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

Sub: -Audit report ITI ,K block , Jahangir Puri, Delhi for the year 2017-18 to 2020-2021

INTRODUCTION:

The I.A.R. on the accounts of ITI ,K block , Jahangir Puri, Delhi for the year 2017-18 to 2020-2021 was conducted by field Audit Party NoXVI Comprising of Sh. Satish, Sr.A.O/IAO & Sh. Ram Poojan, AAO.The audit was conducted during 07 working days w.e.f. 14.12.2021 to 24.12.2021.This was the general audit.

AIMS AND OBJECTIVES:-

This Institution is falls under the Directorate of Technical and Training Education, Muni Maya Ram Marg, Pitampura Delhi and the main objective of ITI ,K block , Jahangir Puri, Delhi is to imparts quality education to boys and girls in various Engineering trades and non-Engineering trades.

HOS /DDO/ Cashier

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

LIST OF HOO

S.NO.	NAME	TIME DURATION
1.	Smt. Ratna Das,Principal	01.04.2017 to 31.03.2021

LIST OF DDO

S.NO.	NAME	TIME DURATION
1.	Sh. Lalit Kumar, AAO	01.04.2017 to 07.01.2018
2	Smt. Archana Seth, AAO	08.01.2018 to 31.03.2021
3		

LIST OF CASHIER: -

S.NO.	NAME	TIME DURATION
1.	Pushp Kumar, WSA	01.04.2017 to 31.12.2017
2	Amit Kr, Jr. Assistt	01.01.2018 to 31.03.2021

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Budget allocation and Expenditure for the year 2017-18 to 2020-2021

Non Plan			
Year	Budget allotment	Expenditure	Balance
2017-2018	62234238	53656449	8577789
2018-2019	64109000	59917210	4191790
2019-2020	62415000	59885563	2529437
2020-2021	67200000	59538690	7661310

Statutory Audit:- Statutory audit of ITI ,K block , Jahangir Puri, Delhi has conducted up to 31.03.2016 by AG (Audit), Delhi..

Vacancy Statement:-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1.	Group A	01	0	01
2.	Group B	54	49	05
3.	Group C	20	13	07
	TOTAL	75	62	13

Maintenance of Records:-

The maintenance of records of ITI ,K block , Jahangir Puri, Delhi for the year 2017-18 to 2020-2021 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report:-

As per old audit report there was 13 Paras were outstanding along with recovery of Rs 116787/- The Institute authority has shown compliance of 07 Pars , in which 07 Para have settled along with recovery amounting to 116787/- .Remaining 06 pars along with recovery of Rs.Nil/- has been taken in the current audit report.

S.No	Year	Total Para	Para Settled	Outstanding Paras
1	1992-93	03	0	03
2	2000-01	01	0	01
3	2004-07	02	02	0
4	2007-2011	02	0	02
5	2011-2017	05	05	0
Total		13	07	06

Details of old Recovery

S.No	Year	Para No.	Total old Recovery	Amount Recovered	Balance Recovery
1	1992-93	03	0	0	0
2	2000-01	01	0	0	0
3	2004-07	02	0	0	0
4	2007-2011	02	0	0	0
5	2011-2017	01	23442	23442	00
		02	30315	30315	0
		03	63030	63030	0
G.Total			116787	116787	00

During the course of current audit 17 audit memo's highlighting various irregularities/recovery to the tune of Rs401454 /- were issued. The HOO of Institute has shown compliance of 10 audit memos. In which 07 audit memos fully and 01 audit Memo partially settled as such spot recovery amounting to Rs.342187/- was made. Remaining 10 Audit memos converted into 06Paras + 04TANs alongwithrecovery amounting to Rs. 59267/- taken in the current Audit Report.

Details of Current Recovery (Audit Period 2017-18to 2020-2021)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/02	294012 /	281376 /	12636
nil/03	44640 /	44640 /	0
Nil/08	14142 /	14142 /	0
02/09	26382 /	0 /	26382 /
Nil/014	4800 /	0 /	4800 /
05/15	17478 /	2029 /	15449 /
Total	401454	342187	59267

The internal audit report has been prepared on the basis of information furnished and made available by ITI ,K block , Jahangir Puri, Delhi.The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


(SATISH)
(IAO Audit Party No. XVI)

Old Audit Report

PART-I

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Para 1

(Ref-- Para 2 of 1992-93):

(1991-92)

Sub: PURCHASE OF P/ENGINES OF VARIOUS MAKE.

PARA ①

Press tenders were floated for the purchase of 3(three) petrol engines(Ambassador – Fiat- Maruti Gypsy). In response to tender, no authorised dealer has come, rather a few local automobile parts supplier has submitted the offer. In comparative, the rates of M/s Amarjit Associates were lowest and supply order was placed for the supply of four engines.

i) Ambassador @ Rs.67961/- ii) Fiat @ Rs.39452/- iii) Gypsy @ Rs.72308/- & iv) D/Engine @ Rs. 78206/- against which the firm has supplied first 2 engines(petrol) both the engines on inspection by experts were rejected with remarks "NOT UPTO THE MARK". Department has further suggested to obtain the rates of engines from the authorised dealers. Consequently M/s Allied Motors (A) has submitted Rs.56460/-(without battery) and M/s Prem Nath Motors(Fiat) Rs. 28056/-.

M/s Amarjeet Enterprises on receipt of institute letter dated 29.1.92 (rejected the engine) has further submitted vide letter dt. 4.2.92 to remove the defects and also to revise the rates @ Rs. 66806/-(inclusive of S/Tax) for Amb.engine and Rs. 30668/- (inclusive of S/Tax) for Fiat engines resultant the engines have been accepted and the payment paid to the firm M/s Amarjeet.

In the light of circumstances audit would like to know i) As the items required are proprietary why the rates from the authorised dealers were not called for or the order could be placed directly to the firm.

ii) It is evident that engine supplied by the firm at higher rates were not approved on quality then why and at whose instructions the negotiations were carried with the firm, which is bad in principle.

iii) Finally the engines supplied were made OK at revised rates. Why the order was not placed with the Authorised dealer whose service, after sale may be a beneficial to the institute under warranty/guarantee period.

iv) The cost of each engine exceeds Rs. 20000/- why the approval from the purchase committee has not been obtained before placing the supply order. In the deal department/Directorate appears to have been side tracked which required detailed investigations in the matter.

PARA-2

(Para-3 of 1991-92):

Sub: PURCHASE OF S/ENAMELLED WIRE

One indent was raised on 15-7-93 for the requirement of wire s/enamelled wire no.21 & 25 3 kg. each for rewinding the motors at machine shop and fitter shop. The material is approximately Rs. 226/- per kg. Under the circumstances the requirements demands that tenders should have been called for but for the reasons best known to the authorities, the order was placed with M/s Anchor Enterprises at 36/6 W. Patel Naga New Delhi, who was supplied the material on 29-7-92 vice challan no.24. The material is said to have been received on 23-7-92 by the store. The firm has submitted five bills against the said supply as per details given below:

Bill No.	Date	Quantity	Rate
29	23-7-92	1 Kg.	Rs. 226/-
30	23-7-92	1 Kg.	Rs. 228/-
33	24-7-92	1 Kg.	Rs. 226/- initially it was 24-7-92 which by cutting has changed to 6-8-92, 7-8-92 & 10-8-92
34	24-7-92	1 Kg.	Rs. 228/-
36	28-7-92	0/270 0/540	Rs. 183.60

Against the order of 6 kg. the firm has supplied only 4 kg. 810 gm. Audit may be clarified on the following points.

- 1 Against the demands there is a short supply of material. Now whether the material supplied was sufficient carried the job, if yes, why the demand was raised superfluously.
- 2 Supplier has stated on their bills that goods delivered vide challan no. 24 dt. 23-7-92 but simultaneously on bill no.34 & 36 it is challan no.24 dt. 24-7-92. How the same challan can be issued on two different dates i.e. 23-7 & 24-7-92.
- 3 When the goods were supplied & duly receipts on 23-7-92 what were the circumstances, which forced the supplier to raise five bills of different dates.
- 4 What necessities the supplier to change the date of his bills by cutting the original date on bills.

It is also observed that the many of the bills carrying some deduction (amount deducted) without assigning any reason thereon for example: Bill 79 dt. 12-6-92 M/S Pal Enterprises Rs.15/- Deducted.
Bill 78 dt. 11-6-92 M/S Pal Enterprises Rs.50/- Deducted.

The state of affairs as apparent above smells some foul play or something wrong some where which needs thorough investigation at higher level.

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PARA 3

(Ref: Para No.4 of 1992-93)

Sub: Refund of Earnest Money

PARA A

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Refund of E.M. to M/s. Anchor Enterprises even after failure supply the camera. II) M/S Harsh Furniture (supply-chair) (yr.1992)

Press Tender were invited for the purchase of single lenses reflex camera (item no.8) . After finalizing the offers, order was placed with M/S Anchor Enterprises 36/6 W. Patel Nagar, New Delhi. The said firm has not supplies the cameras and its accessories as per specification(N/6) (File.R.5(8)/ITI/JP/91-92).

Contrary to C.L.2 of Tender, The E/M, which is to be forfeited, was released to the firm on 16-2-1993. The official, who favored the company on the cost of loss to Govt. must be held responsible.

Similarly the case of M/S Harsh Furniture who has failed to supply the steel chair (folding), within the "Rate-Open" period. He subsequently supplied the chair at a very high rate. No action appears to have been taken by the institute to mitigate the loss of account purchase at a higher rate rather E/M released W/O raising any objection.

PARA 4

(Ref: Para No.6 of 1993-96)

Sub: Library Accession Register

On scrutiny of Library accession register the following irregularities were pointed out.

- 1 Page count certificates were found not recorded on the first page of issued register. Needful be done and compliance be shown to audit.
- 2 A certificate to this effect that no library book is missing from the library may please be furnished to audit.
- 3 While scrutinizing the bills for the period under audit it was observed that the following books were not found entered in the accession register reason thereof be intimated under which circumstances the books were not entered failing which the cost of books of Rs.61/- be recovered from the defaulting officials under intimation to audit. The detail is as under:

S.No.	Name of book	Date of purchase	Amount (Rs.)
1	Rajiv Science Guide	13-3-92	30.00
2	Automobile Electrical Engg.	31-3-93	30.75
			60.75

4 Accession register was not found maintain properly. Instead of separate no. A B C No. were shown allotted to books which is highly objectionable. Due to this lapse it could not be possible to certify the no. of books in the library. Separate no. be allotted to each & every thing and compliance be shown to audit

Para No 6

Para No. 7

(Ref Para No. 3 of 2000-01)

Sub.: ESTATE

The Institution is having accomodation of 2 Nos. Type-I quarters for class IV employees. As per record/information provided by the Unit, following observations were made:-

(i) One number Type I govt. accomodation is lying vacant since 11.10.1999. No action has been taken up by the Unit to take up/report the matter to TTE HQ and get the flat allotted and occupied. It is a recurring loss to govt. till such time the flat will remain vacant.

Reasons thereof may please be elucidated to audit for inactive attitude of HOO. It is advised that matter may please be reported to TTE HQ for early allotment/occupation of vacant quarter.

(ii) No record of License fee and water charges being recovered in r/o above quarters is being maintained by this office. Needful be got done from 1st allotment of quarters to till date under compliance to next audit.

(iii) Sh. Gopal Chand was allotted accomodation in this campus on 18.4.1994. Unit was asked to provide record of recovery of electricity charges collected from Sh. Gopal Chand or electricity bills of DESU being directly paid by him. It was informed that he is neither having a separate electricity meter nor paying any electricity charges to the institute.

It is advised that total load and consumption of electricity be worked out as per no. of points available in the quarter in consultation with PWD Electrical Divn. and recovery made as per prevailing rates of Delhi Vidul Board.

Record of electricity charges from previous allottees of both the quarters be traced out and shown to audit or similar action as suggested above, be taken under compliance to audit.

PARA
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Para No. 6

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Para No. 7

PART-II

(Current Audit Report)

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(1)

~~Para No. 7~~ (Ref. Memo No. 2 dated 8/5/07)

Subject:- Service Book

During the test check of the records i.e. Service Book, P.B.R. of the officials following irregularities/shortcomings have been noticed.

1. The following officials/spouses had undergone sterilization operation as per certificate placed with the Service Book of the officials and drawing family planning allowance but necessary entry and office orders for grant of Family Planning Allowance has not been recorded in the Service Book of the officials.

S.No.	Name	Designation
1.	Smt. Mini Sharma	S.I.
2.	Sh. P. L. Batra	C.I.

The payment of F.P.A. also may be regularised in accordance with the rules. In the absence of the entry of FMA the rate of FPA and office order thereof correctness of payment of FPA could not be ascertained, which may reviewed under intimation to audit.

~~Para No. 8~~ Annex No. 8
~~Para No. 2~~ (Ref. Memo No. 13 dated 15/5/07)

(2)

Subject:- Stock Register

During the course of the audit of the Stock Register of Institute, it has been observed that unserviceable/condemned store items amounting Rs. 1,31,376.95 (as per Annexure 'A') are lying idle in the store which may be auctioned after due approval of competent authority and amount so realized may be deposited into Govt. Account under intimation to audit.

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Apart from above, the stock register showed that institute had purchased 1900 meters of popline white for Rs. 46550/- during the period Jan 08 to March 2008. On 03.03.09 stock in hand as per stock register was 1393 meters, the institution had further purchased 700 meters for Rs. 22890/- and entered it in the separate page number 262 whereas the previous purchased were entered at page number 280.

The audit is of the opinion that there was no need of purchase of the 700 meters of popline and entering it at the separate page is just an effort to overlook the previous stock in hand.

There are many items which were purchased in 2007 as shown above, and are still lying unused in stores. It cannot be ascertained from the records whether they are of any use or not. This not only led to blockage of funds but also defeated the purpose of purchases for which these were purchased.

The above instances show that the procurement was made in the absence of proper requisition of concerned department/branch or the requisition raised by the department/branch of ITI without assessing the actual requirement which needs to be clarified.

Para No. 02 (Ref. Audit Memo No. 2 dated 17.01.12)
Sub: Canteen Services

The ITI, Jahangir Puri awarded to run the canteen in the premises on 06.03.07, the agreement was renewed from time to time on yearly basis, and was finally renewed on 24.03.11 for one more year, The scrutiny of the concerned file produced to audit revealed that :-

The following charges /rates were decided by the Competent Authority to charge from the contractor at the time of awarding the agreement on 06.03.07.

S.No.	Item	Rate/charges
1.	Electric Fan	Rs. 25 per point per month
2.	Electric plug	Rs. 30 per point per month
3.	Water charges	Rs. 25 per tab per month
4.	License fee	Rs. 67 per month

Para No. 96 (Reg. Memo No. 05 dated 20.01.2012)

Subject: INCOME TAX

HBA Rebate

A) During the test audit of ITI, Jhangirpuri, Delhi, the audit has observed that Sh. Vikas Attrey, C.I. has availed the benefit of the rebate of HBA on Principle and Interest without seeking the any prior approval of the competent authority. The audit has reviewed his case and the request made to the ITI to provide the require information about the permission obtaining from Sh. Vikas Attrey, C.I. but the department has failed to produce any documentary proof to audit during the audit period.

In view of above, the Audit observed that Sh. Vikas Attrey, C.I. has availed such facilities of Income Tax rebate without seeking any approval. It is against the Rule and the Audit has presumed that it is a loss to the Govt. revenue of Income Tax rebate for which the official was not entitled.

It is also presumed that the other employees such as Sh. Pradeep CI and Sh. Vijender Parkash CI have also availed the benefit of rebate of HBA (Principal and Interest) on income tax without seeking any approval of the competent authority. According to the above DDO and HOO of the ITI, Jhangirpuri are liable lack of irregularities. Therefore, they are responsible for loss of the revenue.

It is also presumed by the audit that the other such employees of ITI, Jhangirpuri are also availing such facilities without seeking any approval of the competent authority. The audit has suggested that the administration of the ITI, Jhangirpuri should review of all such cases of their employees and work out the total rebate allowed to them on income tax. Further, the department should regularized all such cases from the competent authority and informed to the audit department for taking necessary action against the concerned and the benefit of rebate on income tax should be stopped immediately.

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B. Sh. Zile Singh C.I. had taken the rebate of 89 (1) during 2010-11, On scrutiny of the records, earlier form 16 pertaining to the year in which the benefit of rebate claimed has not been available, hence the rebate given could not be ascertained.

C. Certificate from spouse's employer for not claiming HBA rebate

On scrutiny it is noticed that the following officials had taken HBA loan jointly. However, the Institute has not obtained necessary certificates from their spouse employer before allowing rebate on HBA.

Sh. Raj Kumar Vashistha C.I.
Sh. Neeraj Kumar Bhatt. CI
Sh. Sanjeev Kumar CI

All the above shortcomings/irregularities may be completed and shown to next audit.

Para-12

Para No. 07 (Ref. Memo No. 12 dated 25.01.12)
Subject: Contingencies

During the test Audit of contingencies bills, the following discrepancies were observed :-

C.B. No. 131 dated 24.09.07

An amount of Rs. 22232/- was paid to HCL, institute had not deducted the TDS amount of Rs. 410 (Rs. 398 for TDS and Rs. 12 for Education Cess) from the payment made for AMC of computers.

CB 252 dated 19.02.2008

The institute had purchased books for Rs. 340/- and Rs. 1062/- for purchase of Library Books out of total contingent bill of Rs. 3797, but entry of books was not made in the stock register.

CB 262 dated 30.03.2009

An amount of Rs. 4500/- was made for lifting the Lathe Machine but the place of Lifting the equipment and crane no. was not mentioned on the bill.

PART-II

CURRENT AUDIT REPORT (2011-12 to 2016-2017)

PARA-1

Sub: Wrong Pay fixation. (Audit Memo. 14 Dated: 01.11.2017)

During the test Audit of service books of ITI Jahangir Puri, it was observed that the pay of Smt. Kamlesh Garg, CI was at Rs. 18060 + 4800 as on 01.7.2011. On 01.07.2012 the Department had given the annual increment (@ 3% of 18060 + 4800) to the official and fixed her pay at Rs. 18970 + 4800 instead of Rs. 18750 + 4800. The details of pay fixed by the Institute w.e.f. 01.07.2012 to 01.07.2015 and observation made by Audit is as under:

Period	Pay fixed by Department	Pay to be fixed as per Audit	Difference of Pay
01.07.2011	18060+4800 = 22860	18060+4800 = 22860	0
01.07.2012	18970+4800 = 23770	18750+4800 = 23550	220
01.07.2013	19690+4800=24490	19460+4800=24260	230
01.07.2014	20430+4800=25230	20190+4800=24990	240
01.07.2015	21190+4800=25990	20940+4800=25750	240
Pay fixed on implementation of 7 th CPC			
01.01.2016	68000	68000	0

The Institute had paid an excess amount of Rs. 23,442/- (as per Annexure - 1 enclosed) on account of above irregular pay fixation to Smt. Kamlesh Garg, CI, which may be recovered from her after due verification under intimation the Audit.

PARA - 02

Sub: Short recovery of Rs. 30,315/- towards license fee & water charges.
(Audit Memo No. 05 Dated: 27.10.2017)

The Govt. of NCT of Delhi had revised the rates of License Fee and Water charges for DTTE (general pool) w.e.f. 01.07.2012 and again on 01.07.2013 for the various types of general pool accommodation. During the scrutiny of pay bill registers furnished to Audit by ITI, Jahangir Puri revealed that revised rates of license fees and waters charges in respect of the following officials were not deducted from their salary w.e.f. the period mentioned against each:

Details of recovery of License Fee

Sr. No.	Name of the Official	Entitled type & Location	Period	Amount deducted	Amount to be deducted	Diff.	Months	Amt to be recovered
1.	Dr. Vipul Dimri, Principal	V, ITI Pusa	7/12 to 6/13	632	900	268	12	3216
			7/13 to 4/14	632	1065	433	10	4330
2.	Sh. Rajesh	II, Kasturba Polytechnic	7/12 to 6/13	185	380	195	12	2340
			7/13 to 5/14	185	450	265	11	2915

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	Kumar, Peon							
3.	Sh. Veer Singh, CI	III, Not provided	7/12 to 12/12	181	420	239	6	1434
	TOTAL							14235

Details of Recovery of water charges

Sr. No.	Name of the Official	Entitled type	Period	Amount deducted	Amount to be deducted	Difference	Months	Amount to be recovered
1.	Dr. Vimal Dimri, Principal	V	7/12 to 04/14	9	472	463	22	10186
2.	Sh. Rajesh Kumar, Peon	II	07/12 to 05/14	0	196	196	23	4508
3.	Sh. Veer Singh, CI	III	07/12 to 12/12	5	236	231	6	1386
	TOTAL							16080

Institute may recover Rs. 30,315/- from the concerned officials after due verification and similar other cases may also be got reviewed under intimation to Audit.

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PARA - 03

Sub: Recovery of excess payment of Rs. 63,030/- for reimbursement of Children Education Allowance. (Audit Memo No. 06 Dated: 30.10.2017)

As per children education allowance Rules, reimbursement of CEA is not permissible for third child even if reimbursement has not been claimed in respect of first and / or second child. However, as per OM No 12011/03/2008 – Estt. (AL) dated 11.11.2008, the Children Education Allowance would be admissible for more than two children, where as a result of the second child birth results in birth of twins or multiple children. During the course of Audit and scrutiny of records related to reimbursement of children education allowance for the year 2011-12 to 2016-17, it has come to the notice of the Audit that the Institute have reimbursed CEA to its employees for their third child. Making reimbursement of CEA for other than first and second child is violation of CEA rules, which resulted in an overpayment of Rs. 63,030/- details of which are given below:

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S. No.	Name & Desgn.	Period	CEA Admissible	CEA drawn	Recovery	Remarks
1.	Sh. Ranbir Singh, WSA	2012-13	0	13980	13980	Since amount drawn for 3 rd child
		2013-14	0	13050	13050	
		2014-15	0	18000	18000	
		2015-16	0	18000	18000	
Total			0	63030	63030	

Hence, the amount paid i.e. Rs. 63,030/- towards reimbursement of CEA for other than first and second child may be recovered from the officials concerned above after due verification of record and the same may be deposited into government account. It is also suggested that similar cases, if any, may also be reviewed by the Institute at their own level under intimation to Audit.

PARA - 04 A

Subject:- Accumulation of unserviceable stores amounting to Rs. 17,09,031/- (Rs. Seventeen Lakhs Nine Thousand and thirty one only) (Audit Memo No. 2 Dated: 25.10.2017)

During the test Audit of ITI, Jahangir Puri for the period of 2011-12 to 2016-17, the unserviceable stores was asked to produce, ITI has produced the list containing the unserviceable items lying in various department amounting to Rs. 17,09,031/- since with the passage of time, these items are losing their residual value, if these items have completed their useful life and can't be used economically in the ITI. The Principal is requested to condemn these items as per the prescribed procedure at the earliest.

Institute may take necessary actions to condemn the above items in light of the GFR under intimation to Audit.

PARA - 04 B

Sub: Blockage of Funds / non utilization of machines/equipments and spare parts of machines. (Audit Memo. 13 Dated: 01.11.2017)

Test check of the stock register TSL/RAC relating to machines / equipments and spare parts of machines, it has been observed that various equipments and spare parts of machines as detailed below had not been utilized since the date mentioned against each to till date. It seems that the said equipments / spare parts were procured without the realistic basis and not taking consideration of actual requirement of the departments of the Institute and are lying idle in the store for the last 09 months, which is blockage of Govt. funds. These equipments / spare parts have neither been utilized any of the Department.

Sr. No.	Particulars	Quantity	Amount	Date of Purchase
1.	Wheel cylinder (Bosch)	02	552	24.03.2017
2.	Hydraulic Jack	01	3360	24.03.2017
3.	Gas Welding Table size 1220mm x 760mm	02	18600	22.03.2017
4.	Welding Plant oxy-	01	37200	22.03.2017

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	Acetylene Complete (High Pressure)			
5.	Steel Tool Box with Lock and key	12	6870	22.03.2017
6.	Compression Testing Gauge Suitable for diesel engine with standard accessories	02	6200	22.03.2017
7.	Dial Gauge type	04	14400	22.03.2017
8.	Wheel Alignment machine computerized	01	504009	24.03.2017
9.	Grease Gun Heavy Duty Trolley type	01	3541	22.03.2017
10.	Connecting Rod Alignment fixture	01	4960	22.03.2017

Institute may take appropriate action to remove the above said discrepancies under intimation to the Audit.

PARA-05

Sub: Non-production of Records. (Audit Memo. 11 Dated: 31.10.2017)

The following records have not been produced before audit for the audit period 2011-2017:

1. Records of Machinery & equipment installed in Institute
2. Long/ Short Terms Advances Register.
3. AMC files of all equipments.
4. Records / files of Security services (outsourcing)
5. Records of canteen running in the premises of the Institute.
6. Records of Pupil Fund
7. Dead Stock Register
8. Liveries Register
9. Log book of vehicles
10. Any other auditable record.

The above record should be shown to next audit.

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

10/4

PART-II
CURRENT REPORT
2017-18 to 2020-2021

**Para No1: - Over Payment of Transport allowance amounting to Rs.12636/-
(Memo No.02 dated 14.12.2021)**

As per OM No.21/3/2020-E.II(B) dated 01.12.2020 issued by Ministry of Finance Department of Expenditure & F.(22)/Fin.(estt.iii)/2020DSiv/204 DATED 10.12.2020 endorsed by Finance department Govt of NCT of Delhi regarding clarification admissibility of Transport Allowance during Nation-wide Lockdown due to Covid-19 pandemic. The following clarifications are as under:-

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

During test check of attendance register and PBRs it has been observed that the HOO of ITI, Jahangirpuri has not recovered Transport Allowance to the under mentioned staff according as above Rules. . Details are as under:-

SN	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
1	Ganga Sharan, GI	04/2020 & 06/2020	01	4212	4212
2	Veena Ahlawat. CI	04/2020 & 06/2020	02	4212	8424
					12636

Recovery of Rs.12636/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at own level.

9/4

Para No2:--Recovery of TA amounting to Rs. -26382/(Memo No.09 dated 20.12.2021)

As per OM No. 19030/3/2008.E.IV dated 23.09.2008 issued by the Department of Expenditure Ministry of Finance Govt. of India, if the officers/officials fall in Rs. 4200 to 8900 in the Grade pay going on local tour by own car, Scooter etc then Mileage allowance will be admissible to him/her as per prescribed rates of auto rickshaw fixed by the municipal corporation.

As per SR71, TA for a local journey is admissible if the temporary place of duty is beyond 8 KM from the normal place of duty, irrespective of whether the journey is performed from residence or from the normal place of duty.

During the test check of records of ITI, Jahangirpuri, Delhi, It has been observed that the school authority had not reimbursed TA Bills of their employees according to TA Rules, resulting excess payment made to the following employees.

S.No	Name of Officers & Designation	Total Days of Journey	Total KM Calculate by Office	Total KM Calculated by audit	Amount Paid	Amount calculated as per Rules	Excess Payment
1	Kamal Kumar, CI	05	5460	280	5460	25x3x5=375 265x8=2120 Total Rs,2495	2965
2	Pradeep, CI	04	358	200	4480	25x3x4=300 188x8=1504 Total Rs,1804	2676
3	Saleem, CI	04 05	264 358	200 200	3696 5012	25x3x9=300 373x8=2984 Total Rs,3284	5424
4	Ramesh kumar, CI	04	224	224	3136	25x3x4=300 212x8=1696 Total Rs,1996	1140
5	Avinash, CI	05 04	370 244	250 224	5280 3416	25x3x9=675 447x8=3576	4445
6	Bhanu, CI	04	174	174	2436	25x3x4=300 162x8=1296 Total Rs,1596	840
7	Pramod Sharma, CI	04	320	200	4480	25x3x4=300 188x8=1504 Total Rs,1804	2676
8	Anurag Nigam, CI	04	216	216	3024	25x3x4=300 204x8=2400 Total Rs,2700	324

✓

8/c

9*	Sanjay Kumar Sharma, CI	04	240	176	3360	25x3x4=300 164x8=1312 Total Rs.1612	1748
10	Satish Kumar, CI	04	234	176	3364	25x3x4=300 164x8=1312 Total Rs,1612	1752
11	ShriHari, CI	04	200	200	2800	25x3x4=300 188x8=1504 Total Rs,1804	996
12	Anil Kumar, CI	04	224	192	3136	25x3x4=300 180x8=1440 Total Rs,1740	1396
G.Total Rs.							26382 ✓

Recovery of Rs. 26382/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.



71

**Para No3:- Discrepancy in the purchase of Furniture.
(Memo No.13 dated 03.12.2021)**

As per office order No. F.1(2)/DTTF/AC/DFPR/2015-16/7340-77 dated 12.10.2015, issued by Director DTTF, any delegation power has not delegated to HOO/Principal of Institute for the purchase of fixture & furniture

During test check of records, it has been observed that Principal, ITI Jahangir Puri, has purchased office furniture without prior approval Head of Department. These items are as under:-

S.No.	Name of Banned item	Date of Purchase amount	Remarks
1	33 Visitor Chairs	18.03.2021 @3945=130185	Gem order no. 511687764889102
2	17 Steel tables	18.03.2021 @7250=123250	Gem order no. 511687794861714
3	34 Revolving Chairs	18.03.2021 @4435=150790	Gem order no. 511687731215328
4	42 Eros Steel Almirah	18.03.2021 @11900=499800	Gem order no. 511687785736859

The above expenditure may be regularized from Head of Department of DTTF, under intimation to audit. Other similar cases may be review own level under intimation to audit.

6/c

**Para No4: - Recovery of Family planning allowance amounting to Rs. 4800/-
(Memo No.14 dated 22.12.2021)**

As per Office Memorandum No.F.No.12(4)/2016-EHIA dated 07.07.2017 issued by GOI, Ministry of Fiancé and endorsed vide F.(21)/FIN.(ESTT.III)/07CPC/2016/ClsV/725 dated 11.07.2017 by Finance Department Govt of Delhi. Regarding Discontinuance of Family Planning Allowance for adoption of small family norms w.e.f01.07.2017 .

On scrutiny of the PBR, it has been found that the HOO of Institute , Jahangirpuri had given FPA allowance to their employce without followed of above Rules. The detail of excess payment is as under: -

SN	Name Designation Smt.	&	Period	Total Number of month	Rate of FPA per month	Excess payment
1.	Pritam Lal, CI		07/17 to 06/18	12	400	4800
						4800/-

The Excess payment of Rs. 4800/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at own level.

5/6

Para No.5: -Recovery of Medical Reimbursement amounting to Rs.15449/-


(Memo No.15 dated 22.12.2021)

As per DGEHS Rules , Govt Employees/ pensions can taken direct treatment empanelled hospital under DGEHS as mentioned specialties department.

During the test check of records, it has been observed that the ITI has reimbursed medical claim of impaneled Jaipur Golden Hospital, Rohini for the treatment of Skin & VD Department(Dermatology). As per DGEHS empanelled Hospital list Skin & VD Department has not mentioned in the above Hospital. Yet, this ITI has reimbursed medical of their employee for Skin & VD Department without followed of DGEHS rules. . These cases are as under:-

S.No.	Name of Employee	Bill No. & date	Total reimbursed by ITI	admissible amount	Non admissible amount
1	Sanjay Kumar Sharma	245 dt 24.01.2017	7143	1682	5461
		128 & 18.09.2017	14101	4113	9988
G.Total Rs.					15449/-

The Excess payment of Rs. 15449/- may be recovered from the official concerned and deposited into the Govt. account after duc verification of record under intimation to Audit. Other similar cases may also be reviewed at own level.



Para No.06:- Non production of Records(Memo No17 dated 23.12.2021)

During the audit period the following records have not been provided by school to audit.

Old records:-

1. Records of Machinery & equipment installed in institute
2. AMC files of all equipments
3. Records/files of Security Service
4. Records of canteen running in the premises of the Institute

Current Records:-

1. Cash book of PWF
2. Caution money record
3. Stock register of all trades.
4. Lock book of machinery

The above records shown to next audit.



(SATISH)

IAO, Party No.XVI

TAN No1.- Discrepancies in Cash Book.
(Memo No.06 dated 16.12.2021)

During the test check of Govt. Cash book following shortcomings have been noticed:-

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

1. As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under

“Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs.(Rupees.....)Which tallies with the closing balance as worked out in the cash book”.

2. Page Counting Certificate not attested on the first page of Cash Book.
3. Number of Cutting without attested seen in Cash Book;
4. White Fluid frequently used in cash book.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

2/c

Tan No.02: - Rebate of Water Bills.(Memo No.07 dated 16.12.2021)

As per revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer(tariff & metering) Regulation-2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on plots/Properties having areas of 500 sq. meter or more & having installed functional rain harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/ Institution installs equipment for water harvesting System Rebate is 15% if both the systems, i.e. RWII and Waste Water Recycling are set up and functional.

During the test check of the record maintained by the ITI K-block, Jahangir puri for the period 2017-18 to 2020-2021 above irregularities have been noticed due to that bill of ITI generated with LPS(late payment surcharge).

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.


Tan No.03:- Unsold Finished Goods.(Memo No.10 dated 20.12.2021)

As per office circular no. 4(9)/95/T.S./876 dated 19.01.98. the finished goods can be sold after allowing discount up to 25%, 50%,75% on all such items which remain unsold after one year, one & half year and two year respectively from the date of receipt of finished goods. Principal of the institute may also organize "Clearance Sale" in the first week of April and July every year ensuring wide publicity. Even if the items still remain unsold may be disposed off by arranging public auction after six months by offering maximum discount.

Test check of the Finished Goods Register of ITI, Jahangir Puri, Delhi revealed that the large quantity of finished goods are lying in the store from more than one years to till date. The details are as under:-

S.No.	Name of items	Quantity	Rate per units	Total (in Rs.)	Date from which items lying in the store
1	Half Belted Knicker	06	91.40	548.40	10.07.2019
2	Half Belted Knicker	12	131.05	1572.60	10.07.2019
3	Boys Pant	01	222.40	222.4	10.07.2019
4	Jump Suit	14	236.10	3305.40	10.07.2019
5	Baby Sameeze	08	70.70	565.60	14.08.2019
6	Baby frock	07	107.4	751.80	14.08.2019
7	Night suit	06	141.40	848.40	14.08.2019
8	Ladies Blouse	08	70.70	565.60	14.08.2019
9	Gents shirt	06	98.55	591.30	14.08.2019
10	Gents Pant	05	113.40	567.00	14.08.2019
11	Gents Kurta	03	189	567	14.08.2019
12	Baby Ramper	05	37.30	186.50	14.08.2019
13	Ladies Blouse	08	71.00	568.00	14.08.2019
14	Gents shorts	08	73.00	584.00	14.08.2019
15	Gents shirt	06	179.25	1075.50	14.08.2019
16	A line Frock	08	107.40	859.20	14.08.2019
17	Ladies maxey	05	130.50	652.50	03.12.2019

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.



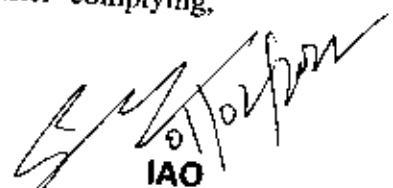
Tan No.4: Purchase made without Gem. (Memo No.16 dated 22.12.2021

As per the direction issued by the Finance Department (Accounts) Department Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-871 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for those goods or Services which are available of Gem.

On the Scrutiny of bills/vouchers provided by the Head of office ITI, Jahangir Puri, Delhi., it has been observed that ITI has Continued To make purchases from local dealers and violate Govt. guidelines. As per the details given below:-

S.No.	Bill No. & Date	Name of Firm	Items Purchased	Amount
1	CB/-1262 dt.28.01.2020	M/s Lal Chand Kalu Kumar	Pension book	1947/-
2	CB-194 & 03.12.2018	M/s Traders	Misc. items	91750/-
3	CB/-94 dt.05.09.2018	M/s Lal Chand Kalu Kumar	Gun metal piece	1796/-
4	CB/-95dt.05.09.2018	M/s Lal Chand Kalu Kumar	Misc. items	23274/-
5	CB/-96dt.05.09.2018	M/s Lal Chand Kalu Kumar	Misc. items	1593/-
6	CB/-97dt.06.09.2018	M/s Lal Chand Kalu Kumar	PBR	1050/-
7	CB-53 & 27.06.2018	M/s Traders	Misc. items	91750/-

Head of Institute ensure that all purchased should through Zom portal after complying, constitutional, Financial and Administrative guidelines.


IAO
AUDIT PARTY NO. XVI