

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

Sub:- IAR in respect ITI, Jail Road, New- Delhi-110064, for the period 2020-21 to 2021-22

INTRODUCTION:-

The I.A.R. on the accounts-of ITI, Jail Road, New- Delhi-110064, for the period 2010-11 to 2021-22 was conducted by field Audit Party No. 30, comprising of Shri Sanjeev Kumar Kakria,IAO, Sh. Praveen Kumar, AAO and Sh. Mohit Kumar,DEO. The audit was conducted w.e.f. 09.05.2022 to 30-05-2022(10 working days).

AIMS AND OBJECTIVES

ITI Jail Road, Tilak Nagar, Delhi is imparting technical education to about to the 10th pass students in different technical trades from, Delhi, National Capital region and other part of the India. The institute is running 29 different engineering and non engineering trades/courses under National Council of Vocational Training and State Council of Vocational Training as per norms of DGET, GOI.

H.O.O/D.D.O's / CASHIERS

The following officers have served as HOO during 2020-22.

S. No	Name of the officer(Sh./Mrs./Ms.)	Designation	Period
1.	B.S. Negi	Principal	18-01-19 to 09-04-21
2.	Shashank Sonal	V. Principal	09-04-21 to till date

The following officers have served as DDO during 2020-22.

S. No	Name of the officer(Sh./Mrs./Ms.)	Designation	Period
1.	Priti Dorela	AAO	28-11-2015 to 18-08-21
2.	Savita Gupta	AAO	19-08-21 to till date

Shaw

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The following officers have served as Cashier during 2020-22.

S. No	Name of the officer(Sh./Mrs./Ms.)	Designation	Period
1.	Nisha	Jr. Asstt.	17-01-2019 to 19-04-21

Budget Allocation and Expenditure for the year 2020-22.

Year	PLAN		NON-PLAN	
	Budget (in Rs.)	Expenditure (in Rs.)	Budget(in Rs.)	Expenditure (in Rs.)
2020-2021	--	--	93568000	84845110
2021-2022	--	--	97123000	94597655

Statutory Audit:-

Statutory Audit of ITI, Jail Road, New- Delhi-110064, for the period 2020-21 to 2021-22 have not been conducted by AG (Audit) Delhi till date.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	01	-	01
2.	Group B	69	69	-
3.	Group C	19	11	08
	Total	89	80	09

[Handwritten Signature]

Maintenance of Records:-

The maintenance of records ITI, Jail Road, New- Delhi-110064, for the period 2020-21 to 2021-22 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :

There were 26 paras outstanding.

S.N.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1	1976-1979	03 ✓	-	-	03(1,2,3)
2	1992-1997	03 ✓	-	-	03(4,5,7)
3	1998-1999	03 ✓	-	-	03(11,12,14)
4	2000-2006	01 ✓	-	-	01(17)
5	2007-2014	01 ✓	-	-	01(4)
6	2014-2018	03 ✓	01	13	02(2,3)
7	2018-2020	12 ✓	02*	2(A)(B)(C),3 (partly settled)	10(1,5,6,7,8,10,11,12,13, 15)
	Total=	26	03*(1 partly settled)		

Details of old Recovery

Sr. No.	Year	Total old recovery	Amount Recovered		Balance recovery against paras(Amount in Rs. Parawise)
			Para No.	Amount	
1.	1998-1999	2,304	-	-	2,304
2.	2000-2006	22,312	-	-	22,312
3.	2014-2018	7,93,923	13	7,72,990/-	20933
4.	2018-2020	1,99,972	2(A,B,C)	1,05,824/-*	89,188
	Total=	9,99,451/-		8,78,824/-	1,20,627/-

Current Audit Report (2020 – 2022)

During the course of current audit 14 observation memo's and 13 record memo highlighting various irregularities/short recovery to the tune of Rs. 1,82,971/-were issued out of which Rs.7,508/- have been recovered Rs. 16,267/- dropped as per reply of the unit and remaining recovery of Rs.1,59,196/- has been incorporated in current audit report. The audit memos have been converted in to 03 Paras & 04 TANs which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2020-22)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Remarks
04	600	600	NIL	Recovered & Settled (Copy of Challan enclosed)
05	6,908/-	6,908/-	-	Recovered & settled
07	16,267/-	***	-	***Recovery of Rs.16,267/- dropped as per reply of the unit
08	1,30,572/-	--	1,30,572/-	Para stands
14	28,624/-	--	28,624/-	Para stands
Total(Rs.)=	1,82,791/-	7,508/-	1,59,196/-	-

k D File
102/c
92-94/c

The internal audit report has been prepared on the basis of information furnished and made available by Sarvodaya Kanya Vidyalaya No.2, C- Blk, Janakpuri, New Delhi-110058, for the period 2020-21 to 2021-22. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

Sam

108

PART- I
OLD REPORT

Attached

See

PART-1
OLD REPORT

Para
①

Para No: 1

Para No. (5) (2)
(old para No. 1(911)/79-00.)
The shortage of stores to the extent
of \$2,9054.62 had been noticed as a result of
physical verification of stores and the matter
had already been reported to the Director of
Training and Technical Education. The dis-
iplinary action against the then store keeper
Sh. G. L. Choudhary who had since retired had yet
to be initiated but a notice under Section 2
of CCS from the counsel of Sh. Choudhary had been
received for payment of dues which had been
settled for further progress of the case may
be intimated to him.

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①

①

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Para 02

by the principal. It was reported (verbally) that these items were found surplus on physical verification during 1979-80 were listed in the register on question. The mis of the order under which surplus register was required may be intimated. Necessary action may be taken to avoid any chance of pilferage of stores. Information to audit. In circumstances how and when these items were surplus surplus may be locked into and action intimated to audit.

62
106
104

3.3) As per management account stock register shortage of stores amounting to Rs. 25064.00 was detected during the physical verification of stores on 1979-80. (The detailed list was not available to audit. But the shortage of the stores had not been met up to date. The shortage may be made up under compliance to audit.

Para No 2

(c) A check regarding the shortage on 4-5-71 02/12, 75 and 23/1/79 was made by the principal. The shortage of stock register was Rs. 1,19,419.97 etc. It may be explained. The stock register may be reviewed and such discrepancies may be brought to the attention of audit.

Done

Order No. 1/P/11/79 dt. 2.11.79 was issued to M/s. National
 Co., 1-93, Walahida Industrial Area Delhi for supplying
 motors for Rs. 6700/-. The firm quoted the lowest
 price and was approved by the purchase committee of IIT. The
 firm failed to comply with the order presumably due to rise in
 prices. The order was cancelled vide Vr. No. 2(A) 5(P-1)/79/
 dt. 16.3.79. But action to black list the firm was not
 taken. The firm which failed to supply the goods on the rates
 quoted should have been black listed. The circumstances
 under which firm was not got black listed may be elucidated.

11
 105
 1.3

1) Duplicate bill No. 299 dt. 6.5.80 of Rs. 15126.50 was paid
 to M/s. P. Bond Ladhiana for supplying one
 10" (250 H.P.) stroke motor fitted with
 2 HP 220 volt. The rates quoted were
 Rs. 15126.50. The duplicate copy of the invoice No. 70 dt. 22.2.80
 was detailed as below:

Para 2
 Para 3

Para 3

10" stroke
 motor attached with
 motor.

13500.00
 1350.00
 275.00
 15126.00

from Ladhiana to Delhi

Order cancelled vide Vr. No. 7/80
 dt. 1.4.80
 Rs. 21.90 against receipt No. 100171 dt. 25.2.80
 for Delhi based Abdullah and 99.00 for loading
 charges paid to Sh. Rishi Lal
 (15126.50 - 21.90 - 99 = 15126.50) are made.

In connection the following observations
 1) Amount of the freight charged Rs. 275/- was not on record.
 due to the terms and conditions of the quotation the
 amount of Rs. 275/- was not included. Therefore in the absence of the
 receipt of the freight correctness of the charge could not be
 verified. This amount of Rs. 275/- did not include the charges
 incurred from Ludhiana to the Hall etc. may be verified and
 result intimated.

contd...71

[Signature]

F.O.R. Lachman. Therefore in the absence of the receipt
the freight correctness of the charge cannot be verified.
Amount of Rs. 279/- did not include the charges of freight
from Godown to the Hall etc. may be verified and result
intimated.

The receipt of Rs. 31.50 of Rs. 25.20 for Halli Sankaran
Mallam was not in the name of the I.T.I. way official of IIT
and may be verified.

Rs. 95.00 was paid for material of the machine and plaster in
the workshop, on 25.2.30, for the item dated 1/22 (Holla) in
for Delhi. The charges added to the bill are.

Rs. 125.00 deducted from the bill in account of Safety and
the supplier bill No. 1116/79-1/475 dt. 1.3.30. The latter
reference was not on record. Therefore, the correctness of the
deduction could not be checked. This condition was not
in the quotation. The latter may be traced and correct per
may be possessed and intimated to audit.

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Para No. 23 of Vada-9

Sale of Manufactured Goods under Para No. 20 of I.T.I. Manual

From the sale record of the store of manufactured goods it
was noticed that certain items as per instructions given below
were not put to sale but consumed in the I.T.I. without any sanction
mentioned in the I.T.I. Manual.

1. Wooden stool (Tank)
No 12 @ 36.72 Rs 440.64

Let's
check

105

Certificates not furnished
Certificates given below were not furnished.
Certificates regarding the loss of Govt property or money
and element or assistance.

Seen

Pava No. 1

Pava No. 1

(1944-45)

Date: 2/7/77

Sub: Income Tax

Pava No. 4

59
103



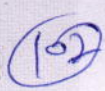
scrutiny of I. Tax calculation sheets of 94-95 and 95-96 and relevant record revealed the following discrepancies/shut calculations which are given below. Recovery may please be made from the concerned officers/officials under intimation to Audit.

I The following officers/officials ~~had~~ were allowed rebates on HBA repayment of HBA and interest thereon.

- (a) As per Income Tax provisions, (i) rebate on repayment of HBA is allowed on production of possession certificate in case of ready built flat and completion certificate if the loan was for purchase of plot and construction thereof.
 - (b) Rebate on payment of interest on HBA is ~~not~~ allowed by DDO. It can be allowed by I.T.O. only on filing of return.
- All the concerned officials be requested to give possession certificate/ completion certificates. If they fail to do so, Tax has been withheld in such cases. Recovery can be made under intimation to Audit.

Praveen

...not even if they have no primary employees
 make the rebate on production of ITR
 receipts. But and these receipts are
 not accepted by the DDO. Hence the
 rebates are disallowed and tax charged
 as per details given below. It is suggested
 that before accepting the ITR receipts,
 following documents be obtained from the
 individuals concerned those who are taking
 rebate on production of ITR receipts.
 1) The official has to accommodate in
 the municipal area.
 2) The official officer has to check the status
 from whom he/she is sharing the accommodation.

Sl.  58
 

(b) Sh. Pundam Singh (2025) 0
 had availed ITR rebate of Rs. 44,357/- on
 basis of receipt from Smt. Suresh Devi, mother.

Gross salary		61,259
() Std. Ded.		15,000
		<u>46,259</u> or 50%
		44,260
Tax upto 35,000	Nil	
35,001 - 49,260	28.52%	2,852
<u>Dec. Adm.</u>		
C.P.I.	12,000	
C.G.E.T.	360	12,360
Rebate allowed	20% of 12,360	2,472
Tax payable		<u>380</u>



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(13) Smt. Gitan Kaur, C.I. (91485)

87

99 101

She had availed rebate on LIC policy of
Sh. Harjit Singh Kohli (Policy No. 10805520)
for Rs. 1198/- (by ^{payment} cheque).

As per provisions of I-Tax, rebate on
LIC policy of spouse & children is
available subject to payment of the
premium by the rebate claimant from
his/her own savings and rebate has
not been claimed by the rebate-policy holder
claimant in his income tax return.

However, no such requirement has been
complied with by the rebate claimant.
It is requested to (i) get a
certificate from the Smt. Gitan Kaur
regarding her relationship with the
policy holder (ii) proof of payment
from her own savings (iii) copy of
I-Tax return of Sh. Harjit Singh Kohli

5) a certificate from the office
of Mr. Harjit Singh that he has not
availed rebate against the above said
policy in the year 1985. If she fails to
comply the above requirement, recovery
of Rs. 2500/- may pls. be made under
intimation to credit.

Suresh

(4) Shri Ram Suman, P. 1 (1974-75)

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98
100

Shri Ram Suman, P. 1. was advised on 31/12/74. It was duty of the MA to work out the income tax after including pension payable during the year 1974-75 and tax deducted at source. But the case was left unattended. It is now being worked out, which comes to Rs. 16,218, as per details given below. My pleasure to make credit in time to Acct.

Income - Salary from 3/1/74 - 31/12/74	52,913
1. Pension from 8/1/74 - 31/12/74	15,035
2. Pension from 1/1/75 - 2/1/75	7,380
	<hr/>
	60,388
	<hr/>
	15,000
(-) Std. Acct.	45,388
	<hr/>
	45,390

Tax upto 25,020
3500 - 40270 @ 20%
Nett. Advn.

G.P.F. 6000
U.G.F.I.S. 150

6150

Rebate allowed (20% of 6150) 1230

Net Tax payable

8480

[Signature]

Sub: Comptroller of Accounts
Kumar, Office Supdt.

In the period 95-98 & 97-98
it was revealed that he was
allowed excess mileage allowance
than the actual kilometrage.

It was also observed that many
a times he performed visited two to
three places lying in the same locality
but has availed T.A. reimbursement
by showing everytime a fresh job
whenever it was possible to shorten
the journey. Hence, all such journeys
have been allowed as continuous journeys
and recovery of excess kilometrage
has been made from Sh. Bhimdeo Kr. under intimation to Audit.

It was also noted that all these journeys were performed to
meet Government Councils at their
residences during office hours i.e.
to a.m. to 5.00 p.m., whereas during
this period of office hours, the Govt.
Councils are available in CAT/High
Court in their Chambers. Reason may
please be brought to Audit for allowing him
visits during office hours. Similar other bills
during audit period be review and recovery
work-out under intimation to Audit.

Para No. 5

(5)

Sanjay



96

2/5
45

2-23-95
2-2-95

Date	From	To	km. charged	Actual km.	Excess charges km.	Rate	Remarks
15-3-95	DTRE (C)	Narayan Nagar	50	40	10	21/-	
15-3-95	DTRE (C)	Chowpatty	60	45	15	25/-	Milking allowed from HQ - Chowpatty Ward 2 sec
16-3-95	DTRE (C)	Chowpatty	70	60	10	17/-	Secularists for visiting at 1st floor of the same
16-3-95	DTRE (C)	Sarabwadi Chowpatty	30	15	15	37/-	
16-3-95	DTRE (C)	Chowpatty	70	40	30	63/-	Allowed mileage allow from HQ - K. J. S. - Hong Kong - HQ
20-3-95	DTRE (C)	Sarabwadi Chowpatty	40	40	0	24/-	
21-3-95	DTRE (C)	Chowpatty	40	40	0	16/-	
21-3-95	DTRE (C)	Chowpatty	70	56	14	8/-	
21-3-95	DTRE (C)	Chowpatty	40	32	8	8/-	
22-3-95	DTRE (C)	Chowpatty	40	40	0	10/-	
22-3-95	DTRE (C)	Chowpatty	50	40	10	10/-	

441-00

92-70
441-00
1314-00

[Signature]

Approved
Date

Chowpatty

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94

Similarly unit had purchased 1230 kg of M.S. flat
- to MM Co's P.S. 2.37/13.77 on 21/2/77 but on scrutiny
it was observed that last year total consumption
was only 250 kg. It is not understood that
why 1230 kg of M.S. flat to all was purchased,
where the consumption is only 250 kg. Reason's may
please be elucidated to audit.

v) Draftman (Civil) Stock Register

The following Non consumable
Items got entered in Capital Stock
Register in draftman unit (C. & T.) :-
i.e. French compass, set square, stencil complete
set, Template (plastic board) etc.

It is therefore suggested to maintain
separate stock registers i.e. Consumable,
Non Consumable & Capital/Property. Compliance
may now be shown to audit. J.S. 5/11/18

v) New Maintenance of Wastage Record

Tractor Tractor, Pallets, Machinery & Welding

The unit is consuming M.S. flat/round in
different trades (fabrication) nearly 1300 kg in
each trade & out of which finished product comes
out for (approx) 500 kg & balance 800 kg
is being wasted. On scrutiny of process reg.
(turning) it is noticed that the trade charges
are not maintaining any record of wastage.
It is noticed that in each process of turning
nearly 70% (approx) is wasted if unit has never
initiated...

Seen

should these ironings (wastage). Hence there
is a loss to Govt. exchequer. It is
suggested to maintain the proper
Record in % wastage (ironing) Material
& the same should be kept in a
Container and it should be disposed
off (sold) in every three to six months
by way of calling quotations from
at least three firms. Compliance - Report
May please be submitted to next audit.

Selva
will be taken by
5/11/18

Done

~~30/3~~

~~31~~

~~41~~

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Para 06

Para No. 7

Para No. 6

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Scrutiny of Cash Book of Caution Money (94-97)
revealed the following facts:--

- (a) Amount lying in Bank A/c is not being separately reflected. Bank amount should be properly reflected in the Cash Book.
- (b) Rule 13 (V) of CGA (RRP) Rule, 1983 requires that at the end of each month, H.O./DDO should verify the cash balance in the cash book and record a signed and dated certificate to this effect. This requirement was not met by the H.O./DDO. For instance -- 6/97, 5/94, 6/97, 8/94, 9/94, 6/95, 7/95, 8/95, 9/95, 10/95, 8/96.

(c) Denomination of cash should also be given while giving monthly closing certificate by H.O.

Settlement of cash should also be done by H.O. 5/11/8

(d) Reconciliation of P.L. A/c with Bank A/c. As per requirement, this should be monthly reconciled with the bank. This requirement is not being complied. Needful steps should be taken to ensure compliance shown next audit.

10
Suma

P.T.

Para No. 16
Sub: Case of Court Order

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32
91
89
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134

(9) Transfer of Rs. 25,700 from R.B.I, PLA
A/c No. 52 to SBI, East Patel Nagar

The Institute was operating a P.T.A.
Public Ledger A/c with Reserve Bank of
India prior to March 71. Although the
Account at R.B.I was made ^{impracticable}
closed and new P.T.A was opened at
SBI, Patel Nagar, the closing bal. of
Rs. 25,700 at R.B.I was not yet
transferred to Institute's P.T.A at SBI,
Patel Nagar.

0/1

DACK and Local Audit has ^{constantly}
the objection of transferring the balance
of Rs. 25,700 from R.B.I to SBI, but
no final result has come so far.
Matter may please be vigorously followed
up with the R.B.I and amount got
transferred to SBI under intimation to Audit.

(R.K. GUPTA)
I.A.O
Party No. 2

D

DIRECTORATE OF ADMIN
OFFICE OF DEPUTY
COMMISSIONER

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90

Archd Memo No. 4
Dated 21.12.18

Income Tax (1997-98)

During the course of audit regarding income tax for the year 1997-98, the undermentioned irregularities have been noticed which needs to be rectified and where recoveries printed and recovered after due verification work undertaken to audit :-

(A) The undermentioned officials have avoided income tax rebate on savings in NDA, PPF, etc. minimum, etc. etc. but no relevant records have been attached with the calculation sheets. They may be asked to produce their relevant documents, otherwise their tax is revised after disallowing these rebates under intimation to audit :-

(B) Mr. Keshavlal, C.I.

(C) Sh. Kamaljeet Kaur, C.I. :-

He has claimed rebate for phone rent receipt which is not verified and accepted by the DDO. Hence this rebate is disallowed as tax revised as under :-

C.S. 81,687
D.D. 29,200
61,687 as per L.C.S. 67/18

Tax 2,338
Rebate 1,302
(6.25%)

50% disallowance 1,036

Sellid

Rs. 1494 = deposited vide chno 00092
in bank. (online) SBI

13-2-18

10

1/11/88
Audit Memo No. 8
Dated - 20/11/88

Govt. of Madhya Pradesh
Budget Dept., Noida

45
87
35
37
89

Subj: Process & Capital registers of
Institutions

While checking the process register & Capital register of various trade, the following short-comings are noticed:-

- (1) All the items of consumable process are found entered on one page. Item wise ^{page} should be allotted. In the absence of item wise page balances couldn't be checked properly.
- (2) Date wise consumption was not shown in the register. Month wise consumption was shown which is irregular.
- (3) Physical verification of all the stores should be done once in every year as per Rule 116(1) of GFR & result thereof should be also recorded in the stock register. Physical verification was not done in the process & Capital stock registers.
- (4) Paging & page count rubric are not recorded in the Capital stock registers.
- (5) Item wise page should also allotted in the Capital stock register to verify the balances properly.

⑧
Selling on
- the basis of
Compliance / reply
received
20/11/88

Contd-2-

Prasad

Signature of Head of office was not obtain in the Capital Stock register & not signed by the instructions at the time of enter the item in the Capital Stock register. Entries can't be treated authentic in the absence of signatures. Careful check is required to be reported to Audit.

~~26~~

44
~~26~~
~~28~~
28

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by Staff

D
ans

43 (87)
23 (87)
87

Audit Party No. - 1000
Audit Memo No. 12
Date: - 23/11/91

Sub - Stores

While scrutinizing the records of stores, the following short-comings & irregularities were noticed:-

(1) The following items were found entered in the consumable store register.

S.No.	Item	Qty No.
1	Jug Plastic	- 126
2	Mug Plastic	- 811
3	Sharpener, Dc type	15
4	Staples	- 47

The balances of the above mentioned items were reduced showing the articles (as issued). The balances of the non-consumable articles may not be reduced unless the same are got written off under orders from the competent authority. The balance so reduced should be restored to the original numbers till they are got written off under the rules.

(10)

Settled as per
reply given by
office
on
5/11/8

(2) A last check of issued store register & non consumable store register dated w.e.f. 17/2/87 has revealed that old balances of these items entered in these registers have not been copy forwarded in the current registers. Further several items have been shown transferred from the others I.T.'s, but their prices have not been shown in the relevant columns. Col. 2.

Seen

Para-07

Para No 7

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
BUREAU OF ACCOUNTS

42
34
38
86
42

Subject: P. A. A/c

On scrutiny of the cash book and other connected records of P. A. A/c following discrepancies were noticed which may be considered a compliance may be shown to Audit: -

- 1- closing Balance verified by the Dept. at the end of each month have been recorded in figures only whereas it should be in both words and figures.
- 2- Reconciliation of both balance as per Cash book and balance as per Bank statement does not tally. Immediate action may be taken up with the P. A. A/c to reconcile the balance. Balance as 31.3.98 was shown as under: -

Balance as per Cash Book	Rs. 1,25,200/-
Balance as per	Rs. 49,600/-
Difference	Rs. 75,600/-

The above difference of Rs. 75,600/- which may be reconciled and compliance shown to Audit.

[Signature]

Para 08

DIRECTORATE OF AUDIT
AUDIT PARTY NO - XI

4182
33
411
34
37
85

Para No. 8

MEMO No - 9
Dated 20-10-78

SUB: Income Tax

I. Under section 10(13A) House Rent, subject to the limit prescribed in this regard, is exempted from income tax only after verification & genuineness of the receipts and acceptance of the Head of Office. In the following cases the Rent Receipts are neither verified nor accepted by the Head of the Office but rebate was allowed by the DDO. At this belated stage, the Officers concerned may be advised to furnish the following documents to (12) verification & genuineness of the Rent Receipts submitted by them

- 1) Proceed to the place to see whether the person who issued the Rent Receipts is the actual owner of the House
- 2) Proof of Residence like Copy of ration card, telephone bill etc to see whether the person is staying at the address mentioned in the Rent Receipts
- 3) Copy of Receipt of House Tax at the local rate obtained by the municipality.
- 4) An affidavit or undertaking from the Owner to the effect that he either he or any member in his/her family does not own any house within the municipal limits of Delhi

Further, which the necessary are pointed out on next page may be checked under

Seen

40 (12) 82 84

(1) Smt. Lanta, Rani, state instruction

Gross income Rs. 59228

(-) T.D. Allowance Rs. 1200

(-) Std. deduction Rs. 25000

Rs. 73,028

Gross Tax = Rs. 1000 + 2606 = Rs. 3606

GPF = Rs. 6000

LIC - 1384

Gas - 300

7744

Tax, LIC, Gas, etc. receivable

Rs. 1549

2057

Note: Rent Receipt (R) Rs. 2000/- from Smt. Kanta Sh. Rani in 3/0 11/00 - R 2-18, South Easton - II, Allahabad disallowed for requirement mentioned.

On page - 1

(i) read the family as per relation card is. has brother in law

(2) Smt. Kanta Sh. Rani, state instruction

Gross income Rs. 99228

(-) T.D. Allowance Rs. 1200

(-) Std. ded. Rs. 25000

73028

Gross Tax = Rs. 1000 + 2606 = Rs. 3606

GPF - 10200

Gas - 300

10500

Tax, LIC, Gas, etc. receivable = Rs. 2112

1494

Note (1) R/R from Smt. Lanta Singh in 3/0 11/00 - 57, village Moti Bagh, Meer Nath, Puda, Al

(2) Rs. 2000/- PM disallowed.

(3) unit allowed rebate on receipt in the name

Signature

Account No. 2057/-
date 00002 dt 9/8
SBT, I. Estate
Lor
17/18

Rs. 1494 deposited
Vide ch. No. 00092 dt. 13/2
in SBT (Contine)
Lor
17/18

Sh. TONGA Singh, IAS

(11) 39
30
31
81
83

Gross Income Rs 98,253 /
(-) TD allowance Rs. 1200 /
(-) Std deduction Rs. 25,000 /
72,053

Cost of life insurance = 1000 + 2416 = Rs. 3416

GPF = 5200
SIS = 360

SIS / 60 => rebate: Rs. 1112

0/5

Net tax now, recoverable Rs. 2304 /

Note: Rent Receipt @ Rs. 2000/- per month from Sh. MISC. Gupta
in 8/11/10 - 13-11-10, Vishwas Park, Uttam Nagar, ND
disallowed (As per page 1).

II. Amount paid in respect of reimbursement of Filing Fee is taxable as per Income Tax Act but the same is not included in the total income while assessing the I.T. in the case of Sh. Rekha Thakur, IAS. Her assessment may be reviewed accordingly under intimation to the Audit.

All similar cases

III. Some of the officials are in receipt of remuneration on account their extra duty as investigators. The same is neither entered in the FBR nor mentioned in the column of Other Income, & income tax calculation sheet.

The same may be included in their income while assessing the income tax under intimation to the Audit.

All similar cases in relation to II & III may be reviewed accordingly and action taken may be shown to the audit.

Sum

Para 09

Para No. 9

~~37~~

37

81

~~Contingency~~ (Contingency) - During the term of Contingency Bill, 1998

Description of Bill been observed:-

- (i) CB Bill No C/21/98 of 374/98 for Rs 13438 in 7/1 1998
 Name of person was ~~Pranav~~ to be a ~~Director~~ in the Bill
 of March 1998. Since the sanction stipulated
 in the Budget should be made for the Budget of
 97-98; Budget drawn in 1998-99 is irregular &
 needs to be regularized through a fresh sanction of 1998.
- (ii) Sanction charge have been made employe of I.T.I (C.A.
 C-352/88) refund since no sanction charge for 1998 is
 mentioned, it can be the verified the credit that
 presented amount of Rs. 150/- per in each case has
 been entered by A certificate be furnished to Audit.
 that no employe has been paid sanction charge
 except of Rs. 150/- per. After due verification
 (iii) In case the Bill is which does function there
 made a certificate that will contain (for 1998-99)
 been signed with is found correct. (C.A. C-352/98 refer)
 No filed in such cases was Barman & A.S. etc.
 needs to be re-validated.
- (iv) It has been noted that the amount of Rs. 834/- Rs. 100/- etc.
 & find with C.A. C/21/98 (1/1/98) The proper sanction 2
 H.O. Desai. (1/1/98) etc.
 All the above deficiencies of C.A. etc.
 right. O. S. Indira & A.S. etc.

Done

Page - 25
Subt. Spouse information.

On going through the spouse information furnished by the unit the following classes of cases have been noticed:

1) Out of 75 states most of present spouse information is furnished in respect of only 74 officers. The said information in the remaining one official may also be furnished.

2) In the following cases only details of the official is available but not of spouse:

- 1. Sh. Jugal Kishore, FI
- 2. Sh. C.P. Sharma, C.I.
- 3. Sh. Manish K. Singh, C.I.
- 4. Sh. Kunaljit Kaur, S.I.
- 5. Sh. Kishore Chaudhary, C.I.
- 6. Sh. R.K. Dua, MI
- 7. Sh. Kam Kishore, MI
- 8. Sh. Ram Dayal, C.I.
- 9. Sh. Srijan Lal, C.I.
- 10. Sh. Anupam K. S., C.I.

15

Settled as per reply given by Senior

Other

Similar cases may also be reviewed

3) In the following cases both the official & his/ her spouse are availing the facility of medical reimbursement/allowance. As per medical attendance rules. either spouse of the official has to avail medical facility in respect of self & spouse by submitting joint declaration

Duro

to the effect as to who will claim the reimbursement/ avoid the facility.

1. Sh. Vijay Choudhary - 15 I
2. Smt Gitan Kaur, CI
3. Smt Manjit Kaur, CI
4. Smt L R Jain, L.A. & S.A.
5. Sh. M.M. Soni, S.I.
6. Sh. S.K. Sharma, D.I.
7. Sh. Neeraj Rajpal, S.A.
8. Smt. Santosh Sharma, D.I.
9. Smt Rajwanti, S.A.

i) In the following cases the columns indicated against each is left blank.

1. Sh. Mohan Lal - 15
2. Smt Seema Birla - 15
3. Smt R.R. Sharma, CI - 15
4. Smt Kamaljit Kaur, BI - 8, 10, 12, 13, 15
5. Smt Sharma, CI - 7, 8, 13, 15
6. Sh. S.C. Sharma, CI - 15
7. Sh. Sanjay Singh, CI - 11, 12, 13, 15
8. Sh. L.S. Mehta, Smt - 11
9. Sh. R.K. Dhall, D.I. - 5, 7, 15
10. Smt K.L. Yadav, L.I.S.C. - 11, 12, 13

Sh. S.K. Sharma

All similar other cases may also be reviewed

Necessary compliances may be done and be shown to the Audit

Sure

PART - II CURRENT AUDIT REPORT
2002-06

B4
~~92~~
 92
 76

[Red signature]

FINN 111

Para No. to

Memo No. 07

Dated: 22-5-00

INCOME TAX

During the scrutiny of Income Tax calculation sheets and connected records for the audit period 2002-3 to 2005-06 it has been noticed that income tax calculations were not done properly in some cases. Necessary recoveries as detailed below may be effected from the concerned officials after due verification and under intimation to Audit.

2002-03

1. Sh. M. S. Bindra

Gross Income	-	199930
(- S.D.)	-	25000
		<u>174930</u>
Income Tax	-	26479
Rebate	-	9042
		<u>17437+872</u>
Tax already paid		3930+197
Tax to be recovered		<u>13507+675</u>

*Dropped
Documentary proof
i. Charitable proof
handicap child
given by
Govt
PHU*

*Savings 60282/-
Dropped: Not done
No details/documentary evidence for the deduction of Rs. 40,000/- from the gross income as shown with the records. As the G.I. after S.D. exceeds Rs. 1,50,000/- entitled for 15% rebate on savings.*

2. Sh. L. D. Makkar

G.I.	-	205873
(- S.D.)	-	25000
		<u>180873</u>
(- u/s 80DD)	-	40000
		<u>140873</u>
Income Tax	-	17174
Rebate	-	7481
		<u>9693+485</u>
Tax already paid		7200+350
Tax to be recovered		<u>2493+125</u>

o/s.

*Savings 49870
As gross income after S.D. and before allowing deduction under chapter VI A of the I.T. Act 1961 exceeds Rs. 1,50,000/- entitled for 15% rebate on savings.*

As 2618/2 has been deposited by L. D. Makkar in Income Tax Head through Challan No. 007976 BSR Code 629034001. 27/11/18 Hence to drop.

[Blue signature]

78

*RP
27/11/18*

32
23 22
74

76

4. Sh. Mrs. Bindra, C.I.

G.I. - 232090
(-) S.D. - 30000
202090

Income Tax - 34627
Rebate - 10378
24249

1. Tax paid - 9215
1. T. to be received - 15034

Savings - 69185/-

No details / documentary evidence for the deduction of Rs. 50,000/- from G.I. available with the records. Dropped. As per reply & documentary proof given by office. (Handicapped left)

5. Sh. Rushpinder Kumar

G.I. - 142295
(-) HRA - 18551
123744
30000
93744

Income Tax - 7748
Rebate - 7182
566

1. Tax to be received - 566

H.R.A. u/s 10(13A)

(1) H.R.A. received - 21735
(2) Rent paid in excess of 10% of salary (B.P.T.D.A.)
30000 - 11449 = 18551

(3) 5% of salary = 57247

Recovered B. 566/-
Ch. No. 2218

Due to wrong calculation of H.R.A. exemption u/s 10(13A)

6. Sh. R.K. Dua, Maths Inst.

G.I. - 239397
30000
209397

Income Tax - 36820
Rebate - 10500
26320

1. Tax paid - 26093
1. T. to be received - 327

Savings - 70,000

As per records Rs. 227/- less recovered from the official deposit. B. 227/-
Ch. No. 3 dt. 25/07

57118

Done

21
~~51~~
~~19~~
 75
 73

2004-05

1. Sh. Jugal Kishore, F.I.

Gross Income - 182967
 + Int. on N.S.C.
 exceeding Rs. 10000/- - 8238
 20238 - 12000
 191205
 30000
 161205
 10000
 151205
 19363
 6666
 12697 + 254
 8765 + 174
 3992 + 80

Savings - 44,440/-

Interest N.S.C.
 upto Rs. 12,000/- is
 exempted from Inc.
 Tax. So Rs. 8238/- is
 taxable.
 As the G.I. after
 S.D. exceeds
 Rs. 1,50,000/- e.t.
 for 15% rebate
 savings are 4072/-
 Reconciled dt 3-6-18
 5/1/18

2. Sh. K.K. Kansal

G.I. - 185748
 (-) S.D. - 30000
 155748
 Income Tax - 20724
 Rebali - 10500
 10224 + 204
 9547 + 191
 677 + 13

Savings - Rs. 70,000/-

As per records Rs.
 13 EC less recovered
 from the official.

Reconciled deposited
 Rs. 690 = Ch. No. 6 dt 10/6/18
 bo

3. Sh. Puran Singh, C.I.

G.I. - 178850
 (-) S.D. - 30000
 148850
 Income Tax - 17397
 Rebali - 4522
 12525 + 251

Sure

30
~~20~~ ~~180~~
 59
 77

Recovery
 Rs. 340/-
 Ch No. 6 dt 10.6.18

Income Tax - 12525+251
 Income Tax paid 12228+208
 Income Tax to be recovered. 297+43

Savings - 21200/-
 As per record in
 Tax Rs 297+43 less
 recovered from the
 official.

Recovery
 Rs. 536/-
 Ch No 6 dt 10.6.18

3. Sh. Pradeep Kumar Bhat
 G.I. - 172673
 (-) S.D. - 30000
142673
 Income Tax - 17535
 Rebate - 16000
1535+31
 1. Tax paid - 992+38
 1. T. to be recovered. 536/-

Savings - Rs. 80,000/-

As per record
 Rs. 536/- less recovered
 from the official

4. Smt. Maheshwari
 G.I. - 205388
 (-) S.D. - 30000
175388
 (-) Int. on HBD 24918
150670
 (-) u/s 80G 1385
149285
 Income Tax - 18858
 (-) Rebate - 10254
 (+) 88c - 5000
3604+72
 1. T. paid 185+4
 1. T. to be recovered 3419+68

Savings - 68360/-
 As the G.I. before
 allowing deductions
 under Chapter VI A of
 I.T. Act exceeds Rs. 150,00/-
 entitled for 15%
 rebate on savings

Recovered
 3487 =
 Ch No. 0001 dt 25.6.18
 in P.M.B. to

5. Sh. Sanjay Singh, C.I.
 G.I. - 156569
 (-) S.D. - 30000
126569
 (-) u/s 80G 285

[Signature]

29 (71)
~~17~~ ~~53~~ ~~19~~
 1 73

Income Tax - 14257
 Rebali - 14000
 I.T. to be recovered 257 + 5
 262

Savings
 GPF - 30000
 PPF - 30000
 CGELs - 300
 Tuition - 10320
76650

Recoveral
 CNNO 14/282/05 dt. 257 =
 " " 3/25-07 dt. 5 =
262

Savings limited to Rs. 70,000/- for rebali purpose ✓

E. Sh. S. C. Sharma
 G.I. - 180940
 E.I.S.D - 30000
150940
 (-) Med. claim 3269
 (-) 80 G 460
147211
 Income Tax - 18462
 Rebali - 15000
 I.T. to be recovered 3742769 = 3511 =

Savings - 1,00,000
 G.I. before deduction under chapter VI B of I.T. Act exceeds Rs. 150000/- Hence entitled for 15% rebali on savings.

Recoveral vide
 CNNO. 25 dt. 11-8-26 dt. 3210 =
 CNNO. 714121 dt. 13-7-17 dt. 301 =
3511

7. Smt. Laxmi Rajni Jain
 G.I. - 186308
 (-) S.D - 30000
156308
 (-) 80000 10000 ✓
 (-) 80 G 3425
145966
 Income Tax - 18194
 (-) Rebali - 9654
 (-) u/s 80c - 5000
3540777
 I.T. to be recovered

Savings - 64360/-
 Entitled for 15% rebali on savings.

Recoveral vide
 B. 361 = recovered
 CNNO 0000 dt. 28/6/18

Sum

28
~~18317~~ ~~16~~
70
72

2005-06

Rs

Sh. S.K. Virmani

Gross Income	-	298266
Income for attending S.J.S.R. Yojna	-	1856
		<hr/>
		300122
		100000
		<hr/>
		200122
		<hr/>
Income Tax	-	15024 + 300
1 Tax recovered	-	14654 + 293
1 T. to be recovered		<hr/>
		370 + 7 = 377 =

Income from S.J.S.R. Yojana Rs. 1856 /
not added with G.I.

Recovered

vide ch No 3 dt 25/07

✓ an

o/s 46496

Recovered 27436

~~Dropped~~
(Proof Sharan)

bal. Bal. 19060

settled
ademy current audit

[Signature]

Para No. 10

Para No. 11
 1/1/14 1/1/14

Subj. Payment of Scholarship / Stipend to Student / Trainee

During the test check of audit of the above noted subject for the period under audit i.e. 2002-03 to 2005-06 following discrepancies / Shortcomings were noticed, which may be rectified and compliance shown to Audit.

(1) Paying number certificate at first page of payment registers not found recorded and signed by Competent authority.

(2) 2002-03

(i) A sum of Rs. 40925/- was drawn under Bie No. 371 out of which payment to trainees at Sr. No. 14 & 138 (Rs. 335533) amounting to Rs. 888/- found undischarged. In this case, either the challan may be provided or Rs. 888/- be deposited into Govt account under intimation to audit.

(ii) 2003-04

(i) A sum of Rs. 24654/- was drawn vide Bie No. 423 but in payment register / Accountance rolls, this amount has been shown as Rs. 21538/-. Hence the difference of Rs. 3116/- may be clarified or recovery be made for Rs. 3116/- and may be deposited into Govt account under intimation to Audit.

(ii) Similarly, a sum of Rs. 12819/- was also drawn under Bie No. 425 but in payment register it was found shown as Rs. 12758/- instead of Rs. 61/-. The action as suggested be taken under intimation to Audit.

(iii) 2004-05

Rs. 68217/- was drawn under Bie No. 245/03 and as per record undischarged amount of Rs. 11087/- has been rebounded into Govt account vide Challan No. 244 of Rs. 14768/-. But as per payment registers, a sum of Rs. 11162/- comes as undischarged amount in respect of Sr. No. 10, 22, 49, 62, 67, 68, 74, 75, 82, 85, 87, 93, 99, 102, 105, 106, 108, 110, 111, 119, 126, 130, 132, 135, 136, 142, 154, 162, 172, 175, 184, 187 and 188. The matter may be investigated and difference amount of Rs. 75/- (Rs. 11162 - 11087) be recovered from defaulting person & rebounded into Govt account under intimation to Audit.

4-2004-05

The amount for payment of Scholarship etc was drawn and unpaid / undischarged amount as per details given below have not been rebounded into Govt Account.

Sr. No.	Bie No.	Amount Paid	Undischarged Amount
1	Bie No. 377/05	Rs. 24571/-	Rs. 1322/-
2	Bie No. 358/05	Rs. 20049/-	Rs. 2706/-
3	Bie No. 374/05	Rs. 14622/-	Rs. 2804/-
4	Bie No. 341/05	Rs. 6885/-	Rs. 5698/-
		Pat. clo.	<u>12530/-</u>

Remarks
 Sr. No. 24 & 31 Impaired Bpd
 Sr. No. 310, 23 & 26 "
 Sr. No. 2, 3, 5, " "
 Sr. No. 4, 1 & 9 "

Continued - 2/-

[Signature]

26
~~16~~
70
68

from the liberality of money. The students who sought admission in I.T.I. for a particular learning have been deprived of the facility also the installation/ functioning of the said machinery/plant. Such an act is against the canons of the study as well as rules provisions. In spite of several requests for supply of the list of machines lying idle, ~~has not been made~~ the list has not been made available to Audit. The motive behind cancellation of funds, perhaps in best intention to the institution. In this context, it is desired in Audit that a committee be framed for best use of the machines/plant lying idle & also the obsolete/samples items lying in the stores either be transferred in other institutions where they can be used or otherwise be sold out as per the rules provisions on the subject. The result of the committee be also intimated to Audit.

[Signature]

40
15

In the absence of previous provision of the
stores, it can not be ascertained whether
the items now acquired were actually
required in this I.T.I. or not. Further
even indication of the price will cause ~~at~~
exact pricing at the time of its disposal
subsequently. Reasons for not carrying forwarding
the old balances & even indication of prices
be elucidated to the Audit & needful
be done now to compliance shown at the
time of next audit.

(3) It has been gathered that a huge quantity
of consumable items is lying in the store
unnecessary in spite of our several requests, the
record pertaining to the consumable store
has not been made available to Audit for
scrutiny, which book-keepers that the stores
ops have not been maintained, supervised
& verified properly & the issue thereof
can not be ruled out. Reasons for not
making available the relevant records be
stated to Audit & a departmental committee
be formed to ascertain the optimum use of
the unused quantity lying in the stores &
findings of the committee be submitted to
Audit.

(4) It has ^{also} been gathered that several
machines, tools are lying idle for want
of installation. Non use of the machines
lying idle is causing depreciation of
their life due to rust & etc.

Sh

(66) f
(68)
24

1	2	3	4	5
B/F	5. B/w. 5/27/05	Rs. 35545-	Rs. 12530-	Rs. 18839-
The payment record of B/w.		Rs. 922-	Rs. 922-	
No. 375 dt 30.3.05 and		Rs. 8689-	Rs. 8689-	
No 376 dt 30.3.05				
not provided to Audit.		Total	Rs. 4098024	

It is advised that either the Challan of deposit and payment record (So. No 6) may be provided to Audit or the aforesaid amount of Rs. 409,802 may be refunded to Govt. account in lump sum under intimation to this audit or to the next Audit.

5-2005-06

During the year 2005-06, approximately a sum of Rs. 3,74 lakhs have already been drawn, but the payment record not provided in spite of verbal repeated request. In this connection article is invited under C&A (Receipts & Payment Rules 99, Note 2, that undivided amount should be refunded into Govt account within 90 days from the date of its draws, but the compliance of Rules are not being made by the institute, which is serious lapse on the part of this institute.

Other such cases may be reviewed at your level and immediate compliance may be made under intimation to Audit department.

Sun

~~(58)~~
~~(13)~~

PERIOD 1st 1/2

Audit M. No. 2
Date: 17.5.06

Ref: Cash Book

During the scrutiny of Govt. Cash Book (CDBO) for the period 2002-03 & also the following payments were not made within three months and ^{even} later & not refunded to the Govt. A/c:

<u>Bill No</u>	<u>Date</u>	<u>Amnt.</u>	<u>Undisbursed Amnt.</u> (18)
80	14-10-05	6606/-	5505/-
122	11-8-05	703/-	476/-
168	21-9-05	12779/-	5726/-
169	21-9-05	5739/-	2429/-
247	12-1-05	1899/-	967/-
271	16-12-05	499/-	384/-

Sd/-
18/1/06

[Signature]

Subs. Stock Registers of Various Categories.

During the last check of Audit of the above noted records for the period under audit i.e. 2003 to 2005-06, eleven Stock registers were provided and following discrepancies/shortcomings were noticed which may be rectified and compliance shown to Audit.

1. Annual physical verification was not done or found unsigned by competent authority on the Stock Register RM-III/02, RM-IV/05, F-11/Furniture and Sports/Venue.
2. In the Stock Register the column of articles value/cost not found printed, hence the value/cost of each article should be written on under the signature of competent authority.
3. Some entries were found made by pencil. For example at page 32-33 of RM-IV/05 page 186-188 of F-11/Furniture, page 6 and 10 etc on sports register. These entries are objectionable and require rectification.

4. Stock Register Scrap
In the register, scrap from April 01 are lying till date. The details of the same are as under, which be quoted under information to Audit.

- (i) M.S. Scrap - 195-06 Kg.
- (ii) G.I. Scrap Pipe - 140 1/2 "
- (iii) C.I. Scrap - 630 1/2 "
- (iv) C.I. Pipe scrap - 26 Kg.
- (v) Copper Scrap - 58-8 1/4 Kg.
- (vi) Aluminium Scrap - 23-726 Kg.
- (vii) Brass scrap - 23-154 Kg.

5. The articles/binds of cutting & tailoring are being anchored for which due publicity should be made by sending the sale information to Social Welfare Deptt & Central Jail etc.
(ii) Sales cash memo No. 214 dt 29.4.02 of Rs 1510-50 was prepared and signed by Cashier Store Keeper Binopal & Civil Officer also. But amount was not in same. Hence cancelled without any reason. Moreover signature of competent authority not found on cancellation entry which may be clarified to Audit.

6. Register of finished goods of Carpenter not provided.

[Signature]

PARA I

Para ① Reference and Memo No.9

Dated: 7.5.2007

SUBJECT:- Plumber Stock :- lying unused.

During the course of audit, it has been noticed that the course of Plumber was upgraded to Health & Sanitary Trade in this I.T.I. in the session 2004-05. But no action has been taken for the store articles related to this trade. The items related to this trade are lying unused in this I.T.I. & may get deteriorated/wunked by the passage of time. If it is not transferred to some other I.T.Is where the trade of plumber is existed, otherwise, this stock will result in Dead Stock & deemed to be a public loss.

It is therefore suggested that an immediate action should be taken to ensure for proper utilization of Plumber Stock. Either these articles be used in other trades, if relevant or may be transferred at other institutions of the same trade after taking necessary approval of Competent Authority. Compliance of the above may also be intimated to audit.

Sd/- [Signature] IA

[Signature]

Para Reference and Memo No.3
Subject: Verification of Cash Book

Dated: 1.5.2007

During the course of audit it has come to the notice that the outstanding balances remain outstanding at the end of financial year 31.3.07. the detail of such amounts are as under:-

BILL NO	NAME OF ADVANCE	AMOUNT OUTSTANDING ON 31.8.2006	AMOUNT OUTSTANDING ON 31.3.2007
271	Scholarship/Gen	17345	16997 348
341	SC/ST/Scholar.	2894	2894
358	Minority Scholar.	3368	3368
374	O.B.C.Scholar.	4197	4197
377	Scholar.SC/ST	710	710
376	Scholar.Stipend	213	213
379	O.B.C. Scholar.	847	847
443	SC/ST/OBC Schl	4355	1571 2874
463	SC/ST/OBC Schl	19988	12568 7420
420	Meritorious Schl	2500	2500
421	Meritorious Schl	2000	2000
445	Stipend Scholar.	2076	2076
	TOTAL	60493	50462 10031

(Amt. dt
billed
closing
31/06 +
March 07)

As per R&P Rule 92(2) and 100(1) & (2) " All charges actually incurred must be paid and drawn at once and under no circumstances they may be allowed to stand over to be paid from the grant of another year.

3 billings
per supply
given by
the
scholar

(ii) No money shall be drawn from Govt. Account unless it is required for immediate disbursement. It is not possible to draw money from Govt. Account in anticipation of demand or to prevent laps of Budget Grant.

As per above details, the money was drawn in the month of March 2005 and pending till 31.8.2006 amounting Rs. 60493/- and remain pending after disbursement only Rs. 10031/- till 31.3.07 amounting to Rs. 50462/-. The reason of pending this amount up till now should be explained to the audit why ^{the balance} they amount not deposited within the stipulated period as per provision of the bill.

[Signature]
07/07

[Signature]

18
61 (62)

Para-1

Audit Memo No - 09
Dated:- 26th Feb. 2015

Sub:- Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs. 19,695/- (Rs. Nineteen thousand six hundred & ninety five only).

As per office order no.F-25(111)/DGEHS/140/DHS/09/38850-38862 dated 28th July 2010 & further clarifications issued vide office order no. F-25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08. the rates of DGHEs subscriptions has been revised on the basis of grade pay & revised rates are applicable w.e.f. 1st Aug., 2010. Test check of relevant records for the period 2007-08 TO 2013-14 revealed that INSTITUTE has not comply the guidelines issued by the DGHEs, resulting which an short deductions amounting to Rs. 19,695 has been noticed as per details given below:-

S.N	Name & Designation(Mr./ Ms.)	Period	Subscription Due			Subscription deducted			Short Deductions/Amt. Recoverable		
			Rate (in Rs.)	No. of months	Total Amt.(in Rs.)	Rate (in Rs.)	No. of months	Total Amt.(in Rs.)	Rate (in Rs.)	No. of months	Total Amt.(in Rs.)
1.	Mohmad Hussain, FI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-
2	Mamta Saxena, UDC	08/10 to 09/10	125	02	250/-	50/-	02	100/-	75/-	02	150/-
3	Rajinder Kaur, UDC	08/10 to 09/10	125	02	250/-	50/-	02	100/-	75/-	02	150/-
4	Shampi Bali, UDC	08/10 to 09/10	125	02	250/-	30/-	02	100/-	75/-	02	150/-
5	Saloni, LDC	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
6	Ramesh Chand, LDC	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
7	Bijender Singh Mandal, Instructer	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-
8	Zankesh Kumar, Lib.	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-
9	Rajesh Kumar, CS	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-
10	Rajesh Dutt, CI	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-
11	Kishan Chand, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-
12	Sanjay Singhal	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-
13	Manoj	08/10 to 09/10	225/-	02	450/-	75/-	02	150/-	150/-	02	300/-

Ch. 55 dt. 16.1.17
 54 " 13.12.16
 53 " 13.12.16
 42 " 21.11.16
 55 " 16.1.17
 15 " 25.6.18
 43 " 21.11.16
 19 " 16.4.15
 42 " 21.11.16
 43 " 21.11.16
 PB 66 dt. 18.7.16
 43 dt 21.11.16

Initials

Initials

Part Para SI. N. 12, 14, 15, 20, 21, 22, 24, 25, 26, 27, 34, 36, 37, 43-54 settled vide letter N. 3719 dt 10/05/15

Signature

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	Kumar, CI	09/10										
14	Ashok Kumar Balyan, CI	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-	
15	Sanjay kumar Pandey, CI	08/10 to 09/10	225/-	02	450/-	75/-	02	150/-	150/-	02	300/-	
16	Rajinder Singh, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-	
17	R.K.Chabra, Store Keeper	08/10 to 09/10	125	02	250/-	50/-	02	100/-	75/-	02	150/-	
18	Ishwar Singh, AS	08/10 to 09/10	125	02	250/-	50/-	02	100/-	75/-	02	150/-	
19	Ashok kumar, Sw	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-	
20	Manjit Kaur, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-	
21	Neera Rajpal, AVTS	08/10 to 09/10	325/-	02	650/-	50/-	02	100/-	275/-	02	550/-	
22	J.D.Chawla, SW	08/10 to 09/10	125	02	250/-	50/-	02	100/-	75/-	02	150/-	
23	Rajesh Kumar Puliyani, CI	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-	
24	Pushpender Kumar, CI	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-	
25	Shyam Lal Sharma, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-	
26	Raj Kumar, CI	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-	
27	Mahesh Kumar Yadav, CI	08/10 to 09/10	225/-	02	450/-	75/-	02	150/-	150/-	02	300/-	
28	Anil Malik, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-	
29	Prahlad Singh, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-	
30	Savita Sharda Sharma, CI	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-	
31	Sanjiv Gaba, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-	
32	Jagdish Prasad Sharma, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-	
33	Naresh Sahey, CI	08/10 to	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-	

43 dt 21.11.16

43 dt 21.11.

43 " "

PB 19 / 16.4.15

PB 19 / 16.4.15

43 dt 21.11.16

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PB 21 " 16.4.15

15 dt 25.6.18

43 dt 21.11.16

43 dt 21.11.16

Received

21/11/18

Signature

Signature

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		09/10									
34	Surinder Pal, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-
55	Jasbir Kaur, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-
36	Sushil Kumar, CI	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-
37	Ram Dhan, M. Instruct or	08/10 to 09/10	225/-	02	450/-	75/-	02	150/-	150/-	02	300/-
38	Tej Singh, WSA	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
39	Pal babu, WSA	08/10 to 09/10	125	02	250/-	50/-	02	100/-	75/-	02	150/-
40	Lemta Rani, CI	08/10 to 09/10	225/-	02	450/-	75/-	02	150/-	150/-	02	300/-
41	Kamini, CI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	250/-	02	500/-
42	Suresh Kumar, CI	08/10 to 09/10	325/-	02	650/-	50/-	02	100/-	275/-	02	550/-
43	Sunil Kumar, WSA	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
44	Ashok Kumar Bhole, Dfg. Instruct.	08/10 to 09/10	225/-	02	450/-	50/-	02	100/-	175/-	02	350/-
45	R.K. Gupta, GI	08/10 to 09/10	325/-	02	650/-	75/-	02	150/-	150/-	02	300/-
46	Kusum Baluja, CI	08/10 to 09/10	225/-	02	450/-	75/-	02	150/-	250/-	02	500/-
47	Balbir Singh, Class-IV	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
48	Nageshwar Ram, Class-I(V)	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
49	Vijay Kumar, Group-D	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
50	Nirmala Devi, Gr.-D	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
51	Kashmiri Devi, Class-IV	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
52	Rajwatim Group -D	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-
53	J.K. Joshi,	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-

ch No 43 dt 21-11-16

ch. 15 dt 25-6-18

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PB 19 dt. 16-4-15

43 dt. 21-11-16

17 dt 25-6-18

ch 15 dt 25-6-18

ch. 43 - 21-11-16

ch. 15 - 25-6-18

" "

PB 18 16.4.15

PB 18 "

ch 153 13-2-16

PB 18 16.4.15

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	Waterman	09/10										
54	Chet Ram Meena. Water women	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-	
55	Daya Chand, Class-IV	08/10 to 09/10	125	02	250/-	30/-	02	60/-	95/-	02	190/-	
		10/10 to 02/11	125	05	625/-	50	05	250/-	75/-	05	375/-	
56	Necta Chib. OS	03/11 to 02/12	325	12	3900/-	228/-	12	2,700/-	100/-	12	1,200/-	
TOTAL (In Rupees)												19,695/-

PB 18 dt 16-45
 Ch 15 dt 25-6-18.
 Ch 7 dt 23-5-18.

Recovery amounting to Rs. 19,695/- on account of short deduction of DGEHS may be done from the concerned officials/officers after due verification of record & deposited the same in Govt. Accounts under intimation to Audit.

Compliance verified &
 Satisfied. Recovered Rs. 14305/-

John

Total Recovery 19695 =
 Satisfied at HQ (letter dt. 10.5.18) 5390.
 Balance recovery 14305

10/5/18

Recovered during
 current audit 2014-18

14305

Bal.

Nil

Sud

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(4)

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Para-2

Audit Memo No - 10

Dated:- 26th Feb. 2015

Sub: - Irregular grant of TA amounting to Rs. 8,122/- to the staff for the absence for the entire calendar month due to Leave.

As per GOI instruction - "No transport allowance is admissible to employees absent from duty for a full calendar month due to leave/training/tour etc." Test check of record as-well-as information provided by the institute revealed that such guidelines are not followed, resulting which an excess payment amounting to Rs 8,122/- has been made to the staff. A few instances are given below:-

S.N	Name & Designation(Mr./Ms.)	Period of Leave		Nature of Leave & No. of days			Complete Calendar month (TA Paid)	Amount to be recovered (In Rs.)
		From	To	Nature of leave	No. of Months/ Days			
					M	D		
1.	Bhawna, CI	09.05.11	07.07.11	EL	01	15	01	2,416/-
2	Chet Ram Meena Class-IV	01.01.10	03.02.10	EL	01	04	01	762/-
3	Manjeet kaur, CI	18.04.11	28.06.11	CCL	02	11	01	2,416/-
		21.02.12	01.04.12	CCL	01	10	01	2,528/-
Total								8,122/-

Entire amount paid as Transport allowance is irregular & needs to be recovered after due verification and deposited in Govt. Account under intimation to Audit. Similar cases also needs to be reviewed at the level of Head Of Office/DDO & recovery if any detected may be made & deposited in Govt. Account under intimation to Audit.

Settled during current audit 2014-15

Part para Sl.No. 182 settled vide letter H. 3719 dt 10/05/18

Settled

add
015

2416
2528

4944

Recover Rs. 4944 = vide
PB-10dd. 16.4.15
1a -

Suresh

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Para-3

Audit Memo No 12
Dated:- 27th Feb, 2015

Sub:- Short deductions/subscriptions of UTGEIS amounting to Rs. 720/-

On test check of the record, it reveals that Institute authority was supposed to deduct/ subscribe of Rs. 60/- per month from the salary of Group-B staff placed in PB-2, with grade pay of Rs. 4,600/- classified as Group-B, as per order issued by GOI, Ministry of Finance, Deptt. of Exprd. dated 10th Sept. 2010. But Hospital Authority has ignored such guidelines & started to deduct the amount w.e.f. 01st March 2011 to 28th Feb 2013 (i.e. Since date of posting in this institute as per PBR). Hence an short deduction amounting to Rs. 720/-, as details given below :-

SN	Name & Designation	Subscription due w.e.f. (01 st March 2011 to 28 th Feb 2013)			Actual deduction made w.e.f. (01 st March 2011. to 28 th Feb.2013)			Short deduction /Amt. Recoverable (In Rs.)
		Rate (In Rs.)	period	Total Amt (In Rs.)	Rate (In Rs.)	Period (In Rs.)	Total Amt. (In Rs.)	
1	Mrs. Neeta Chib, OS	60	24	1,440/-	30	24	720/-	720/-
Total				1,440/-		720/-	720/-	

Hence a short deduction amounting to Rs. 720/- needs to be recovered from concerned employees (Annexure-1) after due verification & deposit the same in Govt. Accounts under intimation to Audit.

(Signature)
(P.C. Joshi)
Inspecting Audit Officer
Audit Party No-IX

*Verified
Settlement
Recoverd Rs. 720/-
vide ch. No 8 @ 235/18
bx
5/2/14*

(Signature)

Para No. 11
Para No. 12

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2 (56)

Para-4 Para No. 12

Audit Memo- 1,4,7&8
Dated :- 24.02.14 & 25.02.15

Sub.:- Non Production of Record

The following records were not made available to audit for scrutiny:-

- 1. Stock Register of GAR-6
- 2. Short term & Long term advances register
- 3. LFC advance register
- 4. Record pertains to Trades of ITI
- 5. Record pertains to scholarship
- 6. Record pertains to admission work
- 7. Record pertains to Placement cell
- 8. Property Register
- 9. Bank reconciliation statement
- 10. Record pertains to machinery & equipment (Memo-7)
- 11. Postage stamp Register

*Sailed
on 1, 2, 3, 4, 8, 11
By
5/2/15*

Non Production of records is a serious matter and therefore if any, regularity/discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Office. It is suggested that the record may please be traced and shown to next audit for scrutiny

(Signature)
(P. C. Joshi)
Inspecting Audit Officer
Audit Party No-IX

(Signature)

Para No. 13

PART II
CURRENT AUDIT REPORT
(2014-18)

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Para No. 1 (Ref:- Audit Memo No. 7 dated : 22/06/2018).

Subject:- Wrong Pay fixation in r/o Sh. Suresh Kumar Yadav, Vice Principal amounting to Rs 7,72,990/-

During the test check of Service Book and Pay fixation of Sh. Suresh Kumar Yadav, Vice Principal it came into notice that the official was granted 1st ACP w.e.f. 24/07/07 vide office order No.F.24(3)/ACP-GI/Trg.Admn/2010/PF/713 dated 14.7.2011 in the Pay scale of Rs.6500-200-10500. The official opted for pay revision from the date of grant of ACP i.e. 24/07/2007. Subsequently, his pay was fixed vide Order No.F.1(186)/ITI/JP/31/10/11/Admn/2006/1282 dated 31/10/11 and was granted 1st ACP in the Pay Scale of Rs.6500-200-10500 (Pre revised) and after implementation of 6th CPC, pay was revised w.e.f. 24/07/2007 in corresponding revised PB-II (9300-34800 with Grade Pay Rs.4600/-) In this case, pay fixation was not in order w.e.f. 24/07/2007, as per CCS (RP) Rules 2008.

As per CCS (RP) Rules 2008, Fixation of pay in the revised pay structure subsequent to 1st January 2006, if a Government employee continues to draw his pay in the existing scale and is brought over to the revised pay structure from a date later than the 1st day of January, 2006, pay from the later date in the revised pay structure shall be fixed in the following manner:-

Pay in the PB will be fixed by adding the basic pay applicable on the later date, the dearness pay applicable on that date and the pre-revised dearness allowance based on rates applicable as on 1.1.2006. But the office has calculated D.A. @ 41% (as on 24/07/2007) instead of 24% as on 1.1.2006. As such pay fixation orders w.e.f. 24/07/2007 not correct and recalculated as under:-

Details of Pay	Pay fixed by the Institute	Pay as per Audit's view
Basic Pay as on 24/07/2007 in the Pay Scale of Rs. 6500-200-10500 (pre revised)	8900	8900
Pay after grant of ACP (1 st) w.e.f. 24/07/2007 under FR-22(1)(a)(1) in pre revised scale vide Order No.F.1(186)/ITI/JP/31/10/11/Admn/2006/1282 dated 31/10/11	9300	9300
Existing emoluments as on 24/07/07 for pay revision as per C.C.S. (RP) Rules 2008		
(a) Basic Pay	9300	9300
(b) D. Pay	4650	4650
(c) D.A.	5720 (@ 41%)	3348 (@ 24%)
Total existing emoluments	19670	17298 or say 17300
Revised pay in corresponding Pay Band & Grade Pay (PB-2, 9300-34800 GP-4600) As on 24/07/2007	19670 + 4600	17300 + 4600
Pay as on 01/07/2008 after A I	20400 + 4600	17960 + 4600
Pay as on 01/07/2009 after A I	21150 + 4600	18640 + 4600
Pay as on 01/07/2010 after A I	21930 + 4600	19340 + 4600
Pay as on 01/07/2011 after A I	22730 + 4600	20060 + 4600
Pay as on 01/07/2012 after A I	23550 + 4600	20800 + 4600
Revised pay due to grant of Financial upgradation (PB-3/15600-39100-GP 5400)	23550 + 5400	20800 + 5400
Pay as on 01/07/2013 after A I	24420 + 5400	21590 + 5400
Pay as on 01/07/2014 after A I	25320 + 5400	22400 + 5400
Pay as on 01/07/2015 after A I	26250 + 5400	23240 + 5400
Pay as on 01/07/2016 w.e.f	82400	75400

Settled

In the instant case, the pay fixed w.e.f. 24/07/2007 is irregular. Hence the DDO may recover an amount of Rs. 7,72,990/- from the concerned employee as per due recovery statement enclosed (for the period upto Jun 2018) after re fixation of pay after due verification. Further, since the official opted for pay fixation after grant of ACP, he is entitled for 6th CPC arrears w.e.f. 24/07/2007 only. The department may ensure that if any arrears of 6th CPC were paid for the period 01/01/2006 to 23/07/2007 and not recovered so far, same may also be got recovered at the earliest after due verification under intimation to audit

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Due and Drawn Statement in / to Sh. Suresh Kumar Yadav															
PERIOD	OUT	GP	DA	HRA	TOTAL	DRAWN	GP	DA	HRA	TOTAL	DIFFERENCE	GP	DA	HRA	TOTAL
DA 9%	1-31-04	4405	1187	509	0	6101	5076	1187	564	0	6827	0	0	0	6827
DA 9%	28-31-04	17300	4600	1971	0	23871	19670	4600	2184	0	26454	5611	0	55	666
	Aug-07	17300	4600	1971	0	23871	19670	4600	2184	0	26454	-2370	0	-213	0
	5-8-07	17300	4600	1971	0	23871	19670	4600	2184	0	26454	-2370	0	-213	0
	Oct-07	17300	4600	1971	0	23871	19670	4600	2184	0	26454	-2370	0	-213	0
	Nov-07	17300	4600	1971	0	23871	19670	4600	2184	0	26454	-2370	0	-213	0
	Dec-07	17300	4600	1971	0	23871	19670	4600	2184	0	26454	-2370	0	-213	0
DA 12%	Jan-08	17300	4600	2628	0	24528	19670	4600	2912	0	27182	-2370	0	-284	0
	Feb-08	17300	4600	2628	0	24528	19670	4600	2912	0	27182	-2370	0	-284	0
	Mar-08	17300	4600	2628	0	24528	19670	4600	2912	0	27182	-2370	0	-284	0
	Apr-08	17300	4600	2628	0	24528	19670	4600	2912	0	27182	-2370	0	-284	0
	May-08	17300	4600	2628	0	24528	19670	4600	2912	0	27182	-2370	0	-284	0
	Jun-08	17300	4600	2628	0	24528	19670	4600	2912	0	27182	-2370	0	-284	0
DA 18%	Jul-08	17960	4600	3610	0	26170	20400	4600	4000	0	29000	-2440	0	-390	0
	Aug-08	17960	4600	3610	0	26170	20400	4600	4000	0	29000	-2440	0	-390	0
	5-8-08	17960	4600	3610	0	26170	20400	4600	4000	0	29000	-2440	0	-390	0
	Oct-08	17960	4600	3610	0	26170	20400	4600	4000	0	29000	-2440	0	-390	0
	Nov-08	17960	4600	3610	0	26170	20400	4600	4000	0	29000	-2440	0	-390	0
	Dec-08	17960	4600	3610	0	26170	20400	4600	4000	0	29000	-2440	0	-390	0
DA 22%	Jan-09	17960	4600	4983	0	34291	20400	4600	5500	0	36500	-2440	0	-537	0
	Feb-09	17960	4600	4983	0	34291	20400	4600	5500	0	36500	-2440	0	-537	0
	Mar-09	17960	4600	4983	0	34291	20400	4600	5500	0	36500	-2440	0	-537	0
	Apr-09	17960	4600	4983	0	34291	20400	4600	5500	0	36500	-2440	0	-537	0
	May-09	17960	4600	4983	0	34291	20400	4600	5500	0	36500	-2440	0	-537	0
	Jun-09	17960	4600	4983	0	34291	20400	4600	5500	0	36500	-2440	0	-537	0
DA 27%	Jul-09	18640	4600	6275	0	39515	21150	4600	7725	0	40428	-2510	0	-678	0
	Aug-09	18640	4600	6275	0	39515	21150	4600	7725	0	40428	-2510	0	-678	0
	5-8-09	18640	4600	6275	0	39515	21150	4600	7725	0	40428	-2510	0	-678	0
	Oct-09	18640	4600	6275	0	39515	21150	4600	7725	0	40428	-2510	0	-678	0
	Nov-09	18640	4600	6275	0	39515	21150	4600	7725	0	40428	-2510	0	-678	0
	Dec-09	18640	4600	6275	0	39515	21150	4600	7725	0	40428	-2510	0	-678	0
DA 35%	Jan-10	18640	4600	8134	0	39515	21150	4600	9013	0	42488	-2510	0	-879	0
	Feb-10	18640	4600	8134	0	39515	21150	4600	9013	0	42488	-2510	0	-879	0
	Mar-10	18640	4600	8134	0	39515	21150	4600	9013	0	42488	-2510	0	-879	0
	Apr-10	18640	4600	8134	0	39515	21150	4600	9013	0	42488	-2510	0	-879	0
	May-10	18640	4600	8134	0	39515	21150	4600	9013	0	42488	-2510	0	-879	0
	Jun-10	18640	4600	8134	0	39515	21150	4600	9013	0	42488	-2510	0	-879	0
DA 45%	Jul-10	19340	4600	10773	0	41895	21930	4600	11939	0	46428	-2590	0	-1166	0
	Aug-10	19340	4600	10773	0	41895	21930	4600	11939	0	46428	-2590	0	-1166	0
	5-8-10	19340	4600	10773	0	41895	21930	4600	11939	0	46428	-2590	0	-1166	0
	Oct-10	19340	4600	10773	0	41895	21930	4600	11939	0	46428	-2590	0	-1166	0
	Nov-10	19340	4600	10773	0	41895	21930	4600	11939	0	46428	-2590	0	-1166	0
	Dec-10	19340	4600	10773	0	41895	21930	4600	11939	0	46428	-2590	0	-1166	0
DA 51%	Jan-11	19340	4600	12209	0	43331	21930	4600	13530	0	48019	-2590	0	-1321	0
	Feb-11	19340	4600	12209	0	43331	21930	4600	13530	0	48019	-2590	0	-1321	0
	Mar-11	19340	4600	12209	0	43331	21930	4600	13530	0	48019	-2590	0	-1321	0
	Apr-11	19340	4600	12209	0	43331	21930	4600	13530	0	48019	-2590	0	-1321	0
	May-11	19340	4600	12209	0	43331	21930	4600	13530	0	48019	-2590	0	-1321	0
	Jun-11	19340	4600	12209	0	43331	21930	4600	13530	0	48019	-2590	0	-1321	0

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DA 58%	Jul-11	20060	4600	14393	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Aug-11	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Sep-11	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Oct-11	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Nov-11	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Dec-11	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
DA 63%	Jan-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Feb-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Mar-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Apr-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	May-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Jun-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
DA 72%	Jul-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Aug-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Sep-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Oct-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	Nov-12	20060	4600	14303	7398	46361	22730	4600	15851	8199	51380	-2670	0	-1548	801	5019
	1-25 Dec	16774	3710	14748	7620	51308	23550	4600	20258	8445	56863	-2750	0	-1980	825	5555
	26-31 Dec	4028	1045	6345	1521	10743	18992	3710	16345	6811	45858	-2218	0	-1597	666	4481
DA 80%	Jan-13	20800	5400	20960	7860	55020	23550	5400	23160	8685	60795	-2750	0	-2200	825	5775
	Feb-13	20800	5400	20960	7860	55020	23550	5400	23160	8685	60795	-2750	0	-2200	825	5775
	Mar-13	20800	5400	20960	7860	55020	23550	5400	23160	8685	60795	-2750	0	-2200	825	5775
	Apr-13	20800	5400	20960	7860	55020	23550	5400	23160	8685	60795	-2750	0	-2200	825	5775
	May-13	20800	5400	20960	7860	55020	23550	5400	23160	8685	60795	-2750	0	-2200	825	5775
	Jun-13	20800	5400	20960	7860	55020	23550	5400	23160	8685	60795	-2750	0	-2200	825	5775
DA 90%	Jul-13	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Aug-13	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Sep-13	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Oct-13	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Nov-13	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Dec-13	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
DA 100%	Jan-14	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Feb-14	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Mar-14	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Apr-14	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	May-14	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
	Jun-14	21590	5400	24291	8097	59378	24420	5400	26838	8946	65604	-2830	0	-2547	849	6276
DA 107%	Jul-14	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Aug-14	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Sep-14	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Oct-14	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Nov-14	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Dec-14	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
DA 113%	Jan-15	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Feb-15	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Mar-15	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Apr-15	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	May-15	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
	Jun-15	22400	5400	29746	8340	65886	25320	5400	32870	9216	72806	-2920	0	-3124	876	6920
DA 119%	Jul-15	23240	5400	34082	8592	71314	26250	5400	37664	9495	78809	-3010	0	-3582	903	7495
	Aug-15	23240	5400	34082	8592	71314	26250	5400	37664	9495	78809	-3010	0	-3582	903	7495
	Sep-15	23240	5400	34082	8592	71314	26250	5400	37664	9495	78809	-3010	0	-3582	903	7495
	Oct-15	23240	5400	34082	8592	71314	26250	5400	37664	9495	78809	-3010	0	-3582	903	7495
	Nov-15	23240	5400	34082	8592	71314	26250	5400	37664	9495	78809	-3010	0	-3582	903	7495
	Dec-15	23240	5400	34082	8592	71314	26250	5400	37664	9495	78809	-3010	0	-3582	903	7495

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DA 0 %	Jan-16	75400	0	8592	8392	82400	0	9495	91895	7000	0	0	903	7903				
	Feb-16	75400	0	8592	8392	82400	0	9495	91895	-7000	0	0	903	7903				
	Mar-16	75400	0	8592	8392	82400	0	9495	91895	-7000	0	0	903	7903				
	Apr-16	75400	0	8592	8392	82400	0	9495	91895	-7000	0	0	903	7903				
	May-16	75400	0	8592	8392	82400	0	9495	91895	-7000	0	0	903	7903				
	Jun-16	75400	0	8592	8392	82400	0	9495	91895	-7000	0	0	903	7903				
DA 2 %	Jul-16	77700	1554	8592	87846	84900	1698	9495	96093	-7200	0	-144	903	8247				
	Aug-16	77700	1554	8592	87846	84900	1698	9495	96093	-7200	0	-144	903	8247				
	Sep-16	77700	1554	8592	87846	84900	1698	9495	96093	-7200	0	-144	903	8247				
	Oct-16	77700	1554	8592	87846	84900	1698	9495	96093	-7200	0	-144	903	8247				
	Nov-16	77700	1554	8592	87846	84900	1698	9495	96093	-7200	0	-144	903	8247				
	Dec-16	77700	1554	8592	87846	84900	1698	9495	96093	-7200	0	-144	903	8247				
DA 4 %	Jan-17	77700	3108	8592	89400	84900	3396	9495	97791	-7200	0	-288	903	8391				
	Feb-17	77700	3108	8592	89400	84900	3396	9495	97791	-7200	0	-288	903	8391				
	Mar-17	77700	3108	8592	89400	84900	3396	9495	97791	-7200	0	-288	903	8391				
	Apr-17	77700	3108	8592	89400	84900	3396	9495	97791	-7200	0	-288	903	8391				
	May-17	77700	3108	8592	89400	84900	3396	9495	97791	-7200	0	-288	903	8391				
	Jun-17	77700	3108	8592	89400	84900	3396	9495	97791	-7200	0	-288	903	8391				
DA 5 %	Jul-17	80000	4000	19200	103200	87400	4370	20976	112746	-7400	0	370	-1776	9546				
	Aug-17	80000	4000	19200	103200	87400	4370	20976	112746	-7400	0	370	-1776	9546				
	Sep-17	80000	4000	19200	103200	87400	4370	20976	112746	-7400	0	370	-1776	9546				
	Oct-17	80000	4000	19200	103200	87400	4370	20976	112746	-7400	0	370	-1776	9546				
	Nov-17	80000	4000	19200	103200	87400	4370	20976	112746	-7400	0	370	-1776	9546				
	Dec-17	80000	4000	19200	103200	87400	4370	20976	112746	-7400	0	370	-1776	9546				
DA 7 %	Jan-18	80000	4000	19200	104800	87400	6118	20976	114494	-7400	0	518	-1776	9694				
	Feb-18	80000	4000	19200	104800	87400	6118	20976	114494	-7400	0	518	-1776	9694				
	Mar-18	80000	4000	19200	104800	87400	6118	20976	114494	-7400	0	518	-1776	9694				
	Apr-18	80000	4000	19200	104800	87400	6118	20976	114494	-7400	0	518	-1776	9694				
	May-18	80000	4000	19200	104800	87400	6118	20976	114494	-7400	0	518	-1776	9694				
	Jun-18	80000	4000	19200	104800	87400	6118	20976	114494	-7400	0	518	-1776	9694				
TOTAL		4384485	424742	1584217	1035002	7600245	0	4857946	490742	1861869	1161959	8275326	0	-484461	0	-177862	-3084877	-1772900

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Para No. 2 (Ref:- Audit Memo No. 09 dated.26/06/2018)

Sub: - Non- deduction of TDS amounting of Rs. 20,933/-

Section 194 C of Income Tax Rules stipulates that TDS is to be deducted @ 2 % from payment made in respect of any Contracts / Sub-contracts / Advertisements. However, during test check of Vouchers and information provided by the I.T.I. Jail Road, Tilak Nagar, Delhi , it was observed that TDS to the tune of Rs.20,933/- was not deducted from the payment of Sanitation and Security Service during the audit period 2014-15 to 2017-18. The details of few such cases are as under :-

Bill No.	Date	Name of Group	Amount	T.D.S. deduct ed	T.D.S. to be deducted @ 2%
494	23.03.15	Sarvesh Security Services	52,345	Nil	1047
465	16.03.15	Shivalik Housekeeping Services	1,05,795	Nil	2116
464	16.03.15	----do----	19,292	Nil	385
452	10.03.15	Gorkha Security Services	11,089	Nil	222
548	31.03.15	Shivalik Housekeeping Services	370,600	Nil	7412
538	31.03.15	---do---	74,120	Nil	1482
535	31.03.15	Sarvesh Security Services	26,173	Nil	523
532	31.03.15	Shivalik Housekeeping Services	38,535	Nil	771
531	31.03.15	----do---	9,646	Nil	193
527	30.03.15	---do--	27,795	Nil	556
433	09.03.15	Sarvesh Security Services	26,173	Nil	523
429	23.02.15	Shivalik Housekeeping Services	57,876	Nil	1158
428	23.02.15	Sarvesh Security Services	26,173	Nil	523
427	23.02.15	Shivalik Housekeeping Services	1,08,391	Nil	2168
422	23.02.15	Sarvesh Security Services	26,173	Nil	523
433	30.03.16	M/s Gorkha Security Services	66,531	Nil	1331
Total			10,46,707		20,933

Necessary action may be taken to recover Rs.20,933/- from the concerned contractor at the earliest possible after due verification of records and deposited in Govt Account under intimation to audit. Other similar cases may be reviewed at your own level.

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Para No. 3 (Ref:- Audit Memo No. 11 dated : 03/07/2018)

Subject:- Shortcomings in Stock Register

During the test check of stock registers of ITI, Jail Road, Tilak Nagar, Delhi the following irregularities have been noticed:-

Non Consumable Stock Register (Property Register of Centre of Excellence):-

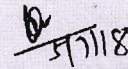
1. Non Consumable Stock Register not maintained in proper Form, as prescribed under Form GFR 40.

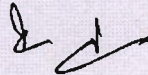
Consumable Stock Register (Sewing Technology)

1. Stock Register not maintained in proper Form, as prescribed under Form GFR 41.
2. The following items are lying unused in the stock:-

S.No.	Name of Items	Quantity in Sq. meter	Rate per meter	Amount (in Rs.)	Items lying unused since
1	Cloth Rubia	46.75	87	4067.25	04.02.17
2	Pant Cloth	15	83	1245	27.01.17
3	Pant Cloth	14.40	170	2448	24.07.15
4	Fine cotton cloth	50	75	3750	19.01.17
5	Satan Ribbon	200	4.70	940/-	22.08.14

The above mentioned items are lying unused in I.T.I for more than one year and may get deteriorated by the passage of time. If not used in time, will result in loss, of revenue. HOO may take necessary action to remove above discrepancies under intimation to audit.


(Usha Purvaha)
I.A.O.Audit Party No.VIII





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Para No-14

PART II – Current Report 2017-18 to 2019-20

Para No. I :- Short recovery amounting Rs. 4950/- On account of UTGEIS

(Audit Memo No 10

Dated: 06/04/2021)

In pursuance of notification no. 237 (N.C.T.D. No. 229) published on 16/11/2016 (File No. 21/67/Trg.Admn./2006/850) issued by Department of Training & Technical Education, regarding recruitment rules relating to the post of Craft Instructor, Instructor (Drawing), Instructor (Millwright), Maintenance of Mechanic, Maintenance of Electrician, Technical Assistant (Junior), the post of Craft Instructor, Instructor (Drawing), Instructor (Millwright), Maintenance of Mechanic, Maintenance of Electrician, Technical Assistant (Junior) are classified as a Group B Non Gazetted w.e.f. 16.11.2016. Accordingly the contribution towards UTGEIS of Group "B" employees was to be revised w.e.f. 01.01.2017. However, it is observed the following Craft Instructor, Instructor (Drawing), Instructor (Millwright), Maintenance of Mechanic, Maintenance of Electrician, Technical Assistant (Junior) had subscribed at the rate applicable to Group "C" post till period mentioned against each name. The details of recoveries required to be made are as under:--

Sl. No	Employee Name and designation	UTGEIS DUE w.e.f. @ Rs 60 pm	UTGEIS deducted @ Rs.30 pm	RECOVERY
1	Ashok Kr. Bholra, C.I. (From Jan.2017 to June 2018) (transferred in June 18)	1080	540	540
2	Bhavana. C.I. (From Jan.2017 to Nov. 2018) (Voluntary retired on 14/11/18)	1380	690	690
3	Deepak Gaur, C.I. (From Jan.2017 to March 2019)	1620	810	810
4	Manoj Kumar, C.I (From Jan.2017 to Dec. 2018). (transferred and salary paid up-to 31/12/18)	1440	720	720
5	Naresh Kr. Saroha, C.I. (From Jan.2017 to March 2019)	1620	810	810
6	Poonam Pabwa, C.I. (transferred and paid up-to July 18)	1140	570	570
7	Raj Kr. . C.I. (From Jan.2017 to March 2019)	1620	810	810
	Total	9900	4950	4950

HOO may ensure that recovery of Rs.4950/- pointed out above after due verification of facts and figure given above. Similar other cases for the audit period may also be examined by the DDO and arrear be recovered accordingly, if any, under intimation to audit.

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Para No.2:-irregularities in pay fixation and overpayment of Rs. 105834/-

(Memo No. 16
(Memo No. 17
(Memo No. 18

Dated. 08/04/2021)
Dated. 09/04/2021)
Dated. 09/04/2021)

(A)

Subject :- Wrong fixation of pay

On test check and scrutiny of Service books, it has been noticed that the pay of Surinder Pal, C.I. has been revised vide order no. F-3(13)/Admn./99-2006/Pt.File/529 dt. F-2(2008)/TNW/Admn./84-85 dt. 17/05/12 issued by ITI, Tilak Nagar, Jail Road, Delhi in pursuance of order no.F-24/2007/ACP-CI/Trg.Admn./1349 dt. 21/12/2011 (issued by Department of Training & Technical Education, Govt. of N.C.T. of Delhi) as per direction dt/ 18/02/2011 of the Hon'ble Central Administrative Tribunal(CAT), Delhi vide OA No. 1233/2009 in the matter of Ram Narain & Others V/S GNCTD & Others and in the consultation with the Law Department , GNCTD & ACP Cell (Services Department)GNCTD.

As per order no.F-24/2007/ACP-CI/Trg.Admn./1349 dt. 21/12/2011 (issued by Department of Training & Technical Education, Govt. of N.C.T. of Delhi), 1st ACP has been granted to Surinder Pal, C.I. w.e.f. 03.08.2004 in the Pay Scale of 6500-10500. But on checking of the pay fixation, it has been noticed that pay fixation after grant of 1st ACP has not been fixed according to rules as per details given below :-

Name and designation	Date	Pay fixed by ITI (In Rs.)	Pay to be fixed as per rules (In Rs.)
Surinder Pal, C.I. (Pay in the Pay scale of 5000-150-8000	03/08/04	6725	6500
Pay after grant of 1st ACP in the Pay Scale 6500-10500	03/08/04	6900	6700
	01/08/05	7100	6900
Pay after implementation of 6 th Pay Commission	01/01/06	13210 + 4600	12840 + 4600
	1/07/06	13750 + 4600	13370 + 4600
	01/07/07	14300 + 4600	13910 + 4600
	01/07/08	14870 + 4600	14470 + 4600
	01/07/09	15460 + 4600	15050 + 4600
	01/07/10	16070 + 4600	15640 + 4600
	01/07/11	16690 + 4600	16250 + 4600
	01/07/12	17330 + 4600	16880 + 4600
Pay after grant of 1st ACP on 28.12.2012 in the Grade Pay of Rs. 4800/- from 4600/-	28/12/12	17990 + 4800	17530 + 4800
	01/07/13	18680 + 4800	18200 + 4800

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	01/07/14	19390 + 4800	18890 + 4800
	01/07/15	20120 + 4800	19600 + 4800
Pay after implementation of 6 th Pay Commission	1/1/2016	64100	64100 ✓
	1/7/2016	66000	66000 ✓
	1/7/2017	68000	68000 ✓
	01/07/18	70000	70000 ✓
	01/07/19	72100	72100 ✓
	01/07/20	74300	74300 ✓

The HOO is requested to confirm the above mentioned facts and comments vide memo no. 16. ITI has confirmed the wrong fixation in reply (placed in file) and revised the pay of Sh. Surinder Pal, C.I. as per audit observation.

According to the Due and Drawn Statement, the total overpayment amount work out to Rs. 105834/-

HOO may ensure that recovery of Rs.105834/- pointed out above after due verification of facts and figure given above. Similar other cases for the audit period may also be examined by the DDO and arrear be recovered accordingly, if any, under intimation to audit.

(B)

Subject :- Wrong pay fixation of PreetiYadav, C.I.

On test check and scrutiny of Service books, it has been noticed that the pay of PreetiYadav, C.I. has been revised vide order no. F-2(2008)/TNW/Admn./84-85 dt.17/05/12 by Office of the ITI. For Women, Tilak Nagar, Delhi in pursuance of office memorandum no. 10/02/2011-E-III/A, Govt. of India, Ministry of Finance, Department of Expenditure dt. 19/03/2012 duly endorsed by the Finance Department, Govt. of N.C.T. Delhi vide endorsement no. F.No.4(73)/Finance.Estb.-III/2010-11/PT.II/DSV/319 dt. 30/03/12 in which the President is pleased to decide that in relaxation of stipulation under rule 10 of these rules, those central Govt. employees who were due to get their annual increment between Feb. to June during 2006 may be granted one increment on 01.01.2006 in the pre0-revised pay scale as one time measure and thereafter will get the next increment in the revised pay structure on 01/07/2006 as per rule 10 of CCS RP Rules 2008. The revised pay fixation of PreetiYadav, C.I. was as under :-

Name and designation	Date	Pay plus Grade pay fixed by ITI(In Rs.)	Pay plus Grade pay to be fixed as per rules(InRs.)
Basic pay as on 01/01/2006 after allowing one increment in the pre-revised scale of 5000-150-8000	01.01.06	6350	6350
Basic Pay as on 01/01/2006 in the revised scale of 9300-34800 G.P. 4200/-	01/01/06	11820 + 4200	11820 + 4200
	01/07/06	12300 + 4200	12300 + 4200
	01/07/07	12800 + 4200	12800 + 4200

Sum

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	01/07/08	13310 + 4200	13310 + 4200
Ist MACP granted	01/09/08	13840 + 4600	13840 + 4600
	01/07/09	14400 + 4600	14400 + 4600
	01/07/10	14970 + 4600	14970 + 4600
	01/07/11	15560 + 4600	15560 + 4600

After the above mentioned pay revision upto 01/07/11, the pay fixation of Preeti Yadav, C.I. as per Service Book is as under :-

Name and designation	Date	Pay plus Grade pay fixed by ITI (In Rs.)
Pay as on 01/07/11	01/07/11	15560 + 4600
	01/07/12	15830 + 4600
	01/07/13	16450 + 4600
	01/07/14	17090 + 4600
	01/07/15	17740 + 4600
Pay in the revised Pay Matrix Level/Cell 7/10	1/1/2016	58600
	1/7/2016	60400
	1/7/2017	62200
	01/07/18	64100
Grant of IInd MACP on 31/03/17 in the Pay Matrix Level 8 As per option under FR-22(1)(a)(1)	01/07/19	68000
	01/07/20	70000

Further, Government of India, Ministry of Finance, Department of Expenditure has clarified the date of next increment under Rule 10 of Central Civil Services(Revised Pay) Rules, 2016 vide Order No.No4-21/2017-IC/E.IIIA dated 28/11/2019. According to this order, the opportunity to exercise of option for pay fixation under FR.22(1)(a)(1) is available to employees in case of promotion/financial up-gradation. Therefore, the Central Government Employee promoted on regular basis/granted financial up-gradation on any date other than the date of his/her annual increment in lower grade and exercise the option under FR. 22(1)(a)(1) read with Department of Personnel & Training's OM No.12/02/2017-Estt(Pay-1) dated 27.07.2017 from fixation of pay from the date of accrual of next increment in the scale of pay in lower grade, he may be allowed the 1st increment in promotional grade on 1st January, 1st July as the case may be after completion of 6 months qualification service after such fixation on 1st July/1st January i.e. the date of increment in lower grade on the analogy of Department of Expenditure's OM dated 31.07.2018. The next increment, thereafter, shall however, accrue only after completion of one year.

While on checking of pay fixation as on 01/07/12 after grant of annual increment as on 01/07/2012, it has been noticed that pay of Preeti Yadav, C.I. has not been fixed according to the rule. As per rule, the pay fixation after granting 3% annual increment as on 07/07/12 should be as under:-

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Name and designation	Date	Pay plus Grade pay fixed by (In Rs.) <i>as per rule</i>
Pay as on 01/07/11	01/07/11	15560 + 4600
	01/07/12	16170 + 4600 ✓
	01/07/13	16800 + 4600 ✓
	01/07/14	17450 + 4600 ✓
	01/07/15	18120 + 4600 ✓
Pay in the revised Pay Matrix Level/Cell 7/10	1/1/2016	58600 ✓
	1/7/2016	60400 ✓
	1/7/2017	62200 ✓
	01/07/18	64100 ✓
Grant of IInd MACP on 31/03/19 in the Pay Matrix Level 8 As per option under FR-22(1)(a)(1)	01/07/19	68000 ✓
	01/01/20	70000 ✓
	01/01/21	72100 ✓

The HOO is requested to confirm the above mentioned facts and comments vide memo no. 17. But ITI has not given any reply.

HOO may ensure to revise the pay of the employee according to rule pointed out above after due verification of facts and figure given above. Similar other cases for the audit period may also be examined by the HOO/DDO at their own level under intimation to audit.

(C)

Subject :- irregularity in date of next increment after IInd MACP to Sh. Amrit Pal Singh, C.I.

Government of India, Ministry of Finance, Department of Expenditure has clarified the date of next increment under Rule 10 of Central Civil Services(Revised Pay) Rules, 2016 vide Order No.No4-21/2017-IC/E.IIIA dated 28/11/2019. According to this order, the opportunity to exercise of option for pay fixation under FR.22(1)(a)(1) is available to employees in case of promotion/financial up-gradation. Therefore, the Central Government Employee promoted on regular basis/granted financial up-gradation on any date other than the date of his/her annual increment in lower grade and exercise the option under FR. 22(1)(a)(1) read with Department of Personnel & Training's OM No.12/02/2017-Estt(Pay-I) dated 27.07.2017 from fixation of pay from the date of accrual of next increment in the scale of pay in lower grade, he may be allowed the 1st increment in promotional grade on 1st January, 1st July as the case may be after completion of 6 months qualification service after such fixation on 1st July/1st January i.e. the date of increment in lower grade on the analogy of Department of Expenditure's OM dated 31.07.2018. The next increment, thereafter, shall however, accrue only after completion of one year.

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On test check and scrutiny of Service books, it has been noticed that the pay of Sh. Amrit Pal Singh, C.I. has been fixed w.e.f. 01/03/2019 vide order no. F-3(13)/A.dmn./99-2006/Pt.File-1/1489-1494 dt. 29/11/19 by ITI, Tilak Nagar, Jail Road, Delhi in compliance of Admn. Officer (NG/E-II,DTTE (HQ), order no. F-24(3)ACP/MACP/Trg.Admn./2019/620 dt. 22/07/2019 regarding grant of

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(R)

IIInd financial up-gradation after the completion of 20 years of regular service under MACP scheme. The pay fixation of Sh. Amrit Pal Singh, C.I. as per above mentioned order after grant of IIInd MACP is as under :-

Name and designation	Date	Pay plus Grade pay fixed by ITI (In Rs.)
Pay in the Pay scale at Level-7 Rs. 44900-142400 as on 28.02.19	28/02/19	62200
Pay as on 01/03/19 after grant of 2 nd MACP at Level-8 Rs. 47600-151100	01/03/19	62200
Pay as on 01/07/19 after allowing increment	01/07/19	64100
Pay fixed as on 01/07/19 after exercise of his option	01/07/19	66000
Pay fixed as on 01/07/19 in the matrix level 8 i.e. rs. 47600-151100 (Level-8 Cell 12)	01/07/19	66000
Date of next increment	01/07/20	

According to the above mentioned clarification issued by Government of India, Ministry of Finance, Department of Expenditure, the date of next increment should be 01/01/2020 instead of 01/07/20.

The HOO is requested to confirm the above mentioned facts and comments vide memo no. 18. But ITI has not given any reply.

HOO may ensure to revise the pay of the employee according to rule pointed out above after due verification of facts and figure given above. Similar other cases for the audit period may also be examined by the HOO/DDO at their own level under intimation to audit.

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Due Drawan statement of Surinder Pal, C.I. From 03/08/04 to 30/06/17

Month	Basic Pay	DUE			Total	Basic Pay	Drawn			Total	Basic Pay	Recovery			Total	DA Rate
		Grade Pa	HRA	DA			Grade P	HRA	DA			HRA	DA			
03/08/2004 to 31/08/2004	6268	3134	2821	1316	13539	6455	3228	2905	1356	13944	-187	-94	-84	-40	-405	14
01-09-2004	6700	3350	3015	1407	14472	6900	3450	3105	1449	14904	-200	-100	-90	-42	-432	
01-10-2004	6700	3350	3015	1407	14472	6900	3450	3105	1449	14904	-200	-100	-90	-42	-432	
01-11-2004	6700	3350	3015	1407	14472	6900	3450	3105	1449	14904	-200	-100	-90	-42	-432	17
01-12-2004	6700	3350	3015	1407	14472	6900	3450	3105	1449	14904	-200	-100	-90	-42	-432	
01-01-2005	6700	3350	3015	1709	14774	6900	3450	3105	1760	15215	-200	-100	-90	-51	-441	
01-02-2005	6700	3350	3015	1709	14774	6900	3450	3105	1760	15215	-200	-100	-90	-51	-441	
01-03-2005	6700	3350	3015	1709	14774	6900	3450	3105	1760	15215	-200	-100	-90	-51	-441	
01-04-2005	6700	3350	3015	1709	14774	6900	3450	3105	1760	15215	-200	-100	-90	-51	-441	
01-05-2005	6700	3350	3015	1709	14774	6900	3450	3105	1760	15215	-200	-100	-90	-51	-441	
01-06-2005	6700	3350	3015	1709	14774	6900	3450	3105	1760	15215	-200	-100	-90	-51	-441	
01-07-2005	6700	3350	3015	2111	15176	6900	3450	3105	2174	15629	-200	-100	-90	-63	-453	21
01-08-2005	6900	3450	3105	2174	15629	7100	3550	3195	2237	16082	-200	-100	-90	-63	-453	
01-09-2005	6900	3450	3105	2174	15629	7100	3550	3195	2237	16082	-200	-100	-90	-63	-453	
01-10-2005	6900	3450	3105	2174	15629	7100	3550	3195	2237	16082	-200	-100	-90	-63	-453	
01-11-2005	6900	3450	3105	2174	15629	7100	3550	3195	2237	16082	-200	-100	-90	-63	-453	
01-12-2005	6900	3450	3105	2174	15629	7100	3550	3195	2237	16082	-200	-100	-90	-63	-453	0
01-01-2006	12840	4600	3105	0	20545	13210	4600	3195	0	21005	-370	0	-90	0	-460	
01-02-2006	12840	4600	3105	0	20545	13210	4600	3195	0	21005	-370	0	-90	0	-460	
01-03-2006	12840	4600	3105	0	20545	13210	4600	3195	0	21005	-370	0	-90	0	-460	
01-04-2006	12840	4600	3105	0	20545	13210	4600	3195	0	21005	-370	0	-90	0	-460	
01-05-2006	12840	4600	3105	0	20545	13210	4600	3195	0	21005	-370	0	-90	0	-460	
01-06-2006	12840	4600	3105	0	20545	13210	4600	3195	0	21005	-370	0	-90	0	-460	2
01-07-2006	13370	4600	3105	359	21434	13750	4600	3285	367	21912	-380	0	-90	-8	-478	
01-08-2006	13370	4600	3195	359	21524	13750	4600	3285	367	22002	-380	0	-90	-8	-478	
01-09-2006	13370	4600	3195	359	21524	13750	4600	3285	367	22002	-380	0	-90	-8	-478	
01-10-2006	13370	4600	3195	359	21524	13750	4600	3285	367	22002	-380	0	-90	-8	-478	
01-11-2006	13370	4600	3195	359	21524	13750	4600	3285	367	22002	-380	0	-90	-8	-478	
01-12-2006	13370	4600	3195	359	21524	13750	4600	3285	367	22002	-380	0	-90	-8	-478	
01-01-2007	13370	4600	3195	1078	22243	13750	4600	3285	1101	22736	-380	0	-90	-23	-493	6
01-02-2007	13370	4600	3195	1078	22243	13750	4600	3285	1101	22736	-380	0	-90	-23	-493	
01-03-2007	13370	4600	3195	1078	22243	13750	4600	3285	1101	22736	-380	0	-90	-23	-493	
01-04-2007	13370	4600	3195	1078	22243	13750	4600	3285	1101	22736	-380	0	-90	-23	-493	
01-05-2007	13370	4600	3195	1078	22243	13750	4600	3285	1101	22736	-380	0	-90	-23	-493	

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01-06-2007	13370	4600	3195	1078	22243	13750	4600	3285	1101	22736	-380	0	-90	-23	-493	9
01-07-2007	13910	4600	3195	1666	23371	14300	4600	3285	1701	23886	-390	0	-90	-35	-515	
01-08-2007	13910	4600	3285	1666	23461	14300	4600	3375	1701	23976	-390	0	-90	-35	-515	
01-09-2007	13910	4600	3285	1666	23461	14300	4600	3375	1701	23976	-390	0	-90	-35	-515	
01-10-2007	13910	4600	3285	1666	23461	14300	4600	3375	1701	23976	-390	0	-90	-35	-515	
01-11-2007	13910	4600	3285	1666	23461	14300	4600	3375	1701	23976	-390	0	-90	-35	-515	
01-12-2007	13910	4600	3285	1666	23461	14300	4600	3375	1701	23976	-390	0	-90	-35	-515	
01-01-2008	13910	4600	3285	2221	24016	14300	4600	3375	2268	24543	-390	0	-90	-47	-527	12
01-02-2008	13910	4600	3285	2221	24016	14300	4600	3375	2268	24543	-390	0	-90	-47	-527	
01-03-2008	13910	4600	3285	2221	24016	14300	4600	3375	2268	24543	-390	0	-90	-47	-527	
01-04-2008	13910	4600	3285	2221	24016	14300	4600	3375	2268	24543	-390	0	-90	-47	-527	
01-05-2008	13910	4600	3285	2221	24016	14300	4600	3375	2268	24543	-390	0	-90	-47	-527	
01-06-2008	13910	4600	3285	2221	24016	14300	4600	3375	2268	24543	-390	0	-90	-47	-527	
01-07-2008	14470	4600	3285	3051	25406	14870	4600	3375	3115	25960	-400	0	-90	-64	-554	16
01-08-2008	14470	4600	3375	3051	25496	14870	4600	3465	3115	26050	-400	0	-90	-64	-554	
01-09-2008	14470	4600	5721	3051	27842	14870	4600	5841	3115	28426	-400	0	-120	-64	-584	
01-10-2008	14470	4600	5721	3051	27842	14870	4600	5841	3115	28426	-400	0	-120	-64	-584	
01-11-2008	14470	4600	5721	3051	27842	14870	4600	5841	3115	28426	-400	0	-120	-64	-584	
01-12-2008	14470	4600	5721	3051	27842	14870	4600	5841	3115	28426	-400	0	-120	-64	-584	22
01-01-2009	14470	4600	5721	4195	28986	14870	4600	5841	4283	29594	-400	0	-120	-88	-608	
01-02-2009	14470	4600	5721	4195	28986	14870	4600	5841	4283	29594	-400	0	-120	-88	-608	
01-03-2009	14470	4600	5721	4195	28986	14870	4600	5841	4283	29594	-400	0	-120	-88	-608	
01-04-2009	14470	4600	5721	4195	28986	14870	4600	5841	4283	29594	-400	0	-120	-88	-608	
01-05-2009	14470	4600	5721	4195	28986	14870	4600	5841	4283	29594	-400	0	-120	-88	-608	
01-06-2009	14470	4600	5721	4195	28986	14870	4600	5841	4283	29594	-400	0	-120	-88	-608	
01-07-2009	15050	4600	5895	5306	30851	15460	4600	6018	5416	31494	-410	0	-123	-110	-643	27
01-08-2009	15050	4600	5895	5306	30851	15460	4600	6018	5416	31494	-410	0	-123	-110	-643	
01-09-2009	15050	4600	5895	5306	30851	15460	4600	6018	5416	31494	-410	0	-123	-110	-643	
01-10-2009	15050	4600	5895	5306	30851	15460	4600	6018	5416	31494	-410	0	-123	-110	-643	
01-11-2009	15050	4600	5895	5306	30851	15460	4600	6018	5416	31494	-410	0	-123	-110	-643	
01-12-2009	15050	4600	5895	5306	30851	15460	4600	6018	5416	31494	-410	0	-123	-110	-643	35
01-01-2010	15050	4600	5895	6878	32423	15460	4600	6018	7021	33099	-410	0	-123	-143	-676	
01-02-2010	15050	4600	5895	6878	32423	15460	4600	6018	7021	33099	-410	0	-123	-143	-676	
01-03-2010	15050	4600	5895	6878	32423	15460	4600	6018	7021	33099	-410	0	-123	-143	-676	
01-04-2010	15050	4600	5895	6878	32423	15460	4600	6018	7021	33099	-410	0	-123	-143	-676	
01-05-2010	15050	4600	5895	6878	32423	15460	4600	6018	7021	33099	-410	0	-123	-143	-676	
01-06-2010	15050	4600	5895	6878	32423	15460	4600	6018	7021	33099	-410	0	-123	-143	-676	
01-07-2010	15640	4600	6072	9108	35420	16070	4600	6201	9302	36173	-430	0	-129	-194	-753	45
01-08-2010	15640	4600	6072	9108	35420	16070	4600	6201	9302	36173	-430	0	-129	-194	-753	

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01-09-2010	15640	4600	6072	9108	35420	16070	4600	6201	9302	36173	-430	0	-129	-194	-753	
01-10-2010	15640	4600	6072	9108	35420	16070	4600	6201	9302	36173	-430	0	-129	-194	-753	
01-11-2010	15640	4600	6072	9108	35420	16070	4600	6201	9302	36173	-430	0	-129	-194	-753	
01-12-2010	15640	4600	6072	9108	35420	16070	4600	6201	9302	36173	-430	0	-129	-194	-753	
01-01-2011	15640	4600	6072	10322	36634	16070	4600	6201	10542	37413	-430	0	-129	-220	-779	51
01-02-2011	15640	4600	6072	10322	36634	16070	4600	6201	10542	37413	-430	0	-129	-220	-779	
01-03-2011	15640	4600	6072	10322	36634	16070	4600	6201	10542	37413	-430	0	-129	-220	-779	
01-04-2011	15640	4600	6072	10322	36634	16070	4600	6201	10542	37413	-430	0	-129	-220	-779	
01-05-2011	15640	4600	6072	10322	36634	16070	4600	6201	10542	37413	-430	0	-129	-220	-779	
01-06-2011	15640	4600	6072	10322	36634	16070	4600	6201	10542	37413	-430	0	-129	-220	-779	
01-07-2011	16250	4600	6255	12093	39198	16690	4600	6387	12348	40025	-440	0	-132	-255	-827	58
01-08-2011	16250	4600	6255	12093	39198	16690	4600	6387	12348	40025	-440	0	-132	-255	-827	
01-09-2011	16250	4600	6255	12093	39198	16690	4600	6387	12348	40025	-440	0	-132	-255	-827	
01-10-2011	16250	4600	6255	12093	39198	16690	4600	6387	12348	40025	-440	0	-132	-255	-827	
01-11-2011	16250	4600	6255	12093	39198	16690	4600	6387	12348	40025	-440	0	-132	-255	-827	
01-12-2011	16250	4600	6255	12093	39198	16690	4600	6387	12348	40025	-440	0	-132	-255	-827	65
01-01-2012	16250	4600	6255	13553	40658	16690	4600	6387	13839	41516	-440	0	-132	-286	-858	
01-02-2012	16250	4600	6255	13553	40658	16690	4600	6387	13839	41516	-440	0	-132	-286	-858	
01-03-2012	16250	4600	6255	13553	40658	16690	4600	6387	13839	41516	-440	0	-132	-286	-858	
01-04-2012	16250	4600	6255	13553	40658	16690	4600	6387	13839	41516	-440	0	-132	-286	-858	
01-05-2012	16250	4600	6255	13553	40658	16690	4600	6387	13839	41516	-440	0	-132	-286	-858	
01-06-2012	16250	4600	6255	13553	40658	16690	4600	6387	13839	41516	-440	0	-132	-286	-858	72
01-07-2012	16880	4600	6444	15466	43390	17330	4600	6579	15790	44299	-450	0	-135	-324	-909	
01-08-2012	16880	4600	6444	15466	43390	17330	4600	6579	15790	44299	-450	0	-135	-324	-909	
01-09-2012	16880	4600	6444	15466	43390	17330	4600	6579	15790	44299	-450	0	-135	-324	-909	
01-10-2012	16880	4600	6444	15466	43390	17330	4600	6579	15790	44299	-450	0	-135	-324	-909	
01-11-2012	16880	4600	6444	15466	43390	17330	4600	6579	15790	44299	-450	0	-135	-324	-909	
01-12-12 to 27	14702	4006	5612	13470	37790	15094	4006	5730	13752	38582	-392	0	-118	-282	-792	
28.12.12 to 31	2262	619	864	2074	5819	2321	619	882	2117	5939	-59	0	-18	-43	-120	
01-01-2013	17530	4800	6699	17864	46893	17990	4800	6837	18232	47859	-460	0	-138	-368	-966	80
01-02-2013	17530	4800	6699	17864	46893	17990	4800	6837	18232	47859	-460	0	-138	-368	-966	
01-03-2013	17530	4800	6699	17864	46893	17990	4800	6837	18232	47859	-460	0	-138	-368	-966	
01-04-2013	17530	4800	6699	17864	46893	17990	4800	6837	18232	47859	-460	0	-138	-368	-966	
01-05-2013	17530	4800	6699	17864	46893	17990	4800	6837	18232	47859	-460	0	-138	-368	-966	
01-06-2013	17530	4800	6699	17864	46893	17990	4800	6837	18232	47859	-460	0	-138	-368	-966	
01-07-2013	18200	4800	6900	20700	50600	18680	4800	7044	21132	51656	-480	0	-144	-432	-1056	90
01-08-2013	18200	4800	6900	20700	50600	18680	4800	7044	21132	51656	-480	0	-144	-432	-1056	
01-09-2013	18200	4800	6900	20700	50600	18680	4800	7044	21132	51656	-480	0	-144	-432	-1056	
01-10-2013	18200	4800	6900	20700	50600	18680	4800	7044	21132	51656	-480	0	-144	-432	-1056	

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01-11-2013	18200	4800	6900	20700	50600	18680	4800	7044	21132	51656	-480	0	-144	-432	-1056	
01-12-2013	18200	4800	6900	20700	50600	18680	4800	7044	21132	51656	-480	0	-144	-432	-1056	100
01-01-2014	18200	4800	6900	23000	52900	18680	4800	7044	23480	54004	-480	0	-144	-480	-1104	
01-02-2014	18200	4800	6900	23000	52900	18680	4800	7044	23480	54004	-480	0	-144	-480	-1104	
01-03-2014	18200	4800	6900	23000	52900	18680	4800	7044	23480	54004	-480	0	-144	-480	-1104	
01-04-2014	18200	4800	6900	23000	52900	18680	4800	7044	23480	54004	-480	0	-144	-480	-1104	
01-05-2014	18200	4800	6900	23000	52900	18680	4800	7044	23480	54004	-480	0	-144	-480	-1104	107
01-06-2014	18200	4800	6900	23000	52900	18680	4800	7044	23480	54004	-480	0	-144	-480	-1104	
01-07-2014	18890	4800	7107	25348	56145	19390	4800	7257	25883	57330	-500	0	-150	-535	-1185	
01-08-2014	18890	4800	7107	25348	56145	19390	4800	7257	25883	57330	-500	0	-150	-535	-1185	
01-09-2014	18890	4800	7107	25348	56145	19390	4800	7257	25883	57330	-500	0	-150	-535	-1185	
01-10-2014	18890	4800	7107	25348	56145	19390	4800	7257	25883	57330	-500	0	-150	-535	-1185	
01-11-2014	18890	4800	7107	25348	56145	19390	4800	7257	25883	57330	-500	0	-150	-535	-1185	113
01-12-2014	18890	4800	7107	25348	56145	19390	4800	7257	25883	57330	-500	0	-150	-535	-1185	
01-01-2015	18890	4800	7107	26770	57567	19390	4800	7257	27335	58782	-500	0	-150	-565	-1215	
01-02-2015	18890	4800	7107	26770	57567	19390	4800	7257	27335	58782	-500	0	-150	-565	-1215	
01-03-2015	18890	4800	7107	26770	57567	19390	4800	7257	27335	58782	-500	0	-150	-565	-1215	
01-04-2015	18890	4800	7107	26770	57567	19390	4800	7257	27335	58782	-500	0	-150	-565	-1215	
01-05-2015	18890	4800	7107	26770	57567	19390	4800	7257	27335	58782	-500	0	-150	-565	-1215	119
01-06-2015	18890	4800	7107	26770	57567	19390	4800	7257	27335	58782	-500	0	-150	-565	-1215	
01-07-2015	19600	4800	7320	29036	60756	20120	4800	7476	29655	62051	-520	0	-156	-619	-1295	
01-08-2015	19600	4800	7320	29036	60756	20120	4800	7476	29655	62051	-520	0	-156	-619	-1295	
01-09-2015	19600	4800	7320	29036	60756	20120	4800	7476	29655	62051	-520	0	-156	-619	-1295	
01-10-2015	19600	4800	7320	29036	60756	20120	4800	7476	29655	62051	-520	0	-156	-619	-1295	
01-11-2015	19600	4800	7320	29036	60756	20120	4800	7476	29655	62051	-520	0	-156	-619	-1295	
01-12-2015	19600	4800	7320	29036	60756	20120	4800	7476	29655	62051	-520	0	-156	-619	-1295	
01-01-2016	64100	0	7320	0	71420	64100	0	7476	0	71576	0	0	-156	0	-156	0
01-02-2016	64100	0	7320	0	71420	64100	0	7476	0	71576	0	0	-156	0	-156	
01-03-2016	64100	0	7320	0	71420	64100	0	7476	0	71576	0	0	-156	0	-156	
01-04-2016	64100	0	7320	0	71420	64100	0	7476	0	71576	0	0	-156	0	-156	
01-05-2016	64100	0	7320	0	71420	64100	0	7476	0	71576	0	0	-156	0	-156	
01-06-2016	64100	0	7320	0	71420	64100	0	7476	0	71576	0	0	-156	0	-156	2
01-07-2016	66000	0	7320	1320	74640	66000	0	7476	1320	74796	0	0	-156	0	-156	
01-08-2016	66000	0	7320	1320	74640	66000	0	7476	1320	74796	0	0	-156	0	-156	
01-09-2016	66000	0	7320	1320	74640	66000	0	7476	1320	74796	0	0	-156	0	-156	
01-10-2016	66000	0	7320	1320	74640	66000	0	7476	1320	74796	0	0	-156	0	-156	
01-11-2016	66000	0	7320	1320	74640	66000	0	7476	1320	74796	0	0	-156	0	-156	
01-12-2016	66000	0	7320	1320	74640	66000	0	7476	1320	74796	0	0	-156	0	-156	
01-01-2017	66000	0	7320	2640	75960	66000	0	7476	2640	76116	0	0	-156	0	-156	4

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01-02-2017	66000	0	7320	2640	75960	66000	0	7476	2640	76116	0	0	-156	0	-156
01-03-2017	66000	0	7320	2640	75960	66000	0	7476	2640	76116	0	0	-156	0	-156
01-04-2017	66000	0	7320	2640	75960	66000	0	7476	2640	76116	0	0	-156	0	-156
01-05-2017	66000	0	7320	2640	75960	66000	0	7476	2640	76116	0	0	-156	0	-156
01-06-2017	66000	0	7320	2640	75960	66000	0	7476	2640	76116	0	0	-156	0	-156
Total	3201612	616459	852909	1422101	6093081	3256960	618153	872032	1451770	6198915	-55348	-1694	-19123	-29669	-105834

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Para No.3:-Irregularities in computation of Income Tax recoverable.

(Memo No. 5
Memo No. 6
Memo No. 7
Memo No. 8

Dated. 01.04.2021)
Dated. 01.04.2021)
Dated. 05.04.2021)
Dated. 05.04.2021)

(A)

Subject:-Irregularities in computation of Income Tax recoverable

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

During test check of income tax calculation sheets for the F.Y.. 2018-19 to 2019-20 produced to audit, it has been found that the rebate under Sec 24/ under section 80 C on account of payment of Principal and interest thereon has been allowed to the following employees on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides, no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to cross check the correctness of actual rebate allowed. Further, no proof or record of ownership has been attached either by the employees or a certificate from their spouse furnished in case of property ownership/home loan is in joint name- to claim the rebate on home loan. In addition no possession letter / completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under Sec 24 and u/s 80 C. Example of some of cases are as under :-

S No	Name and Designation of employee	Financial Year	Remarks
1	Arvind Kumar Yadav, D.I.	2018-19, 2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction.

settled

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2	Sarita Sharma, C.I.	2018-19, 2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction.
3	Naresh Kumar Saroha, C.I.	2018-19, 2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction. 100% rebate of interest and Principal amount allowed while loan availed in joint name . Rebate of interest and Principal amount allowed in different proportionate in 2018-19 without any justification given as loan availed in joint name
4	O.P. Behl, Steno Instructor	2018-19	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction.
5	Rajesh Kr., C.I.	2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction. 100% rebate of interest and Principal amount allowed while loan availed in joint name .
6	L.anta Rani, C.I.	2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction. 100% rebate of interest and Principal amount allowed while loan availed in joint name .
7	Mahesh Kr., C.I.	2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate for which loan taken have been attached with calculation sheet at the time of allowing deduction. 100% rebate of interest and Principal amount allowed while loan availed in joint name .

Partially Settled

The HOO may explain the reasons of the above mentioned irregularities and re-examine/check the correctness of income tax calculation of the above named employees /all other employees who have taken the above exemption based on the actual payment certificate of housing loan after obtaining the possession letter, certificate from the spouse

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~~Para-17~~
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of not claiming deduction if rebate is claimed by one person while property ownership/home loan is in joint name.

(B)

Para-15

1

Subject :- Irregularities in allowing exemption of expenditure actually incurred on payment of rent.

According to Income tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records related to contract employees, it has been noticed that the DDO has allowed a deduction to most of the contract employee on account of rebate of HRA only on the basis of copy of rent agreement. Further according to the copy of rent agreement attached with the calculation sheet, the period mentioned in the rent agreement is not for the entire financial year for which period rent exemption has been allowed and the stamp paper have been purchased after the date from which date the rent agreement come into effect. Rent receipt for all the twelve months for which deduction allowed and ownership proof of the property are also not enclosed with the documents of income tax calculation sheet. Some example of these cases are as under :-

S No	Name & Designation of employee	Financial Year
1	Priyanka Suryan, C.I.	2018-19
2	Kapil Dua, C.I.	2018-19
3	Sajan Husain, C.I.	2018-19
4	Shikha Dwivedi, C.I.	2018-19
5	Seema Sharma, C.I.	2018-19
6	Pragya Jyoti, C.I.	2018-19

HOO/DDO is requested to expedite the reason of above irregularities and review all the cases in which exemption of HRA allowed according to the provision of income tax rule and observation of the audit after due verification of facts and figure. In case the payment of rent is not verified according to rule, necessary recovery of income tax may be made.

(C)

Subject :- Irregularities in allowing exemption of expenditure actually incurred on payment of rent.

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According to Income tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records it has been noticed that :-

- 1. The DDO has allowed a deduction to the employee on account of rebate of HRA on the basis of receipt of payment of rent in which no mode of payment (Cash /Cheque) is mentioned and copy of rent agreement. Further according to the copy of rent agreement attached with the calculation sheet, the period mentioned in the rent agreement is not for the entire financial year for which period rent exemption has been allowed and the stamp paper have been purchased after the date from which date the rent agreement come into effect. Rent receipt for all the twelve months for which deduction allowed have not been available with the calculation sheet. No ownership proof of the property, copy of PAN (in cases rent more than Rs. 100000/-) are also enclosed with the documents of income tax calculation sheet. Some example of these cases are as under :-

S No	Name & Designation of employee	Financial Year
1	Ram Dhan Kumar, Instructor	2018-19, 2019-20
2	Amrit Pal Singh, C.I.	2018-19
3	Pushpinder Kumar, C.I.	2018-19
4.	Rajesh Kumar Puliyani, Math Instructor	2018-19, 2019-20

- 2. The DDO has allowed the deduction to the following employees on account of rebate of HRA but no documents i.e. rent receipt, rent agreement, ownership proof etc. are attached with the calculation sheet :-

S No	Name & Designation of employee	Financial Year	Deduction of HRA allowed
1	Naresh Kumar Saroha, C.I.	2018-19	19054/-
2	Tarun Tyagi, C.I.	2019-20	35470/-
3	Manjeet Kaur, C.I.	2019-20	106806/-

Further , Naresh Kumar Saroha, C.I. has not claimed the deduction of rent in his declaration of savings for the year 2018-19 submitted to the Department. Naresh Kumar Saroha, C.I. has also claimed the deduction of interest on HBA and payment of Principal amount of HBA under section 80C and 24 of Income Tax Act. DDO may clarify the reason of allowing deduction on a/c of rebate of HRA without necessary documents.

HOO/DDO may expedite the reason of above irregularities and review all the cases in which exemption of HRA allowed according to the provision of income tax rule

and observation of the audit after due verification of facts and figure. In case the payment of rent is not verified according to rule, necessary recovery of income tax may be made.

(D)

Subject :- Irregularities in allowing exemption under section 80 C of Income Tax Act without saving documents

On scrutiny/test check of income tax records it has been noticed that the DDO has allowed a deduction to the employees under section 80C without obtaining the proof of saving allowed as per Income Tax Act. Some example of these cases are as under :-

S No	Name & Designation of employee	Financial Year	Deduction allowed without proof of savings
1	Ashok Kumar, C.I.	2018-19	LIC Rs. 11809/-and PPF Rs.60000/-
2	Ashok Kr. Balaine, C.I.	2018-19	PPF Rs. 7855/-
3	Ashok Kumar, C.I.	2019-20	Rs. 150000/- under section 80C but GPF Rs.120000/- & UTGEIS Rs. 690/- only
4	Jitender Kumar, Store Keeper	2019-20	Rs. 150000/- under section 80C but GPF Rs.96000/- & UTGEIS Rs. 690/- only
5	Sanjeev Sehgal, C.I.	2019-20	Rs. 1200/- under section 10
6	Shiv Kumar Anuragi, C.I. (on Contract)	2019-20	Rs. 100000/- under section 80C
7	Kapil Dua, C.I.	2019-20	Rs.8000/- under section 80D

HOO/DDO may expedite the reason of above irregularities and review all the cases in which exemption under section 80 C allowed without proof of savings after due verification of facts and figure. In case proof of savings are not verified according to rule, necessary recovery of income tax may be made.

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~~Sanjay~~

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Para No.4:- Revenue loss of Rs. 5958/- due to non-registration of Rent Agreement as per Indian Stamp Act 1899

(Memo No.9

Dated: 05.04.2021)

As per section 2(16) of the Indian Stamp Act 1899, the Stamp Act 'lease' means a lease of immovable property, a patta, a kabuliyat or other undertaking in writing, not being a counter part of a lease to cultivate, occupy or pay or deliver rent for immovable property. Further, as per item 35 of Schedule of the Stamp Act, any instrument for leasing or sub leasing immovable property or any agreement to let or sub-let is chargeable to stamp duty. Further section 17 (1)(d) of the registration act also provides that lease of immovable property from year to year or for any term exceeding one year or reserving yearly rent, is to be registration compulsorily. Stamp duty on lease deed is chargeable at prescribed rates for a consideration equal to amount of lease. (Present Stamp duty rate is 2% upto 5 years lease)

On scrutiny/test check of income tax records it has been noticed that:-

(A)

Sh. Rajesh Kumar Pulyani, Math Instructor has submitted the copy of rent agreement for the period from 01/04/16 to 31/03/2019 for claiming exemption of HRA on a/c of payment of rent during the financial year 2018-19. On checking of copy of rent agreement, it has been noticed that the rent agreement had neither been registered with Office of concerned Sub-Registrar nor the stamp duty @ 2% on annual average rent paid by the party which is compulsory as per Indian Stamp Act 1899. Due to non-registration of rent agreement, Government has suffered a revenue loss of Rs. 1920/- on a/c of stamp duty @ 2% on average annual rent of Rs. 96000/-

(B)

Sh. Rajesh Kumar Pulyani, Math Instructor has submitted the copy of rent agreement for the period from 01/04/19 to 31/03/2022 for claiming exemption of HRA during the financial year 2019-20 on a/c of payment of rent. On checking of copy of rent agreement, it has been noticed that the rent agreement had neither been registered with Office of concerned Sub-Registrar nor the stamp duty @ 2% on annual average rent paid by the party which is compulsory as per Indian Stamp Act 1899. Due to non-registration of rent agreement, Government has suffered a revenue loss of Rs. 2118/- on a/c of stamp duty @ 2% on average annual rent of Rs. 105920/- $[(96000+105600+116160)/3]$.

(C)

Sh. Sanjay Singhal, C.I. has submitted the copy of rent agreement for the period from 01/04/19 to 31/03/2022 for claiming exemption of HRA during the financial year 2019-20 on a/c of payment of rent. On checking of copy of rent agreement, it has been noticed that the rent agreement had neither been registered with Office of concerned Sub-Registrar nor the stamp duty @ 2% on annual average rent paid by the party which is compulsory as per Indian Stamp Act 1899. Due to non-registration of rent agreement, Government has suffered a revenue loss of Rs. 1920/- on a/c of stamp duty @ 2% on average annual rent of Rs. 96000/-

HOO/DDO may instruct the concerned employee to get registered the rent agreement with concerned Sub-Registrar after paying the stamp duty amounting Rs. 5958/- as per Indian Stamp Act 1899 after due verification of facts and figure under intimation to audit. Similar other cases may also be examined by the HOO/DDO at their own level and take necessary action accordingly.

Para-16

Para 17

Para 18

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Para No.5:- Irregularities in entry of leave in service book taken by the employees

(Memo No.11

Dated: 06.04.2021)

On scrutiny/test check of attendance register and service book of employees, the following irregularities have been noticed:-

- As per attendance register, a number of employees have taken the Earned /Medical Leave but these leave have not been entered in their Service Book. Example of some cases are as under :-

S No	Name & Designation of employee	Type of Leave as per Service Book	Period of Leave as per Attendance Register	Period of Leave not entered in Service Book
1	Amrit Pal Singh, C.I.	Earned Leave	02/04/18,10/04/18	02/04/18,10/04/18
2	Amrit Pal Singh, C.I.	Commuted HPL on Medical	25/04/18, 26/04/18	25/04/18, 26/04/18
3	Shyam Lal, C.I.	Commuted HPL on Medical	04/04/18 to 06/04/18 & 10/04/18 to 12/04/18	04/04/18 to 06/04/18
4	Pushpinder Kumar, C.I.	Earned Leave	02/04/18 & 23/04/18 to 27/04/18	02/04/18
5	Naresh Kr. Saroha, C.I.	Earned Leave	23/04/18 to 25/04/18	23/04/18 to 25/04/18
6	Shyam Lal, C.I.	Earned Leave	18/12/19,30/12/19,31/12/19	18/12/19
7	Pushpinder Kumar, C.I.	Earned Leave	02/12/19 to 07/12/19 & 12/12/19	02/12/19 to 07/12/19 & 12/12/19
8	Naresh Kr. Saroha, C.I.	Earned Leave	12/12/19,18/12/19,30/12/19, 31/12/19	12/12/19,18/12/19
9	Sanjay Singhal C.I.	Earned Leave	20/12/19,30/12/19,31/12/19	20/12/19,30/12/19, 31/12/19
10	Narender Kr., C.I.	Earned Leave	12/12/19	12/12/19

- In a number of cases, in the Attendance Register, neither attendance nor Leave have been marked in a number of working days. Example of some cases are as under :-

S No	Name & Designation of employee	Period of working days on which neither attendance nor Leave marked as per Attendance Register
1	Amrit Pal Singh, C.I.	30/12/19 and 31/12/19
2	Tarun Tyagi, m.I.	24/12/19,26/12/19,27/12/19
3	O.P. Behl, C.I.	31/12/19
4	Pradeep Kr., C.I.	30/12/19 and 31/12/19
5	Jitender Kr., C.I.	30/12/19 and 31/12/19

HOO may expedite the reason of above irregularities and made entry of Leave in service records and recast the Leave account after due verification of facts and figure. Similar all other cases in every month for the audit period may also be examined by HOO at own level and take necessary action accordingly, if any, under intimation to audit.

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Para-17
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Para No.6:-Grant of commuted HPL without medical certificate and overpayment of Rs.27234/-

(Memo No.13
(Memo No.30

Dated: 06.04.2021)
Dated: 14.06.2021)

As per F.R. & S.R. – PART III - Leave Rules CENTRAL CIVIL SERVICES (LEAVE) RULES, 1972

"30. Commuted leave:

(1) Commuted leave not exceeding half the amount of half pay leave due may be granted on medical certificate to a Government servant (other than a military officer), subject to the following conditions:-

(a) The authority competent to grant leave is satisfied that there is reasonable prospect of the Government servant returning to duty on its expiry:

(b) When commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due;"

However, on test check and scrutiny of Attendance Registers/leave records, it has been observed that a number of employees have been granted commuted leave as per Attendance Register/Leave account of Service Book but no records of medical certificate and leave application have been provided to audit on which basis commuted leave allowed. Example of some cases for 2 months are as under :-

S.No	NAME OF EMPLOYEE	April 2018	December 2019
1.	Sushil Grover, G.I.	17/04/18 to 19/04/18	
2.	ArvindYadav, C.I.	16/04/18 to 17/04/18	
3.	Rajesh Kr., C.I.	10/04/18 to 12/04/18	
4.	Rajwanti, MTS	23/04/18 to 27/04/18	
5.	SubhashChander,G.I.	03/04/18 to 04/04/18	
6.	Amrit Pal Singh, C.I.	25/04/18, 26/04/18	
7.	ShyamLal, C.I.	04/04/18 to 06/04/18 & 10/04/18 to 12/04/18	04/12/19 to 05/12/19 & 19/12/19 to 20/12/19
8.	KrishanLalChawla, C.I.	24/04/18 to 25/04/18	
9.	Jitender Kumar, Store Keeper	02/04/18 to 03/04/18	
10.	ManjeetKaur, C.I.		09/12/19 to 10/12/19
11.	Lemta Rani, C.I.		19/12/19 to 20/12/19

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12	Ashok Kumar, M.I.	09/12/19 to 13/12/19
13	Sarita Sharma, C.I.	17/12/19 to 18/12/19
14	Surinder Pal, C.I.	17/12/19 to 18/12/19
15	N.K. Saroha, C.I.	23/12/19 to 24/12/19
16	NeeruDua	16/12/19 to 20/12/19

HOO is requested to provide records of medical certificate and leave application of above mentioned employees after due verification of facts and figure given above vide memo no. 13. ITI has confirmed in reply (placed in file) that the following officials have not submitted medical certificate with the commuted leave application.

S. NO	Name of the Employee & Designation	Period of commuted HPL for which medical certificate not submitted
1	ArvindYadav, C.I.	16/04/18 to 17/04/18
2.	SubhashChander,G.I.	03/04/18 to 04/04/18
3	Amrit Pal Singh, C.I.	25/04/18, 26/04/18
4	ShyamLal, C.I.	04/12/19 to 05/12/19 & 19/12/19 to 20/12/19
5	KrishanLalChawla, C.I.	24/04/18 to 25/04/18
6	Jitender Kumar, Store Keeper	02/04/18 to 03/04/18
7	ManjeetKaur, C.I.	09/12/19 to 10/12/19
8	Lemta Rani, C.I.	19/12/19 to 20/12/19
9	Surinder Pal, C.I.	17/12/19 to 18/12/19
10	N.K. Saroha, C.I.	23/12/19 to 24/12/19
	Total	

it revealed that the office had made payment of full pay instead of half pay during the leave period of HPL which is irregular and required to be recovered. The details of HPL and Overpayment amount are as under :-

S. NO	Name of the Employee & Designation	Period of HPL	Period of HPL for which full payment of pay made	Amount of overpayment made	Amount recovera ble (In Rs.)
1	ArvindYadav, C.I.	16/04/18 to 17/04/18	16/04/18 to 17/04/18	60400x2/30x2 = 2013 + 141 (7 % DA)	2154
2.	SubhashChander,G.I.	03/04/18 to 04/04/18	03/04/18 to 04/04/18	70000x2/30x2 = 2333+ 163 (7 % DA)	2496
3	Amrit Pal Singh, C.I.	25/04/18, 26/04/18	25/04/18, 26/04/18	60400x2/30x2 = 2013+ 141 (7 % DA)	2154
4	ShyamLal, C.I.	04/12/19 to 05/12/19 & 19/12/19 to 20/12/19	04/12/19 to 05/12/19 & 19/12/19 to 20/12/19	70000x4/30x2 = 4667+ 327 (7 % DA)	4994

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5	KrishanLalChawla, C.I.	24/04/18 to 25/04/18	24/04/18 to 25/04/18	$68000 \times 2 / 30 \times 2 = 2267 + 159 (7 \% DA)$	2426
6	Jitender Kumar, Store Keeper	02/04/18 to 03/04/18	02/04/18 to 03/04/18	$38100 \times 2 / 30 \times 2 = 1270 + 89 (7 \% DA)$	1359
7	ManjeetKaur, C.I.	09/12/19 to 10/12/19	09/12/19 to 10/12/19	$72100 \times 2 / 31 \times 2 = 2326 + 395 (17 \% DA)$	2721
8	Lemta Rani, C.I.	19/12/19 to 20/12/19	19/12/19 to 20/12/19	$70000 \times 2 / 31 \times 2 = 2258 + 384 (17 \% DA)$	2642
9	Surinder Pal, C.I.	17/12/19 to 18/12/19	17/12/19 to 18/12/19	$72100 \times 2 / 31 \times 2 = 2326 + 395 (17 \% DA)$	2721
10	N.K. Saroha, C.I.	23/12/19 to 24/12/19	23/12/19 to 24/12/19	$68000 \times 2 / 31 \times 2 = 2194 + 373 (17 \% DA)$	3567
	Total				27234

HOO may ensure that recovery of Rs.27234/- pointed out above after due verification of facts and figure given above. Similar other cases for the audit period may also be examined by the HOO at their own level and take action accordingly, if any, under intimation to audit.

Para No.7:- Excess payment of Rs.59758/- due to non-availing the benefit of rebate in water bills on account of rain water harvesting system installed and functioning in ITI

(Memo No.19

Dated: 13.04.2021)

According to Delhi Water & Sewer (Tariff and Metering) Regulations, 2012, Such plot/properties which are having area of 2000 square meter or more and having installed functional rain water harvesting system or waste water recycling system, shall be granted rebate of 10% in the total bill amount and 15% if both the above systems have been set up and functional

According to the circular no. DJB/EE(RWH/GWC)/2016/631 dt. 18/3/16, Delhi Jal Board has resolved the proposal of amendment in provision for rain water harvesting in Delhi Water and Sewer (Tariff and metering) Regulation 2012 vide resolution no. 276. As per this circular/resolution, such plots/prosperities on 500sqm plot area or more and having functional RWH (Rain water harvesting) shall be granted rebate of 10% in the total bill amount. Rebate is 15% if both the system i.e. RWH and waste water recycling plants are set up and functional.

According to Delhi Water & Sewer (Tariff and Metering) Regulations (5C), 2012, Provision for rainwater harvesting is mandatory.

(a) The consumer of the Board having a plot/property of size 500 sq. meter or more shall make provision for rain water harvesting covering the entire plot area, within one year, in case of commercial/industrial property and within three years for residential property from the date of coming into force of these regulations under intimation to the area ZRO. 24

(b) In case, the consumer fails to comply the above provisions within the time limit the tariff as applicable for the consumer respective category will be increased by 1.5 times till the provision is installed.

According to the letter no. 14(MIS/AE/WB-14/18-19/393 dt. 23/02/19 issued by Assistant Engineer, PWD Sub-Division WB-14, Vikas Puri Delhi, Rain Water Harvesting System was installed & functional since February 2017. But, on test check of records and information provided by ITI for the period April, 18 to March,20, it revealed that Delhi Jal Board has not granted rebate of 10% in the total bill amount in terms of Govt. orders stated above. Details of water bills in which rain water harvesting 10% rebate not given are as under:-

S No.	Bill & Date through which water bill paid	Amount of water bill paid in which 10% rebate not allowed
1	17 dt. 17/04/18	9705
2	63 dt. 16/05/18	17948
3	105 dt. 14/06/18	20246
4	134 dt. 12/7/18	18427
5	200 dt. 20/8/18	35356
6	260 dt. 18/09/18	39477
7	297 dt. 10/10/18	23256
8	352 dt. 16/11/18	24036
9	419 dt. 18/12/18	42109
10	458 dt. 18/01/19	14965

11	495 dt. 18/2/19	23882
12	536 dt. 14/03/19	6384
13	48 dt. 22/04/19	17482
14	73 dt. 15/05/19	44536
15	119 dt. 19/06/19	4944
16	161 dt. 18/07/19	4476
17	205 dt. 19/08/19	13711
18	237 dt. 19/9/19	47214
19	279 dt. 30/10/19	37555
20	306 dt. 25/11/19	17007
21	354 dt. 19/12/19	27058
22	382 dt. 07/01/20	29555
23	433 dt. 17/02/20	24215
24	472 dt. 16/03/20	14662
25	476 dt. 17/03/20	39375
	Total	597581

HOO/DDO may explain the reason of above mentioned irregularities and take necessary action to take the 10% rebate on all previous bill on a/c of rain water harvesting facility available in college since the start of rain water harvesting available in ITI after due verification of facts and figures given above under intimation to Audit. As per details made available to audit for the audit period 2018-2020, Rs. 59758/- are recoverable/adjustable on account of 10% rebate on account of rain water harvesting available in college

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Para No.8:- Irregularities in payment to CDV's and overpayment of Rs. 2196/-

(Memo No.23)

Dated: 16.04.2021)

According to the terms and conditions for Civil Defence Volunteers issued by Directorate of Civil Defence vide order no. FTA35(213)/CD/T&C/2012/6552-6623 dated 17.11.16, the Civil Defence Volunteers when called out will be paid out of pocket expenses which shall be equal to minimum wage for skilled Labour alongwith conveyance allowance @ rate Rs. 40/- per day for 8 hours of duty. Civil Defence Volunteers are required to be given at least 2 off in a calendar month compulsory.

On test check of files/ records made available to audit regarding engagement and payment to CDV's for the audit period, the following irregularities have been noticed :-

1. Civil Defence Volunteers are required to be given at least 2 off in a calendar month compulsory but on test check of vouchers/records made available to audit, it has been noticed that according to the payment voucher for the month of February 20, ITI has made the payment to some CDV for 29/28 days instead of maximum 27 days in February 20 without giving at least 2 off in a calendar month compulsory as per terms & condition for CDVs mentioned above which is irregular. Details are as under:-

Attendance Period	Name of the CDV	Designation of incharge who has issued Attendance certificate	Attendance as per certificate of Incharges	Maximum Attendance as per above Circular	Per Days wages rates	No of days for which over payment made	Over payment amount
February 20	Jitender	G.I.	29	27	732	2	1464
February 20	Chander	G.I.	28	27	732	1	732
		Total					2196

2. On test check of Biometric attendance for the month of February 20, It has also been noticed that in a number of cases, the attendance of out-time is neither reflected in Biometric attendance nor manually entered and verified by the Incharge of CDVs in biometric attendance but full day attendance verified by the Incharge which is irregular.
3. According to the above mentioned order, the duty hours for CDVs is 8 hours per day. On test check of Biometric attendance for the month of February 2020 paid in March 20. It has also been noticed that in a number of cases, the working hours shown in biometric attendance is 0 hours to 21 hours while the Incharge has verified the attendance for 8 hours duty daily and paid accordingly.

HOO may expedite the reasons for the above irregularities and take necessary steps to recover the overpayment amount of Rs. 2196/- due to payment of excess period in comparison to period as per terms and conditions decided by Directorate of Civil Defence after due verification of facts and figure given above under intimation to audit. Similar all other cases may also be checked by ITI at their own level and take necessary action to recover the overpayment amount, if any, accordingly under intimation to audit.

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Para No.9:- Irregularities in payment of Grant in aid to NGO under Technical Education Community Outreach Scheme (TECOS)

(Memo No.24

Dated: 09.06.2021)

According to the operational guidelines of Department of Training and Technical Education regarding issue of **Grant in aid to NGO and overheads costs of supervisory institute @ 15% of Course funding to NGO .**

According to the revised funding pattern to be including replacing the existing in the operational guideline, issued by Department of Training & Technical Education and condition to be followed while disbursing the grant :-

(L) Separate account in respect of this grant shall be maintained by the institute as well as the respective NGOs. The grant should specifically be utilized by the NGOs for the purpose for which it has been sanctioned and they shall be responsible to give utilization certificate and maintain auditable accounts thereof.

(M) A statement of accounts duly audited by a Chartered Accountant or a Govt. Auditor with utilization certificate shall be furnished to the Supervising Institutes by the respective NGOs by the end of every financial year/termination of agreement whichever is earlier.

(N) On the close of the financial year if the total expenditure is less than the approved estimate, then excess grant will have to be refunded to the D.T.T.E., on the basis of audited accounts. The accounts of the institutions as well as NGOs shall be open to inspection by any officer authorized by the Department of Training and Technical Education, of Govt of NCT of Delhi. Assets created or acquired wholly or partly out of this grant shall not be disposed of or utilized for any purpose other than the purpose for which the grant is sanctioned, without the prior approval of Govt. of NCT of Delhi.

(O) if the grant is not utilized for the purpose for which it has been given or is left unspent, the institution shall be liable to refund the same to the DTTE well in advance at the of every financial year/termination of agreement whichever is earlier.

Further the release of grant is also subject to the condition that NGO Vhave not charged any Fees from the Trainees and in cases such fees have been charged the total amount of Fee collected should be deducted from the recurring grant of the NGOs.

Separate Grant in aid register is maintained as per GFR.

On checking of the records made available to audit, the following irregularities have been noticed :-

1. ITI has not maintained separate Grant in aid register during the audit period.
2. Separate account in respect of this grant shall be maintained by the institute. But ITI has not maintained any separate account in respect of this grant as per above mentioned guidelines.
3. On test check of file of grant in aid on NGO, it has been noticed that statement of accounts duly audited by a Chartered Accountant or a Govt. Auditor has not been furnished by the NGO/collected by the ITI after the end of financial year/termination of agreement whichever is earlier. Hence, audit cannot cross-checked the grant in aid given

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and expenditure incurred by the NGO from the audited accounts of the NGO as per above mentioned guidelines. Further, in the absence of audited statement account of the NGO, it cannot be cross-checked that NGO has charged any Fees or not to check the grant in aid amount.

4. On test check of file of grant in aid released to NGO Rural Association for Women's Allegatory Tribute during 2018-19 (F3/TECOS(RAWAT)/JR/2018-19) & 2019-20 (F3(5)/1/TECOS/JR/2019-20 , F3(5)/1/TECOS(RAWAT)/JR/2019-20/PART FILE-1) it has been noticed that ITI has released 5% out of the 15% overheads costs sanctioned to the following officials as remuneration/travelling allowance/file work/inspection work of NGO without any justification/ specific order of competent authority/guidelines to pay to the employees from the overhead cost as all these officials were receiving remuneration/travelling allowance through salary heads separately:-

During 2018-19 :-

S.No.	Name of the Official	Amount Paid
1.	Sh. B.S. Negi, Principal	4500/-
2	Smt. Priti Dorela, AAO	1000/-
3	Smt. Kamini, Vice Principal	1000/-
4	Sh. Neeraj Rajpal, AVTSI course co-ord.	1000/-
5	Sh. Rajesh Kumar Puliyani, M.I.	1000/-
6	Sh. Anil Kumar, C.I.	1000/-
7	Smt. Nisha, J.A.	509/-
8	Smt. Shikha, J.A.	500/-
	Total	10509/-

During 2019-20 (F3(5)/1/TECOS/JR/2019-20):-

S.No.	Name of the Official	Amount Paid
1.	Sh. B.S. Negi, Principal	1500/-
2	Smt. Priti Dorela, AAO	700/-
3	Smt. Ram Dayal, , G.I.	700/-
4	Sh. Subhash Chander, G.I.	700/-
5	Sh. Prahlad Singh, G.I.	700/-
6	Sh. Rajesh Kumar Puliyani, M.I.	700/-
7	Smt. Nisha, J.A.	500/-
8	Smt. Tarun Tyagi, M.I..	565/-
	Total	6065/-

During 2019-20 (F3(5)/1/TECOS(RAWAT)/JR/2019-20/PART FILE-1):-

S.No.	Name of the Official	Amount Paid
1.	Sh. B.S. Negi, Principal	1500/-
2	Smt. Priti Dorela, AAO	700/-
3	Smt. Ram Dayal, , G.I.	700/-
4	Sh. Subhash Chander, G.I.	700/-
5	Sh. Prahlad Singh, G.I.	700/-

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6	Sh. Rajesh Kumar Puliyani, M.I.	700/-
7	Smt. Nisha, J.A.	500/-
8	Smt. Tarun Tyagi, M.I.	565/-
	Total	6065/-

The HOO is requested to confirm the above mentioned facts and comments vide memo no. 24. ITI has confirmed wrong payment to officers and official as remuneration/travelling allowance/file work/inspection work as objection raised in Point no.4 of Memo no. 24 and deposit Rs.22639/- (14309 + 7330 + 1000) through challan no. 9,10,11 dt. 11/06/21.

HOO may expedite the reason of above irregularities and take necessary action to rectify the above irregularities after due verification of facts and figure given above. Similar other cases for the audit period may also be examined by the HOO at their own level and take action accordingly under intimation to audit.

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Para No. 10:- Irregularities in cash Book

(Memo No.25)

Dated: 10.06.2021)

On test check of Cash Book for the period 2018-19 to 2019-20, the following irregularities have been noticed :-

1. Permanent advance or Imprest for meeting day to day contingent and emergent expenditure may be granted to a government servant by the Head of the Department in consultation with Internal Finance Wing, keeping the amount of advance to the minimum required for smooth functioning. Procedures for maintenance of permanent advance or Imprest are available in para 10.12 of the Civil Accounts Manual.

According to GFR Rule 323 (1), Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions:- (i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it. (ii) The purchase or other purpose cannot be managed under the normal procedures, envisaging post procurement payment system. (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose. (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

Rule 323 (2) The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawl of advance, failing which the advance or balance shall be recovered from his next salaries.

But on test check of cash book, it has been noticed that HOO has sanctioned advances to Officials for purchase of goods and services but neither the adjustment bill was submitted nor recovered within fifteen days of the drawl of advance as per above mentioned rules. In every cases of advances sanctioned from the Imprest amount, Official has returned the complete advance amount after a gap of 2 month to 8 month without any adjustment bill of purchases for which advance was sanctioned. Example of some cases are as under :-

Date of advance to official	Name of Official to whom advance sanctioned	Amount of advance	Amount of Adjustme nt bill submitted	Amount of balance advance deposited	Date of deposit of balance amount
03.10.18	Sh. Sajan	1000	0	1000	24.06.19
28.08.18	Sh. Anil Kr.	1500	0	1500	16.11.18
24.04.19	Sarita Sharma	1000	0	1000	24.06.19

2. Fluid has been used for correction in Cash Book which is irregular. (Example- P- 8,20).

3. Numerous over-writings were noticed in the Cash Book which were not attested by the Competent Authority.
4. According to the cash book, ITI, Jail Road has received tuition fee, non tuition fee and Examination fee from students. But no records have been provided to audit related to fee structure of tuition fee , non tuition fee , Exam fee etc. to check the fee details attached with the challan.
5. Delay in remittance into Bank:- As per rule 6 of Receipt & Payment rules, 1983 "All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account." But it has been observed that payment received was remitted to Bank after a gap of 21 to 72 days. Some of these instances are given as under:-

Sl.No.	TR No.	Date of receipts	Amount(in Rs.)	Challan no.	Date of deposit	Delay in days
1.	54/92	06.09.18	767	58	17.11.18	72
2.	55/45	10.06.19	145	08	10.07.19	30
3.	56/31	01.10.19	200	65	22.10.19	21
4.	56/33	18.10.19	30000	70	02.12.19	55

HOO/DDO may expedite the reason of above irregularities and take necessary steps to rectify the above irregularities after due verification of facts and figure under intimation to audit.

Para No.11:- Irregularities in compliance of terms and condition of contract for running of canteen in ITI, Jail Road

(Memo No.26

Dated: 10.06.2021)

According to the records provided by ITI, Jail Road regarding running of canteen for the students in the ITI Premises, it has been noticed that Qamar has been awarded the contract of running of canteen in the ITI Premises on 09/10/17 vide letter no. F.3(45)/Admn./2012-13/1165-1167 for the period 16/10/17 to 15/10/18 which has also been extended for further one year from 16/10/18 to 15/10/19 vide letter no. F.3(45)/Admn./2012-13/1449 dt. 17/12/18. The important terms and condition of contract are as under :-

1. Point No. 1 :- The contract will be awarded by the Principal/Chairman of Canteen Committee of this Institute by means of highest bid offered on the approval of Principal and Canteen Committee who reserve the right to accept or reject the any tender or all the tenders without assigning any reason. The contractor will have to deposit contract bid money which will be not refundable only on the acceptance of the offer immediately and start the canteen with in next two days failing which the security deposited may be forfeited at the discretion of the Principal.
2. Point No. 2 :- The contract will be operative for a period of 12 months from the date of award but it can be extended for another period of 2 years by the Principal in the same terms and conditions, however bid money will be hiked by 10% every year/extension.
3. Point No. 8 :- The contractor will attach bank draft of Rs.2500/-(Two Thousand five hundred only) as security along with the tender in favour of the D.D.O.,I.T.I., Tilak Nagar, Jail Road, New Delhi-110064. In case the preparation of the items in the canteen which are to be served by the contractor found to be unsatisfactory or the contractor fails to fulfill his obligations of the contract at any time during the time of the contract. Principal/Canteen Committee shall have the power to reassign the contract & in that case the security deposit of Rs.2500/-(Two Thousand Five hundred only) of the contractor can be forfeited.
4. Point No. 16 :- The contractor will be provided electric and water facilities by the institute at the prescribed rates as under:-

S. No.	Description	Rate Point INR	Per P.M.	QTY.	Amount INR
a)	Electric	60.00		2	120
b)	Electric Fan	100.00		2	200
c)	Plug Point	60.00		2	120
d)	Water Charges	60.00		1	60
Gross amount of Electrical+Water Charges per month					500

Electrical+Water Charges are to be deposited in advance at least for six months	3000
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- 5. Point No. 18 :- The electricity and water charges shall be paid six monthly in advance on the basis of the points.
- 6. Point No. 32 :- The successful bidder will signed the contract agreement on Rs.100/- Non-Judicial Stamp Paper before start of canteen contract.
- 7. Point No. 33 :- Forfeiture of EMD/Security Deposit:
 - i) If the successful tender refuse to enter into an agreement of fails to remits the Contract Bid Money/Tender Money within seven days of acceptance of Tender, EMD will be forfeited.

On checking of records of receipt of bid money and running of canteen according to the terms and condition of the contract, the following irregularities have been noticed :-

1. According to the Point No. 1 of terms and condition of the contract, the contractor will have to deposit contract bid money which will be not refundable only on the acceptance of the offer immediately and start the canteen with in next two days failing which the security deposited may be forfeited at the discretion of the Principal. But according to the records/information provided, the contractor Qamar has neither deposited the bid amount immediately within 7 days as per point no. 33 of terms and condition of the contract after acceptance nor the security deposit amount Rs. 2500/- has been forfeited and reassigned the work by the Principal after failing in deposit of bid amount. According to the records, the contractor has deposited the bid amount after a delay of 5 months to 14 months as per details given below :-

Contract period 16/10/17 to 15/10/18

Challan no.	Challan deposited	TR no.	Amount
74	06.03.18	TR-53/73	14250
03	08.05.2018	TR-53/89	14250
62	13.12.2018	TR-54/98 TR-54/100	14250 14250

Contract period 16/10/18 to 15/10/19

Challan no.	Challan deposited	TR no.	Amount
64	04.01.2019	TR-55/04	15525
87	07.03.2019	TR-55/25	15525
07	04.06.2019	TR-55/43	15525
27	09.08.2019	TR-55/74	15525

2. In spite of non-deposit of bid amount timely as per terms and condition of the contract, the contract of running of canteen to Qamar has been extended by the ITI for further one year from 16/10/18 to 15/10/19 which is irregular.

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- 3. The contractor has neither deposited the electricity and water charges timely as per terms and condition of the contract nor ITI has taken action against the contractor for failing to fulfill his obligations of the contract as per point no.8 of the contract.
- 4. Agreement on Rs.100/- Non-Judicial Stamp Paper before start of canteen contract has not been prepared by the ITI.

The HOO may expedite the reasons for the above irregularities after due verification of facts and figure given above. Similar other cases may also be examined by the HOO at their own level.



~~Para 22~~ ~~Para 23~~ ~~Para 24~~

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Para No.12:- Non maintaining/ production of records of Fee and Fine charged from students.

(Memo No.27

Dated: 11.06.2021)

On test check of records i.e. cash book etc. for the period 2018-19 to 2019-20, it has been noticed that ITI, Jail Road has received tuition fee, non tuition fee and Examination fee from students during the audit period. But no records/register have been provided to audit/maintained by the ITI about availability of seats, seats filled in each stream/course, fee structure for students i.e. tuition fee, non-tuition fee, Exam fee etc., and corresponding fee due and collected from each student with details of mode of payment as per fee structure during the audit period to check the amount of fee due, received and pending from students. In the absence of above details, the audit cannot cross-check/verify whether each and every student has timely deposited the prescribed fee to the Institution.

HOO/DDO may elucidate the reason for the same after due verification of facts and figure given above.

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Para-23


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Para No.13:- **Irregularities in the Stock Register**
 (Memo No.29)

Dated: 11.06.2021

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On scrutiny/test check of the records for the period 2018-20, the following irregularities have been detected:

1. ITI has provided the new stock register of Capital Items which has been started from 11/07/19, Raw Material started from 01/10/19 Furniture started from 13/03/19. Stock register prior to these dates have not been provided for audit. Hence, the test check of entry of stock taking and the balance items brought forward from previous stock register cannot be cross-verified.
2. On test check of stock issue entry in Raw material stock register from indent of various branches, it has been noticed that a number of items have been shown issued from 2017 stock register which has not been provided to audit. Example of some cases are as under :-

Date of issue of Raw material	Indent NO.	Item Issued	Stock entry page no.
07/10/19	05/500	Cartridge A-2	239 RM 2017
28/11/19	08/3376	Pencil	36 RM 2017
28/11/19	08/3376	Allpin	115 RM 2017
28/11/19	01/48	VGA Cable	26 RM 2017

Hence, the stock issue entries issued from 2017 stock register cannot be cross-verified.

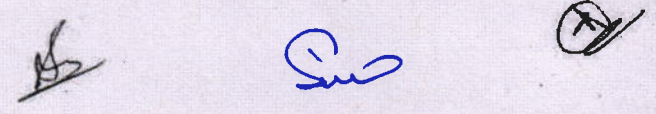
Further, the above mentioned instances indicate that the balance stock items of previous stock register have not been brought forward in newly started Raw Material Stock Register which is irregular and against the stock entry rules.

3. According to the Indent No. 15/1445, the following items have been shown on Indent as issued on 29/11/19 but there is no entry of issue of material in stock register :-

Name of the Item	Quantity
Liquid Soap Bottle	1 Bottle
Colin	4 Bottle
Duster Cottan	6
Hit Spray	2
Old Dhoti	1
Soap Cake	2
Photocstate Rim	1
Dustbin Plastic	2
Glass	6
All out	2

4. On test check of Indent, It has been noticed that excess items have been shown as issued in Raw Material Stock Register in comparison to quantity demanded in Indent. Example of some cases are as under :-

Date of issue of Raw material	Indent NO.	Item Issued	Indent Quantity	Quantity issued as per Stock Register	Stock entry page no



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5. Physical verification of Capital items, Furniture items as per stock register have been carried out one time from the start of new register in 2019 but the date of physical verification and signature of verifying authority has not been mentioned. Only stamp of physically found correct stamp affixed on balance stock items in stock register.
6. Number of stock entries are not being signed by Stock Keeper/In charge.
7. There are number of cuttings in stock register which are not attested by the Competent Authority.
8. A number of items have been entered in stock register but not listed in index of the stock register.

HOO may explain the reason of above irregularities and take necessary action to rectify the anomalies pointed out above after due verification of facts and figure given above under intimation to audit. Similar other cases may also be examined by the HOO at their own level and take action accordingly.

Para 29

Para No.14:- : Recovery of interest (including penal interest 2% over GPF interest) on pending LTC Advance in r/o Sh. Narender Kumar, C.I.

(Memo No.28

Dated: 14.06.2021)

On Test Check & Scrutiny of the LTC records/ Bills for the year 2018-19 to 2019-20, it reveals that an advance of Rs. 122789/- has been paid to Sh. Narender Kumar, C.I. for LTC from Delhi to A& N & back for 4 family members including Self for the Bock Year 2014-17 vide bill no. 402 dt. 17/12/18. But the above mentioned advance has not been mentioned in the cla.m form /adjusted at the time of sanction of Final Claim of LTC of Sh. Narender Kumar, C.I. vide sanction order no.F-1(96)/Admn./IR/2014/1983 dt. 18/3/19 amounting Rs. 70056/-. To confirm these facts, a memo no. 14 dt. 07/04/21 has been issued to ITI, Jail Road, New Delhi. The fact of non-adjustment of advance/ non deposit of Rs. 122789/- at the time of claim and sanction of final bill no. 519 dt. 07/03/19 of LTC of Sh. Narender Kr., C.I. has been confirmed by the ITI in reply of memo no. 14.

According to the above facts, the advance amount of Rs. 122789/- was pending and recoverable from Sh. Narender Kumar, C.I. till the issue of memo no. 14 dt. 07/04/21. The pending advance amount of Rs. 122789/- has been deposited by the Sh. Narender kr., C.I./ITI Jail Road, Delhi after audit objection through challan no. 5 dated 28/04/21 in PAO 20.

As per LTC Rules, 'In case where advance has been drawn towards LTC, the final bill will have to be preferred within one month of completion of journey and in case of default interest @2% over the GPF interest rate shall be charged on the entire amount of advance from the date of drawl of advance to the date of refund. When claim submitted within stipulated time but unutilized portion of advance not refunded, interest is chargeable on that amount from the date of drawl of advance to the date of recovery'

Hence, according to the above mentioned rule, Interest @2% over the GPF interest rate shall also be recoverable on the entire amount of advance Rs. 122789/-from the date of drawl of advance to the date of refund as per details given below :-

S. No.	Name & Designation	Block Year	Amount of LTC Advance Drawn	Bill No. & Date	Date of refund of LTC advance	Rate of penal interest (GPF + 2%)	Period	Amount of interest to be recovered
1.	Narender Kumar, C.I.	2014-17	122789	402 dt. 17.12.18	28/04/21	8 + 2%	17/12/18 to 30/06/19 (196 days)	6593.61
						7.9 + 2%	01/07/19 to 31/03/20 (274 days)	9125.42
						7.1 + 2%	01/04/20 to 28/04/21 (393 days)	12030.97
	Total							27750

HOO may explain the reason of above irregularities and take necessary action as per rule and to recover the interest amount with penal interest amounting Rs.27750/- after due verification of facts and figure given above under intimation to audit. Similar other cases may also be examined by the HOO at their own level and take action accordingly.

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Para 24

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Para No.15:- Non Production of records.

1. Capital, Furniture and Raw Material Register (Capital register before 11/07/19, Raw Material before 01/10/19 Furniture before 13/03/19)
2. Dead Stock Register.
3. Records of fee and fine, students strength and other revenue.
4. Imprest register.
5. Register of Unserviceable Store.
6. Condemnation Files and Records.
7. Advances Register
8. Register of Receipt book
9. Tender Register, Security and EMD register.
10. Register of valuable and permanent Advance.
11. Fidelity bond of cashier.
12. Details of machines not in use/out of use due for condemnation, auction or already condemned, auctioned during the period of audit.
13. Outstanding contingent advance more than one month.

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PART - II

CURRENT AUDIT REPORT
(2020-22)

PARA01: Recovery of Transport Allowance amounting to Rs.1,30,572/-
(Observation Memo No. 08 Dated: 19-05-2022)

As per rules, transport allowance is not admissible to employees during absence from duty for a full calendar month due to leave. During the scrutiny of Attendance Register as well as Pay Bill Registers for the period 2020-22 it has come to the notice of audit that the following officials/officers have been remained themselves absent from duty during the full calendar month:-

Sr. No	Name & Desgn. Sh./Smt./Ms./Mrs./Dr.	Period of absence	Amount of TA drawn (Rs.)	Amount of TA is to be recovered (Rs.)
1.	Surinder Bhatia, G.I.	April, 2020	4212/-	4212/-
2.	Sunil Kumar, WSA	April, 2020	8424/-	8424/-
3.	Rajwanti, Peon	April, 2020	4212/-	4212/-
4.	Amrit Pal Singh, C.I.	April, 2020	4212/-	4212/-
5.	Chet Ram Meena, Watchman	April, 2020	4212/-	4212/-
6.	Jankesh Kumar, Lib.	April, 2020	4212/-	4212/-
7.	J.D. Chawla, Skilled Worker	April, 2020	4212/-	4212/-
8.	Neeraj Rajpal, AVTS	April, 2020	4212/-	4212/-
9.	Ramdhan, C.I.	April, 2020	4212/-	4212/-
10.	Pushpinder Kumar, C.I.	April, 2020	4212/-	4212/-
11.	K.L. Chawla, C.I.	April, 2020	4212/-	4212/-
12.	Manjeet Kaur, C.I.	April, 2020	4212/-	4212/-
13.	KK Prasad, C.I.	April, 2020	4212/-	4212/-
14.	Mahesh Kumar, C.I.	April, 2020	4212/-	4212/-
15.	Sushil Kumar, C.I.	April, 2020	4212/-	4212/-
16.	Narender Kumar, C.I.	April, 2020	4212/-	4212/-
17.	Kusum Baluja, C.I.	April, 2020	4212/-	4212/-
18.	Jugal Kishore, C.I.	April, 2020	4212/-	4212/-
19.	Anil Kumar, C.I.	April, 2020	4212/-	4212/-
20.	Pradeep Kumar, C.I.	April, 2020	4212/-	4212/-
21.	Sanjeev Sehgal, C.I.	April, 2020	4212/-	4212/-
22.	Bhagwati Prasad, C.I.	April, 2020	4212/-	4212/-
23.	Ashok Kumar Balyan, C.I.	April, 2020	4212/-	4212/-
24.	Vivek Kumar, C.I.	April, 2020	4212/-	4212/-
25.	Mahesh Kumar, C.I.	April, 2020	4212/-	4212/-
26.	Naresh Saroha, C.I.	April, 2020	4212/-	4212/-

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27.	Sarita Sharma,C.I.	April,2020	4212/-	4212/-
28.	Rajesh Kumar,C.I.	April,2020	4212/-	4212/-
29.	Sanjay Pandey,C.I.	April,2020	4212/-	4212/-
30.	Arvind Yadav,C.I.	April,2020	4212/-	4212/-
		Total=	1,30,572/-	1,30,572/-

The above said amount of Rs. 1,30,572/- may be recovered from the concerned officials/officers under intimation to Audit. Reason may be elucidated to audit why irregular Transport Allowance was paid to them. Other similar cases, if any, may also be taken into account for similar action.



PARA 02:- Non- submission of Utilization certificate under welfare schemes

(Observation Memo No. 13

Dated: 23.05.2022)

As per Operational Guidelines issued by Department of Training & Technical Education under technical Education Community Outreach Scheme (TECOS), the NGO concerned shall arrange to have the grants utilization certificate submitted by 31st May, of the subsequent financial year. The certificate should include statement of Income & Expenditure duly audited by a Chartered Accountant & a financial statement on the overall activities of the NGO. The Income & Expenditure statement should also reflect payments made to the trainees from surpluses generated through training cum production activities.

On scrutiny of the records it has been observed that during the period of audit 2020-21 & 2021-22 grant in aid was provided to two NGO's-

1. Fire Safety and Welfare Association(Asst.Fire Officer/Fire Rescue Operator)
2. Vidya Jyoti Association for Education & Resource Development(Asstt. Plumber/Basic automobile servicing 2 & 3 wheeler/Basic Sewing Operator)

On scrutiny of records it has been observed that Utilization Certificate submitted by Fire Safety & Welfare Association is not supported with Income & expenditure statement & financial statement of the NGO. Whereas no Utilization certificate has been found on record submitted by Vidya jyoti Association which is contravention to the operational guidelines issued by the Department of Training & Technical Education.

Necessary steps should be taken to remove the above mentioned irregularity.



PARA 03: Recovery of Service Tax amounting to Rs 28,624 /-

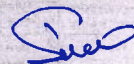
(Observation Memo No.14

Dated : 30.05.2022)

As per Govt. of India, Ministry of Finance Notification No. dated June, 20, 2012 all services relating to education are exempted from service tax and no service tax was payable by educational institutions w.e.f. 1st July, 2012. During test check of paid vouchers, it has been observed that following payments have been made to under mentioned agencies along with service tax. Details of bills and amount of service tax paid is given as under:

S.No.	Contingency No. and date	Bill	Name of the Agency	Bill Amount (Rs.)	Amount of Service Tax in the bill (Rs.)
1.	CB-480/19.03.2020		M/s Secureshield Security Services Pvt. Ltd., Shop No. 12 A,UG Floor, Ansal Majestic Tower, Vikaspuri, New Delhi-110018	167779/-	1314.72/-
2	CB-20/20.04.2020		-do-	176353/-	1381.12/-
3	CB-153/08.09.2021		-do-	164850/-	1383.20/-
4.	CB-103/24.08.2020		-do-	173526/-	1456.00/-
5.	CB-102/24.08.2020		-do-	160178/-	1344.00/-
6.	CB-55/16.06.2020		-do-	176253/-	1381.12/-
7.	CB-23/04.05.2020		-do-	176253/-	1381.12/-
8.	CB-174/09.11.2020		-do-	176253/-	1478.88/-
9.	CB-175/09.11.2020		-do-	176253/-	1478.88/-
10	CB-189/01.12.2020		-do-	176253/-	1478.88/-
11	CB-231/08.01.2021		-do-	176253/-	1478.88/-
12	CB-260/10.02.2021		-do-	179899/-	1450.44/-
13	CB-335/25.03.2021		-do-	151679/-	1272.69/-
14	CB-339/30.03.2021		-do-	106486/-	893.49/-
15	CB-47/17.05.2021		-do-	152547/-	1279.92/-
16	CB-47/17.05.2021		-do-	151080/-	1267.61/-
17	CB-155/15.09.2021		-do-	164850/-	1383.20/-
18	CB-156/15.09.2021		-do-	164850/-	1383.20/-
19	CB-187/11.10.2021		-do-	163265/-	1369.90/-
20	CB-219/03.12.2021		-do-	164850/-	1383.20/-
21	CB-276/14.12.2021		-do-	164850/-	1383.20/-
				Total=	28,624/-

The service tax amounting to Rs 28,624/- paid may be recovered from the agencies concerned under intimation to audit. Further, other similar cases may also be reviewed and recovery, if any may be made under intimation to audit.



TEST AUDIT NOTES
(2020-22)

TAN 01: Cash Security/Fidelity Bond of Cashier.
(Observation Memo No. 01 Dated: 11-05-2022)

As per Rule 306 of GFR 2017, subject to any general or special instructions prescribed by Government in this behalf every Govt. servant, who actually handles cash or stores shall be required to furnish security, for such amount and in such form as central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it. Rule 306 (2) The amount of security to be obtained from a Government servant shall be determined on the basis of actual cash handled which shall not include account payee Cheques and drafts. Rule 306(3) Security Bond should be furnished in the form of a Fidelity Bond in GFR 17, the security bond should be executed in Form GFR14. Cash handled at some of the instances are mentioned below:-

S.No.	Date	Amount(Rs.)	Remarks
1.	24-08-2020	1,26,600/-	Tuition Fee
2.	01-04-2021	79,350/-	Tuition Fee and DGHS
3.	15-04-2021	1,78,501/-	Audit Recovery of LTC
4.	17-05-2021	5,51,600/-	Tuition Fee
5.	06-10-2021	1,62,250/-	Tuition Fee
6.	03-12-2021	78000/-	DGHS subscription
7.	07-01-2022	5,68,170/-	Recovery Tuition Fee
8.	07-02-2022	1,59,600/-	Exam Fee and DGHS subscriptio
9.	22-03-2022	590430/-	Tuition Fee

HOO furnish security bond/Fidelity bond of cashier or storekeeper as required under Rule 306 of GFR.



TAN 02: Shortcomings in Pay Bill Register


(Observation Memo. No. 02

Dated: 11-05-2022)

During test-check of PBR, following irregularities were noticed:

1. Page counting certificate was not recorded: Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded. i.e. Financial year 2020-21 to 2021-22.
2. Incomplete personal information— The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Dol and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit. i.e. financial year 2020-21 to 2021-22.
3. Cutting & Overwriting – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office. i.e. page No. 01,06,08 (2020-21) , page No.82,91,93 (2021-22)
4. Entries not attested: It is important that entries recorded in the PBR be attested by the checker. No entry has been attested to certify the correctness of the details.

Further, rectifications of the above irregularities may be made and shown to audit.



TAN 03: Non compliance of provisions of Income Tax Act.

(Observation Memo No. 06

Dated: 18-05-2022)

On scrutiny of calculation sheet of income tax, Form 16 along-with PBR, following shortcomings have been observed:

1. Non obtaining of PAN of the landlord: Under section 10(13A) of the Income Tax Act, if the annual rent paid by the employee exceeds Rs. 1,00,000/- per annum, it is mandatory for the employee to report PAN of the landlord to the employer. In case the landlord does not have a PAN, a declaration to this effect from the landlord along with the name and address of the landlord should be filed by the employee.
2. Non deduction of Income Tax on average basis: As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, Any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year.
3. Non calling of essential particulars/information before allowing the deductions: As per Income Tax Rules, the Drawing and Disbursing Officers should satisfy them about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.
4. As per Section 40A(3) and Section 40A(3A) deals with Disallowance of 100% of expenditure if payment is made by any mode other than account-payee cheque or draft in the year of expense or in the subsequent year / Years. Article explains provision of Section 40A(3) and Section 40A(3A) of Income Tax Act, 1961. Section 40A(3) of Income Tax Act 1961 provides for disallowance of expenses in respect of which a payment or aggregate of payments made to a person in a day, otherwise than by an account payee cheque drawn on bank or account payee bank draft or use of electronic clearing system through a bank account, exceeds Rs 20000 (wef A.Y. 2018-19 Rs 10000/-) and Section 40A(3A) provides for the payment in excess of Rs 20000 (wef A.Y. 2018-19 Rs 10000/-) in a day made otherwise than account payee cheque or account payee bank draft or use of electronic clearing system through a bank account.

HOS is advised to obtain complete information from the official before allowing deduction for interest and repayment of principal of home loan.

(4)

TAN 04: Non verification of Qualifying Service

(Observation Memo No. 12 Dated: 23-05-2022)

Sub-rule (1) of Rule 32 of the CCS (Pension) Rules, 1972, provides that on a Government servant completing eighteen years of service, or on his being left with five years of service before the date of retirement, whichever is earlier, the Head of Office shall verify the service rendered by such a Government servant, determine the qualifying service and communicate to him in Form 24, the period of qualifying service so determined.

But in the following cases, it has been observed that qualifying service have not been verified, which may be verified in consultation with PAO concerned under the intimation to audit. Some of the examples are given below:

1. Smt. Sarita Sharma, C.I.
2. Smt. Preeti Yadav, C.I.
3. Sh. Jankesh Kumar, C.I.
4. Sh. Kamlesh Kumar Prasad, C.I.
5. Sh. Arvind Kumar Yadav, C.I.
6. Sh. Pradeep Kumar, C.I.

Department is advised to initiate immediate action to get the qualifying service verified in respect of officers/officials from the concerned PAO under intimation to audit.


IAO

Party No. XXX