given below.

Grade Pay As per 6 th CPC	Subscription (in Rs.)	Levels in Pay Matrix As per 7 th CPC	Subscription (in Rs.)
Rs.1650	50	Level 1 to 5	250
Rs.1800,1900,2000,2400,2800	125	-do-	-do-
Rs.4200	225	Level 6	450
Rs.4600,4800,5400,6600	325	Level 7 to 11	650
Rs.7600 and above	500	Level 12 & above	1000

During the test check of records I.I.T.(Polytechnic) , Sector 9, Dwarka, New Delhi, for the period 2016-18 it was noticed that short deduction on account of contribution towards DGEHS has been made from the following officials as per details given below:-

Recd. made @ per audit per ver h2 from ABE. Name checked

S.No	Name & Designation of the Employees (Sh./Smt.)	Grade Pay	Period	Deduction Made (Rate X Month)	Deduction Due (Rate X Month)	Difference
1	J.R.Bhowate, Sr. Lecturer	8000	March 16 to January 2017	325 x 11=3575	500x11=5500	1,925
			Feb,2017 to Sept. 2018	650 x 20=13,000	1000x20=20000	7000
2	Shashank Gupta, Sr. Lec	8000	May,2017 to Jan.19	650 x 21= 13650	1000x21=21000	7350
3	K.Mahender, Sr. Lec.	8000	Jan,2018 to Jan 2019	650 x 13=8,450	1000x13=13000	4550
4	Arun Dabas, Sr. Lec	8000	Mar.17 to Jan 19	650 x 23=14,950	1000x23=23000	8050
5	Ramesh Kumar,UDC	4200	Mar,2016 to June 2016	125 x 4=500	225x4=900	400
6	Magan Dahiya, UDC	4200	Mar,2016 to June 2016	125 x 4=500	225x4=900	400
TOTAL						29,675

Thus contribution towards DGEHS amounting to Rs. 29,675/- may be got recovered from the above mentioned officials after due verification of facts and figures and deposited into Govt. Account under intimation to audit.

Other similar cases may also be reviewed

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SS/c

PARA 2

(Ref:- Audit Mem^o No. 6 Dated: - 25/02/2019)

Sub: Non deduction of Water Charges

Vide PWD order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27-07-2012 the rates of water charges (where no meter is installed) has been revised w.e.f. 01-07-12 as under:-

Type	Existing Rate	Revised Rate
I	09	157
II	10	196
III	15	236
IV	20	315
V	-	472

During the test check of Pay bill register, and Bills provided by I.I.T.(Polytechnic), Sector 9 Dwarka, Delhi for the period 2016-18, it has been noticed that in the following case, Govt. Accommodation was allotted but water charge has not been deducted from the employee as detailed below:-

S. No	Name & Designation of Employees (Sh./Smt.)	Details of Govt. Accommodation	Period w.e.f	Rate of Water charges recovered as per PBR	Rate of Water charges	Difference & Months water charges	Total amount be recovered
i	J.R.Bhowate, Sr. Lecturer	Type -III, Q.No. 23, Vivek Vihar, Delhi	01.07.12 to 30/09/18 (Transferred w.e.f .01.10.18)	Rs.Nil	Rs.236	Rs.236 X 75 M	17,700
TOTAL							17,700

Thus non deduction of Water Charges amounting to Rs. 17,700/- may be recovered from the above mentioned official after due verification of facts and figures and deposited into Govt. Account under intimation to audit.

Other similar cases may also be reviewed.

Already settled by TID
Md. L. H. no. :-
SI / Aud. H / DA/2019 / PAO-131
1544 / 775F-60 dt 9/12/19

9/6/2022
140
9/12/19

PARA 2

(Ref:- Audit Memo No. 11 Dated : 27-02-2019)

Sub:- Shortcoming in reimbursement of bills for purchase of computers etc.

As per the directions issued by Directorate of Training & Technical Education vide office order no. F. 3/19/TE/AD/Part File/Part IV(b)/1060 dated 29.07.16 point(5) for Grant of Professional Development, the faculty of the Institute was given a one time start up grant of Rs. 1 lakh for purchase of computers, teaching material including books, research aids and office furnishings, etc. including grant for upgradation of or purchase of a new computer (especially for those who have availed such facilities on earlier occasions) teaching material including books and research aid.

During the test check of contingency bills, it came in notice that vide bill no. 245 dated 24.03.17 amounting to Rs. 1,63,477/-, reimbursement was made to following staff for items purchased in 2011,2012, 2013 i.e., five to six years before the issue of the said order:-

S.No	Name of Officer	Name of Dealer	Date of Purchase	Items Purchased	Amount
1	Sh. Virender Dagar	New Berco Electronics	18.07.11	LCD	29700
		Cost to Cost Computer	19.07.11	Printers	11,600
		--do--	19.07.11	Web Camera	1,116
2	Sh. J.R. Bhowate	Exe Solution	31.07.11	Laptop	42,798
3	Ms. Bani Baral, (Retd.) Officiating Principal	DELL	02.08.11	Laptop	39,701
Mitra & Ghosh & Jain Book Depot		05.08.11	Books	1,442	
4	Mr. Nitesh Mathur	Amba Aircool	08.08.12	LCD	32,900
		Shrichand Computer	19.08.13	DVD Writer	1,270
		Hiya Telecom	----	M Blaze	1,500
		Max Computer	16.08.13	DDRR	1,450
TOTAL					1,63,477

Above mention order stipulates that incentive grants upto Rs. One lakh was granted for purchase of computer including grants for upgradations of or purchase of a new computer. The order were issued on 29.07.16 and reimbursement was made for expenditure incurred prior to the date of issue of order. Related entries of reimbursement made was also not made in office record.

As such reimbursement made was not as per the instructions issued by the Directorate and was irregular. Therefore, an amount of Rs. 1,63,477/- be got recovered from the concerned staff after due verification & deposit into Govt. Account under intimation to audit.

24/80
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PARA 4

(Ref:- Audit Me no No. 2 Dated: 21/02/2019)


Sub: - Non-adjustment of advances amounting to Rs. 3,14,282/-

As per R & P Rule 162 the adjustment of advance shall be settled within a month of the drawal of advance. During the test check of record, it is observed that the following advances were drawn for various purposes, but not adjusted within the specified time as per R & P Rules 1962. Details of few such cases are as under :-

S No.	A.C.Bill No & Date	Amount (In Rs.)	Purpose for which advance granted
1	188 dt. 04.03.15	40,782	Procurement of Printers from NICSI
2	179 dt. 11.03.16	2,29,000	For IBA Accrediation
3	180 dt. 11.03.16	1,14,500	For IBA Accrediation

HOO/DDO may take necessary steps to adjust the above advances at the earliest possible after due verification of records under intimation to audit.

Other similar cases may also be reviewed.

Taken As for


PARA 5

(Ref:- Audit Memo No. 08 Dated : 26-02-2019)

Sub: Charging different rates of electricity charges from allottees of staff quarters.

During the test check of records & information provided by the office, it came into notice that there are 06 no. of staff quarters of Type-I & Type IV each in the office premises. All 06 no. of Type -I are vacant and Type IV (06 No.) are allotted. The allottees of these staff quarters are paying lump-sum amount to the Principal/HOO from time to time towards electricity charges (as no permanent BSES meter has been installed) as detailed below:-

S.No	Name & Designation	Address & Type of quarter allotted	Date of Allotment	Rate of electricity Charges
1	Sh.Arvind Kumar Yadav (Not working in this Institute)	Qrt.No.1, Type-IV, II Dwarka Camps	25.02.2014	@ Rs.1200/- P.M.
2	Sh Ajay Kumar Sharma (Not working in this Institute)	Qrt.No.2, Type-IV, II Dwarka Camps	27.01.2012	@ Rs.2500/- P.M.
3	Sh Inderjeet	Qrt.No.3, Type-IV, II Dwarka Camps	24.11.2014	@ Rs.1000/- P.M.
4	Smt Sarita Sharma (Not working in this Institute)	Qrt.No.4, Type-IV, II Dwarka Camps	25.02.2014	@ Rs.1400/- P.M.
5	Sh.Satadaru Chatterjee (Not working in this Institute)	Qrt.No.5, Type-IV, II Dwarka Camps	01.02.2018	@ Rs.500/-P.M.
6	Smt.Mamta (Not working in this Institute)	Qrt.No.6, Type-IV, II Dwarka Camps	20.04.2018	@ Rs1000/-P.M.

In this regard, observations made by audit are as under:-

- (i) Allottees accommodating same type of quarter i.e. type IV are giving different electricity charges and office authorities allowing the same which is not in order.
- (ii) Some of the allottees deposited lump-sum amount towards electricity charges for 2 to 6 months collectively.

Reasons for above irregularities needs to be clarified

Immediately necessary action may also be taken :-

- (a) for installation of electricity meters in staff quarters
- (b) For reviewing rate of electricity charges adopting uniform policy in all cases.

Action be taken after due verification of facts & figure & compliance be shown to audit..

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Para No. 6

(Ref:- Audit Memo No.12 &13 Dated 27/02/2019 & 05.03.19))

Sub: Stock Register.

During the test check of Stock Register of office of IIT (Polytechnic) ,Dwarka , Delhi for the audit period 2016-18, it has been observed that :-

1. **Annual physical verification:-** As per Rule 213(1) and 213(2) of GFR 2017 , item wise physical verification of all the Fixed Assets (Non –Consumable items) and consumable items should be undertaken at least once in a year and discrepancies, if any, be recorded in the Stock Register for appropriate action by the Competent Authority. It has been observed that physical verification of stock of Furniture, Tool & Equipment, Instruments (Machine Room), Consumable Stock Register & Office Stationery stock have not been done. Further stock verification of Library as per rule 215 of GFR 2017 has also not been done.
2. **Register in not prescribed form:-** The Stock Registers are not maintained in proper form i.e. GAR 41 (Consumable) & GAR 40 for non-consumable.

Other shortcomings in the stock registers are as under :-

- (i) **Furniture Stock Register:-** Non-Consumable items shown Nil e.g. pg- 27,29 etc.
- (ii) **Tools & Equipments Stock Register :-** More than one items entered on one page e.g. pg. 37,38,39,65,23 etc. Separate items should be entered on separate pages to calculate actual progressive balances of each items
- (iii) **Office Stationery Stock Register:-** Stock entries not signed at many places e.g.pg. 10,11,30,50,52,64,122,123 etc.
- (iv) **Instrument Stock Register:-** Details of items purchased i.e. bill no., name of agency, cost of item etc not recorded in register. eg. pg. no. 2, 5,12,13 etc.

HOO may take necessary action to remove above shortcomings under intimation to audit.

Taken as from.

UAP
6/3/19
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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TEST AUDIT NOTE

TAN 1

(Ref:- Audit Memo No. 5 Dated: - 25/02/2019)

Sub: Excess Savings under various Heads.

During the test check of reconciliation statement of IIT(Polytechnic), Sector 9, Dwarka Delhi, it is noticed that savings made under various Heads were not being regularized as per provisions contained in General Financial Rules, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

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

Year	Major Head	Head of Account	Budget	Expenditure	Savings	% age of Savings
2016-17	2203	00 105 86 00 11 DTE	250000	137432	112568	45.02 %
2016-17	2203	00 105 86 00 50 OC	1900000	265722	1634278	86.01%
2016-17	2203	00 105 86 00 21 S&M	2300000	38870	2211130	96.13%
2017-18	2203	00 105 86 00 50 OC	1500000	44444	1165106	77.67%
2017-18	2203	00 105 86 00 21 S&M	2000000		2000000	100%
2017-18	2203	00 105 86 00 06 Medical	1500000	28719	1171281	78.08%
2017-18	2203	00 105 63 00 42 Staff Dev.	500000	73503	421497	84.29%

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

HOO may take necessary action as mentioned above.

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(Ref:- Audit Memo No. 09 Dated 26.02.2019)

TAN 2

Sub: Cash Security/Fidelity Bond of Cashier.

As per Rule 306 of GFR 2017, subject to any general or special instructions prescribed by Government in this behalf, 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. Rule 306 (2) The amount of security to be obtained from a Government servant shall be determined on the basis of actual cash handled which shall not include account payee cheques and drafts. Rule 306 (3) Security should be furnished in the form of a Fidelity Bond in GFR 17, the security bond should be executed in Form GFR 14.

During the course of audit of IIT (Polytechnic), Sector 9, Dwarka, Delhi it was found that the Cashier/DDO has permanent imprest amount of Rs. 5,000/- but the cashier, who is entrusted with the custody of cash had not furnished security bond as required under Rule 306 of GFR.

HOO may take necessary action to get the security bond executed by the cashier to safeguard the Govt. money.

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TAN 3

(Ref:- Audit Memo No. 10 Dated: 26/02/2019)

Sub: Shortcomings in Service Books

During the test check of Service books maintained by the IIT (Polytechnic), Sector 09, Dwarka Delhi the following shortcomings have been noticed by the audit:-

1. As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Scrutiny of Service Books of officials reveals that the Department has not followed the above provisions of GFR
2. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case.

HOO may take necessary action as mentioned above

[Handwritten initials]

TAN 4

(Ref:- Audit Memo No. 14 Dated: - 05/03/2019)

Sub: Pupil Fund

As per guidelines for utilization of the Pupil Fund account, the administration of this account vest with the Head of the Institution, who shall be assisted & advised by the committee, called the Misc. Account Committee, The functions of the committee shall be

- (a) To discuss & frame proposals from time to time for expenditure under the aforesaid head.
- (b) To deal with all other matters relating to proper utilization of the fund.

During the test check of related record, it has been observed that huge balances under Pupil fund are lying as on 31.03.18 (more than Rs. 01 crore) which reflect that proper monitoring to utilize the fund for the welfare for student as per guidelines issued by the Directorate time to time is not being done, depriving students from the facilities of the pupil fund. The details of the utilization of Pupil Funds are as under:-

Year	Opening Balance	Income (In Rs.)	Expenditure (In Rs.)	Closing Balance(In Rs.)
2016-17	3832773.92	9239660.96	367255.68	9405179.2
2017-18	9405179.2	13529813	1686143.5	12248848.7

H.O.O. may take necessary action to utilize the fund as per the guidelines issued by the Department.

6/3/18
(USHA PURWAHA)
I.A.O., Audit Party No.VIII
ce

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PART - II

23/c

PART II
CURRENT AUDIT REPORT
(2018-19 to 2019-20)

Para No.1 Irregularities in Leave Travel Concession
(Ref. audit memo 13 dt.09.06.2020)

During the test check of Leave Travel Concession (Home Town / Anywhere in India) bills for the audit period, it was noticed that the employees/ officers have irregularly claimed the LTC :-

As per LTC rules, when the concession to visit any place in India is proposed to be availed of by a Government servant or any member of the family of such Government servant, the intended place of visit shall be declared by the Government servant in advance to his controlling officer.

In the instant case, Shri Rajeev Kumar, Section Officer vide application dated 23.10.2018 informed that he intend to Claim LTC (anywhere in India) and requested for grant of LTC advance along with 10 days of Leave Encashment to visit Kanyakumari via Trivandrum with family for the block period 2014-17 extended upto to 31.12.2018. He has submitted Final LTC Claim with the following details:-

Self
As per reply given by Deptt.

From	To	Mode of Travel	No. of Passenger	Fare Paid(in Rs.)
Delhi	Trivandrum	By Air	4	14068*4=56272/-
Trivandrum	Kanyakumari	By Train (2AC)	4	700*4=2800/-
Kanyakumari	Rameshwaram	By Train (2AC)	4	710*4=2840/-
Madurai	Trivandrum	By Train (CC)	4	490*4=1960/-
Trivandrum	Delhi	By Air	4	13276*4=53104/-
Total				1,16,976/-

But, reimbursement under the leave travel concession scheme shall not cover incidental expenses and expenditure incurred on local journeys. Reimbursement for expenses of journey shall be allowed only on the basis of a point to point journey on a through ticket over the shortest direct route.

Visit to the declared place essential: visit to the declared Home town or the declared place of visit for any place in India is an essential condition. LTC claim will not be allowed if place declared is not visited.

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In light of above, the claim should be restricted as follow as per the LTC rules for the to and fro journey for the shortest route:

From	To	Mode of Travel	No. of Passenger	Fare Paid(in Rs.)
Delhi	Trivandrum	By Air	4	14068*4=56272/-
Trivandrum	Kanyakumari	By Train (2AC)	4	700*4=2800/-
Kanyakumari	Trivandrum	By Train (2AC)	4	700*4=2800/-
Trivandrum	Delhi	By Air	4	13276*4=53104/-
Total				1,14,976/-

Settled

An amount of Rs.2000/- of Sh.Rajeev Kumar, Section Officer may be recovered from the concerned employees after verification of facts and figure and same may be intimated to the audit.

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Page - 6

21/C

Para No.2 Non-adjustment of advances amounting to Rs.23674/-
(Ref. audit memo 14 dated 09.06.2020)

As per R & P Rule 162 the adjustment of advance shall be settled within a month of the withdrawal of advance. During the test check of record for the audit period 2018-2020, it has observed that the following advances were drawn for various purposes but not adjusted within the specified time as per R & P Rules 1962. Details of few such cases are as under:-

Sr, No.	A.C. Bill No. & Date	Amount (in Rs.)	Purpose for which advance granted
1.	35 dt. 15.05.2017	1000/-	For NBAby Pharmacy dept
2.	71 dt. 11.07.2017	1399/-	For NICS I (not credited)
3.	218 dt. 09.03.2020	21275/-	Library

} settled
@awa

In addition to above three no.(03) of advances amounting to Rs.384282/- as follows for the audit period 2016-2018 still outstanding and not settled till date:-

Sr, No.	A.C. Bill No. & Date	Amount (in Rs.)	Purpose for which advance granted
1.	188 dt. 04.03.2015	40,782/-	For NBAby Pharmacy dept
2.	179 dt. 11.03.2016	229000/-	For NICS I (not credited)
3.	180 dt. 11.03.2016	114500/-	Library

} settled @

} settled @

HOO/DDO may take necessary steps to adjust the above advances at the earliest possible after due verification of records under intimation to audit. Other similar cases may also be reviewed.

partially settled

@awa

Un settled Amount 40782/- against NICS I

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PARA No.3 Irregular payment of Rs. 3000/- as professional Development for attending short term course
(Ref. audit memo No.15 Dated: 10.06.2020)

During Test check of Contingent bill in respect of IIT, Dwarka, Sector 9, New Delhi, it was noticed that irregular payment of Rs. 3000/- was paid as "Grant of Professional Development for attending STC on AUTO CAD to Shri Nitesh Mathur, Lecturer Electrical.

Shri Nitesh Mathur, Lecturer Electrical was nominated for attending Short term Course on Auto CAD vide order of Assistant Director (TE/SD) in file No. 101/SDP/2009-10/SD/02/Pt.File-V/2109 dated 18.05.2018 in which it was mentioned that there will be no financial implication at DTTE level. However, if there is any financial implication in and course, the same will be borne by the faculty itself.

In the light of above facts mentioned in the paragraph above an amount of Rs.3000/- may be recovered after due verification under intimation to audit.

*As per file
verified Rem 10/11/20*

*Dhawan
10/18/22
(D.K. Dhawan)
IAO Audit Party VII*

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Page-07

PARA No.4 Loss of Government Revenue
(Ref. audit memo No.18 Dated: 12.06.2020)

During the test check of sale of old newspaper and Magazines in the FY 2018-19 of IIT, Sector 09, Dwarka, Delhi it was observed that Quotation for Selling of Raddi which include Old newspaper -1000 Kg (estimated), Old Magazines - 200 Kg (estimated), Answer Sheet - 100Kg (estimated), Practical Note Book - 500 Kg (estimated) was asked from 6 bidder vide letter dated 07.03.2019 and same was uploaded on Institute website. 5 firms quoted the price for the Raddi.

Purchase committee recommended for selling of Old newspaper @Rs.13.50/kg, Old Magazine @ Rs.13.50/kg and Practical Notebook @ Rs.15.25/kg firm named SRC Enterprises, Budh Vihar, Delhi-110086 and for selling of used Answer Sheets @Rs.16/kg firm named Mohammed Asghar Khan, Shakur Pur Colony, Delhi-110034. The firms were informed vide letter 04.04.2019 that their quotation were approved and they should lift the raddi items in 3 days after receiving the letter with condition as mentioned in letter.

Vide letter dated 02.07.2019, order of cancellation was intimated to the firms.

Again, Quotation for Selling of Raddi which include Old newspaper -500 Kg (estimated), Old Magazines - 200 Kg (estimated), Answer Sheet - 100Kg (estimated), Practical Note Book - 500 Kg (estimated) was asked from same 6 bidder vide letter dated 11.07.2019 and same was uploaded on Institute website. 3 firms quoted the price for the Raddi. Mohammed Asghar Khan, Shakur Pur Colony, Delhi-110034 was shortlisted for selling all the raddi as price quoted by this firm were the highest i.e.

As per above facts, following discrepancies are noticed:-

1. Rate quoted by Agencies in the 2nd bid is comparatively lower than the 1st Bid which causes loss of revenue to the government.
2. M/s Mohammed Asghar Khan, Shakur Pur Colony, Delhi-110034 was selected in the first bid which was not formulated by the agency. In which circumstances the same agency was again invited for bid and selected at the cheaper rate instead of blacklisting him from the bid for failure to pick the raddi at first instance.
3. No Earnest money was taken from the firms applying for the Bid for selling of raddi. Due to which the whole exercise was repeated.

Discrepancy pointed out may be settled as per rules and same may be intimated to the audit.





PARA No.5 Improper maintenance of Stock Registers
(Ref. audit memo No.21 Dated: 16.06.2020 and Record Memo No.03 dated 03.06.2020)

During the test check of following stock register of Integrated Institute of Technology, Dwarka, Sector 9, Delhi:-

1. Tool & equipment stock register (Volume II & III)
2. MLT Consumable Pharmacy (Volume I)
3. NGF Stationary Stock register
4. Office stationary Stock register (Vol. II & III consumable items)
5. Sport Stock Register
6. Chemical Stock Register
7. Furniture Stock Register
8. Computer Stock Register
9. Library Stock Register
10. Property Register(Non-Consumable items)

Following discrepancies are observed:-

- ✓ 1. **Physical Verification of Non-Consumable and Consumable Stock:**
Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of the stock register produced to Audit Party, it has been observed that no physical verification of items was undertaken during the year 2018-20 by IIT, Dwarka. 
- ✓ 2. **Page counting Certificate:**
Page counting certificate has not been recorded and signed on stock register by the In-charge of IIT, Dwarka.
3. Cuttings and overwriting have not been attested by Store In-charge, which is irregular.
4. Entries made in the stock registers are not attested the signing authority for its verification and correctness.
5. Material was issued but it was not recorded who received that material.
- ✓ 6. Stock verification of Library as per rule 215 of GFR 2017 has also not been done. 

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In addition to above, following shortcomings pointed out during audit period 2016-2018 are still pending:-

1. Register in not prescribed form:- The stock Registers are not maintained in proper form i.e. GAR41 (Consumable) & GAR40 (non-consumables).

Other shortcomings in the stock registers are as under:-

1. Furniture Stock Register :- Non-Consumable items shown Nil e.g. pg-27,29 etc.
2. Tools & Equipment Stock Register :- More than one items entered on one page e.g. pg 37,38,39,65,23 etc. Separate items should be entered on separate pages to calculate actual progressive balances of each time.
3. Office Stationary Stock Register :- Stock enteries not signed at many places e.g. pg. 10,11,30,50,52,64,122,123 etc.
4. Instrument Stock Register:- Details of items purchased i.e. bill no., name of agency, cost of item etc not recorded in register. Eg. Pg. no. 2,3,5,12,13 etc.

Sethi
Dhanraj
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HOO may take necessary action to remove above shortcomings under intimation to audit.

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PARA No.6 Utilization of Institute's infrastructure by the Board of Apprenticeship Training (BOAT) without paying Rent.
(Ref. audit memo No.22 Dated: 18.06.2020)

During the test check of records & information provided by the Institute, it is observed that DTTE vide its letter No. F.3(16)/2/IITD/CT/Infrastructure/2014/1114 dated 22.10.2014 convey the approval for utilization of Infrastructure of IIT, Dwarka for other Government Department/Agencies. As per Point B of the above letter, BOAT was allowed to use a room and two quarters in the premises of IIT, Dwarka to set up the extension centre of Boat (NR), Kanpur in Delhi and principal was advised to that he may charge rent on Sq.ft rate & electricity on actual consumption basis.

BOAT vide letter BT/AA-DL/Extn/IIT-374 dated 05.02.2019 requested to waive off the rent but agreed to pay the electricity charges on actual consumption basis.

Authority concerned of the IIT is to provide the documentary evidence confirming that the rent was waived off as requested by BOAT. If not waived off, then necessary action may be taken for execution of rent agreement as per letter dated 22.10.2014 since the date of allotment of room and two numbers of quarters. In this regard, amount of rent may be recovered from BOAT as per the rates settle according to the norms between both parties under intimation to Audit.

Settled

Para-8

PARA No.7 Non production of record
(Ref. audit record memo No.04 Dated: 04.06.2020)


During the course of audit for the period 2016-17 to 2017-18, following records have not been provided to audit for scrutiny:

- 1 Details of Machinery/office Equipments purchased/installed or Old/Obsoletes/Unserviceable during 2018-2020.

In addition to the above, the following record for the audit period 2013 to 2016 has not been provided to audit for scrutiny:

- 1 Annual Store return
- 2 Liability register

Above record may be shown to next Audit.


22/1/2020
(Kulbhushan Arora)
I.A.O.Audit Party No.VII

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TEST AUDIT NOTE
(2018-19 to 2019-20)

TAN No. 1 Shortcoming in Pay Bill Registers.
(Ref Audit Memo No.11 Dated: 08.06.2020)

During the test check of Pay Bill Registers for the period 2018-20, following shortcomings have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. Numerous cutting and overwriting were also noticed in the PBRs which need to be attested by DDO e.g. Pg. No. 93,96,97,99,100,103,104 and 111(2018-19) and Page No. 02,04,06 and 08 (2019-2020) and monthly entries of PBR's have not been verified and signed by the D.D.O. for its correctness.
3. GAR-18-Abstract Pay Bill - entries for the year 2018-19 were made but not attested /verified by the D.D.O. for its correctness. Entries for the year 2019-20 not made.
4. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, details of loan /advances/ refunds, installment No., Bank details etc. were also not found completely filled.

HOS may take necessary action as mentioned above and shown to next audit.



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TAN No. 2 Shortcoming in Bill Register
(Ref Audit Memo No.016 Dated: 10.06.2020)

During the test check of Bill Register for the period 2018-20, following shortcomings have been noticed:-

1. Bill register does not have proper paging number either machined or manual. Certificate for page counting duly signed by DDO also not found recorded on the first page of the Bill Register.
2. Particulars of every bill presented to PAO needs to be entered in Column No.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that all entries are found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
3. Further, the Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for non compliance thereof may be furnished to audit.
5. Column No. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
6. There are number of cuttings and overwriting in the Bill Register which has also not been attested by the DDO, which is irregular.

HOS may take necessary action as mentioned above and shown to next audit.



TAN No. 3 **Improper maintenance of Service Books**
(Ref Audit Memo No.17 Dated: 11.06.2020)

During the test check of Service books maintained by the IIT (Polytechnic), Sector 09, Dwarka Delhi the following irregularities have been noticed by the audit:-

1. Shortcomings in Service Record.

S. No.	Name & Designation (Mr./Ms.)	Remarks
1.	Naveen Kumar Yadav, Junior Assistant	Photo not attested.
2.	Sunil Kumar,	Nomination form not attached, Family declaration form not attached, Photo not attested. Police verification and medical fitness certificate not available, home town declaration not found
3.	Neetu, IT	Police verification and medical fitness certificate not available,
4.	Indra Kalra, AAO	Police verification and medical fitness certificate not available, As per rule photo replaced but not attested.
5.	Rajeev Kumar, SO	Aadhar No. and PRAN No. not mentioned, Declaration of home town not found

2. As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O, and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

3. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case.

4. As per SR 202, GIO (1), verification of services should be completed annually and certificate of verification recorded in the Service Book after ensuring correctness of the entries. Last verification recorded upto 30.06.2018.

5. As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number, it has been observed that Aadhaar Number has not been recorded in service books.

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6. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. During test check of service books of employee who have completed 18 years of regular service or left five years of service before retirement, it was found that service book not verified by PAO. All other similar cases may be reviewed.

HOO is advised to comply with the above mentioned provisions for maintenance of service books. Short coming may be rectified and shown to audit.



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TAN No. 4 Cash Book

(Ref Audit Memo No.019 Dated: 15.06.2020)

During the test check of Cash Book for the audit period, following shortcomings have been noticed which may be rectified under intimation to audit:-

1. Amount received and deposited into Bank through challan but Challan number was not mentioned in the cashbook at the payment side for eg. an amount of Rs.5730/- and Rs.1,20,000/- were deposited on 11.03.2020 without mentioning the challan No.
2. Details of closing balance specifically not mentioned in the cash book. for eg. in the month of January 2020.
3. As per rule, Government receipt should be deposited next working day or at the earliest but during scrutiny of the cash book it has been observed that amount deposited late by four to seven days for eg. 1. 6 february 2020 for Rs.2,46,100/-
2. 8 june2018 for Rs.2600/-
3. 10 June 2019 for Rs2600/-
4. Entries recorded in cash book were cancelled from page154 dated 16.06.2019 to page no. 157 23.10.2019 and numerous cutting and overwriting were found in the cash book (pages 141 to 148) but entries were not initialed by the Head of Office on every such correction.
5. Signing Authority of cash book has not attested the receipt side of cash for verification and correctness of each and every entry.
6. **Certificate of Physical verification of cash certificate not recorded** – Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:
“Certified that cash amounting to Rs. (Rupees only) has been physically verified and found correct as per the balance recorded in the cash book”
.No such certificate is recorded in the Cash Book.
7. **Paid vouchers-** Sub-voucher retained by the disbursing officers are required to be marked “Paid & cancelled” immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment and no voucher has been signed by the DDO.

HOS may take necessary action as mentioned above and shown to next audit.

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PART – II

CURRENT REPORT

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Part- II
CURRENT AUDIT REPORT

During the course of current audit, 22 audit memos including 13 record memos were issued highlighting various irregularities. Out of these 22 Audit Memos (including record memo), 01 Audit Memo fully and 01 partially settled on the spot. Hence, remaining Audit Memo's with recovery of Rs. 84,240/- have been incorporated in current audit report .

S. No	Memo No.	Description	Status
1	1	Record Memo	
2	2	Record Memo	
3	3	Record Memo	
4	4	Record Memo	
5	5	Record Memo	
6	6	Record Memo	
7	7	Record Memo	
8.	8	Record Memo	
9	9	Record Memo	
10	10	Record Memo	
11	11	Record Memo	
12	12	Record Memo	
13	13	Record Memo	
14	14	Caution fee/Security deposit (Merged with Memo 18)	
15	15	Overpayment of Transport Allowance amounting Rs. 1,01,088/-	PARA 01
16	16	Loss of Govt. Revenue due to short recovery of electricity charges	PARA 02
17	17	Improper maintenance of Stock Registers	Settled
18	18	Security Deposit lying unclaimed	PARA 03
19	19	Loss of Library Books amounting to Rs.55,387/-	PARA 04
20	20	Shortcomings in maintenance of Service Books	TAN 01
21	21	Non-Maintenance of Medical Claim Register/LTC Claim/and others	TAN 02
22	22	Irregularities in computation of Income Tax recoverable	TAN 03

Details of Current Recovery (Audit period 2020-21 to 2021-2022)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
15	1,01,088	16,848	84,240
Total	1,01,088/-	16,848/-	84,240/-

The internal audit report has been prepared on the basis of information furnished and made available by **office of the DSEU Dwarka Campus (Formerly known as IIT, Dwarka), Dwarka, New Delhi - 110077** disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.


(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII

PART - II

CURRENT AUDIT REPORT

PARA 01 :- Overpayment of Transport Allowance amounting Rs. 84,240/-

(Audit Memo No. 15 Dated 08.08.2022)

As per M.F. O. M. No. No. 21 (1) /97- E. II(B) dated 3/10/1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22.02.2002 this allowance will not be admissible if a government employee is absent from duty for full calendar month(s) due to leave, training, tour etc. vide O. M. 21(1)/97-E. II (B) dated 22.2.2002.

During the test check of records for the audit period and as per the attendance records provided by the IIT Dwarka, it has been revealed that the following employees were absent for a period of complete calendar month or more for which were paid Transport Allowance as detailed below:-

S.No.	Name Sh./Smt.	Month	Amt. paid as per PBR	Amt. to be recovered
1	Mr. Sashang Gupta, Prl.	May, 20	8424	8424
2	Dr. K. Mahender, Sr. Lec.	April, 2020	8424	8424
3	Dr. B. Shanmuga Sundram Sr. Lec.	May 21	8424	8424
4	Neelu Mishra, Sr. Lec	May 21	8424	8424
5.	A.Vamsi Mohan, Sr. Lec	May 21	8424	8424
6	Komal Dingra, Lec.	May 21	8424	8424
7	Arun Dabas, Sr. Lec	June 21	8424	8424
8	Dr. Nitin Jain, Lec.	April 20	8424	8424
9	Dr. Rashmi, Lec.	April 20	8424	8424
10	Dr. Dipak Gaddede, Lec.	April 20	8424	8424
			Total	84,240/-

The overpayment of Transport Allowance during the absence for complete calendar month as per details above may please be recovered and deposited in Govt. account after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA 02 :- Loss of Govt. Revenue due to short recovery of electricity charges.

(Audit Memo No. 16 Dated 10.08.2022)

During the test check of records for the audit period and as per the records provided by the IIT Dwarka, it has been revealed that there are some residential Qtrs in IIT Dwarka, complex. On scrutiny of the record of IIT Dwarka revealed that IIT Dwarka has

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installed sub metre for electricity and recovered the electricity charges from the occupants of residential quarters at the following rate.

S.No.	No. of Flats	Fixed charges	PPAC Charge	Rate per Unit
1.	6 (Type -I) 6 (type-IV)	Rs.125/- KW	@ 4.5/-	0-200 @ Rs.3/- 201-400 @ 4.5/- 401-800 @ 6.5/-

From the record provided to audit it has come to noticed that during the period 2020-21 the department has made payment of Rs. 1669230/- appx. towards electricity consumption of 96216 units to BESE pvt. Ltd. i.e average @ 17.35 per unit including all charges (Annexure-I). Further BSES charged the Fixed charges @ Rs. 250/- KW and PPAC charges 16.46 % whereas the institution charged from the occupant fixed charges @ Rs.125/- KW and PPAC charges 4.50%. As per practice and convention the entire amount of electricity charges from any government leased premises is to be borne by the allottee as per the actual consumption. Audit observed that Institution recovered the electricity charges at the lower side from the occupants. Further the sanction load of each quarter shown in the bill raised by the institution is 2KW which is not fissile as per the cover area and flow chart of consumption of electricity.

Hence reason may be elucidated to audit for non- charging the rate of electricity on actual expenditure and not installing the separate electricity metre from BSES pvt. Ltd. in the residential complex. The actual expenditure on electricity charges may please be recovered and deposited in Govt. account after due verification of facts and figures under intimation to audit and a separate electricity meter be installed in each quarter so that actual electricity expenditure may be charged from each allottee.

PARA 03 :- Security Deposit lying unclaimed

(Audit Memo No. 18 Dated 17.08.2022)

As per Rule 189 of receipt and Payment Rules, all deposits or balances unclaimed for more than three completed account years shall be credited to Government Accounts, at the close of March every year.

On scrutiny of information provided to audit, it has revealed that institute has collected security deposit/caution money from students in the years 2014 and 2015 and the same is still lying unadjusted/unclaimed with the institution as detailed below:

2014					
S.No.	Programme	No of students enrolled	No of students whose security money refunded	No. of students whose security money unclaimed	Unclaimed amount
1.	Bsc. MLT	33	17	16	5000x16=80000
2.	Diploma MLT	65	33	32	2000x32=64000

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3.	ITSEM(Information technology enabled service management)	66	33	33	2000x33=66000
4.	Diploma in pharmacy	65	47	18	2000x18=36000
2015					
1.	Bsc. MLT	28	26	2	5000x2=10000
2.	Diploma MLT	66	45	21	2000x21=42000
3.	ITSEM(Information technology enabled service management)	71	37	34	2000x34=68000
4.	Diploma in pharmacy	64	42	22	2000x22=44000
5.	B.Voc(SD)	15	12	03	3000x3=9000
			Total		4,19,000/-

Further in absence of the records related to security money/caution money cannot be ascertained that how much amount has been actually accumulated in this account. However, Audit has worked out the unclaimed security money for the year 2014 and 2015 only as per information provided to audit.

Hence, unclaimed amount of security money has to be worked out immediately and sincere efforts to be made to transfer the unclaimed amount into the Govt. account (receipt Head) immediately.

PARA 04 :- Loss of Library Books amounting to Rs.55,387/-

(Audit Memo No. 19 Dated 17.08.2022)

On scrutiny of the library records and other information made available to audit it reveals that no physical verification of the stock of the library books in a time frame manner has been conducted by the DSEU Dwarka Campus (Formerly known as IIT, Dwarka. As per report of physical verification provided to audit, the very first-time physical verification was conducted by the unit in the year 2021 only. As per information provided by the unit, 175 books amounting to Rs. 55,387/- are missing and untraceable. Guidelines/policy regarding library management has not been provided by the DSEU Dwarka Campus (Formerly known as IIT, Dwarka to audit.

Audit has also observed that there is no procedure for internal check on the issue of library books to the students/staff of the college. There must be some strict guidelines/instructions from the college authorities regarding issue and collection of books, so that librarian can maintain record of books as per guidelines/instructions.

Necessary steps may be taken to recover the books and remove the discrepancies in Library Records immediately under intimation to audit.

Dawar
(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII

4/12

TEST AUDIT NOTE

TAN 01 :- Shortcomings in maintenance of Service Books

(Audit Memo No. 20 Dated 17.08.2022)

During scrutiny of service books the following observations have been noticed: -

1. Service Book to be shown to the official every year as per SR 202-

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

2. Re-attestation –

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority and the same has not been done. Moreover, the latest photograph of employees was not pasted in the first page of service book under the signature of HOO.

3. Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO.

On perusal of Service Book of employees of this office it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.

4. Inspection of 10% of Service Book by the Head of Office-

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions which has not been followed.

5. Annual verification of services-

Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect but has not been done.

6. Home Town' declaration

The declaration of home town under LTC Scheme should be kept in the Service Book and entry to this effect is to be made in the Service Book under the signature of HOO. E.g. The home town declaration has not been recorded/placed in the service book of few employees, however the incumbent had availed the benefit of home town travel concession.

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7. Maintenance of Leave Record

The leave record has not been maintained properly and up to date in the services book of the employees. No joining reports are obtained and placed in file after availing Earned Leave, commuted leave, Maternity Leave and Child Care Leave etc.

8. Pasting of Photograph

In some the service books the photographs of the employees has not been pasted and duly attested by the H. O. O.

Necessary steps may please be taken to rectify the above-mentioned shortcomings at the earliest under intimation to audit.

TAN 02 :- Non-Maintenance of Medical Claim Register/LTC Claim/and others-reg.

(Audit Memo No. 21 Dated 17.08.2022)

While scrutiny of the records of the office of the DSEU Dwarka Campus (Formerly known as IIT, Dwarka), New Delhi - 110077, 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 by 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.

(2) **Non-Maintenance of LTC advance and adjustment Register:-** The court authorities have not been maintaining LTC advance and adjustment register, 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) **Tuition Fee Register:-** During the test check, the court has not maintained tuition fee reimbursement file in the prescribed format such as details of children's who are studying and their fees details etc.

The Authority of college, may take necessary steps to maintain the above registers as per the prescribed rules and compliance may be shown to audit.

TAN 03 :- Irregularities in computation of Income Tax recoverable-reg. 2/c

(Audit Memo No. 22 Dated 17.08.2022)


TDS is one of the modes of collection of taxes, by which a certain percentage of amounts are deducted at source by the Drawing & Disbursing Officer (DDO) and deducted amount is remitted to the Government account. It facilitates sharing of responsibility of tax collection between the deductor and the tax administration. It ensures regular inflow of cash resources to the Government. It acts as a powerful instrument to prevent tax evasion as well as expands the tax net.

According to the Income Tax Act, the owner can claim deduction of maximum Rs. 150000/- towards repayment of principal under Section 80C and Rs. 200000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During the test check of income tax calculation sheets for the F.Y. 2020-21, it has been found that the rebate under Section 24 and under section 80C on account of payment of Principal and interest thereon has been allowed to the employees on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides, no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to cross check the correctness of actual rebate allowed. Further, in some cases, no proof or record of ownership has been attached either by the employees or a certificate from their spouse furnished in case of property ownership/home loan is in joint name to claim the rebate on home loan. In addition to above, no possession letter/completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under section 24 and u/s 80C.

Further during the test check of Pay Bill Register and other Income Tax records for the Financial Year 2020-21, some discrepancies have been noticed. The employees have submitted rent receipts of Rs.20,000/- and above per month but no digital proof is attached with their claims. No cash transaction of Rs.20,000 and above is allowed. The rent agreements have been prepared after expiry of 8 to 10 months from the commencement of the date of agreement.

The DDO has given rebate without getting supporting documents, which is irregular. The DDO is advised to be more careful in future and all supporting documents must be collected from the concerned officers/officials before allowing such rebate.


(Dinesh Kumar Dhawan)
IAO/Sr.AO PARTY NO. VII