

95/C

**GOVT. OF NCT OF DELHI  
DIRECTORATE OF AUDIT  
NEW DELHI-02**

**Sub: Audit report of ITI, Shahdara, Delhi. for the period from 2020-21 to 2021-22.**

**INTRODUCTION**

The Internal Audit on the account of ITI, Shahdara, Delhi for the period from 2020-21 to 2021-22 was conducted by field Audit Party No.IX comprising of Mathew Kurian, Sr.AO/IAO (transferred w.e.f.07.06.2022(FN), Dinesh Kumar Verma, AAO and Sagar Khanna, ASO. The audit was conducted during 07 working days w.e.f. 31.05.2022 to 08.06.2022.

**AIMS AND OBJECTIVES**

ITI, Shahdara, Delhi was established in 1988 and is managed by the Department of Training and Technical Education, at present the regular staff strength is 57 with approx 742 students. The institute is having various 12 trades. The Institute has good infrastructural facilities.

Office of the ITI Shahdara, govt. of NCT of Delhi is engaged in imparting training and education in various technical trades under the administrative control of the Directorate of Training and Technical Education, Govt. of Delhi Pitampura, Delhi.

**H.O.O./D.D.O.**

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 01/04/2020 to 31/03/2022.

**HEAD OF SCHOOL**

S. No	Name (Sh/Smt/Mrs.)	Designation	From	To
1	Ajay Vashisht	Principal	01.04.20120	07.04.2021
2	Ram Gopal	Principal	08.04.2021	31.03.2022

**DDO**

S. No	Name (Sh/Smt/Mrs.)	Designation	From	To
1	Kishor Sharma	AAO	01.4.2020	31.03.2022

**CASHIER**

S. No	Name (Sh/Smt/Mrs.)	Designation	From	To
1	Shripal	Jr. Asstt.	01.04.2020	31.03.2022

**Budget Allocation and Expenditure for the year 2020-21 to 2021-2022.**

(Amount in Rupees)

Year	Capital			Revenue		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2020-21	2500000	-	2500000	83753000	75316821	8436179
2021-22	100000	-	100000	88380000	85412131	2967869

**Details of Vacancy Statement as on 31/03/2022**

S.N.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	01	01	-
2	B	96	41	55
3	C	43	17	26
	<b>Total</b>	<b>140</b>	<b>59</b>	<b>81</b>

**STATUTORY AUDIT**

As per information provided by the unit, AGCR has conducted the audit upto the period 2010-11 to 2015-16.

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## MAINTENANCE OF RECORDS

The maintenance of records of ITI, Shahdara, Delhi for the period from 2020-21 to 2021-2022 was found satisfactory subject to observations made in the audit report.

## OLD AUDIT REPORT

There were 51 audit paras involving recovery of Rs.55,701/- outstanding. 03para was settled during the current audit, based on the reply submitted and compliance shown by the unit. Balance 48 paras are incorporated in the current audit report.

### (A)

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
01	1976-77 (1)	(1)	Nil	Nil	01(1)
	1978-79(5)	(5)	Nil	Nil	05(2 to 6)
	1979-81(7)	(7)	Nil	Nil	07(7 to 13)
	1988-90(7)	(7)	Nil	Nil	07(15 to 21)
	1993-94(3)	(3)	Nil	Nil	03(22 to 24)
	1996-97 (1)	(1)	Nil	Nil	01(25)
	1997-99 (4)	(4)	Nil	Nil	04(27 to 30)
	1999-01 (1)	(1)	Nil	Nil	01(31)
	2006-08 (5)	(5)	Nil	Nil	05(1/1,1/2,3,4,5)
	2008-12 (9)	(9)	Nil	Nil	09(1 to 3,6 to 10,12)
	2012-17 (5)	(5)	Nil	Nil	05(2,4,5/1,5/2,6)
	2017-20 (2)	(5)	03	01,02,& 04	02(3,5)

### (B) Details of Old Recovery

Sl. No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras (Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1	2012-17	32031	-	-	02	32031
2	2017-20	23670	01 02	10,980 12690	- -	- -

### Current Audit Report

During the course of current audit, 08 Audit memos + 13 record memos highlighting various irregularities/short comings were issued raising recovery of Rs. 21,738/- out of which an amount of Rs. Nil/- has been recovered on the spot. On the basis of reply submitted by HOO, Nil memos have been settled. The rest audit memos have been converted to 06 PARA(including NPR) and 03 TAN which are incorporated in current audit report with the total recovery of Rs.21,738/-.

### Details of Current Recovery

Memo No.	Total Recoveries Detected(Rs.)	Amount Recovered (Rs.)	Balance (Rs.)	Para. No.
01	20,010	-	20,010	01
04	1,728	-	1,728	02

The internal audit report has been prepared on the basis of information furnished and made available by ITI, Shahdara, Delhi for the period from 2020-21 to 2021-22 disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

Sagar Khanna, ASO

Dinesh Kumar Verma, AAO

INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. IX

PART - I

93/6

**OLD AUDIT PARAS  
(1976-2020)**

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**PART - I**  
**Old AUDIT REPORT**

(1976-2012)

There were 47 old Audit para's outstanding of the office of ITI, Shahdara, Delhi, the office shown the compliance of 03 paras and the same were settled, two paras were settled and taken as a fresh in the current audit report and the remaining 42 para's have been incorporated with current audit report as part-I (old audit report).

(A)

S.N.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1.	1976-1977	01	NIL	NIL	01 (1)
2.	1976-1979	05	NIL	NIL	05 (2,3,4,5 & 6)
3.	1979-1981	07	NIL	NIL	07 (7,8,9,10,11,12 & 13)
4.	1988-1990	07	NIL	NIL	07 (15,16,17,18,19,20 & 21)
5.	1993-1994	03	NIL	NIL	03 (22, 23 & 24)
6.	1996-1997	01	NIL	NIL	01 (25)
7.	1997-1999	04	NIL	NIL	04 (27, 28, 29 & 30)
8.	1999-2001	01	NIL	NIL	01 (31)
9.	2006-2008	05	01	02	04 (1,3,4 & 5)
10.	2008-2012	13	04	04, 05, 11 & 13	09 (1,2,3,6,7,8,9,10 & 12)
	<b>Total</b>	<b>47</b>	<b>05</b>		<b>42</b>

(B) Details of Old Recovery

S.No.	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	2008-12	2684	04	2864	0
	<b>Total</b>	<b>2864</b>		<b>2864</b>	<b>0</b>

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during the course of checking following discrepancies have come to the notice:

Para. 1

As Metal 32 m.m. (Page 46):

As on 20.12.85, the balance in hand was 104.370 kg. Subsequently quantity of 9.570 kg. & 3 kg. has been shown as issued on 13.1.86 leaving a balance of 91.8 kg. whereas the residual balance has been shown as 63.8 kg. Thus there is a shortage of 28 kg. and the same has been shown as physically checked & found correct by the concerned officer. The loss of 28 kg. may please be made good now. The cost of shortage works out to Rs. 1680/- plus S.T. 7%.

O.S. Flat 45x10 m.m. (page 63):

As on 10.4.85 the balance in hand was 967 kg. On 15.4.85, 30 kg. has been shown as issued leaving a balance of 929 kg., whereas the balance has been shown as 925 kg. There is a shortage of 4 kg. The quantity in hand has been certified as the physical verification on 21.6.85 which is apparently a wrong certification. However, the shortage of 4 kg. may please be made good.

iii. O.S. Flat 60x10 m.m. (page 65):

On 31.3.89, the balance in hand was 600 kg. After issue of 1 kg. on 20.4.89, the balance has been shown 599 kg. whereas the correct balance works out to 599 kg. Thus there is a discrepancy of 20 kg. The shortage may please be made good.

iv. M.S. Round 40 m.m. (page 79):

As on 8.6.87, the balance in stock was 361 kg. After issue of 50 kg. on 15.6.87 the balance has been shown as 301 kg. against the correct balance of 311 kg. There is a difference of 11 kg. which may please be made good.

H.S.S. square (page 281):

As on 17.1.87, the balance in hand was 127.200 kg. On having been issued 6.500 kg. on 23.7.88 the balance has been shown 121.700 kg., whereas the balance remains 120.700 kg. The balance in hand has been certified physically and found correct which is apparently wrong. It appears that the physical checking was not done seriously and result of the factual position may please be arrived at and result may be intimated to Audit.

*[Handwritten signature]*

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Para 4

(98) (W)

(81)

In reference to para no. 1 of 78-79  
OVER OF STORES

Shri. M.P. Singh, Asst. Stores Keeper submitted his resignation  
dated 3rd Feb. 1979, which was accepted on 6.7.79 (Memo No. Sh/  
13/77-Admn.3557-62 dt. 6.7.79) and he was directed to  
hand over his all charge immediately. The official, however,  
did not hand over charge despite numerous letter sent to his  
address. The matter was also reported to police on 18.7.79  
and several reminders to them were subsequently sent but this  
has not proved very effective till the date of audit (1.5.80).  
The hand over of the stores has not been completed. The matter  
is to be pursued vigorously and effectively to detect  
any irregularities, if any, at the earliest to safeguard the interest  
of Govt.

Para 6  
 Scrutiny of Liveries register had revealed that under  
 Serial No. 54 dated 18.10.78 following items

Particulars

Particulars	Qty received	Issued vide register	Balance
White uniform (one bush shirt, pant) and one cap each for 2 class IV employees	8	8	Nil
Khaki Uniform (One bush shirt one cap and one pant each for 5 employees)	20	16 (4 employees only)	4 employees (for one employe)
Chappals	16	15	1

On enquiry no disposal of the balances as shown above in regard to whether the material was returned to the store or was kept with the dealing hand its required elucidations, in case no account was maintained necessary recovery may please be in regard to cost of the material may be effected from the official audit and compliance intimated to Audit.

Para 6

Particulars of item	Qty.
lying as scrap:-	
Copper Scrap	11.490 Kg.
M.S. Scrap	5853 Kg.
Brass Scrap	12 Kg.
Aluminium Scrap	23 Kg.

The desirability of sale of scrap may please be arranged immediately and amount collected credited to Govt. accounts. The compliance may please be intimated to Audit.

Para 7

Remittance Verification. An amount of Rs. 293-05 was remitted into bank on 21.2.79 to the Head 077 but the P/O IV had not verified the remittance and asked for correct data of remittance into Bank. Necessary verification may please be got done from P/O concerned and sent to internal Audit Cell.

Page 88/C



88/c  
S71C

Para 8

INSPECTION REPORT ON THE ACCOUNTS OF ITI SHAHDARA FOR THE YEARS 1979-80 & 1980-81.

Part I

(Outstanding para of previous audit)

1976-77

Para 12(2)

1977-78

Para 1

Para 111

Para XIII

1978-79

Para No

1

2

3

4

5

6

7

8

9

10

11

Canteen

Excess Payment of Cash Allowance

Non recovery of Water & Elect Charges

Disposal of Kaddi & Peri Dicalin

Brief Subject

Non handing over of stores

Fidelity Bond/Security Bond

Purchase of MS Sheets

Retention of undischursed amounts

Livories Register

Cash Register

Remittance verification

Irregular purchase of stores

Sale of finished goods

With reference to above outstanding para may be expedited after taking necessary corrective action.

Para 9  
1. Cash Book

Part II  
In refer to para No. 2 of 20-81

While examining the cash book and the connected vouchers/documents, the following points were noticed:

a) - On 4-5

191  
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TR-5 does not indicate the number of refrigerator auctioned.  
Action of the competent authority declaring the machines un-  
usable and approving disposal by auction could not be made  
available. The TR does not contain the complete address  
of the party to whom the machines were sold in auction.  
Receipt has not been handed over to the bidder, as the  
same is still lying with the contractor.

On TR-5 No 170313 dt 13.2.81 a sum of Rs. 287/55 was received  
from Shri S.K. Mishra towards water/Elect. charges. But it does  
not indicate the period to which the recovery relates.

Similarly on TR-5 No 170314 dt 16.2.81 a sum of Rs. 163/73  
was received towards water/Elect. from staff in occupation of staff  
quarters within the premises of ~~XXXXXXXXXXXXX~~ ITI. Rec-  
eipt does not indicate the period to which recovery relates.

ACQ roll control Register

A sum of Rs. 750/00 representing pay and allowances of Mrs  
Shupendar Kumari was disbursed on 5.1.80 (Bill No SHIP/329)  
to a person other than Mrs Bhupinder Kaur. But the payment autho-  
rity and stamped receipt are not found recorded in the acq.  
roll register in support of the transaction.

Similarly the following payment pertaining to a number  
of officials were made to some other persons. In all these cases  
the payment authority and the stamped receipt are not found  
recorded in the acq roll register.

Name	Post	Bill No	Date of disburse

1010/50	SHIP/73	
1040/50	SHIP/60	2.6.80
Abopal Singh 293/75	SHIP/5	7.4.80
Udaya Pal 1091/50	SHIP/1	1.4.80
354/10	SHIP/134	1.7.79
444/15	SHIP/2	1.5.80

190 5/18/80 85/C

The above cases are cited as instances. The register may be reviewed and the payment authorities and the stamped receipts in all cases may please be traced, if obtained, and shown to next audit.

It has been noticed that in almost all the cases the acquittance receipt of the payees available on the vouchers/the acquittance taken from the payees and where the payment have been made against bills, receipt of the payees if received, may please be produced for audit. In the cases where receipt of the payees pertained to bills of more than Rs 100/- and have forwarded to the P.A., the letter under which the bills were transmitted to the P.A. may please be shown.

BILL NO SH/TG/421 dt 17.1.81 (For Rs 9959.40)

The bill pertaining to the purchase of timber, etc. etc. The bill was submitted to the P.A. on the basis of the pre-receipts bill preferred by the parties on 13.1.81, 10.1.81, 13.1.81 and 11.12.80. The payment in settlement of these bills was made on 11.2.81, 16.2.81 and 19.2.81. But the payees, acknowledgement in token of having received the payment are not found

attached with the bills. If the same have been forwarded to P.A. reference to the letter under which sent may be shown. If otherwise these may be shown to audit.

The following transaction in the cash book could not be checked for want of acquittances of the recipient.

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Amount	Bill No.
Rs 537/4	PA/393
Rs 207/45	BT/398
Rs 200/15	"
Rs 536/-	PA/391
Rs 3/50	PA
Rs 4/-	PA
Rs 27/-	PA
Rs 147/-	DA/431
Rs 62/92	TC/399
Rs 40/-	PA
Rs 36/-	PA
Rs 191/-	BT/398
Rs 5/60	PA
Rs 201/60	BT/398
Rs 37/10	PA/404
Rs 296/50	TC/318
Rs 123/20	"
Rs 334/58	"
Rs 299/30	"
Rs 255/-	"
Rs 175/-	"
Rs 120/50	"
Rs 68/39	TC 316
56/97	"

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2/1/39	Rn 66/46	TC/316
"	Rn 60/99	"
"	Rn 24/09	"
"	Rn 33/17	"
"	Rn 5444/40	TC/315
5/1/30	Rn 25/60	"
"	Rn 4/-	"
"	Rn 274/30	TC/319
"	Rn 311/37	"
"	Rn 269/50	"
"	Rn 321/-	"
"	Rn 23/65	TC/316
"	Rn 5/-	"
"	Rn 4/-	"
10/1/30	112/05	SLIP/239
"	Rn 107/10	"
"	Rn 93/90	"
"	Rn 66/25	Rn Slip/239
11/1/30	Rn 240/-	SLIP/240
"	112/95	SLIP/239
"	Rn 108/75	"
"	Rn 13/75	TC/119
12/1/30	112/-	SLIP/240
"	Rn 116/05	"
"	Rn 112/-	SLIP/239
"	102/20	"
"	Rn 92/35	"
"	Rn 65/70	SLIP/239

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607-	
13/-	
24/-	
166/35	HWB/262
619/-	TG/343
107/95	Stip/239
300/-	FA/351
600/-	FA/352
293/50	Stip/239
94/40	Stip/240
847/25	P/327
17.50	TG/316
5/-	RU/316
103/30	Stip/240
104/70	Stip/239
85/85	"
171/-	CDS/old/336
63/10	"
759/08	FA/351
200/-	
62/50	
93/25	Stip/240, 240
6100/-	GPF/350
961/55	PA/339
961/55	PA/346
63/60	TA/354
111/60	TA/353

PR

82/9  
81/c

110  
183  
184

... (Folio No 17 for 1979-80) was  
 of Government accommodation in Gulabi Bagh and  
 ... was being made correctly since Oct 79 when  
 ... was raised from Rs 392/- to Rs 404/-. However,  
 ... for the period from 1.5.79 (the date when he was  
 ... to this institution from ITI Curzon Road) to 30.9.79  
 ... @ Rs 37.10 per month only against Rs 41.55  
 ... (Rs 392 + CCA Rs 23.00). It may also be got confirmed  
 ... Road, whether such short recovery was being  
 ... and the exact amount of recovery be worked  
 ... affected, under intimation to audit.

... of Shri Davi Singh (Folio No 59 of 1979-80)  
 ... at the rate of Rs 5/- per month was  
 ... to 6/79 during 1979-80. In July 1979, however  
 ... was affected @ Rs 41/- on this account.  
 ... of CCAIS premium has been made upto  
 ...

*Reference to Para No 5 of 22-81*  
 (Folio) 3 22 to 8-6

... maintained in a loose unatis-  
 ... on each page on no  
 ... thereby ...  
 ... have been made  
 ... appearing  
 ... that in a  
 ... have been no

2281/c  
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(17) (18) (19)  
137

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24-  
Balance

Balance as per Regr  
Balance taken over on

Description	Quantity	Unit	Balance	Date
1/2" Outer	2		1	11/2/82
1/2" Shach 3/4"			2	11/2/82
1/2"	10		2	
1/2" Mill	5		3	10/4/80
10mm	5		3	10/4/80
12mm	6		4	10/4/80
16mm	7		3	10/4/80
20mm	6		3	9/4/80
6.50 lbs	5		4	9/4/80
0-120 lbs	3		4	no entry
2 sets				5 unserviceable
(No of pieces in each set not indicatd)				drills 3/2/82
12 nos			1	9/4/80
One set (29 pcs)				20 un per 3/2/80



...rap though lying in the stock  
... lapse of a

7/28/00  
7/29/00  
7/31/00

meter meter	3 Nos	1	19/3/00
single	4 Nos	1	20/3/00
volts			

Amount of public money is invested in the tools  
 maintaining its proper accounting and safe custody  
 of importance. It is strange that when there  
 are discrepancies in the stores at the time of  
 audit over in 1930, what action was taken for the  
 rectification of the discrepancies in the stock  
 listed.

Condition of the stores is not satisfactory. special  
 audit needs to be conducted by an independent agency  
 to ascertain the actual position ascertained in respect of the stock.  
 The report may appraised of this position.

Proper maintenance of the stock register, the insti-  
 tution should ensure that instead of making handing/taking  
 entries in the individual folios of the register and app-  
 roving it, could be appropriate if at the time of change  
 handing/taking over proceeding in r/s each  
 on separate sheets of paper and recorded safely  
 with certification by the new incumbent. Any discrep-  
 ancies should be investigated on the basis of these proceedings.

In reference to para No 6 of R/S

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479/20/78/C

... this disposal ...  
Pass No 16 In exercise to for Not yet  
born VII

16

Scrap Register

PARA-10

While scrutinizing the above register it was noticed the  
balances lying in the store and already held in the register  
as on dates noted against each had not been taken over by  
anybody at the time of change of incumbency even though sub-  
sequent receipts have been accounted for :-

- Aluminium Scrap P-6 6.615 kg since 6/5/77
- Brass Scrap P-32 19.431 kg -do-
- Scrap of Copper Wire P-88 42.924 kg -do-

Disposal of the above items may please be intimated to audit  
stating interalia the reasons for not initiating any action  
against the defaulter.

... of ...  
... new register.

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17  
Para II  
Stock Register of Raw Materials

Discrepancies detected on a test check of stock registers narrated here under,

- Voucher numbers were not mentioned while making entries of various articles eg, in register number 29-A of raw material.
- Verification of stores is being done by the store itself and the certificate of verification is only signed by the Principal. As per rules, however, such verification is required to be done by some responsible person other than the store/stock incharge. This discrepancy is in registers numbered 29-A, 30-A, 26-A etc.
- Page count certificate as well as the certificate covering the balances from the previous stock register signed by the store keeper/store in charge and the Principal/A.P. has not countersigned the same in registers numbered 30-A, 29-A, 26-A etc.
- Verification of stores may now be got conducted only when the store keeper/store incharge and the Principal are present and the same to be recorded on the various concerned registers, under the heading 'Remarks'. This may also be noted for future compliance.
- Discrepancies noticed in the individual register are:

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76/C

Following cases, the scrap though lying in the stock  
was not entered against each. Even with the lapse of a  
few months there are lying undisposed.

Iron Scrap	44 kg	6.5.77
Steel Scrap	65 kg	30.8.76
Unserviceable	1	12.4.77
...	1422.100.19	5.5.87
...	12032.68kg	8.4.81
...	16	29.7.76
Unserviceable P-75	10-nos	

and other items at pages 76, 81, 82, 88, 90, 91, 94----

The material in the shops was being imported regularly  
and the material was also being drawn for various traders.  
There is no collection of scrap, or no entry in this regard  
being reflected in the pages mentioned at (b) above. It is  
not clear the scrap was not being handed over to the store.  
It seems as though to be retained in the shops unaccounted.

(175)

176  
75/C

of the register, entry of issue of one CB Paint  
 has been made after the receipt entry recorded  
 shows that the entries are not being recorded  
 of actual transaction (ie receipt or issue) but  
 in a bunch. This may be avoided and entries made  
 transaction is carried out to avoid any entry  
 in future.

of the register, 19 nos of Cap Distributors were  
 on 24.6.80, when two nos more were purchased even  
 for immediate needs, as out of the total of 21 cap  
 after this purchase, only 2 nos were issued on 29.6.80  
 balance of 19 till 21.7.80. Again, on 21.7.80, 9  
 purchased out of which only 3 nos were issued on  
 hourly, this requirement could have been met out of the  
 and next purchases could have been avoided as there  
 immediate requirement.

of such articles were in balance out of which  
 and the remaining balance, which ought to have  
 was properly shown as 24 nos. Further issues/receipts  
 added to this account. Outrannibly, the annual  
 certificate is being recorded as a ritual  
 years there is no actual physical verification.

in this regard be updated to audit

the balance of connecting rod Bolts and nuts was 24  
 on 1.5.80, when only 1 more no had been purchased, which  
 issued and the old balance of 24 nos continued.  
 then again additional 24 nos have been purchased  
 leaving the balance to the old figure 24.

1751  
741C

• either the balance of 24 nos. 1- only on papers  
• is actual physical stock or else the said bal-  
• has been in stock for a long time and has become  
• in usable condition. In either case, the correct  
• is to be audited and either the cost of these  
• should be recovered from the official at  
• the justification for making purchases much in  
• immediate requirement be intimated.

• 4 numbers of light switches were shown in balance  
• still however, 2 more nos wire purchased and issued  
• leaving the original balance of 4. Again on 30.3.81,  
• balance in stock was still the same, one more switch  
• justification for such purchases be given to audit.

• 26-A  
• 23 duplicating ink were in stock (page 33) on 28.3.80  
• were purchased raising the balance to 23.  
• of this, only 2 tubes were issued on 27.3.80, 2 tubes  
• on 9.12.80 and 1 tube on 16.1.81 leaving the  
• 20 tubes in stock, obviously there was no immediate  
• purchase of six tubes on 13.3.80. The reasons for  
• purchase be elucidated to audit.

• the balance in stock in r/o glue was shown as  
• 7.79 and on that date 14 kg more glue was purcha-  
• 1 kg was issued 17.1.79, thus leaving a balance of  
• 1 kg was issued on 13.8.79, 1 kg on 12.9.79  
• and on 21.7.79 that the 21 kg of glue which

21.7.79

6034/e  
731C

was sufficient to last for about more than one year. The reasons for purchase of additional 14 kg on this date be elucidated to audit.

iii) Register No: 8-33

a) 170 numbers of dial lamps were shown in balance on 31.12.81 on page 268. This balance continued in stock till 21.7.82, when again 100 lamps were purchased raising the balance to 27 nos. This balance continued till the date of audit (Dec 92) and none was issued out of this. The purchase of 100 additional pieces when there were already 170 in stock and particularly when there was no need even for a single lamp for the next 6 months, be justified with the detailed reasons thereof.

b) On page 294 pertaining to Electrolytic condensers/capacitors, the balance in stock was shown as 290 as on 6.3.79. For about the next 1-1/3 years i.e. till 16.7.80 this balance continued to remain in stock, when a small quantity of capacitors was purchased raising the balance to 296. About 24 years after this purchase, the balance in stock continued to remain as 296 till the date of audit. The purchase of only six capacitors when already a huge quantity (290) were in stock and especially when there was no immediate requirement even for a single capacitor, be justified with detailed reasons thereof.

iv) Raw material Register No: 30-A

It was noticed during the scrutiny of the register, that there had been over procurement of raw material than...

C-68-78C  
71C

yearly requirement. A few instances are cited as reference.

		Bal prior to MEY		Issued	
Drass Rod 1/2"		29.3.76	15.100 kg	15/5/80	3 kg
i) "	5/8"	25.1.71	5.630 kg	31.7.80	5.630
ii) "	1"	16.5.78	9.355 kg	2/11/82	2 kg
iii) "	25 mm	27.4.74	17.330 kg	19/5/82	5.300
iv) "	30 mm	21.1.76	23.700 kg	15.5.80	16 kg
v) "	1-3/8"	30.6.69	3 kg	15.5.80	3 kg
vi) Carbon Steel Rod	20 mm	23.1.79	50 kg	3.12.81	50 kg
vii) Gun Metal	assorted sizes	30.7.79	60.400 kg	12/10/79	60.400 kg
	(32 mm, 2", 2 1/2", 4", 5")	26.3.81	24.500 kg	11/6/81	24.500
		4.11.81	45.200 kg	5.8.82	45.200

Procurement of material for in excess, than the average yearly requirement is irregular as it has the affect of blocking the Govt funds. From the above instances it would be seen that the items were not even required on regular basis but in almost all the above cases, there had been charged off from the stock after an interval of four to nine years, and this does not appear to be realistic as it obviously had been done to reduce the balance. In case there have actually been consumed, the reference to particular job cards/jobs on which there were consumed during the time may please be indicated for verification.

Para 12 House rent certificates  
 Most of the house rent certificates, which were in stylized form had 4 or 5 certificates



1724  
7/11C

...the certificate and the...  
...however, it was seen that barring a  
...almost all the cases the individuals  
...the certificates, without either scoring  
...or ticking the relevant certificate(s). Thus  
...regarding the entitlement of HRA could not  
...in audit. The forms were even not verified  
...Principal/DDJ.

...all the house rent certificates be  
...and the clear admissibility or non admissi-  
...properly recorded on each of them by the princi-  
...in case it is detected that any employee is being  
...admissibility, upto date overpayment be  
...and recovery effected, under intimation to audit.  
...certificate showing that there is no employee  
...paid HRA which is not admissible to him,  
...to the audit.

...officers, like Shri Ram Nath Ram, Ex  
...S.D. Aggarwal, Ex. Vice Principal and Shri  
...Vishal, Ex Vice Principal, were paid HRA on percent-  
...even though their basic pay ranged between Rs 775/  
...during 1979-80. However, neither any house  
...nor any sanction of the Dept of Training and  
...education for drawal of HRA on % age basis in  
...was shown to audit. Necessary record  
...shown at the time of next audit.

Para 13 (19)

(In reference to para No 10 (b) of  
Income Tax (1979-80) Form 18

Discrepancies.

discrepancies were noticed in the income tax assessment/deduction of income tax during the year 1979-80.

• The totals of salary as worked out in the PBR were not as shown by the person carrying out the totals. These totals were checked by some one and were taken as it is for the purpose of calculation of income tax. In future, the total should be verified before calculation of tax. Also, a certificate should be issued about the totals for the year 1979-80 & 1980-81.

• The totals checked and found correct may be furnished to audit.

• The GPF rebate was allowed in excess of the amount of deduction by including the amount of CDS interest in the total income. As such, on the one side the amount was excluded from the total income, while on the other side it was also allowed on it, thus giving double benefit.

• Such examples are cited below, for reference:-

NAME & DESIGNATION	GPF rebate allowed	Actual GPF deduction
Smt. Chander Kanta, S.I.	816.00	720.00
Smt. G.P. Bagga, S.I.	1349.00	1170.00
Shri Ram, S.I.	718.00	603.00
Shri Harveer Singh, S.I.	716.00	601.00
Shri J.C. Keppor, S.I.	2617.00	2532.00
Shri Mohd Jamil, Matha. Inst	699.00	600.00
Shri R.N. Bhudwal, C.I.	699.00	600.00

(169)

68  
70  
69/C

2.1. 561.00 483.00  
etc

... cases, as also in other such cases;  
... calculated by allowing the correct rebate  
... if any, be made good under intimation

... the instant case who were drawing basic  
... had actually drawn HRA @ Rs 112.50  
... of taking rebate on HRA for the  
... they had produced rent receipts on plain  
... also. If there employees had  
... such amount of rent making them eligible  
... basis, it is not clear as  
... plain HRA on % age basis. The rent receipt  
... by the H.O./DDO for verification and  
... whether the receipts had been accepted  
... For example,

	Basic Pay	HRA drawn	HRA rebate allowed
...	Rs 980/-	Rs 112.50	Rs 1350/-
...	Rs 930/-	Rs 112.50	Rs 1350/-
...	Rs 870/-	Rs 112.50	Rs 1350/-
...	Rs 840/-	Rs 112.50	Rs 797.50/- (for 7 months only)

... other such cases, if any, the

M.C. (T) 681C  
681C

... condition be elucidated and it may be certified  
... receipts have been actually verified and  
... for rebate.

... and variety of all such rent receipts which  
... produced for I.T. rebate may <sup>not</sup> be therefore not  
... doubt. All the above cases and similar other cases  
... referred to civil investigating agencies  
... the genuineness of such receipt established.  
... cases, the tax which was actually calculated  
... deducted in full, for example:-  
... cases, the tax which was actually calculated  
... deducted in full, for example:-

Name & Designation	Tax calculated		Tax deduct	
	Income tax	Surch charge	Income tax	Surchar tax
Mr. V.K. Kale, S.I.	Rs. 31/-	Rs. 16	75/-	15/-
Mr. S.M. Rao, S.I.	Rs. 101	Rs. 20	99/-	30/-
Mr. Harveer Singh, S.I.	Rs. 90/-	Rs. 19	Rs. 84/-	17/-
Mr. S.M. Dhudwal, S.I.	Rs. 9/-	Rs. 2	Nil	Nil
Mr. K.R. Bhabha	Rs. 51	Rs. 10	45/-	9/-

... as well as in other such cases full amount/  
... be <sup>recovered</sup> and a certificate to the effect  
... tax calculated has been fully recovered in r/o all the  
... for the years 1979-80 and 1980-81 be furnished

... cases, rebate on savings was allowed in excess of  
... savings or without having verified the savings  
... receipts etc at all, for example

60/10/13  
 671C

Mr. S.I. was allowed rebate for 2130/-  
 whereas actually she had deposited only  
 this amount.

Mr. S.I. was allowed rebate for Rs 1500/-  
 whereas actually only deposit of Rs 600/-  
 was verified. He was also allowed rebate  
 on account of ULIP without having seen any

Rs 549/- is recoverable from him as arrears  
 for 1979-80 as follows.

Net income for 1979-80	Rs 16,855.00
Less standard deduction	Rs 2,635.50
	<u>14,219.50</u>
Less rebates on GPF/etc	1,460.00
	<u>12,759.50</u>
Net taxable income	Rs 12,710/-
Income tax @ 15%	1,906.50
Surcharge @ 20%	<u>381.30</u>
Total	2,287.80
or say, Rs	2,288.00
Tax already recovered	1,739.00
Balance due	<u>549.00</u>

of Mr. Hussain Raza, C.I., a rebate for  
 on account of HRA was allowed but neither any  
 receipt was attached nor any certificate regarding

166

66/10  
67/10  
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70/10  
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100/10

... was recorded .  
... was allowed a rebate of Rs 1200  
... but neither the receipt and receipt was att  
... certificate regarding its verification was  
... thus comes to Rs 10,549.70  
... sum of Rs 165/- as tax and Rs 33.00  
... due from him.

... was granted rebate amounting to  
... without verification of receipt  
... thus comes to Rs 10057.92 or say Rs 10,06  
... as income tax and Rs 4.00 as surcharge there  
... from him.

... cases (a) to (e) the amount short deducted may  
... after calculation, under intimation to

... annual income for 1979-80 in respect of Shri  
... was Rs 15,070.10 as per PBR. However, in the  
... for income tax, the total income was  
... only. His tax may now be recalculated  
... be recovered, under intimation to

... was paying House Rent @ Rs 175/-  
... @ Rs 700/- pm and CCA @ Rs 42/- pm  
... for a rebate amounting to Rs 1209.60  
... on account of HRA whereas actually he  
... for Rs 1252.50. His income tax calculation  
... the tax, if due, may be recovered under  
... audit.

802  
944  
22  
577  
824

165  
88  
253

Para 14

58/C 61  
66/C  
65/C

Postage Stamps Account

Balance of last check of service postage account.

Irregularities were noticed:-

Service stamps account were not worked properly in the month of January 31 as under:-

Balance B/P on 1/1/31	77.00
Service Stamps during the month	<u>500.00</u>
Total	577.00
Balance from 1/1/31 to 31/1/31 as per despatch	<u>84.00</u>
Balance should be	493.00
Balance shown in Account register	<u>497.30</u>

Balance statement the service stamp worth Rs. 5/30 in excess on the balance. It is very serious matter. It may please be intimated to audit from where the stamps were sent out.

On reference to para 12 to 21-8

Training Manual, Action...  
and compliance reported to audit...  
- Para 12 to 21-8

Para 15

SH 64/C

Canteen contract

a) Contract operative from 23.11.79. Contractor Ramesh Chandra Gupta.

As per the deed agreement, the contractor had already deposited the 50% of the contract money (Rs 1572/-) and the balance of Rs 1572/- was required to be deposited in one instalment by 23.5.79. Having not deposited the requisite amount as per contractual commitment by 6.9.79, a notice was served on him. The contractor, however, deposited the said amount as under:-

• on 11.9.79	Rs 300/-
• 13.9.79	Rs 500/-
• 24.9.79	Rs 275/-
• 30.10.79	<u>Rs. 497/-</u>
	Rs 1572/-

b) Contract operative from 20/12/79-Contractor Shri Shiv Lal Malhotra.

In this contract also, the contractor deposited 50% of the contract money (900) Rs in advance and as per clause 1 of agreement deed, he was to deposit balance of Rs 900/- by 20.6.80. While he deposited only Rs 450/- before the due date is on 13/6/80 Rs 450/- was deposited on 3.10.80.

In the agreement only one protective clause 27 has been included which states that in case of breach of any terms and conditions by the contractor, the Principal will be at liberty to terminate the contract. But there is no penal clause to safeguard the interest of the Govt to check and avoid any financial loss to the Govt. It is necessary to include a penalty clause in the agreement itself to the effect that contractor shall be liable to pay interest at appr...



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Para 16

63/C

Money of the trainees

noticed that a number of trainees have been directed to unauthorized absence or for misconduct. In such cases, caution money had been ordered to be perfected. All such caution money is required to be credited to the Government. Immediate steps should be taken to deposit all such forfeited money in any cases of unclaimed caution money.

If after 3 years, such lapses deposit are also need to be credited to Govt as prescribed in para 11.4 of the Training Manual. Action may please be taken in this regard.

Reported to audit  
 10-12-1978

5510 (38) 96 671C

Internal Audit Report for the period 1988-90

Position of pending paras as on 11/94

Para No. 1 (Reference Memo No.1 dated 5.9.90)

Bill Register:

On scrutiny of the bill register during the period 1988 to 1990. The following irregularities were observed:

3. Bill No.213 for Rs.5114/- was prepared but the position could not be ascertained due to relevant column of the register were left blank.

Bill No.422 for Rs.674/- was prepared and cancelled. The reason of the cancellation was not recorded on the register neither the entries in this effect were attested by the D.D.O.

Para No. 2 (Reference Memo No.11 dated 19.9.90)

Service Book:

On the scrutiny of the service books the following irregularities were noticed:-

(d) Miss Umang Jain, C.I.

1) She has given a credit of 12 days on account of E.L. instead of 10 days on 31.12.89. Her E.L. account may be recast accordingly detail of the same is given below:-

Period	Year/ Month	Rate of E.L. E.L.	to be credited	E.L. already credited	Difference of E.L.
12.89	4 mths	2/2	10 days	12 days	+ 2 days

(e) Sh. Yash Pal, W.S.A.

His H.P.L. balance shown on 31.12.07 was 18 days instead of 17 days. Hence his HPL account may be recast onward and compliance may be shown to audit.

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14/10/90  
16/10/90  
6/K

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On scrutiny of spouse information it was revealed that the following officials were paid the H.R.A. while their spouse are working in the Govt./Semi Govt. Offices. It was also cleared that they were drawing the medical facilities or provided the Govt. accommodation to them. A certificate may please be obtained from their employer that they were not drawing the medical facilities or provided Government Accommodation otherwise the recoveries of H.R.A. & Medical Allowances may be recovered from the following officials and deposited in the Government Account under intimation to the Audit.

<u>Name, Rank &amp; Designation</u>	<u>Amount to be recovered.</u>
1. Sh. Jag Bohan, C.I.	21600/-
2. Sh. G.L. Saini, C.I.	21600/-
3. Sh. Haseela Razo, C.I.	21600/-
4. Sh. S.P. Anand, C.I.	21600/-
5. Sh. P.H. Gossal, C.I.	21600/-
6. Sh. V.K. Jain, C.I.	21600/-
7. Smt. S. Sareen, C.I.	21600/-
8. Smt. Veena Bhatia, C.I.	21600/-
9. Smt. Sita Jain, C.I.	21600/-
<b>Total</b>	<b>194400/-</b>

In absence of Medical reimbursement it was not ascertain that any medical reimbursement were paid to the above officials except Shri V.K. Jain who was paid the same in two spells as under:-

<u>Date</u>	<u>Page No.</u>	<u>Amounts</u>
30/1/87 to 5/12/87	133	4952
30/1/85 to 2/11/85	80	2733.75
<b>Total</b>		<b>7685.75</b>

The same may be recovered after due rectification in the records.

Similar cases also be reviewed.

194400  
7685

of Rs. 271.00 was also ...  
of L.I.C. Policy number.

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15/11/90

Mr. D. D. Dalhotra, C.I.  
Total Income of the year 1989-90  
Standard deduction allowed  
Taxable Income  
Income Tax payable  
Income Tax already paid  
Balance to be recovered

Rs. 46515-00  
Rs. 12000-00  
Rs. 12149-00  
Rs. 22366-00  
Rs. 873-00  
Rs. 74-00  
Rs. 799-00

Mr. D. D. Dalhotra, C.I. has availed the H.B.A. of Rs. 10000/- In the absence of completion certificate rebate towards H.B.A. is not admissible.

Mr. S. M. Dhiman, C.I.  
Total Salary Income of the year (1989-90)  
Standard deduction allowed  
Taxable Income  
Income Tax payable  
Income Tax already paid  
Balance to be recovered

Rs. 46,513-00  
Rs. 12,000-00  
Rs. 10562-00  
Rs. 23,951-00  
Rs. 1,190-00  
Rs. 190-00  
Rs. 1,000-00

Mr. S. M. Dhiman, C.I. has availed H.B.S. No. 1020 of Rs. 5,000/- was not admissible being period of purchase perform to previous financial year.

Mr. K. K. Mahajan, C.I.  
Total salary Income of the year (1989-90)  
Standard deduction allowed  
Taxable Income  
Income Tax payable  
Income Tax already paid  
Balance to be recovered

Rs. 41,115-00  
Rs. 12,000-00  
Rs. 6,130-00  
Rs. 22985-00  
Rs. 997-00  
Rs. 82-00  
Rs. 915-00

H.B.A. rebate for Rs. 1000/- is not admissible in the absence of completion certificate.

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153  
59/C

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Income Tax Form No. 14 dated 19.9.90

Income Tax  
for the year 1988-89 and 1989-90  
The following were observed:-

Part A

Income for year 1988-89	Rs. 46,100
Exemption allowed @ 1200/-	Rs. 12,000/-
Income	Rs. 34,100/-
Income	Rs. 27,374/-
Income	Rs. 2,462/-
Income	Rs. 1,650/-
Income	Rs. 012/-

Part B

Income	Rs. 43,714-00
Exemption allowed @ 1200/-	Rs. 12,000-00
Income	Rs. 31,714-00
Income	Rs. 21,970-00
Income	Rs. 993-00
Income	Rs. 813-00
Income	Rs. 100-00

Income tax, S.I. has availed the H.R.A. exemption which is not admissible in the absence of certificate.

contd...

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 992  
 2163  
 2160  
 5324  
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 5152  
 912  
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1) <u>Sh. Hari Singh, S.I.</u>	
2) Total Salary 1988-89	Rs. 43,714-00
3) Standard deduction allowed	Rs. 12,000-00
4) Saving allowed	Rs. 0,554-00
5) Taxable Income	Rs. 23,160-00
6) Income Tax payable	Rs. 1,290-00
7) Income Tax already paid	Rs. 110-00
8) Balance to be recovered.	Rs. 1,172-00

Allotted for the rebate of Rs. 4000/- was not quoted/given in the calculation of Income sheet hence the rebate is not admissible.

1) <u>Sh. S.P. Sharma, S.I.</u>	
2) Total salary 1988-89	Rs. 50,214-00
3) Standard deduction allowed	Rs. 12,000-00
4) Saving allowed	Rs. 6,112-00
5) Taxable Income	Rs. 32,002-00
6) Income Tax payable	Rs. 4,090-00
7) Income Tax already paid	Rs. 1,930-00
8) Balance to be recovered	Rs. 2,160-00

1) A rebate of Rs. 7200/- on account of Hand made receipt of H.R.A. is not admissible.

ii) Neither it was not tax clarified whether the H.R.A. charged was included at the time of House Tax assessed by the N.C.O.

1) <u>Mrs. R.G. Sehgal, Language Instructor</u>	
2) Total Income of the year 1989-90	Rs. 52,157-00
3) Standard reduction	Rs. 12,000-00
4) Saving allowed	Rs. 14,589-00
5) Taxable Income	Rs. 25,568-00
6) Income Tax payable	Rs. 3,104-00
7) Income Tax already paid	Rs. 100-00
8) Balance to be recovered	Rs. 3,004-00

i) H.R.A. rebate for Rs. 4570/- was not admissible being she has not availed the facilities in 1984-85, she has drawn the H.R.A. at the minimum scale.

ii) A rebate for Rs. 2500/- on account of NSS was not admissible in the absence of N.S.S No. & date of purchase.

1) <u>Sh. L.C. Kalra, C.I.</u>	
2) Total salary of the year 1989-90	Rs. 46515.00
3) Standard deduction @ 33 1/3%	Rs. 12000.00
4) Saving allowed	Rs. 12374.00
5) Taxable Income	Rs. 22141.00

(153)

ASST  
H.A.

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Secy  
 Shri S.M. Dhiman, C.I. has furnished the LTC  
 adjustable bill no. LTC/56 dated 18.05.90 for  
 tickets from Delhi to Trivendrum for an amounting  
 Rs. 9732/-. He has performed the above journey through  
 Tourism Corporation of Gujrat Ltd. The permit  
 issued in favour of DBP1775 of the private owner  
 of the vehicle. As per G.O.I instruction issued in  
 letter dated August 1988 the journey performed  
 through the above tourism & vehicle was operated by  
 the Pvt. owner then the said journey become irregular.  
 Dhiman may be asked to deposit the aforesaid  
 amount i.e. Rs. 9732/- in Govt. account under the  
 intimation to audit.

Similar case of Shri H.R. Whig, C.I. furnished LTC  
 adjustable bill no. 73 dated 5.6.89 for five tickets  
 amounting Rs. 9750/- from Delhi to Srinagar. He has also  
 performed LTC journey through Gujrat Tourism Corp. Ltd.  
 permit was issued in favour of DBP 1506. private  
 owner of the vehicle. As per instruction contained in  
 letter of G.O.I dated August 1988. The journey  
 performed through the above Tourism Corp. & permit  
 issued in the Pvt. owner of the vehicle the LTC  
 become irregular. Hence he may be asked to  
 deposit the sum of Rs. 9750/- in Govt. account under  
 intimation to audit.

No. 22 (in reference to Memo No. 5 dated 11.09.90)

Reimbursement :

On last checking the medical reimbursement claim  
 following irregularities were observed.

Shri Sukhdev Lal, C.I. has preferred the  
 reimbursement claim for his wife named Nirmal  
 amounting Rs. 1094-60 vide Medical Bill No. 262 dated  
 10.10.88. Shri Sukhdev Lal, C.I. is residing at Gali No.  
 12, Anandpur, Delhi. He is to be supposed to take the  
 medicines nearby allotted Delhi Admn. Corp. at Krishna  
 Colony, Delhi. Secondly he has purchased the Medicine  
 from Sanjay Medical & General Cons. Corp. Store Ltd.  
 Ganga Colony, Delhi-110081 for different special  
 medicines from the cash memo no. 7467, dated 8.9.88  
 amounting Rs. 7772 dated 12.10.88 for amounting  
 Rs. 361/40 and Rs. 369/80 respectively.  
 The medicine was purchased without following  
 the rule of the Medical attendant rule that Dispensary  
 is valid only for ten days if the illness  
 continues more than ten days then prescription/advised  
 medicines should be obtained from the authorised Hospital. Thus  
 the claim become irregular Shri  
 Lal may be asked to deposit the said amount  
 under the intimation to audit.

No. 28 (in reference to Memo No. 8 dated 14.09.90)

1988-90

and scrutiny of contingent vouchers the

Page 21 : 7 :

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56/C

1. The prizes cups have been purchased for Rs.3192/- on 27.6.88 from M/s Jain Metal Industries and he has charged Rs.200/01 as Sale Tax, which is not permissible because the bill is prepared on a letter head pad. So Rs.200/01 may be immediately recovered and deposited in Govt. account and shown to audit.
2. One tape recorder deck has been purchased from M/s Asiatic Engineer Manufacturer of Scientific Instrument for Rs.3727/-. This purchase is considered irregular as the quotation have not been invited from the reputed dealers and manufacturers. This exp. may please be got regularised from the competent authority in future quotation should be invited from the reputed dealers only through regd. A.O.

M/s India Tool House has charged Sale Tax in the bills mentioned below but the bills do not bear printed or machine numberne but hand written, which are not accepted. ~~xxxx~~ He may be asked to submit some documentary proof to audit which may reveal that the sale tax has been deposited in sale Tax Deptt. Otherwise the case will be referred to sale tax deptt. for through investigation. Similar cases may also be removed.

Sl. No.	Bill No.	Amount	Sale tax charged
1.	947	24292-50	1700-47
2.	948	100-00	12-60
3.	945	6698-22	400-87
4.	944	5680-10	897-60
5.	946	1919-70	134-37
6.	920	1169-20	81-84
7.	926	1260-00	00-20
8.	927	6616-25	460-14
9.	922	6700-00	460-00
10.	923	5727-00	400-93
11.	005	550-00	38-50
12.	078-	2537-20	177-60
13.	091	850-00	38-50
14.	098	4720-00	330-40
15.	901	570-00	39-90
16.	903	1592-00	111-44
17.	909	11032-00	772-24
18.	902	1700-00	124-60
19.	099	975-00	68-25
20.	900	3300-00	231-00
21.	000	252-50	17-60
22.	079	251-50	17-60
23.	930	878-87	61-52
24.	476	2376-00	166-32
25.	950	6926-40	484-84
26.	970	6001-04	420-12

Rs. 7817-53



( in reference to Memo No.4 dated 11.09.90)

Travelling Concession

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77  
56C  
59C

On scrutiny the L.T.C. Claim during the year 1990 xxxx the following irregularities were observed.

Shri P.N.Bassi, C.I. has preferred the LTC claim for Gross amount Rs.875/- for his family Delhi to Rahtang (H.P) vide LTC adjusted Bill No.188 dated 25.01.90 revealed the position as under :-

Receipt No. 119031 dated 1.10.89 reflected that fare was charged for four persons Rs.1000/- instead of three persons from Delhi to Manali. Simultaneously receipt no.161707 dated 7.10.89 revealed that a Raxx pair of Rs.350/- were charged for two person from Manali to Delhi. While actually three persons were performed the journey the reason of variation of the charges may also be considered to audit. The passenger list and permit of the vehicle was not attached the claim hence the claim is become irregular. A sum of Rs.875/- may be recovered from Sh.P.N.Bassi, C.I. and deposited in the Govt. account under the estimation to audit.

Shri P.N.Bassi, C.I. has not preferred his LTC adjustable bill after perform the journey within stipulated period of one month in case granted the LTC advanced to the incumbment. Similar case may be reviewed.

Further the DDO has counter signed on the tickets.

As the interest at the rate of 11% + additional 1/2% as penalty were charged while taking the xxxxxx balance of Rs.100/- from Shri P.N.Bassi C.I. vide TRC No.184 dated 19.01.90.

...P/6

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Para No. 71 (in reference to Memo No.7 dated 13.09.90)

72 659  
 144  
 etc  
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Para 23

Occupancy Register of I.T.I. :

On scrutiny of the occupancy register of the staff quarters the following discrepancies were observed :-

1. Page counting certificate has not been endorsed on the 1st page.
2. Letter no. of allotment has not been given against the individual column in the concerned register.
3. Occupancy register since date of possession of the staff quarters were not maintained as per information obtained from the dealing assistant Shri Jitendra Mohan Sharma.
4. Position of the staff quarters are given as under :-

Catego- ried,	Old Pattern			New Pattern			Balance
	No. of Qtrs.	Rate of L/Fees.	Alloted Balance	No. of Qtrs.	Rate of L/Fees, ed.	Allot-	
I	16	19/-pm	15	15	-	15	-
II	4	not given	-	4	-	15	-
III	4	90/-pm	2	45	90/-pm	17	20
IV	4	120/-pm	3	1	-	1	-
			<u>8</u>				<u>20</u>

From the above data revealed that staff quarters were lying without allotment about 3 years, 1 1/2 & 3 months respectively.

There was also revealed from the record that efforts had made for the allotment of vacant quarters. While in the metropolitan cities there have been lot of crises of accommodation. Hence the responsibility may be fixed to the estate officer and recovery of the loss of financial implication to this effect as under mentioned may be made from him and compliance may be shown to audit.

Type	Rate	Period	Amt. to be recovered
I	19/-	3 years	604/-
II	Not given	-	-
III	90/-	1 1/2 years	1620/-
IV	120/-	3 months	360/-
			<u>Total 2564/-</u>

If it is also approved of the vacant quarters could be allotted to other needy officials. (handwritten note)

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Page 24 of 21

13

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53/0

... number 3 dt. 22.7.97)

Stock Registers

During the course of audit

of the stock registers of III Shikadava for

the following discrepancies

It was observed that non-consumable

items were issued in the non-consumable

register itself instead of maintaining

an Issue Register. The Balance of Items

in the register can only be reduced

by transfer to the other office, conde-

mination etc. The issue of such a

transfer form in the office

should be done through separate issue

forms and a separate register for non-consum-

able items. TOR-II may be pre-

pared for the audit.

The register (Consumable & non-

consumable) of different articles are not

maintained in the register as prescribed

in the TOR. Principals/DCO shall see that

the registers are maintained in the proper

format for the purpose.

Recommendations on the subject

of the stock in r/o

should be done at regular

intervals and be recorded in the stock

registers. It was observed that physical

verification of stock in hand in respect

of III (non-consumable) stock

was done on 20-A, 20-A, 20-A II

Page 25

59/12-48  
4/3/12  
521C

(112)

DIRECTOR OF AUDIT  
DELHI GOVT.

Irregular Maintenance of O.P.D. Reg/ consumption Reg.

During the course of audit of purchase of medicines and their consumption for the years 97-98 and 98-99. The following irregularities have been observed.

1. A good number of medicines have been purchased by the ITI shahdara against the sanction ~~XXXXXXXX~~ letter NO F 2(17) 97-98/Trag/17340 at 29/7/97 for the Rs. 11295/- as the expenditure sanction conveyed for purchase of medicines and allied items for use in ITI Shahdara. Medicines have been purchased from super Bazaar co-operative store ltd. vide eb No. 287 at 12/12/97 for Rs. 6816 and also entered in stock register. it was

While servitising the stock register it was seen that the register found, in term cautions. No action has been taken to bind it. It was also noticed that after the stock entry issue entry has also been indicated that "issue to consumption register Page no" such as page no 54 1200 "o Register Tab. Were purchased and at of which 200 NOS Tab issued to cons. Register at P/3 on 10/12/97

1. In the absence of complete records it is very difficult to locate the rough entry because this consumption register started 17/12/98 i.e., old register not produced by the in charge concerned pharmacist.

2. As per consumption register medicines have been supplied time to time against the dates as shown in this register it is also very difficult to watch their genuineness of consumption because X O.P.D. register was started w.e.f. 5/7/99.

As per O.P.D. register medicines have been supplied/ issued by staff/students continuously or in a routine manners Neither the name of medicines indicated in this register nor the signature of recipients has been attained against their names and medicine supplied. It is highly objectionable and wrong practice. In the absence of which genuineness could not be ascertained.

It is suggested that the records/register may please be maintained properly and complete records may be produced at the time of next audit.

(H.S. TANEJA)  
IAO

To

The principal  
I. T.I. Shahdara  
Delhi.

DIRECTOR OF AUDIT  
GOVT. OF DELHI

CONTINGENT EXPENDITURE/BILLS/VOUCHERS

During the course of audit of contingent expenditure of I.T.I. Shahdara along with the purchase files, cont-bills and related stock-registers, for the years 97-98. The following irregularities have been detected.

1. It was further noticed that the 08 No kailwood pieces and a Philips Two-in-one have been purchased vide c-Bill no. 289 at 12/12/97 for Rs 30804/- against the sub, Vr No 209 at 25/11/97 for Rs 10240/-+Rs. 3515/- respectively from m/s Indian Tool House, and CB-297 at 12/12/97 for Rs. 9879/- against the sub. Vr. No 15 at 25/11/97 M/S Indian Tool House who specially deals in "Hardware Mill stores, Metal, steel, and all type of hand tools" It is objectionable reason for this lapse may be got regularised from the competent authority. Expost facto sanction ~~XXX~~ may be obtained, under intimation to audit.

DIRECTOR OF AUDIT  
GOVT OF DELHI

Caution Money Account

Para 27

(40)

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During the course of audit of caution money account for the years 97-98 to 98-99. It has been observed that the caution money neither been refunded to the trainees on their releaving after completion their training nor it has been credited to the Govt. According to rule the forfeited amount of caution money have to be deposited after making the endorsement in the caution register. The unclaimed caution money of three years from the date due for refund has to be credited to the Govt. A/C. Thus he after reconciling with the PAO concerned, may be regularised under intimation to audit.

As per details of caution money amount for Rs 38150/- for the year 97-98 and Rs. 36350/- for 98-99 has been received from trainees and the same was ~~XXXX~~ forms of deposited in bank against Major Head 8443. Annexure A attached.

H.S. Taneja  
IAO

To

HOO  
ITISshahdara  
Delhi.

Para No 10

(Ref. Ann 1)

Para 28

C-93  
39-4910

Liveries Class IV Stock/18110 Register

(i) While scrutiny of the liveries class-IV accounts for the years 98-98 to 98-99. The prescribed liveries 18110 Register book and livery maintained. This register maintained in an established, well-organized, which is found in terms condition. Vaguing Certificate has not been assigned by SSO/Principal of I.T.I. It is suggested that action may be taken to bind it as a prescribed 18110 Register may also be maintained immediately and compliance to Shroton to audit.

(ii) Stock-register for the purchase of liveries articles has not been maintained in this I.T.I. which is very essential. It is prescribed entries, every purchase articles must be entered in stock-register with the complete description/details duly proper attestation by the SSO/H.O., then after supply should be made through the 18110 Register, obtaining the sign of recipients in the prescribed column. Reason for non-enters the purchase bills/articles may be explained to audit and also suggested recipient stock-register may be maintained and compliance to Shroton to audit.

To  
 SSO/H.O.  
 I.T.I. Shroton  
 D.D.

*[Signature]*  
 H.O.

*[Signature]*  
 SSO/H.O.  
 I.T.I. Shroton



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11)  
1271  
487C

Page 25

Para No.2

(Audit Memo No.9)

Dated:

Sub:- Caution Money Account

During the course of audit of Caution Money Account for the year 1999-2000 & 2000-2001, It has been noticed that the Caution Money neither been refunded to the trainees on their completion of the training/relieving nor the said amount has been credited to Govt. Account. According to the rules the forfeited amount of Caution Money have to be deposited after making the endorsement in the Caution Money register. The unclaimed Caution Money of three years from the due date for transfer has to be credited to the Govt. Accounts.

As per details of unclaimed Caution Money register amount for Rs. 30,350/- for the year 1999-2000 & Rs. 30,600/- for the year 2000-2001 which was to be released to the trainees are pending with the Institute be deposited in Bank against Major Head "8443".

Action on the subject be intimated to audit.

Principal  
I.T.I  
Vivek Vihar  
Shahadra.



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49/C

Para 30/1

PART - II

PRESENT AUDIT

PARA NO. 01 (Audit Memo No. 06 & 07 Dated: 17-10-08).

(A) Abnormal vacancy position makes a way of hindrance to impart training to students.

The perusal of the vacancy statement provided by the I.T.I Shahdara reveals that out of 137 sanctioned posts (in various categories) only 93 posts have been filled up during the year 2006-07 and 86 posts during the year 2007-08 and thus the vacant posts comes to 44 (32.11%) posts during the year 2006-07 and 51 (37.22%) posts during the year 2007-08. Further it was noticed that out of sanctioned posts, 91 posts coming under teaching/training faculty, only 57 posts have been filled up during the year 2006-07 and 55 posts during the year 2007-08 and thus falling the vacant posts to the tune of 37.36% (34 posts) in the year 2006-07 and 39.56% (36 posts) in the year 2007-08 under teaching/training faculty.

Therefore, the Head of the Office may please appraise the audit: -

1. the steps taken by the department to filling up of vacant posts especially the posts falls under teaching cadre.
2. Whether the non-filling up of posts which arrives at 40% approximately in last year will affect the performance of the students due to the fact that giving due guidance/impart education/skills/training to the students of various trades in such situation may be not up to the mark.

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(B) Poor performance in final trade test

The perusal of information regarding results of final trade test provided by the I.T.I, Shahdra reveals the following:-

Pass Percentage

S.No	Name of the trade	2006	2007
01	Machinist Grinder	77.78	33.33
02	Mechanic (M V)	82.22	50.00
03	Instrument Mechanic	92.31	69.23
04	Fitter	90.74	73.08
05	Turner	82.22	73.08
06	Welder	85.00	39.13
07	Plumber	100.00	23.08
09	Carpenter	90.00	60.00
10	Auto Electrician	94.12	53.33

In the present era, the pass percentage in various examinations/tests are on up ward trend year after year due to availability of better infrastructure like good faculty, library, internet etc. However, the perusal of the result of the trade test conducted by ITI Shahdara in the fields given above reveals that the pass percentage instead of going upwards it is going on down ward track. The reasons for poor performance of students (i.e. non-filling up of teaching faculty etc) and steps taken by the Institute for improvement be apprised to the audit.

PARA NO. 02 (Audit Memo No.01 Dated : 29-09-2008).

Irregular maintenance of Cash Book.

As per provisions of the Receipt & Payment Rules, 1983/GFR, all entries of receipts are made in the Cash Book immediately as they occur and attested by the Drawing and Disbursing Officer. Further, the cashbook is required to be closed regularly and checked properly. During the test check of Cash Book for the period 2006-07 & 2007-08 reveals that in most of the cases the receipts were entered in the cashbook after a gap of 02 to 06 days from the date of its receipt by the department and in some cases the receipts were entered in advance (i.e. before the date shown in the GAR-6). Similarly, the Cash Book was not closed regularly by the department. Thus Cash Book does not show the true picture of the position of daily balances as well as closing balance at the month end. The Head of the Office may kindly furnish the reasons for the aforesaid lapse and action taken by H.O.O for non recurrence of such cases in future be explained to audit.

PARA NO. 03 (Audit Memo No.02 Dated : 3-10-2008).

Regularisation of expenditure amounting to Rs.1,26,777/- on payment of remuneration to Part-time teachers.

As per standing guard file on Delegation of Financial Powers to H.O.Ds and H.O.Os of G.N.C.T of Delhi, full powers have been delegated to H.O.D to sanction payment of remuneration to Part-time teachers/ Guest speakers etc. However no powers have been delegated to the Head of the Office for the above purpose. During the audit scrutiny of Bill No.191 dated 10-09-2007 and Bill No. 353 dated 20-02-2008 reveals that an amount of Rs. 1,26,777/- were drawn for payment of remuneration to Part-time teachers on the basis of expenditure sanction accorded by H.O.O though the competent authority in such cases is H.O.D. Therefore to regularize this expenditure, the department may move a proposal for ex post facto expenditure sanction of the Head of the Department under intimation to audit.

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E-9  
27/12/04/C  
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Para 32

**PARA NO. 04 (Audit Memo No.04 Dated : 3-10-2008).**

**Deviation of Purchase Procedure.**

As per Rule 151 of General Financial Rules, 2005, Limited Tender Enquiry method be adopted when the estimated value of the goods to be procured upto Rs.25 lakhs and copies of bidding document should be sent directly by Speed post/Registered post/Courier/E-mail to firms which are borne on the list of registered suppliers. Further in terms of rule 152 of GFR when two-bid system are followed in a case, the technical bids are to be opened by the department at the first instance and evaluated by a competent committee or authority. At the second stage financial bids of only the technically acceptable offers should be opened for further evaluation and ranking before awarding the contract.

During the audit scrutiny of the file of procurement of raw material/consumable items (2006-07) reveals the following:-

1. Proof of sending the bidding document to registered suppliers not available on the file.
2. Even though the supplier not filed the requisite document required to be filed with the technical bid (i.e. copy of sales tax registration certificate etc), the technical committee have not rejected such bids out rightly in terms of bid document but they rectified the deficiency by calling the documents telephonically. The reason thereof not given in the file.
3. The technical committee has not recommended the technically acceptable offers and financial bids of all the suppliers were opened by the committee by violating the Rule 152 of G.F.R.
4. Final recommendations is also not clear (i.e. the name of the agency approved for the items not mentioned).

The department may appraise the factual position to Audit.

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Page 33

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PARA NO.05 (Audit Memo No.03 Dated : 3-10-2008).

Violation of Rule 159 of GFR

• As per Rule, 159 of the General Financial Rules, 2005, ordinarily, payments for services rendered or supplies made should be released only after the service have been rendered or supplies made. Further, the maximum advance permitted in the cases given in the aforesaid rule is 40% of the contract value if such a payment is to a State or Central Government, agency or a P.S.U. During the test check of audit reveals that the H.O.D has sanctioned 100% advance payment of Rs. 1,81,346/- to M/S National Instrumental Media Institute, Chennai for procurement of study material and CDs by violating the Rule 159 of GFR and the amount was drawn vide Bill No.391 dated 07/03/07. The department may give the explanation for drawal of 100% advance without the approval of the competent authority under intimation to the Audit.

DARA NO. 01

Audit Memo No.20.

Subject: Loss of Government Revenue of Rs.51.40 lacs due to Non allotment of Staff Quarters I.T.I. Shahdara, Delhi.

During the test check of allotment register of staff quarters maintained by the office of the Principal, I.T.I. Shahdara, Delhi-110095, and also information furnished by the office and revealed that:-

(A) Out of 76 staff Quarters 32 staff Quarters are lying vacant as details given below:-

Sr. No.	Type of Quarters	Total No.	Allotted	Vacant
1.	Type-I	15	07	08
2.	Type-II	15	10	05
3.	Type-III	45	26	19
4.	Type-IV	01	01	Nil
	Total	76	44	32

(B) The above staff quarters are lying vacant ranging from 01 month to 107 months. staff quarters were lying vacant which resulted in payment of HRA amounting to Rs.51.40 lacs (Rs.5139941/-) which could be saved in addition to recovery of normal licence fee from the allottees as per details enclosed herewith in Annexure -I.

The reason for non allotment of above 32 Quarters may be elucidated.

(C) The complete particulars of the allottees not filled in the allotment register maintained by the office i.e. Allotment letter No., Signature of the allottees, few page numbers are 1,3,6,8,10,12,14,15,16,24,26,35 and so on.

(D) The allotment letters of staff Quarters are issued by the Superintendent (Allotment), Directorate of Training & Technical Education, Pitam Pura, Delhi & addressed to Asstt./Junior Engineer(Civil) Public Works Department, I.T.I. Shahdara Campus Delhi, for handing over the possession of Vacant Quarters to the allottee but on scrutiny of the files it is found that possession letters were issued by the Principal, I.T.I., Shahdara.

The reason of the above may also be elucidated to audit.

Further it is suggested that the DTTE may take necessary steps to allot the vacant staff quarters to other employees of Govt. of N.C.T. of Delhi, or hand over the vacant staff quarters to PWD, Govt. of NCT of Delhi, for further allotment to Delhi Govt. employees, so that the loss of govt. revenue can be reduced.

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4/26  
4/11

ANNEXURE-I

**VACANT POSTION REPORT OF STAFF QUARTERS OF I. T.I. SHAHDARA AS PER INFORMATION PROVIDED BY THE OFFICE UP TO 31-03-2004.**

S.No.	Qr. No.	Type of Qra.	Date of vacation	Entitlement Pay Scales	Minimum H.R.A. 30% of Pay	Total Months of vacation	Loss of Govt. Revenue
1.	29	III	08-07-03	Rs.5500/-	Rs.1650/-	8	Rs. 13200/-
2.	39	III	19-09-03	Rs.5500/-	Rs. 1650/-	6	Rs. 9900/-
						<b>Total</b>	<b>Rs. 23100/-</b>

**POSTION REPORT OF STAFF QUARTERS OF I. T.I. SHAHDARA AS PER**

**INFORMATION PROVIDED BY THE OFFICE FROM 01-04-04 TO 31-08-08.**

No.	Qr. No.	Type of Qra.	Date of vacation	Entitlement Pay Scales	Minimum H.R.A. 30% of Pay	Total Months of vacation	Loss of Govt. Revenue
1	8	I	01-07-07	2550+1375=3825/-	Rs.1148/-	13	Rs.14924/-
2	12	I	20-09-04	2550+1375=3825/-	Rs.1148/-	47	Rs.53956/-
3	14	I	22-06-04	2550+1375=3825/-	Rs.1148/-	50	Rs.57400/-
4	15	I	21-05-05	2550+1375=3825/-	Rs.1148/-	39	Rs.44772/-
5	10	II	31-08-07	3050+1525=4525/-	Rs.1373/-	12	Rs.16476/-
6	11	II	14-09-07	3050+1525=4525/-	Rs.1373/-	11	Rs.15103/-
7	01	III	31-12-07	5500+2750=8250/-	Rs.2475/-	8	Rs.19800/-
8	12	III	27-06-05	5500+2750=8250/-	Rs.2475/-	38	Rs.94050/-
9	14	III	05-08-05	5500+2750=8250/-	Rs.2475/-	36	Rs.89100/-

10	15	III	26-02-07	5500+2750=8250/-	Rs.2475/-	18	Rs.44550/-
11	25	III	29-03-05	5500+2750=8250/-	Rs.2475/-	41	Rs.101475/-
12	28	III	16-04-07	5500+2750=8250/-	Rs.2475/-	16	Rs.39600/-
13	29	III	01-04-04	5500+2750=8250/-	Rs.2475/-	53	Rs.131175/-
14	30	III	17-01-05	5500+2750=8250/-	Rs.2475/-	43	Rs.106425/-
15	39	III	01-04-04	5500+2750=8250/-	Rs.2475/-	53	Rs.131175/-
16	41	III	15-10-04	5500+2750=8250/-	Rs.2475/-	46	Rs.113850/-
17	43	III	01-12-05	5500+2750=8250/-	Rs.2475/-	33	Rs.81675/-
18	44	III	04-01-05	5500+2750=8250/-	Rs.2475/-	44	Rs.108900/-
19	45	III	13-05-05	5500+2750=8250/-	Rs.2475/-	39	Rs.96525/-
					Total		1360931/-

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 40/C



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(28) 30/10

**VACANT POSTION REPORT OF STAFF QUARTERS OF I. T.I. SHAHDARA AS PER INFORMATION PROVIDED BY THE OFFICE FROM 01-09-08 TO 30-06-12.**

S.No.	Qr. No.	Type of Qra.	Date of vacation	Entitlement Pay Scales	Minimum H.R.A. 30% of Pay	Total Months of vacation	Loss of Govt. Revenue
1	8	I	01-07-07	5200+1800=7000	Rs.2100/-	46	Rs.96600/-
2	9	I	01-06-09	5200+1800=7000	Rs.2100/-	37	Rs.77700/-
3	10	I	01-10-08	5200+1800=7000	Rs.2100/-	45	Rs.94500/-
4	11	I	18-01-10	5200+1800=7000	Rs.2100/-	31	Rs.65100/-
5	12	I	29-09-04	5200+1800=7000	Rs.2100/-	46	Rs.96600/-
6	13	I	31-05-09	5200+1800=7000	Rs.2100/-	39	Rs.81900/-
7	14	I	22-06-04	5200+1800=7000	Rs.2100/-	46	Rs.96600/-
8.	15	I	21-05-05	5200+1800=7000	Rs.2100/-	46	Rs.96600/-
9.	03	II	26-04-11	52200+1900=7100	Rs.2130/-	15	Rs.31950/-
10	10	II	31-08-07	52200+1900=7100	Rs.2130/-	46	Rs.97980/-
11	11	II	14-09-07	52200+1900=7100	Rs.2130/-	46	Rs.97980/-
12	12	II	14-03-11	52200+1900=7100	Rs.2130/-	15	Rs.31950/-
13	01	III	31-12-07	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
14.	11	III	31-05-10	9300=4200=13500	Rs.4050/-	25	Rs.101250/-
15.	12	III	27-06-05	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
16.	14	III	05-08-05	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
17.	15	III	26-02-07	9300=4200=13500	Rs.4050/-	46	Rs.186300/-

18.	21	III	26-04-12	9300=4200=13500	Rs.4050/-	02	Rs.8100/-
19.	24	III	21-01-12	9300=4200=13500	Rs.4050/-	05	Rs.20250/-
20.	25	III	29-03-05	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
21.	27	III	17-05-12	9300=4200=13500	Rs.4050/-	01	Rs.4050/-
22.	28	III	16-04-07	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
23.	29	III	08-07-03	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
24.	30	III	17-01-05	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
25.	33	III	13-02-12	9300=4200=13500	Rs.4050/-	04	Rs.16200/-
26.	35	III	28-01-10	9300=4200=13500	Rs.4050/-	29	Rs.117450/-
27.	39	III	19-09-03	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
28.	40	III	31-05-10	9300=4200=13500	Rs.4050/-	25	Rs.101250/-
29.	41	III	15-10-04	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
30.	43	III	01-12-05	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
31.	44	III	04-01-05	9300=4200=13500	Rs.4050/-	46	Rs.186300/-
32.	45	III	13-05-05	9300=4200=13500	Rs.4050/-	46	Rs.186300/-

**Total Loss of Government Revenue of Rs. Fifty One lacks Thirty Nine Thousand Nine hundred and Forty One rupee only.**

Up to 31-03-2003  
 Between 01-04-2008 to 31-08-2008  
 Between 01-09-2008 to 30-06-2012

Rs. 23,100.00  
 Rs. 13,60,931.00  
 Rs. 37,55,910.00

**Total**

Rs.51, 39,941.00

PARA NO .02

Audit Memo No.21

Subject:- Payment of Water Charges (of staff Quarters).Bills I.T.I.Shahdara, Delhi-110095 in excess.

During the test check of Electricity & Water Charges bills of office of the Principal, I.T.I. Shahdara, Delhi-110095, and revealed that:-

1. The office of I.T.I. Shahdara, Delhi-110095, is making the payment of water charges bills for 78 staff quarters as per details given in the bill no. 67225 dated 29-12-11 (Paid vide bill no. Sc/DENP)376/08-01-12 of Rs. 12682/-)
  1. Water charges as per reading -----Rs. 2550.90
  2. Sewage charges -----Rs. 1530.54
  3. Service charges (78xRs 110/-) -----Rs. 8580.00
  4. Pollution Tax -----Rs. 20.66

---

Total Rs.12682.10

2. Against the above bill, the water charges charged from the allottees as per details given below:-
  - (i) Water charges per month = Rs. 16.30 lum sum per qur.
  - (ii) Total No. of Staff Qrs. 78 = Rs.16.30 x78 =1277.40

If all the 78 staff quarter were allotted, but only 44 Qrs. are allotted up to -30-06-2012. From this it is evident that the govt. is giving subsidy to the allottees, which is irregular.

3. The office of I.T.I. Shahdara, Delhi-110095, further intimated that only 76 staff Quarters are in their possession while in water charges bill shows 78 staff quarters. The actual position of 2 staff quarters may be explained to audit. Further, for payment of service charges in respect of remaining 2 quarters may also be explained.
4. The reason for making payment to Delhi Jal Board for 78 staff quarters while only 44 Staff quarters are allotted and Rs. 16.30 per allottee is being recovered from the allottees of staff Quarter's, be explain to audit.

It is suggested that the DTTE may take necessary steps to take the matter with DJB for installing separate water connection meter in respect of residents of staff quarters of ITI Shahdara. So that govt. exchequer can be saved.

PARA NO. 03

Audit Memo No. 17

Subject :- Pay Fixation

During the scrutiny of Service Books provided by the office of the Principal, I.T.I. Shahdara, Delhi-110095. It is noticed that the pay of Sh. Vivek Vindhychal Mishra, Suptd. Gr-I, (DASS) has been fixed on promotion 18-02-11 (as per his option w.e.f. date of increment) from Gr-2 to Gr-I (DASS) in the Pay Band-2 scale 9300-34800 with grade pay 4800/- . The pay of the officer may be fixed as per OM No.F No.1/1/2008/C/GOI/Ministry of Finance Deptt., of expenditure, Implementation Cell, New Delhi, issued on 13<sup>th</sup> Nov.2009.

As per the above mentioned Office Memorandum "Grant of revised pay structure of grade pay of Rs.4600/- in the pay band PB-2 to post that existed in the pre-revised Scale of 6500-10500 as on 01-01-2006 and which were granted the normal replacement pay structure of grade pay of Rs.4200/- in pay band PB-2 being upgraded to the next higher grade in the pay band PB-2 with grade pay 4600/- corresponding to the pre revised scale Rs.7450-11500." the pay of the above officer should be reaffixed in the PB-2 with grade pay 4600/- on promotion as grade -I (DASS).

The over payment made to the official/officer may be recovered after due verification of facts & figures under intimation to audit and other similar cases of Gr-I (DASS) may also be reviewed.

PARA NO: 06.

Audit Memo No.27.

Subject:- Non Consumable stock of Rs. 487307/- lying in the store.

During the test check of Stock Register Machinery-I (Issue ) maintained by the office of the Principal, I.T.I. Shahdara, Delhi-110095, and reveal that the following machinery (items) are lying in the store as per the Machinery Register-I. The purchase prices of these items are Rs. 487307/- plus Vat .as details given below:-

S.No.	Page No.M IR.	NDSR Page No.	Name of items	Date of Purchase	No. of Items	Cost of items as per register (Rs.)
1.	14	384	Electric Drill Machine portable	12-11-03	03	9540
2.	72	143	Electric Motor 0.75HP	26-11-68	01	726
3.	87	180	Trolley Cylinder for carrying two cylinder	31-03-66	02	480
4.	134	260	Hydrolic Carbift	-----	01	9540
5.	174	419	Type Write English Godrej	27-11-02	01	7785
6.	336	453	Mega power Visualizer	27-03-10	01	765000
7.	335	454	Dest top Computer H.P.	30-03-10	05	3176
8.	334	455	H.P.Colour Laser Printer	30-03-10	02	38025
9.	333	456	H.P. Offset Printer	31-03-10	03	28646
10.	332	457	Dot Matric Printer	31-03-10	03	35897
11.	331	458	H.P.Scaner G.2410	31-03-10	03	7783
12.	330	459	H.P.Lazer Printer	31-03-10	03	162700
13.	324	465	Smart Board SB-480	20-03-12	02	102884
14.	216	505	Hangers(Iron 6'x2'x4')	25-11-66	-----	990
				Total		487307

The reason for not issuing the above items of machineries may be elucidated to audit.

PARA No. 07.

Audit Memo No .19

Subject:- Outsourcing of Sanitation Services.

During the scrutiny of outsourcing file of sanitation services of I.T.I. Shahdara Delhi, the following irregularities have been noticed by the audit:-

The agreement dated 31-12-2009 executed between the Principal, I.T.I. Shahdara Delhi,-110095 M/s Shivalik Housekeeping Services,148 South Anar kali ,Som Bazar,Chander Nagar, Delhi and;

- 1 As per clause 18:- The contractor shall liable and responsible to provides all benefits viz. Provident Fund, ESI ,Bonus, Gratuity ,Leave etc. to the staff engaged by him. As far as EPFC concerned, it shall be the duty of contractor to get the PF code number allotted by RPFC against which the PF subscription, deducted from the payment of the personnel engaged and equal employer's amount of contribution should be deposited with the respective PF authority within seven days of close of every month. Giving particulars of the employees engaged for the sanitation works, is required to be submitted to the Department. In any eventuality, if the contractors fail to remit employee/employers contribution towards PF subscription etc. within the stipulated time, the department is entitled to recover the equal amount from any money due or accrue to the Contractor under this agreement or any other contract and will be deposited with RPFC on behalf of the contractor.

The following information may be obtained from the contractor i.e. M/s Shivalik Housekeeping Services, and shown to audit.

- (a) ESI & PF Numbers of each employee who are deployed at I.T.I. Shahdara, Delhi
  - (b) Proof of depositing ESI & P.F along with Employer Share of each Employee deputed at I.T.I. Shahdara Delhi.
2. As per clause 21 of the agreement, the antecedents of staff deployed shall be got verified by the contractor from the local police authority and copy of the same to be submitted to the department and also an undertaking in this regards to be submitted to the Department. whether above documents of antecedents and undertaking have submitted by the contractor in the Department, if yes the same be intimated to audit and if not then the reason may be elucidated to audit.
  3. The Certificate of Satisfaction of Sanitation Services in the Institution provided by the M/s Shivalik Housekeeping Services, signed by the Care Taker, Group Instructor and the Principal, of the Institute without period and date. The reason of the, same be explained to audit.

PARA NO . 08

Audit Memo No. 25

Subject:- Library Books

During the test check of Library Accession and issue registers of books of office of the Principal, I.T.I. Shahdara, Delhi-110095 for the audit period and the following irregularities have been noticed:

1. The Accession Register is in a very torned condition, the same may be binded immediately to save the records of Library books.
2. The Physical Verification of Library books is not done after 11-01-2008 as recorded in the Accession register, which is irregular, the same may be done as per G.F.R. 2005, Rule 194.
3. The library books issued to the staff members but these books were not returned to library within the prescribed period by the staff members. The following books are not returned to library since long to till date, which is irregular :-

S. N o.	Name of the staff member to whom books issued	Date of issue	Accession No of Books.	Remark
1.	Sh. Ashok Kumar Sharma, C.I. Turner (P-10)	10-06-03 15-04-04 19-3-07 11-9-09 25-01-11	1891 98/1 1864 2021 1820	Not returned to Library till date
2.	Sh. A.K. Arya, C.I ( W/M )	30-05-01	1268	.....do.....
3	Sh. Ashok Kumar Sharma, C.I.( Electrician)	15-10-01 18-02-02 24-02-11	1756,1757,1870/3 1236 2024, 631/1	.....do.....
4	Sh. Babban Mehto, A.S.K.	26-09-01 25-01-05 25-01-05 23-10-09	1615/1 730,729,829,828,830, 831/1/3,831/2/3, 1892,2023	.....do.....
5	Sh. Deepak Sharma, C.I. ( A.Elect.)	14-10-01 18-03-02 14-08-02 10-09-02 12-01-04	103,639/3 1766 1938 1219 903	.....do.....
6.	Sh. Dinesh Kumar Gupta, C.I. DM Civil	22-10-01 10-06-04 17-02-05	1963, 1965,1966,1970 2060 1277,1291	.....do.....
7	Sh. Jitender Mohan Sharma, C.I. Fitter	01-02-2000	711/5 & 711/1	.....do.....

8	Sh. Kaan Singh, C.I. (M/W)	26-09-01	11387,1109/3,1833,161 7/2	.....do.....
9	Sh. Kishan Lal, C.I. (machinist)	23-03-12	1969,1959,1972	.....do.....1
10	Sh. Kehar Singh, C.I. (T&D)	22-10-01	49,801	.....do.....
11	Sh. Nagender Pal Singh, C.I. (Machinst)	28-09-01	1950	.....do.....
12	Sh. Pradeep Kumar, C.I. (draw.)	19-10-01 31-10-01 30-05-02 07-04-03 13-03-12	1846 1642, 2022 1240 511 1826	.....do.....
13	Mrs. Pragya Sharma	30-08-01 29-09-01	1647.1816 961,924	.....do.....
14	Sh Rajeshwar Singh, C.I. (M)	19-03-99 30-08-01 05-09-01 02-08-04 14-07-06	967 1363/1 1670/1 1990 1351,1104/3	.....do.....
15	Sh. Rajeev Kumar, C.I. (Fitter)	14-03-12	2006,2005,2004,2003	.....do.....
16	Sh. Rajendra Prasad, C.I. (M/W)	14-10-01 31-10-01 08-03-07	1964 1975,1110/1,1645 2013	-----do-----
17	Sh. Subodh Kumar, C.I.	30-08-01 02-08-04 13-06-05	822 1865 890,914	-----do-----
18	Sh. Sanjay Tiwari, C.I. (Welder)	16-02-2000	1147(III)	-----do-----
19	Sh. M.N. Sharma, Principal	09-08-04	Acc-1926	-----do-----
20	Sh. Chander Prakash Sharma, C.I. (Maths)	17-06-03 08-04-04 27-01-05 20-05-05 17-01-07	1984 2052,2051,2049,2045 ,2050 2027 2018,1895,2044,1802 1886(1/2),1385	-----do-----
21	Sh. Ishwar Singh, C.I. (Machinst)	15-11-07 22-11-07	2936,3059,3706 2913,3031	-----do-----
22	Sh. Pukhraj Sharma, C.I. (Fitter)	15-11-07	2774	-----do-----
23	Sh. Pradeep Kumar, C.I. Engg. Draw.)	14-03-12	3931,3856,3994,3992	-----do-----
24	Sh. Sunil Kumar Mishra, C.I. (Fitter)	09-01-08	4223	-----do-----
25	Sh. Ashok Kumar Sharma, C.I. (Elec.)	16-11-07	2286,2291,2294,2293,2 292,2262,2261,2264,	-----do-----

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(18) *30/10*

			2263,2255,2280,2283,2270,2274,2273,2272,2271,2298,2304,2303,2302,2301,3791,4097	
26	Sh. Ishwar Singh, C.I.(Electronic)	16-04-08	2105,2310	-----do-----
27	Sh. Ashok Kumar Sharma ,C.I. (Turner)	16-1107 09-01-08	3427,3468,3536 ,4210	-----do-----
28	Sh. Anil Goel,C.I. Fitter	06-02-09	3057,3027,2937	-----do-----
29	Sh. Yogender Singh, C.I.Turner	16-11-07 26-12-07	3428,3467,3537 4206	-----do-----
30	Sh. Raj Kishore,C.I.Fitter	18-03-08	2701,2773,2584	-----do-----
31	Sh.Dhirender Puri, C..I.Moulder	12-02-08	4225,4226	-----do-----
32	Sh. Rajeev Kumar, C.I. Fitter	22-11-07	3696,3700,2728, 2659,2550,2588,2766, 2776,3953,4157,3680 2137,4224	-----do-----
33	Sh. Dalip Kumar, C.I.( P.T )	21-06-11 05-08-11	3257,3721,3313,3726,3085,3714, 3295,3240	-----do-----
34	Sh. C.P. Sharma,	19-03-08	4045,2125,2107	-----do-----

The reason for not returning the above mentioned books may be elucidated to audit and the above books may be collected back from the above mentioned staff members to library and if not collected then the amount may be recovered from the concerned officials as per the accession register and deposited in the concerned head of accounts under intimation to audit.

PARA NO: 09

Audit Memo No.26.

Subject:- Stock Registers ( Non consumable and Consumable ).

During the test check of Non consumable and Consumable stock registers of office of the Principal, I.T.I. Shahdara, Delhi-110095, the following irregularities are noticed:-

**Non- Consumable Stock Register :-** The non Consumable Stock Registers, are being maintained by the institute in Dead Stock register which is irregular. Non consumable register should be maintained in Form No. 40 as per rule-190(2) (i) GFR-2005.

**Physical Verification :-** The physical Verification of non consumable stock is required as per GFR Rule- 192(1) - verification of non consumable – A physical verification of all the non consumable goods and materials should be under take at least once in a year and discrepancies, if any, should be recorded in the non consumable stock register for appropriate action by the competent authority. The same was not recorded after 2005 in the Non consumable stock register maintained by the institute.

**A. Stock Register NDSR:**

1. Col No. 15 is not filled and Col. No. 16 not signed by the CA. in the N .D. Stock Register.
2. Physical verification not recorded in the register, items checked & found correct certificate given in each page on 30-06-05 and thereafter no record is available in the register regarding Physical verification.
3. Physical verification was done on 15/2 but year not mentioned in the certificate and complete date not mentioned
4. Physical verification Certificate not recorded in items entered at page no.444 to 465 and page no. 501 to 511.

**B. Stock Register No.S-6A:**

- (a) Physical verification not recorded in S-6A stock register after 16-06-05 on page no.220 to 250.
- (b) Physical verification from page no.5 to 219 was made only initial date 6/3 it not clear the year of Physical verification and who has done the Physical verification.
- (c) Balance of items not shown in the prescribed Col. No.11 and also not signed by the C.A. on Col.No.12.

**C. Stock Register No.S-6B:** Physical verification certificate not done after 2005.

**D. Stock Register No.S-7A:** Physical verification not done after 21-06-2005 in the S7A register.

**E. Stock Register No.S-7C:**

- (a) The items entered in Non Consumable Stock Register no.S-7-C from page no.6 to 235 The balance of items in column No.,11 not filled and column No.12 not signed by the GO/HOO, which is irregular.
- (b) Balance shown 29 instead of 33(P-75).
- (c) Proper Physical verification certificate not recorded at page no.1<sup>st</sup> and also not verified from Page no.221 to 235.
- (d) Balance shown 16 instead of 18 at page No.1 of item Dial Test indicator with magnetic base and also in Physical verification recorded on 24-06-2005.

- (e) Balance shown 05 instead of 06 at page No.69 of item Drill Chuck and also in Physical Verification recorded on 24-06-2005

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**F. Stock Register Furniture S8A:**

1. Col No. 11 is not filled and Col. No. 12 not signed by the CA. in the Stock Register S8A.
2. Physical verification was done on 13/2 but year not mentioned in the certificate and complete date not Mentioned from page no.1 to 100.
3. Physical verification Certificate not recorded year wise on 1<sup>st</sup> page of the register.
4. Total of item dual desk signal /double not shown in Col.No.7&11 at page no.8.
5. Total of computer chair with arm are 57 not shown in balance Col.No.7&11 at page no.100.
6. Dual desk drawing IIA total no. as 50 shown at page No.94 but Physical verification certified 3No. on 24-06-05.
7. Total of computer chair without arm entered at page no 88 not shown in Col.No.7&11.
8. Physical verification not recorded in the register, items checked & found correct certificate given in each page on 24-06-05 and thereafter no record is available in the register regarding Physical verification.

**G. Scrape Register:** Not Completed after 12-01-2001.

In view of the above the audit is in opinion that proper Physical verification not carried out by the Physical verification team.

**Consumable Stock Register :-** (i) Consumable Stock Register is not maintained properly i.e. Quantity received, & Quantity issued not signed by the store keeper and competent authority and date of issue not mentioned while items issued on indent in so many cases. Need full be done now and shown to audit.

(ii) **Physical Verification :-** The physical Verification of stock is required as per GFR Rule- 192 (2) - verification of consumable – A physical verification of all the consumable goods and materials should be under take at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. The same was not recorded in the consumable register maintained by the institute.

(iii) The Consumable Stock Register should be maintained year wise and physical verification should be recorded under Rule 192(2) of the GFR 2005.

**1. Stock Register No.29A-III:**

(1) Physical verification not recorded after 13-06-2006 on 1st page of the register.

(2) The following store purchase in excess as these items were not issued during one year Period.

S. No.	Name of items	Date of purchase	No. of items in stock	Amount in(Rs.)	Balance	Stock register Page No.
1.	Engine Oil SEA 40	29-03-11	20 Ltr	3000.00	20 Ltr	259

2.	Solid state AC flasher	28-03-11	01No.	100.00	01 No.	267
3.	Lubre Oil	29-03-11	10 Ltr.	387.50	10 Ltr.	269
4.	Duster Cloth	29-03-11	130 No.	1406.60	130 No.	271
5.	Cello Tape	29-03-11	360 No.	3250.00	360No.	272
6.	Hydraulic Oil	29-03-11	200Ltr.	23600.00	200 Ltr.	275
7.	Cutting Oil	29-03-11	55 Ltr.	5775.00	55 Ltr.	276
8.	Mobile Oil	29-03-11	10Ltr.	1480.00	10 Ltr.	273
9.	V.Vett A-28	26-03-11	06Nos	564.00	06Nos	277
10.	Coolant	29-03-11	5 Ltr.	650.00	5 Ltr.	274
			Total	40213.90		

Separate stock register should be maintained for liveries of Group 'D' & 'C' staff as per liveries rule book. These items entered in different stock register of ITI, Shahdara, Delhi.

## 2. Stock Register No.S-35 :

- (a) Date of issue not mentioned in the stock register while items issued on indent.
- (b) Excess purchase were made during the financial year 2010-11 and these items were lying in the store unutilized. The few examples of excess purchase of Rs.60212/- are given Below:

S. No.	Name of items	Date of purchase	No. of items in stock	Amount in(Rs.)	Balance in stock	Stock register Page No.
1.	Machine Clearing Brush	21-03-11	44 No.	1478.00	44 No.	04
2.	Bench Clearing Brush	21-03-11	59No.	1982.00	59 No.	05
3.	DDR-2 RAM 1GB	21-01-11	10No.	8085.00	10 No.	12
4.	Micro me Wire 22gauge	21-03-11	10 No.	1040.00	10 No.	14
5.	Wooden Primer	21-03-11	14	1937.00	14	18
6.	Chouks Board	21-03-11	20	1394.00	20	19
7.	N.C.Primer	21-03-11	10 Ltr.	2475.00	10 Ltr.	21
8.	Metal Primer	27-03-11	10Ltr.	1080.00	10 Ltr.	25
9.	Brazing Rod	27-03-11	1Kg.	618.00	1Kg.	26
10.	Amp Relay 1/6 Hp.	27-03-11	20No.	960.00	20 No.	30
11.	Voltage Relay for window AC.1.5 Ton.	27-03-11	10 No.	960.00	10 No.	31
12.	Typing correcting fluid	27-03-11	152No.	3086.00	152 No.	33
13.	Toner K.M.1350	28-03-11	1 No.	3450.00	1No.	34
14.	M.S. Miscellaneous	29-03-11	3106 Kg		3106 Kg	53
15.	Photo Copier paper A-3	26-03-11	07 Ream	1995.00	07 ream	60
16.	MCB 30 AMP	26-03-11	12 No.	1272.00	12 No.	68
17.	Copper Tube 3/8	26-03-11	04 Roll	6100.00	04 Roll	74
18.	Scanery Brush	29-03-11	16 set	2686	16 set	95
19.	Copper Tube 5/8 50ft	26-03-11	02 Roll	5900.00	02 Roll	76
20.	Copper Tube 1/2' 50ft	26-03-11	04 Roll	8800.00	04 Roll	74
21.	Water Cooler Brush	29-03-11	16 set	2686.00	16 set	95

22.	Turpin Oil	31-03-11	40 Ltr.	2228.00	40 Ltr.	121
23	Ball Pen Reynolds	31-03-12	200	Cost of items not mentioned	200	177
					144	180
24	Refills Jotter	31-03-11	144	-do-	50	182
25.	Slip Paid	31-03-11	50	-do-	50	193
26.	Spirals pad	31-03-11	50	-do-		
			Total	Rs.60212/-		

The reason for excess purchase of these consumable may be elucidated to audit.

(C) The cost of many items purchased not mentioned in the stock register few examples shown in above table at sr. No.23 to 26.

(D) Pension Book purchased should be entered in the library records (P-245) and Calculator -02 (CT-55) Nos. on page No.249.. should be entered in Non Consumable stock register.

The reason of the above may be elucidated to audit and need full be done under intimation to audit.

PARA No. 10

Audit Memo No.08

Subject:- Service Postage Stamps Register.

During the test check of Service Postage Stamp Register and Dispatch Register the following irregularities have been noticed:-

2. The Service postage stamps Register is not maintained in the proper format. The same may be maintained in the proper format as given below:-

S. No.	Stamps in hand the day	Value of stamps		Balance at closer the day col. 2+3-4	Signature of	
		Received during the day	Used during the day		Dispatcher	Branch In charge
1.	2	3	4	5	6	7

3. The service postage stamps register should be closed at the end of each month and should be sign by the branch in charge.
4. Opening & closing balance of Postage stamps should be recorded on the first and last day of each month.
5. Paging & Page counting certificate not recorded in the 1st page of the dispatch Register.
6. Date-wise total of used service stamps not recorded in the dispatch register.
7. No service stamps used on 28-01-10 as per dispatch register & Rs. 10/- shown used in service postage register.
8. On 24-1-2011 as per dispatch register total service stamps used Rs. 25/- while shown used in service postage registers Rs.15/-.
9. Physical verification of service postage stamps not recorded in the Service Postage Register. The reason of the above may be elucidated to audit

CA  
9/3/02  
28/C

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**Audit Memo No. 07.**

PARA No 12.

**Subject: Cash Security/Fidelity Bond of CASHIER & Store Keeper for the audit period.**

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores, shall required to furnish security.

Further as per Rule 275(3) of GFR 2005 -In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form-GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the office from the cashier/stores keeper, which is irregular and violation of General Financial Rules.

Reasons for non submission of cash security/fidelity bond be explained to audit and necessary corrective steps may be taken under intimation to audit.

C-20/c  
g4/c

**PART-II**  
**CURRENT AUDIT REPORT (2012-13 to 2016-2017)**

**PARA-1** • **Withdrawal of bunching fixed in the revised pay structure in the grade of Assistant Accounts Officer and recovery of overpayment of Rs. 86,472/-.**  
(Memo No. 05 dated: 09.03.2018)

In pursuance of Office Memorandum No. 1-6/2016-IC dated 7<sup>th</sup> September, 2016 issued by Govt. of India, Department of Expenditure, Implementation Cell and endorsed by the Finance Department, Govt. of Delhi vide No. F. 21/Fin.(Estt. III)/07CPC/2016/DS-V/1076 dated 06.10.2016 regarding recommendation of 7<sup>th</sup> CPC bunching of stages in the revised pay structure under CCS (RP) Rules, 2016 the pay of the following officers (who was fixed at Rs. 47600/- Cell -I of Level-8 as on 01.01.2016) have been fixed by the PAO after granting benefit of bunching in the revised scale of pay scale (Level 8).

Name of the officers	Pay as on 31.12.2015 in the pre-revised scale PB-2 Rs. 9300-34800 with GP Rs. 4800	Applicable Level in the Pay Matrix corresponding to Pay Band or basic pay or scale	Applicable Cell in the Level	Basic pay fixed as on 01.01.2016	Pay as on 01.07.2016 after Annual Increment in the applicable level of pay Matrix
Smt. Minakshi Singh, AAO	Rs. 12250 + GP 4800	Level 8	Cell -I	Rs. 50500/-	Rs. 52000/- D.N.I. 01.07.2017

Further the O.M. dated 06.07.2017 issued by Jt. Secy. (Finance), Govt. of NCT of Delhi to all Heads of Department of Govt. of NCT of Delhi wherein all the Departments are advised that the implementation of the provisions of bunching in OM dated 07.09.2016 may be put on hold till the time the detailed instructions are issued by them.

Therefore, as per the details given below the pay of the above officer is required to be fixed as under:

Name of the officers	Period	Pay as on 31.12.2015 in the pre-revised scale PB-2 Rs. 9300-34800 with GP Rs. 4800	Pay fixed by the Deptt.	Pay to be fixed
Smt. Minakshi Singh, AAO	01.01.2016	Rs. 12250 + GP 4800	50500	47600
	01.07.2016		52000	49000
	01.07.2017		53600	50500

In this connection the reference of Office Memorandum No. 1-6/2016-IC dated 03.08.2017, endorsed by Delhi Govt. vide No. F. (21) / FIN.(ESTT.) /07CPC / 2016/ ds.1/993 dated 04.09.2017 regarding bunching of stages in the revised pay structure under CCS (Revised Pay) wherein it has been provided that all pay stages lower than the Entry pay in the 6<sup>th</sup> CPC pay structure as indicated in the Pay Matrix contained in the 7<sup>th</sup> CPC Report are not to be taken into account for determining the

Ax.

*[Handwritten signature]*



extent of bunching. As such the pay of above officer may be re-fixed and over payment of Rs. 86,472/- (as per Annexure-I enclosed) is required to be recovered after due verification of facts and figures under intimation to Audit.

19/11  
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**PARA-02** Recovery of License Fee of Rs. 32,031 /-. (Audit Memo No. 06 dated: 08.03.2018)

As per order No. 18011/1/2009-Pol.III dated 28.04.2011, No. F. 4(1) / Misc./ PWD/Allot/2004/8496-8500 dated 27.07.2012 and No. F. 4(4) / Misc./ PWD&H/A-II/ 2004/2749-2765 dated 10.03.2014 regarding revision of rates of license fee of the govt. of NCT of Delhi Residential (General Pool) Accommodation wherein rates of License fee of govt. accommodations have been revised w.e.f. 01.07.2010, 01.07.2012 and thereafter from 01.07.2013. During the scrutiny of audit of PBR, it has been observed that government accommodation have been allotted to the following officials and the department has not deducted / recovered the License fee & Water charges from their salary as per the above order, details of short recovery on account of license fee and water charges is as under :

**License Fee**

Sr. No.	Name of employees & Designation	Type of Accommodation & Location	License fee recovered by the Deptt.	License fee to be recovered	Period	Total months	Difference / recovery to be made
1.	Sh. Vinod Kumar, LDC	II (ITI Pusa Campus)	144	205	03/12 to 11/12	09	549
2.	Babban Mahto, A.S.K.	II (GB Pant Polytechnic)	144	205	03/12 to 10/12	08	489
3.	Smt. Sunita, Sweeper	I (ITI Shahdara Campus)	81	115	03/12 to 12/12	10	340
4.	Smt. Daya, Sweeper	I (ITI Shahdara Campus)	81	115	03/12 to 06/13	16	544
			81	135	07/13 to 11/13	05	270
5.	Sh. Madan Lal, Peon	II, (ITI Shahdara Campus)	144	205	03/12 to 05/13	15	915
6.	Sh. Ashok Kr. Sharma, CI	III, ITI Shahdara Campus	219	310	03/12 to 06/13	16	1456
			219	370	07/13 to 08/14	14	2114
7.	Sh. Karan Singh, MWI	III, ITI Shd. Campus	219	310	01/13 to 06/13	06	546
			219	370	07/13 to 09/14	15	2265
8.	Sh. Ram Narain, GI	III, ITI Shd. Campus	219	370	03/14 to 08/14	06	906
<b>Total recovery required to be made</b>							<b>10293</b>

**Water Charges**

Sr. No.	Name of employees & Designation	Type of Accommodation	Water charges recovered by the Deptt.	Water charges to be recovered	Period	Total months	Difference / recov to be m.
1.	Sh. Vinod Kumar, LDC	II	0	196	07/12 to 11/12	05	980
2.	Babban Mahto, A.S.K.	II	0	196	07/12 to 10/12	04	784

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3	Smt. Sunita, Sweeper	I	0	157	07/12 to 12/12	06	942
4	Smt. Daya, Sweeper	I	0	157	07/12 to 11/13	17	2669
5	Sh. Madan Lal, Peon	II	0	196	07/12 to 05/13	11	2156
6	Sh. Ashok Kr. Sharma, CI	III	0	236	07/12 to 08/14	26	6136
7	Sh. Karan Singh, MWI	III	0	236	01/13 to 09/14	21	4956
8	Mohamed Hussain B., V.P.	III (Sector-5, Rohini)	35	236	07/14 to 09/15	15	3015
<b>Total recovery required to be made</b>							<b>21638</b>

Institute may recover Rs. 32031/- (10393+21638) on account of short / non recovery of License fee & water charges after due verification of facts and figures under intimation to Audit. Similar types of other cases may also be got reviewed.

**PARA-03 Short deduction of UTGEIS/CGEIGS subscription.** (Memo No. 1 & Audit Memo No. 02 dated: 08.03.2018)

A. The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010.

During the test check of PBR for the period 2012-13 to 2014-15, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 was not deducted at the enhanced rate of Rs. 30/- w.e.f. 01.01.2011 as per details given below:

Sr. No.	Name & Designation	Grade Pay	Amount recovered	Amount to be recovered	Amount short recovered
1	Smt. Ramlesh, Sweeper	2000	Rs. 15 /- p.m.	Rs. 30/- p.m.	Rs. 510/- (March'12 to Dec., 14 i.e. 34 months)
2	Sh. Mukat Singh, Sweeper	2000	Rs. 15 /- p.m.	Rs. 30 /- p.m.	Rs. 150/- (March'12 to Dec.12 i.e. 10 months)
3	Smt. Sunita, Sweeper	1900	Rs. 15 /- p.m.	Rs. 30/- p.m.	Rs.150 /- (March'12 to Dec'12 i.e. 10 months)
4	Smt. Saroj, Sweeper	1900	Rs. 15 /- p.m.	Rs. 30/- p.m.	Rs. 510/- (March'12 to Dec., 14 i.e. 34 months)
5	Smt. Daya, Sweeper	1800	Rs. 15 /- p.m.	Rs. 30/- p.m.	Rs. 315/- (March'12 to Nov., 13 i.e. 21 months)

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6.	Smt. Imerti, Sweeper	1900	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 510/- (March'12 to Dec.'14 i.e. 34 months)
7.	Sh. Prabhu Nath Rai, Chowkidar	1800	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 195/- (March'12 to March'13 i.e. 13 months)
8.	Sh. Raj Kumar, Chowkidar	1800	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 510/- (March'12 to Dec.'14 i.e. 34 months)
9.	Sh. Madan Lal, Peon	2000	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 195/- (March'12 to March, 13 i.e. 13 months)
10.	Sh. Ranbir Singh, WSA	1900	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 330/- (March'13 to Dec. 14 i.e. 22 months)
Total recovery to be made					Rs. 3375/-

Settled P.R. 11/11

B. As per instructions of Central Govt. employees Group Insurance Scheme, 1980, Rs. 60/- is to be deducted as CGEGIS from the salary of Group 'B' employee, however, during the scrutiny of the PBR for the period 2012-13 to 2016-17, it has been observed that subscription of CGEGIS was not being deducted as per the above instructions, details of short deduction is as under :

S. No.	Name & designation	Grade Pay	Subs. to be deducted	Subs. Deducted	Period	Difference
1.	Sh. K.K. Narwal, V.P.	4800/-	60/-	30/-	Jan, 2013 to Dec. 2013	360
2.	Sh. Vivek Vindhyanchal Mishra, O.S.	4800/-	60/-	30/-	March, 2012 to Nov., 2012	270
3.	Sh. Gurdeep Singh Flora, V.P.	4600/-	60/-	30/-	March, 2013 to Dec., 2013	300
<b>TOTAL</b>						<b>930</b>

The Institute may take necessary steps to recover Rs. 4305/- (3375/- + 930/-) after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

**PARA-04**  
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**Loss of Government property worth Rs. 1,60,853/- (approx.) due to theft.** (Audit Memo No. 09 dated: 09.03.2018)

During the test check of file regarding write off the theft items from store stock register, it has been observed that two craft instructors Sh. Ashok Kumar Sharma

Dr. [Signature]

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and Sh. Ishwar Singh and store keeper Sh. Babban Mehto only had stated that their items had stolen from the workshop as per details given below:-

S.No.	Items of Stolen	Quantity Stolen	Rate	Total Amount
1.	BKD Brand 5 HP1500, rpm self excited motor ,400v 3 phase,50 HZ	One	5811	5811
2.	Slip ring Motor 5HP, inductions type 3 phase 250 v-400	One	941	941
3.	Motor Electric, 1/4 HP230v 1440 RPM	One	500	500
4.	Piller Type Drill Machine 13 MM Capacity	One	1930	1930
5.	Mild steel scrap	3872 KG	25/-per kg	96805/-
6.	Cast iron scrap	1386 KG	25/-per kg	34650/-
7.	Copper scrap	50.40 KG	400/- per kg	20215/-
<b>Total</b>				<b>160853/-</b>

The incident was occurred on 18/05/2011 and FIR was lodged on 19/05/2011. The stealing of these items mentioned above cannot be possible without carrying them on truck or tempos. Unless proven by other facts, the above loss of Government property is apparently due to the laxity on the part of the Institute. Hence action may be taken to write off the above theft items and against defaulting officer under intimation to the Audit.

*Para 45/1*  
**PARA-05 A Accumulation of unserviceable stores amounting to Rs. 41,60,067/-.** (Audit Memo No. 10 dated: 12.03.2018)

During the test Audit of ITI, Shahdara for the period of 2012-13 to 2016-17, the unserviceable stores was asked to produce, ITI has produced the list containing the unserviceable items lying in various departments amounting to Rs.4167067/- since with the passage of time, these items are losing their residual value.

If these items have completed their useful life and can't be used economically in the ITI, the Principal is requested to take necessary actions in the light of GFR to condemn these items as per the prescribed procedure at the earliest under intimation to Audit.

*Para 45/2*  
**PARA-05 B Overstocking of various consumable items.** (Audit Memo No. 12 dated: 13.03.2018)

As per Rule 137 of GFR 2005, every authority delegated with the financial process of procuring goods in public interest shall have the responsibility and accountability to bring the efficiency and economy in matters relating to procurement and accordingly care should be taken to avoid purchasing and keeping non consumable and consumable items. On scrutiny of the consumable stock register it has been noticed that under mentioned items purchased on 29.03.2012 for the use of this ITI but the same has been lying idle which resulted in blockage of fund and space.

*Dr.*

*[Signature]*

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Sr. No.	Items & Page No.	Date of receipt in store	Quantity
1.	Iron element (51)	29.03.2012	20
2.	De Soldering (52)	29.03.2012	10
3.	Woofers 6" (62)	29.03.2012	02
4.	Woofers 8" (63)	29.03.2012	02
5.	Refrigent 1349 (69)	29.03.2012	2.5 Kg
6.	Oil Colour Tube (71)	29.03.2012	10 Boxes
7.	Drawing Sheet (72)	29.03.2012	250
8.	Short hand note book (78)	29.03.2012	190
9.	Ivory Sheet (91)	29.03.2012	30
10.	Synthetic Varnish (107)	29.03.2012	09
11.	White Zinc Paste (110)	29.03.2012	4 kg

Further Scrutiny of stock registers maintained in the institute, it is observed that physical verification of Fixed Assets & Consumable items was not done during the audit period. Whereas as per GFR Rule, 192-

1) Physical verification of Fixed Assets : The inventory for fixed assets shall be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 193. Buffer Stock: Depending on the frequency of requirement.

Institute may look into the matter and take appropriate action to remove the above said discrepancies and get the physical verification done as per GFR Rule, 192 under intimation to Audit.

**PARA-06 Over Payment of electricity charges on Non-domestic rates. (Audit Memo No. 17 dated: 13.03.2018)**

As per the terms & condition of the tariff of Delhi Electricity Regulatory Commission, the category of domestic rates is available to Dispensary / Hospitals / Public Libraries / School / College / Working Women's Hostel / Orphanage / Charitable homes run and funded by more than 90% by Municipal Corporation of Delhi or Government of the NCT of Delhi

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During the test check of Electricity bills for the F.Y. 2015-16 of ITI Shahdara, it has been observed that the institute has made payments of electricity charges under Non-domestic category instead of domestic category. The details of the payment made under Non-domestic category by ITI is detailed below :

Sr. No.	Bill Period	Payment on Non Domestic Rate i.e. @ Rs. 8.40/- per unit	Payment on domestic rate i.e. @ Rs. 6/- per unit	Difference
1.	01.03.2015 to 31.03.2015	205370	163651	41718
2.	01.04.2015 to 30.04.2015	233314	176513	56800
3.	01.05.2015 to 31.05.2015	282010	211783	70226
4.	01.06.2015 to 30.06.2015	318691	232111	86579
5.	01.07.2015 to 31.07.2015	338629	239886	98742
6.	01.08.2015 to 31.08.2015	280590	200178	80411
7.	01.09.2015 to 30.09.2015	284032	202714	81317
8.	01.10.2015 to 31.10.2015	259770	193583	66186
9.	01.11.2015 to 30.11.2015	211690	151207	60483
10.	01.12.2015 to 31.03.2015	214317	153541	60775
11.	01.01.2016 to 31.01.2016	251506	178709	72796
12.	01.02.2016 to 29.02.2016	211779	151827	59951
	<b>Total</b>	<b>3091698</b>	<b>2255709</b>	<b>835989</b>

Hence, the payment made by the Institute on account of electricity charges paid under non-domestic category resulted in overpayment of Rs. 8,35,989/-. The matter may be looked into and should be taken up with Electricity Company to adjust the excess payment under intimation to Audit.

**Para -07 Non-Production of Records** (Audit Memo No. 16 dated: 13.03.2018)

Following records has not been produced for scrutiny to Audit team :

1. Tuition fee / Caution money register
2. Long term advance register
3. Record of Time Section
4. List of equipment installed in the Institute
5. Log Book / history book of all the equipments installed in the ITI.
6. Records relating to different scholarship, fund disbursed to students.

The above record may be shown to next audit.

(JASPAL SINGH)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX

13/17/10

**PART-III  
(TEST AUDIT NOTE)**

**TAN-01 Improper maintenance of Service Books.** (Audit Memo. 14 dated: 13.03.2018)

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

**(1) Service Book to be shown to the official every year**

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

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

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

**(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 Books of the staff of Govt. Girls Sr. Sec. School, Nithari, Delhi for the Audit period 2003-17, 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 No.F.3(03)/2015/T-I/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 Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

**(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 official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

 

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**Details of some of the Staff whose retirement is within 5 years**

S. NO.	NAME OF THE OFFICER / OFFICIAL	DESIGNATION	DATE OF RETIREMENT
1	Bhim Sain	GI	31.08.2021
2.	Deepak Jain	GI	28.02.2022
3.	Kehar Singh	GI	31.03.2019
4.	Kishori Lal	Plumber	28.02.2022
5.	M.K. Wadhwa	V.P.	31.12.2018

**Details of some of the Staff who have completed 18 years of service**

S. No.	NAME OF THE TEACHER	DESIGNATION
1.	Ashok Kumar Sharma	Elec.
2.	Ashok Kumar Sharma	Inst. Mech.
3.	Bhim Sain	GI
4.	Chander Prakash	CI, Math
5.	Deepak Jain	GI
6.	Jagdev Singh	CI (elect.)
7.	Jitender Kumar	CI (Turner)
8.	Kalpna Goyal	PPL
9.	Kehar Singh	GI
10.	Kishan Lal Singh	CI (Mechanist)

HOO is advised to take necessary steps may be taken to remove the above discrepancies and shown to next audit.

**TAN-02 Rush of expenditure.** (Audit Memo No. 03 dated: 08.03.2018)

During the test Audit of reconciliation for the month of March, 2016 & March, 2017 of the budget allocation & Actual expenditure (plan & Non Plan heads) of ITI, Shandara is as under:

Head of Account	Budget Allotted	Expenditure during March, 2017	Total Expenditure	%age of expenditure in March
<b>Non-Plan (2015-16)</b>				
03 003 99 00 11 DTE	130000	76916	129036	60%
03 003 99 00 13 OE	6800000	1318965	6768647	19%
<b>Plan (2015-16)</b>				
03 003 99 00 13 OE	100000	89848	89848	100%
03 003 99 00 34 Scholarship & Stipend	60000	35000	35000	100%
03 003 99 00 21 MS	650000	193272	193272	100%
03 003 99 00 50 OC	100000	70058	70058	100%
03 003 99 00 31 TASSKS	50000	39478	39478	100%
03 003 99 00 52 M&E	2000000	1262457	1262457	100%



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<b>NON-PLAN (2016-17)</b>				
03 003 99 00 11 DTE	250000	189254	249565	75%
<b>PLAN (2016-17)</b>				
03 003 99 00 13 OE	100000	64308	64308	100%
03 003 99 00 21 MS	750000	209181	749174	28%
03 003 99 00 50 OC	100000	33016	93124	35%
03 003 99 00 31 TASSKS	50000	33371	33371	100%
03 003 99 00 52 M&E	1500000	27391	27391	100%

It has been observed that heavy expenditure in March, 2016 & March, 2017 was booked under above expenditure heads.

The Institute is advised to incur the expenditure proportionately in future.

**TAN-03 Under-utilization of budget.** (Audit Memo No. 04 dated: 08.03.2018)

Scrutiny of annual budget for the period i.e. 2015-16 & 2016-2017, shows there are huge savings in some of the Heads under Plan & Non-Plan scheme, ranging even upto 100% as detailed below:

Head of Account	Budget Allotment	Expenditure	Savings	%age of savings
<b>Plan(2015-16)</b>				
03 003 99 0028 PSS	50000	0	50000	100%
03 003 99 00 34 Scholarship & Stipend	60000	35000	25000	42%
03 003 99 00 21 MS	650000	193272	456728	70%
03 003 99 00 50 OC	100000	70058	29942	30%
03 003 99 00 26 Adv & Pub.	60000	0	60000	100%
03 003 99 00 TASSKS	50000	39478	10522	21%
03 003 99 00 52 M&E	2000000	1262457	737543	37%
<b>Non-Plan (2015-16)</b>				
03 003 76 00 42 Pvt. Sec. & Sanitation	1600000	0	1600000	100%
<b>Plan (2016-17)</b>				
03 003 99 00 13 OE	100000	64308	35692	36%
03 003 99 0028 PSS	50000	0	50000	100%
03 003 99 00 34 Scholarship & Stipend	60000	0	60000	100%
03 003 99 00 31 TASSKS	50000	33371	16629	33%
03 003 99 00 52 M&E	1500000	27391	1472609	98%
<b>NON-Plan (2016-17)</b>				
03 003 99 00 03 OTA	25000	10601	14399	58%
03 003 99 00 14 RRT	320000	268204	51796	16%
03 003 99 00 50 OC (V)	100000	69466	30534	31%
03 003 99 00 34 Scholarship	70000	0	70000	100%

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The audit is of the opinion that if this saving was surrendered well within stipulated period of time, this could have been used for some other useful purpose under public interest. The Department may take appropriate action to surrender the unutilized budget well within stipulated period of time in future under intimation to Audit.

**TAN-04 Non-maintenance of Security Deposit / Performance Guarantee Register.** (Audit Memo No. 07 dated: 09.03.2018 & Audit Memo No. 11 dated: 12/09/2018)

During the test Audit of ITI, Shahdara for the year 2012-13 to 2016-17, Security Deposit /Performance Guarantee Register was called for Audit, It was noticed that no such register have been maintained by the ITI. In the absence of this record it could not be confirmed whether security/deposit/Performance Guarantee was taken from all the suppliers/contractors. During the course of audit it has been noticed that although in some of the cases Security Deposit/Performance Guarantee, as required under rule 158 of General Financial Rules, was obtained from the successful bidders/suppliers but proper record in a register i.e. when did the security deposit received and in what form, validity period of the same and when did the it was returned to the contractor/supplier after successful completion of obligation of contract/supply has not been maintained to see the position of the Security Deposit/Performance Guarantee at a glance.

Further during the test check of the file No. F. 5(10)/ITI SH/PUR./TOOLS, M&E/M.E.(P)/2012-13 regarding purchase of tools, machinery & equipments required for training in different trade under the head of account M.E. (Plan) 2012-13, it has been observed that the performance securities were lying in the file since long. The details of some of the performance securities are as under :

Name of Agency	Performance Security No.	Amount of Performance Security	Date of Issue	Date of expiry
M/s Rama electric & Machinery Stores	SBH 350691	1600	18.03.2013	18.07.2013
M/s Rama electric & Machinery Stores	SBH 350672	7900	05.03.2013	05.07.2013
M/s Rama electric & Machinery Stores	SBH 350671	21742.83	05.03.2013	05.04.2013
M/s Rama electric & Machinery Stores	SBH 350690	14309.06	18.03.2013	18.07.2014
Bharat Enterprises	DD No. 052037	2110	02.04.2013	02.07.2013

Institute is requested to look into the matter and take necessary action to refund the performance security and maintain the record in light of the GFR under intimation to Audit.

(JASPA SINGH)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX

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ANNEXURE - I

Mrs. Minakshi Singh, AAO (01.01.2016 to 28.02.2018)

Period	Pay as per Deptt.	DA	HRA	Total	Pay as Per Audit	DA	HRA	Total	Diff.
01.01.2016	50500	0	0	50500	47600	0	0	47600	2900
01.02.2016	50500	0	0	50500	47600	0	0	47600	2900
01.03.2016	50500	0	0	50500	47600	0	0	47600	2900
01.04.2016	50500	0	0	50500	47600	0	0	47600	2900
01.05.2016	50500	0	0	50500	47600	0	0	47600	2900
01.06.2016	50500	0	0	53040	49000	980	0	49980	3060
01.07.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.08.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.09.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.10.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.11.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.12.2016	52000	1040	0	54080	49000	1960	0	50960	3120
01.01.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.02.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.03.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.04.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.05.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.06.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.07.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.08.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.09.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.10.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.11.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.12.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.01.2018	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.02.2018	53600	2680	12864	69144	50500	2525	12120	65145	3999
TOTAL	1355800	40160	102912	1498872	1277600	37840	96960	1412400	86472

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**PART-II**

**CURRENT AUDIT REPORT (2017-18 to 2019-20)**

**PARA No. 01**

(Ref: Audit Memo No. 11 dated 04/12/2020)

**Subject:- Recovery amounting to Rs. 10,980/- in respect of Transport Allowance given during absence from duty/leave for full calendar months.**

As per rules, Transport Allowance is not admissible to employees during absence from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month (s) wholly covered by absence.

In response to Record Memo No. 09 dated 03/12/2020, the institute has informed that the under mentioned employees were on leave for full calendar month. On scrutiny, it has been observed that the transport allowance has been paid in-spite of absence for full calendar month in some cases. The details are given below:-

Sr. No.	Name of Employee & Designation	Month for which recovery to be made	Amount of T.A. to be recovered (Rs.)
1.	Sh. Manoj Kumar, CI	May & June 2017	7200/-
2.	Smt. Imarti, Peon	Nov. 2017	3780/-
		Total	Rs. 10,980/-

The recovery of Rs. 10,980/- towards Transport Allowance in r/o above employee be made after due verification of facts and figures from the above mentioned officials. Further, all other similar cases may be reviewed and recovery, if any be made and compliance shown to the next audit.

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PARA No. 02

(Ref: Audit Memo No. 12 dated 04/12/2020)

**Sub:- Short deduction of UTEGIS subscription from teachers amounting to Rs. 12690/-**

The post of Craft Instructor in the Department of Training and Technical Education has been classified as General Central Services, Group "B" Non Gazetted, Non Ministerial in the PB-2, 9300-34800 plus Grade Pay of Rs.4200 vide Govt. Gazette Notification No.F.No.21/67/TRG.ADMN/2005/850 dated 15<sup>th</sup> November, 2016.

During scrutiny of records, it has been observed that subscription @ Rs. 30/- per month has been deducted from the salary of the following employees:

Sr. No	Employee Name & designation	Period	No. of months	Subscription due @ Rs. 60/- pm	Subscription deducted @ Rs. 30/- pm	Subscription recoverable (Rs.)
1	Sh. Anil Kumar, CI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
2	Sh. Arun Kumar Goyal, CI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
3	Sh. Ashok Kumar Sharma, CI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
4	Sh. Bhimsen, GI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
5	Sh. Brijender Singh Rawat, CI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
6	Sh. Dhirender Puri, CI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
7	Sh. Krishan Lal Singh, CI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
8	Sh. Mahender Kumar Jayant, CI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
9	Sh. Udaiveer Singh Tomar, CI	January 2017 to Nov. 2020	47	2820/-	1410/-	1410/-
Total				25380/-	12690/-	12690/-

The recovery of short deduction of Rs. 12690/- towards UTGEIS in r/o above employee be made and all other similar cases may also be reviewed/examined and necessary recovery if any to be made and compliance shown to the next audit.

PARA No. 03

Para. 47

(Ref: Audit Memo No. 14 dated 08/12/2020)

6/10/c

**Sub: Discrepancies in LTC re-imburement**

During the test check of LTC records for the audit period 2017-2020, the following discrepancies have been noticed:-

1. Smt. Ramlesh, Sweeper availed LTC for the Block Year 2018-21 in respect of self and her 05 daughters aged between 26 years and 38 years for visiting Katra & back during the period 19.09.2019 and 15.09.2019. She was paid train fare amounting to Rs.12,120/- for the to & fro journey.

As per definition of "family" under CCS(LTC) Rules, the Govt. Servant's wife or husband and two surviving unmarried children or step children wholly dependent on the Govt. servant, irrespective of whether they are residing with the Govt. servant or not are covered. The restriction of the concession to only two surviving children shall not be applicable in respect of (i) those employees who already have more than two children prior to 20.10.1988; (ii) where the number of children exceeds two as a result of second child birth resulting in multiple births.

The Audit has noticed that no supporting documents have been attached with the above LTC claim indicating marriage status of the daughters and dependency on the Govt. servant at the time of performing above journey.

2. Smt. Kalpana, Principal availed LTC for the block year 2014-17 for visiting Andaman & Nicobar Island and was paid an advance of Rs.2,26,494/- vide Bill No.147 dated 20.09.2017. On the body of the Bill, the PAO-XVII had given remarks, that as per Rule 15, the advance may be granted to Govt. employee to enable them to purchase ticket for the purpose of LTC. But in this case tickets have already been purchased before advance.

The audit has therefore observed that in the instant case, the very purpose of sanctioning advance has been defeated, when tickets had already been purchased by the Govt. servant.

Supporting documents in respect of Case 1 referred to above may be made available to the Audit for scrutiny or else requisite recovery may be made, if any, and compliance shown to the next audit.

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(Ref: Audit Memo No. 15 dated 09/12/2020)

PARA No. 04

**Sub: Regarding Obsolete / unserviceable / condemned items lying with Institute.**

In response to Audit Memo No.07 dated 03.12.2020, the Institute has provided a list of obsolete / unserviceable / condemned items lying with the Institute. On scrutiny of the same, it has been noticed by the Audit that 865 number of obsolete / unserviceable / condemned items worth Rs.41,60,067.90 are lying with the Institute since the year 1961 and the same have not been disposed off till date.

Further, on going through the minutes of Condemnation Board dated NIL, the reserved value of the said 865 items have been fixed at Rs.2,92,586/-.

The Audit has therefore observed that Institute has made no serious efforts for disposal of obsolete / unserviceable / condemned items as enunciated under Rule 217 to 223 of General Financial Rules, lying with them and some of them for more than 60 years. Had the Institute initiated efforts for their disposal from time to time, it would have fetched a reasonable amount through their disposal.

The Institute should therefore, take necessary steps for disposal off above mentioned Obsolete / unserviceable / condemned items lying with Institute at the earliest and compliance shown to the next audit.

PARA No. 05

Para - 48

**Sub: Non production of record.**

**2012-2017**

1. **Tuition fee/Caution money register.**
2. **Long Term Advance register.**
3. **Record of time section.**
4. **List of equipment installed in the institute.**
5. **Log Book/ History book of all the equipments installed in the ITI.**

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2017-2020

1. Library records.
2. Cash Book.
3. Contingent Register.
4. Register for Advance.
5. Stock Register (Consumable and Non-consumable.
6. Property register.
7. LTC/Medical/CEA Register.
8. Stationery Register.
9. AMC record of equipment installed in the ITI.

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**PART-III**

**TEST AUDIT NOTE**

TAN No. 01

(Ref: Audit Memo No. 16 dated 09/12/2020)

**Sub: Rush of expenditure.**

As per Rule 62(3) of GFR,2017, 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. The Financial Advisers of the Ministries/Departments shall ensure adherence to the stipulated Monthly Expenditure Plan and the guidelines issued in this regard by the Budget Division, Department of Economic Affairs, from time to time.

During the test Audit of reconciliation Statements for the months of March, 2018, March, 2019 & March,2020 of the budget allocation & actual expenditure of ITI, Shahdara, the following is observed.

(figures in Rupees)

Head of Account	Budget Allotted	Expenditure upto March	Expenditure during March	%age of expenditure upto March	%age of expenditure in March
<b>(2017-2018)</b>					
03 003 99 00 11 DTE	300000	114480	184326	38.16%	61.44%
03 003 99 00 21 S& M	290000	11138	66484	3.84%	22.92%
03 003 76 00 13 OE(Pvt. Sec.& San.	2580000	536139	961556	20.78%	37.27%
03 003 99 00 31 TASSKS	50000	0	11309	0%	22.62%
<b>(2018-2019)</b>					
03 003 99 00 21 S& M	740000	0	145744	0%	19.6%
03 003 76 00 13 OE(Pvt. Sec.& San.	3050000	566727	786508	18.5%	25.79%
03 003 99 00 52 M&E	1400000	0	80400	0%	5.7%

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(2019-2020)					
03 003 99 00 11	300000	102645	33231	34.21%	11.07%
DTE					
03 003 99 00	500000	0	4476	nil	1%
21 S& M					

It has been observed that heavy expenditure was incurred under above expenditure heads in the closing month i.e. March every year. Reasons of the above may be elucidated to Audit.

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**PART- II**  
**CURRENT AUDIT REPORT**  
**(01.04.2020 to 31.03.2022)**

**PARA No.01: Recovery of Short deduction of License Fee amounting to Rs. 20,010/-.**

(Reference Audit Memo No.01 dated: 02.06.2022)

License fee in respect of Delhi Govt. Residential Accommodation have been revised vide office order No. F.4(1)/Misc./PWD&H/A-II/2004/Part.file./8494-8588 Dated 08.10.2020 by Public works Department, Govt. of NCT of Delhi in Persuance of Revision of flat rate of licence fee for General Pool Residential Accommodation by Ministry of Urban Development, Govt. of India, Directorate of Estates Vide O.M. No. 18011/2/2015-Pol.III dated 29.06.2020.

On scrutiny of PBRs and records, it has been observed that the ITI Shahdara had made short deduction of Licence Fee from the salary of under-mentioned employee according to the revised rates as per details given below:

S. No	Name & Desgn.	Residential Address	Description	Period	License Fee(Rs.)			No. of months	Amount recover-able (Rs.)
					Due	Deducted	Diff.		
1	Masroor Alam, (WSA)	Q.no 41 Type III ITI Campus Shahdara	L. Fee	07/2020 to 05/2022	1680	1410	270	23	6210/-
2.	Arun kumar (CI)	Q.no 10 Type III ITI Campus Shahdara	L. Fee	07/2020 to 05/2022	560	470	90	23	2070/-
3.	Sundeep kumar Sharma (GI)	Q.no 34 Type III ITI Campus Shahdara	L. Fee	07/2020 to 05/2022	560	470	90	23	2070/-
4	Udaiveer Singh (CI)	Q.no 37 Type III ITI Campus Shahdara	L. Fee	07/2020 to 05/2022	560	470	90	23	2070/-
5.	Chander pal (Chowkidar)	Q.no 3 Type II ITI Campus Shahdara	L. Fee	07/2020 to 05/2022	370	310	60	23	1380/-
6.	Subhash Chand (Class IV)	Q.no 5 Type III ITI Campus Shahdara	L. Fee	07/2020 to 05/2022	1680	1410	270	23	6210/-
								Total	<b>20,010</b>

Necessary step may be taken to recover the amount from the official concerned and remitted to relevant Govt. account under intimation to audit. Similar other cases may also be reviewed at the level of HOO.

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**PARA No.02: Irregular payment of Transport Allowance amounting to Rs.1728/-.**

(Reference Audit Memo No.04 dated: 07.06.2022)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, 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 full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.

As per information provided by the department, Smt. Pritika Choudhary(JA)) was on leave during the month of August and September 2021. However the official was paid TA for the month of August and September 2021, of which TA for the month of September is not recovered as per PBR for the year 2021-22. Accordingly an amount of Rs.1728/- has been overpaid to the official.

Necessary step may be taken to recover the amount from the official concerned and remitted to Govt. account under intimation to audit. Similar other cases may also be reviewed at the level of HOO.

**PARA No.03: Theft of Government Property.**

(Reference Audit Memo No.05 dated: 07.06.2022)

As per information provided to audit by the unit, a theft was taken place in ITI Shahdara in the night of 26.01.2022 and FIR was Lodged vide No. 132/22 dated 28.01.2022. The total cost of stolen items (32 Nos.) was Rs.3,03,967/-. out of which Police Authorities had recovered 07 items and handed over to the Institute and total cost of the remaining 25 items is Rs. 2,34,011/-.

A committee was constituted by HOO and the committee observed that there were dereliction of duty on the part of Security Guards/CD volunteers and the amount is proposed to be recovered from security guards/CD Volunteers.

The latest status of the case and recovery of the loss may be intimated to audit.

**PARA No.04: Short comings in the Pupil's Fund/Cash Book.**

(Reference Audit Memo No.06 dated: 07.06.2022)

As per existing orders of the Dte of Training and Technical Education, Govt. of NCT of Delhi, the institute should collect a subscription of Rs.200/- per annum from each trainee towards Pupil's Fund accounts which should be maintained/operated by the Principal. The fund shall be used for the welfare of the students as per the guidelines issued by the Dte of Training and Technical Education. The deposit/expenditure details of account for the period 2020-21 to 2021-22 is as under:

Year	O.B	Subscription & Other Fee	Interest	Total	Expenditure	Balance
2020-21	22,40,705.01	1,21,200.00	69,522	24,31,427.01	38,076	23,93,351.01
2021-22	23,93,351.01	49,200	70,737	25,13,288.01	14,532	24,98,756.01

On test check of Pupils Fund records produced before audit, it has been observed that a balance of Rs.24,98,756.01 is lying unspent under the fund as on 31/03/2022. During the financial year 2020-21 and 2021-22 the fund utilization is Rs.38,076/- and Rs.14,532/- respectively. From the above it is evident that the fund is not being used properly for the welfare of the students and defeats the very purpose of creating the fund.

(B) Further, as per details provided by the unit for admission fee i.e (Caution money, Tuition fee, Non tuition fee and pupil fund) for the academic year 2020-21 an amount of Rs. 5,44,450/- (including PWF amount of Rs. (65,600/-) was received on 30.09.2021. However, the amount pertaining to fee and caution money was remitted into Govt. account only on 11.11.2021 ie. delay of 41 Days.

(C) In addition to above, the following shortcoming are observed in the maintenance of the cash book of the Pupil fund.

1. The amount on account of tuition fee, caution money deposit and other receipt are being entered in a single cash book. It could not be ascertained the receipt, expenditure and balance under different heads. Subsidiary cash book in respect of various heads may be maintained by the unit.

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2. **Over writing /corrections:** Rule 13(vi) of Receipt & Payment Rules an erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. It has been observed that in so many cases correction has been made in the cash book but these were not initialled by the DDO/Head of Office/ Competent Authority on such correction.
3. **Verification of Monetary Transactions in Cash Book:** As per Rule13(ii) all monetary transactions should be entered in the cash book as soon as they occur and attested by the DDO/Head of Office/ Competent Authority in token of check. However, it has been observed that the procedure is not being followed strictly and the entries are not attested by the DDO/Head of Office/Competent Authority, in many cases, which is against the rule.
3. **Non-furnishing of fidelity bond:** As per instructions contained in G.F.R-275, a Govt. servant who is required to work as a cashier and handle cash should furnish security / fidelity bond for an amount prescribed by Head of Department depending upon the amount of cash transactions involved. The security should be supported by a Bond executed by the Govt. servant in form G.F.R. 30, or 31 but it was found that no security/fidelity bond was furnished by the cashier.
4. **Verification of Cash Balance:** As per Rule 13(iv) at the end of each month, DDO/Head of Office/ Competent Authority should verify the cash balance in the cash book and record a signed and dated certificate to that effect. However, it has been observed that details of cash balance have not been made in the cash book at the closing of the month.

Necessary action may be taken to utilize the PWF following the guidelines issued by the directorate and GFR. Further, the shortcoming in the maintenance of the cash book may be rectified under intimation to audit.

**PARA No.05: Regarding Obsolete/Unserviceable/Condemned items lying with Institute.**

(Reference Audit Memo No.08 dated: 07.06.2022)

In response to Audit Record Memo No. 09 dated 31.05.2022, the Institute has provided a list of obsolete/unserviceable/condemned items lying with Institute. On scrutiny of the same, it has been noticed by the Audit that 907 numbers of Obsolete/Unserviceable/Condemned items worth Rs.28,72,889/- are lying with Institute and the same have not been disposed off till date.

The Audit has therefore observed that Institute has made no serious efforts for disposal of obsolete/unserviceable/condemned items as enunciated under Rule 217 to 223 of General Financial Rules, lying with them. Had the Institute initiated efforts for their disposal from time to time, it would have fetched a reasonable amount through their disposal and diminishes the value on passage of time.

Necessary step may be taken to condemned the obsolete items as per GFR under intimation to audit..

**PARA No.06: Non Production of records.**

(Reference Record Memo No.13 dated: 06.06.2022)

The following records have not been produced before the audit.

1. Contingency Register.
2. Property Register.
3. Postage Stamp Register.
4. Long /Short Terms Advance Register.
5. Caution Money Records.

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INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. IX

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**PART III**  
**TEST AUDIT NOTES**  
**(01.04.2020 to 31.03.2022)**

**TAN No.01: Shortcomings in Bill Register**

(Reference Memo No.02 dated: 02.06.2022)

On scrutiny of Bill Registers of ITI, Shahdara, Delhi, for the period from 2020-21 to 2021-22, the following shortcomings have been observed:

1. Page Counting certificate has not been recorded on the 1<sup>st</sup> page of the register.
2. **Blank Col-5,6,7,8 and 9-** Col. 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 timely receipt of cheque, 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.
3. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13, 14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. Dated initial of the officer/DDO signing the bill has not been appended in the bill register.
6. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. **ECS details** have not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Necessary step may be taken to rectify the shortcomings and shown to next audit.

**TAN No.02: Shortcomings in Stock Registers**

(Reference Memo No.03 dated: 06.06.2022)

During the test check of stock registers pertaining to Consumable and Non-Consumable, the following shortcomings were observed in the stock registers for the audit period:

1. Cutting/ overwriting has not been signed by the Competent Authority
2. Physical verification of the stock at the end of the year has not been recorded.

Necessary step may be taken to rectify the shortcomings and shown to next audit.

**TAN No.03: Regarding rebate on water bills from DJB on a/c of rain harvesting system.**

(Reference Memo No.07 dated: 07.06.2022)

As per Delhi Jal Board Scheme, Plots / properties having area of 2000 sq.m and above, it is mandatory for installing Rain Water Harvesting System (RWHS) and having installed functional rain water harvesting system, or waste water recycling system shall be granted rebate @ 10% in the total bill amount and 15%, if both the above systems have been set up and functional.

In this regard a record memo No. 12 dated: 03.06.2022 was issued seeking the information regarding installation of RWHS. However, no information in this regard has been received from the unit. On test check of the water bills for the month of March 2022 of the Institute, it has been observed that Delhi Jal Board has raised the bill amounting to Rs. 38,74,881/- including penalty of Rs.36,94,717/- on account of non installation of RWHS. However, the Institute has paid an amount of Rs.1,80,163/- towards monthly water charges.

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The Audit may be elucidated, as to why the RWHS has not been installed and functional in the Institute, resulting in non compliance of the guidelines issued by the Delhi Jal Board and creating avoidable liability/Expenditure on Government, after due verification of facts and figures

Necessary step may be taken to get the bill settled towards arrears of payment of water charges from DJB and shown to next audit.



INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. IX

