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

**Subject:- Audit report of office of the ITI, Malviya Nagar, New Delhi – 110017 for the period 2010-11 to 2019-2020.**

**INTRODUCTION**

The I.A.R. on the accounts of ITI, Malviya Nagar, New Delhi – 110017 for the period 2010-11 to 2019-2020, was conducted by field Audit Party No. 15 comprising of Mrs. Rajalakshmi Francis, Sr. AO/IAO, Mr. Harsh Wardhan Dev, A.O. and Ms. Sireesh Kusum, AAO (On leave for whole period of audit) The audit was conducted w.e.f. 05/01/2021 to 13/01/2021 i.e. 7 working days. The D. A.G.C. R. has conducted the audit of the School upto 31 March, 2015.

**AIMS AND OBJECTIVE**

The main objective of the institute is to provide best quality technical education and manpower to suit the changing needs of the industry sector. To help dropouts and people from socially and economically weaker sections of the society, to set up their own enterprises by providing non formal short term vocational trainings.

**HOD/H.O.O/D.D.O/ CASHIER**

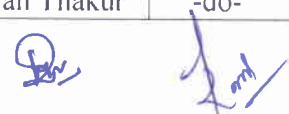
1. The following officials have served as HOS/DDO/Cashier for the period 2010-11 to 2019-20.

**Head of the Institution/ Principal**

S.No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Vijay Kumar	Principal	26/04/2010	30/08/2012
2.	Sh. B.S. Negi	Principal	31/08/2012	09/12/2014
3	Sh. Vijay Kumar	Principal	10/12/2014	May 2016
4.	Sh. Vimal Dimri	Principal	May 2016	Oct- 2018
5.	Sh. Vijay Kumar	Principal	Oct.- 2018	29/02/2020
5.	Sh. Ram Gopal	Prncipal	01/03/2020	Till date

**D.D.O.**

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. O.L. Gangar	A.A.O./D.DO.	31/01/2009	12/2012
2.	Sh. Anil Kumar	-do-	12/2012	09/12/2014
3.	Sh. Sudeshan Kumar	-do-	10/12/2014	28/12/2019
4.	Sh. Sanjay Mohan Thakur	-do-	01/03/2019	Till date



**Cashier**

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Deepak Ahuja	UDC	05/02/2009	30/04/2012
2.	Sh. Ravi Dutt	UDC	01/05/2012	31/07/2014
3.	Sh. Sunil Kumar Giri	LDC	01/08/2014	09/12/2014
4.	Sh. Suresh Kumar	Sr.Assistant	10/12/2014	Till Date

**Budget Allocation and Expenditure for the audit period 2010-11 to 2019-2020**

Financial Year	Budget (Plan)	Expenditure (Plan)	excess/ saving
2010-11	2875000	1949561	925439
2011-12	2150000	1273816	876184
2012-13	1980000	1699734	280266
2013-14	925000	529050	395950
2014-15	843600	644429	199171
2015-16	2410000	1667644	742356
2016-17	2930000	1557088	1372912
2017-18	1800000	1738664	61336
2018-19	2050000	1331957	718043
2019-20	2050000	0	2050000

Financial Year	Budget (N.Plan)	Expenditure (N.Plan)	excess/ saving
2010-11	17879000	17391250	487750
2011-12	19714000	19145298	568702
2012-13	22913000	21882939	1030061
2013-14	25231000	24568238	662762
2014-15	29038000	29033128	4872
2015-16	29542000	28826840	715160
2016-17	34614520	34157624	456896
2017-18	45258000	35591869	9666131
2018-19	41487000	38396800	3090200
2019-20	3862400	36036600	-32174200

**Vacancy Statement as on 31/3/2020**

Post	Sanctioned	Filled	Vacant
Group – A	1	1	Nil
Group – B	5	3	2
Group – C	54	39	15
<b>TOTAL</b>	<b>60</b>	<b>43</b>	<b>17</b>




**Statutory Audit:-**

The statutory audit of ITI, Malviya Nagar, New Delhi-17 has been conducted by AG (Audit) Delhi upto 31<sup>st</sup> March, 2015

**Maintenance of Records:-**

The maintenance of records of ITI, Malviya Nagar, New Delhi-17 was found satisfactory subject to observations made in current audit report and in test audit note.

**Old Audit Report**

There are 12 old audit paras outstanding the school has submitted replies of 12 paras. Out of this 4 replies are with supporting documents and as such 4 paras settled. The remaining 8 paras have been incorporated with current report as part- I (old audit report).

**(A) Details of Old Paras**

S.No	Year	Total Paras	Paras Settled	Para no. of Settled Para's	Outstanding Paras with para No.
1.	1976-77	1	Nil	Nil	1
2.	1978-79	2	Nil	Nil	2 (2,3)
3.	2005-07	1	Nil	Nil	1(4)
4.	2008-10	8	4	3,6,4,8	4(5,1,2,7)
	Total	12	4		8

**(B) Details of Old Recovery**

S. No.	Year	Total old O/S Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount (in Rs.)	
1	1976-77	29275	Nil	NIL	1 (29275)
2	2005-07	4619	Nil	Nil	4 (4619)
3	2008-10	66434	3,6	5240 +36390*	5(24804)
	Total	100328		5240	Rs.58698

\*LTC Recovery was re assessed and found that the employees declared Chennai as destination and travelled and claimed the fare beyond the destination. On scrutiny, it is found that the same was not restricted by the Department also. Now the excess amount claimed for the journey beyond the declared destination is recovered Rs.4550/- whereas the audit para was for recovery of complete amount of LTC Rs.40940.

Part- II**Current Audit Report**

During the course of current audit, 09 audit memos highlighting various irregularities/short recovery to the tune of Rs.307334/- were issued. The Institute has shown compliance of 3 audit memos as such 3 memos are settled with NIL recovery .06 audit memos with recovery of Rs.307334/- have been incorporated in current audit report.

**Details of Current Recovery**

<b>Memo No.</b>	<b>Total Recoveries (In Rs.)</b>	<b>Amount Recovered/ Settled (in Rs.)</b>	<b>Balance (in Rs.)</b>
3	21200	0	21200
6	121806	0	121806
7	41123	0	41123
9	123205	0	123205
<b>Total</b>	<b>307334</b>	<b>0</b>	<b>307334</b>

**Details of Current Recovery incorporated in Report (Audit Period:- 2010 to 2020)**

<b>Para No.</b>	<b>Total Recoveries (In Rs.)</b>	<b>Amount Recovered/ Settled (in Rs.)</b>	<b>Balance (in Rs.)</b>
1	21200	0	21200
2	121806	0	121806
3	41123	0	41123
4	123205	0	123205
<b>Total</b>	<b>307334</b>	<b>0</b>	<b>307334</b>

The internal audit report has been prepared on the basis of information furnished and made available by ITI, Malviya Nagar, New Delhi-17. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.



(IAO Party – 15)

Para-1.  
para No. 1

PART. 1  
old para OLD OUTSTANDING PARAS (X)  
(Ref. of old para 2 of 76.77)

(19)

2  
q/s

PARA-1  
(a) Loss of stores amounting to Rs. 16,000/- Approximately,  
not written off.

During the course of audit it was ~~observed~~ observed that a loss of Rs. 16000/- in the stores was detected at the time of physical verification of stores in 1971 & the articles were reduced from the stock register irregularly. The loss in question was also reported to the police & the official at fault could not be caught & was declared obseconder.

The file in question was not made available to audit, inspite of repeated personal requests due to the reasons best known to the authorities.

The file may be traced out & the copy of the enquiry report alongwith the action taken thereon & sanction of the competent authority for writting off the loss inquestion may be made available to the Dte. of audit. for ~~for~~ further necessary action ~~in~~ in the matter.

cont..... 12.

(c) Recovery of cost of training amounting to Rs. 13274-90 from 191 trainees who had left the institution before the completion of the training upto the session ending 1976 has not been made as yet. However, it has been stated that the recovery the amount in question from the trainees is under progress.

It is suggested that effective steps may be taken to recover the amount and credited to revenue head forthwith.

Para 2  
 (A)  
 Para 2

Para II Unjudicious acceptance of stores from training-cum-production centre Arab Ki Sarai and I.T.I. Khan Pur-

Consequent upon the closing down of Training-Cum-Production centre Arab-Ki-Sarai Delhi and I.T.I. Khan Pur Delhi certain stores were transferred to this I.T.I. in the year 1975 and 1965 respectively. The original lists of stores and ledger No. 9 in which the stores received from Training Cum Production Centre and I.T.I. Khan Pur were entered were not produced to audit. It was however observed that some of the items (as per list attached) which were received in I.T.I. have not been utilized so far although a period of 2 year 14 year respectively have lapsed.

It was also noticed that Sonicol blue 125 litres has been rendered useless since it has out lived its life and cannot more be utilized thus loss of Rs. 2500/- (approx) has been caused to the Govt. Since the items were not required in the I.T.I. it is not understood as to why these were accepted. Perhaps these could have been beneficially transferred to some other I.T.I.(s). Immediate action may be taken to transfer the items to some other I.T.I.'s

...../-



Ref Para  
Function of

iii)

Para-3  
It was noticed that in certain cases setting up was allowed under the order of Principles which was not in orders as the same should had been allowed, if otherwise in orders, under the orders of the Director of Training & Technicles Education as all the connected documents such as security list etc. is held by that office. In view of the above all such cases may be reviewed & action taken as suggested. However reference of some cases where stepping up was permitted by the Principals are given below:-

- 1.) Sh. R.P.SONI
2. Sh. M.L.SACHDEVAJ
3. MRS. NIRMAL CHAWALAJ
4. Sh. J.B.DASS,
5. SMT. M.D.DHALL,

cont.,... 39.

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13/11/2010  
12/11/10  
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In view of the position explained above, it is requested that stepping up of Pay in these as well as other such cases may ~~not~~ either be got approved from the Directorate of Technical Education New Delhi ~~or~~ or the ~~amount~~ overpaid amount may be worked out & recovered under advice to Directorate of Audit.



**Para No.3: Scholarship**  
(Ref. Memo No. 14)

As per instruction vide letter No.F.14(10)/2005-06/Trg./871 dated 09-03-2006 an amount of Rs.85000/- was allotted to the institute for scholarships to SC/ST/OBC/Minorities students out of which an amount of Rs. 50791/- was drawn vide bill No. 248 dated 18-03-2006. As per the above circular the scholarship was to be disbursed @ Rs.175/- per month for day scholars subject to the condition that their family income should not exceed Rs.48000/- per

annum. The scholarship was payable to only those trainees whose SC/ST/OBC/Minority certificates are issued by Govt. of NCT of Delhi. However, test check of the Scholarship/stipend record for the year 2005-2006 revealed the discrepancies as detailed against each.

S. No	Name of the Trainee	Trade	Roll No.	Amount (In Rs.)	Remarks
1.	Sachin Kumar	Welder	173/05	1032	(i)SC certificate of the student not available (ii)Father Income Certificate not available
2.	Pitamber	Carpenter	224/05	998	Father Income Certificate not available
3.	Mahesh Kumar	Carpenter	232/05	1025	Father Income Certificate not available
4.	Ajay Kumar	Carpenter	234/05	1002	Father Income Certificate not available
5.	Pawan Kumar	Carpenter	107/05	562	(i)SC certificate not issued by GNCT Delhi. (ii) Father Income Certificate not available
<b>Total</b>				<b>4619</b>	

The above certificates may be furnished as per the instructions contained in the ibid letter/circular or recovery of Rs. 4619/- may be affected under intimation to the audit.

**Para No.4: Library books**  
(Ref. Memo No.10)

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**PART-II**  
**CURRENT AUDIT REPORT**

**Para No. 01**                      **Payment of commission for auction of condemned store items**  
**(Audit Memo No. Dated 14-06-11)**

As per the approval of Secretary (DTTE), conveyed by the OSD (Trg) vide its letter dated 03-01-08, some items worth Rs.612148/- were declared condemned & unserviceable. The Condemnation Board has recommended for the disposal of the unserviceable items through Public Auction as per the rules laid down in GFR, for not less than the reserve value fixed by the condemnation board. The representative of the Directorate will communicate the reserve value at the time of auction.

During the course of test audit of accounts for the year 2008-10 and while scrutiny of records related to store, it has been observed that an amount of Rs.11823/- was paid to M/s SMG Beaty Private Ltd. Vide bill number 47 dated 13-06-2008 as commission for conducting auction for condemnation of store items. From the examination of the concerned file, it is revealed that three agencies i.e. M/s Moti Lal & Co., M/s First Method Auctions & M/s Ramji Lals were approached by the Institute to give the authenticity of their agency & give the rate of their commission, vide its letter dated 11-01-08. Out of these three agencies, two did not respond. At this stage, a new firm i.e. M/s SMG Beaty Private Ltd. offered to do the work @ 1.5 % of the auctioned amount of sale proceeds as commission charges. Later, M/s SMG Beaty Private Ltd. has increased the rate from 1.5 % to 2.5 %, including the commission charges.

The following discrepancies were observed by the audit in the process:-

1. The work was awarded on the basis of quotations received from the two firms, and the firm to whom the work was awarded was added in the middle of the process. Therefore, the rates are non-comparable and the whole process is irregular.

2. The approval was conveyed by OSD (Trg), DTTE to dispose of the unserviceable items through Public Auction as per the rules laid down in GFR, for not less than the reserve value fixed by the condemnation board. The representative of the Directorate will communicate the reserve value at the time of auction. But the disposal was done only through limited quotation. In addition to this documents showing the reserve value are not found placed in the file.

3. Once, M/s SMG Beaty Private Ltd. vide its letter dated 25-01-08 offered to do the work @ 1.5%, why clarification was taken from the vendor, by the Institute vide its letter dated 05-02-08. This resulted in unnecessary increase from 1.5 to 2.5 %.

3. No supporting documents were found in the file proving that M/s SMG Beaty Private Ltd. was working as Government Auctioneer. The departmental authorities were asked to provide the same but no such documents were made available to the audit.

4. No security deposits were obtained from the bidders, as referred in General Financial Rule-198.

5. No guidelines, regarding payment of commission charges were found in the concerned file. The departmental authorities were asked to provide the same but no such documents were made available to the audit.

6. No enquiry was made by the institutional authorities for the authenticity of the vendor, M/s SMG Beaty Private Ltd., as government auctioneer, to whom the work was awarded.

7. As only one firm responded to the query of the institute i.e. M/s First National Auctioneer, the institute should have invited fresh quotations.

It is evident from the above mentioned observations that the institutional authorities not only violated the guidelines laid down in General Financial Rules but also fail to comply the directions of the higher authorities of the Directorate, issued vide letter dated 03-01-08. The matter needs to be investigated by the higher authorities of the Directorate.

**Irregularities in purchase  
(Audit Memo No. Dated 14-06-11)**

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During the course of test audit and while scrutiny of bills related to purchase made during the year 2008-10, the following observations have been observed: -

- As per General Financial Rule-150, purchase of goods, above Rs.100000/- should be procured through invitation of tenders by advertisement. The Purchase of consumable items was made by splitting the bills to avoid completion of codal formalities as referred in General Financial Rule-150. some of the instances are given below: -

Bill No. & date	Items purchase	Amount of purchase
364 31-03-10	consumable items	Rs.71785/-
365 31-03-10	consumable items	Rs.97684/-

- Two interactive boards and other related items were purchased vide bill No. 346 dated 23/03/10 for Rs.416311/- on DGS&D Rate Contract from M/s International Electrical & Communication System Pvt. Ltd.. On scrutiny of the purchase file, it has been observed that placement of supply against DGS&D Rate Contract should be placed through on line. But it has been observed that the interactive boards were procured through manual orders without obtaining the approval of the competent authority.

- 40 liters of Mobil Oil was purchased @ Rs.185/- per liter vide bill number 134 dated 14-09-09, whereas the same item was purchased @ Rs.275/- per liter (50 liters). The **difference between the costs of same item is Rs.90/- per liter within the six months**, which is unbelievable. Similarly 10 liters of Cutting Oil was purchased @ Rs.117/- per liter vide bill number 134 dated 14-09-09, whereas after six months, the same item was purchased @ Rs.180/- per liter (100 liters). The rate of the second purchase was much higher then the first one. This need to be verified by the higher authorities of the institute and audit may also be clarified.
- It has also been observed that limited quotations were obtained by the purchase committee from the same agencies in most of the purchase, instead of procuring quotations from different vendors for making purchase more economical and getting competitive rates. Some of the instances are given below: -

S. No.	Items	Period of Purchase	Agencies from which quotations were procured
1	Exam Material	July 2008	M/s Vineet Enterprises M/s Jai Ko Ms Sarjan
2	Electrical Items.	February 2009	M/s Vineet Enterprises M/s Jai Ko Ms Sarjan
3	Machinery Tools, etc.	January 2009	M/s Vineet Enterprises M/s Jai Ko Ms Sarjan M/s Technical

- It has also been observed that most of the purchase files were not routed through accounts functionaries of the Institute.
- Date, place & time of opening of quotations not mentioned in some cases

Necessary action may be taken by Head of the Institute on the lapses pointed out by the audit.

**LTC Claims**  
(Audit Memo No. Dated 14-06-11)

According to LTC Rules, the Government Servant and members of the family must visit the declared place to become eligible for making LTC Claim. On scrutiny of LTC Bill No. 188 & 189 dated 20-01-2009 of Rs.18925/- & Rs.22015/- in respect of Mr. Ramesh Kumar, C.I. & Mr. Kawal Hans Raj, C.I., respectively. During the scrutiny of their personnel files of these officials, it has been revealed that both the employees have declared their place of visit as Meenakshi Temple, Madurai before proceeding the journey, whereas as per the LTC bills they have visited Mahabalipuram. Since they have not visited the declared place i.e. Madurai, they are not eligible/entitled for the LTC claim for the journey of Mahabalipuram. Therefore the amount paid to them i.e. Rs.18925/- & Rs.22015/-, totaling Rs.40940/- may be recovered from them and deposited into government account after due verification under intimation to the audit.

**Para No. 04**      **Condemnation of unserviceable store items**  
(Audit Memo No.11 Dated 09-06-11)

During the course of test-audit of accounts for the period 2008-10 and while scrutiny of records pertains to store, it has been observed that some items like machinery, tools, furniture, sports etc. (total-1073 items) amounting to Rs.1819410/- were lying as obsolete/unserviceable in the institute. The department was asked give the reasons for non-disposal these items. The institute vide its letter dated 14-6-11 has informed that the concerned matter has been sent to HQ for seeking approval/sanction of the competent authority vide its letter dated 15-11-10.

Head of the institute may take up the matter with the directorate for speeding up the process as the delay in disposal of these items may leads in loosing the monetary value of these items. It is also suggested that the condemned declared items should not be lie outside/inside the office building without any care for a long period as it may result in theft of various parts of such goods and deteriorate their condition. Action taken by the institute may also be intimated to the audit.

**Para No. 05**      **Scholarship to SC/ST/OBC/Minority students**  
(Audit Memo No.06 Dated 07-06-11)

On the scrutiny of records pertains to payment of Scholarship to minority students. It has been observed that 06 trainees in the year 2008-09 and 13 trainees in the year 2009-10 were paid scholarship to the tune of Rs. 24804/-. As per Directorate of Training & Technical Education letter dated 01-02-10, Scholarship is to be paid to only those trainees whose SC/ST/OBC/Minority certificates are issued by Govt. of Delhi. But on the scrutiny of the application of the students of the scholarship, it has been observed that minority certificates were not attached with their application. The department was asked to produce the said certificates but no such information was given during the course of Audit.

The principal of the institute may take necessary action to obtain the minority certificates from the concerned students. In case the trainees failed to give the certificates, the amount of scholarship paid to them may be recovered after due verification and audit may be intimated accordingly. Due care must be taken by the departmental authorities to avoid such lapses in future.

**Para No. 06**      **Excess payment of pay & allowances**  
(Audit Memo No.10 Dated 08-06-11)

In accordance with the clarification issued by the Govt. of India, Ministry of Finance's Office Memorandum No. F.No.1/1/2008-IC, dated 29-01-2009, while calculating the increments under the revised pay

Challan no-7 dt 13/11/2009 for Rs.4550/- (4) 12  
Page 8 to 12 dd para Reply Settlement file

Submitted at P.O. No. 55-36  
J. K. S. / 14-0-15

Settlement at P.O. No. 8-72  
J. K. S. / 14-0-15

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... 2008, paisa should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. For example, if the amount of increment comes to Rs.660.90 paisa, then the amount will be rounded off to Rs.660 and if the amount of increment comes out to Rs.661.70 paisa, then the amount will be rounded off to Rs.670.

During the test check of pay fixation cases, it has been noticed that the increments granted under 6<sup>th</sup> CPC are not rounded off in accordance with the above referred office memorandum. The non-rounding of increments with reference to above referred OM, has resulted in overpayment. For example some cases were checked by the audit and it is found that excess payment totaling Rs.4440/-, has been made to some officials whose names are given below. The amount of excess payment made in this regard may be recovered from the concern officers/officials and deposited into the government account after due verification and documentary proves of the same be shown to the audit.

S. No.	Name and Designation	Excess Payment
1	Mr. K H R Singh, CI	Rs.690/-
2	Mr. Gobind Singh, CI	Rs.816/-
3	Mr. Anil Kumar, CI	Rs.690/-
4	Mr. R C Meena, CI	Rs.792/-
5	Mr. Sohan Lal, CI	Rs.816/-
	<b>Total</b>	<b>Rs.3804/-</b>

*Handwritten notes:* Already settled, Settled now, Rs. 140-15

It is also suggested that other similar cases may also be reviewed accordingly and excess payment, if any is found, same may be recovered and audit be intimated accordingly.

**Para No. 07**                      **Regarding utilization of articles**  
(Audit Memo No. 16 Dated 14-06-11)

During the course of test audit of account for the year 2008-10 and while scrutiny of Stock Registers and purchased files, the following discrepancies are observed by the audit:-

1. One Air Compressor (capacity – 3.50) was purchased on 28-3-07 from M/s Rama Electricals & Machinery Stores for Rs. 24440/- and issued to Painter Trade but the said trade was winded up from July 2008. The item has been remaining un-utilization from July 08.
2. It is also observed that the following vehicles were lying un-utilization in the institute.

S.No.	Date of Purchase	Type of Vehicle	Price
1	31-03-96	Bajaj Sunny	12496/-
2	18-3-99	Motor Cycle Bullet	42252/-

The department was asked to give the reasons for their non-utilization but no information was made available to the audit. Speedy remedial steps may be taken by the institute for proper utilization of Air Compressor by transferring it to other trade/ITI as non-utilization of this will result in loosing its monetary value day by day. Necessary steps may also be taken to dispose off the vehicles referred above.

3. It has been observed that 04 No. of Interactive Boards were purchased for Rs. 631543/- during the years 2008-10. But No projectors were purchased along with these Interactive Board. The department was asked clarify to Audit that how these Interactive Boards were utilized without the projectors but no information in this regard was given by the institute. The audit is of the views that in the absence of Projector, along with the Interactive Boards, will not only lead in loosing the purpose for which these boards were purchased but their non-utility may also result in becoming them obsolete. The government funds were also blocked by this process.

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In future, the institutional authorities may explore all the possibilities for proper utilization before making such purchases.

**Para No. 08 Fees & caution money  
(Audit Memo No.07 Dated 08-06-11)**

As per Rule-21 of Receipt & Payment Rules, all Govt. officers, where money is received on behalf of the Government, the Head of Office/DDO must give the payer a receipt duly signed by him in the form of GAR-6. During the course of Audit and scrutiny of records and information provided by the institute regarding Tuition Fees, it has been observed that Fees Receipt is being issued to only those trainees, who asked for the receipt.

As per instructions dated 8-10-2007 issued by Joint Secretary, DTTE, Tuition Fees from Trainees shall be collected by pay order only from Semester of Feb 2008 onwards. The concerned Head of the Institutes must ensure that there will be no Cash Transaction at the institute level, but whatsoever reasons, on account of fees. During the scrutiny of record, related to collection of fee, it has been observed that the tuition from the trainees is being collected in cash and a combined Demand Draft at each class level.

Head of institute must ensure that: -

1. Receipt in lieu of fee collected from the trainee is being issued to each trainee.
2. Fee collection register, showing the trainees trade, name, roll number, category, and amount of fee collected, DD No. & Date, period for which fee is collected, etc is being maintained by the concerned CIs.
3. There will be no Cash Transaction at the institute level while collecting the fee from the trainees.



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TEST AUDIT NOTES

**TAN No. 01      Transfer of caution money worth Rs.138500/- from public head to revenue head  
(Audit Memo No.12 Dated 09-06-11)**

As per the information provided by the institute, 71 number of students, who have passed out from the institute but did not claim their caution money within the prescribed time limit, resulted in lapse of their caution money. Further, 206 numbers of trainee, who have taken admission 2007-08 to 2010-11 but did not appear in the examination, therefore, their caution money also needs to be forfeited.

Principal of the institute may take necessary action to transfer the caution money of these students, totaling Rs. 138500/- (71+206=277 students @ Rs 500/-) from 8443 Civil Deposit Head to 0230 Head i.e. Departmental Receipt Head.

**TAN No. 02                      Pupil Fund  
(Audit Memo No.09 Dated 08-06-11)**

According to office order dated 07-05-2007 of OSD (Trg) DTTE, the pupil fund was to be utilized for the Welfare of trainees such as co-curricular activities, training & placement activities, extra curricular activities, annual gathering activities etc. During the course of Audit and scrutiny of records related to pupil fund, it has been observed that the fund was not utilized for such activities as an amount of Rs. 346673/- is at credit as on 11-3-2011 in Pupil Fund Account No. 30082347783, maintained at SBI, Hauz Khas.

Head of the institute may ensure that the fund available in the Pupil Fund accounts are utilized for the welfare of the students as per the guidelines issued by the Directorate in this regard. It is also suggested that the funds can also be invested in Fixed Deposit Receipts in Nationalized Bank after taking the approval of the competent authority as the rate of interest on FDR are much higher than the saving accounts.



**PART – II**  
**CURRENT AUDIT REPORT**

**Para 1: Over payment of Family Planning Allowance amounting to Rs.21200 /-**

(Audit Memo. No.3, Dated: 7/1/2021)

Vide GOI decision (12) below FR 27 stipulates that “Family Planning Allowance will be related to the Grade Pay corresponding to the post against which the employee concerned will earn Family Planning Allowance. The employee is entitled to the allowance at the rate admissible to the post held at the time of sterilization. This allowance will remain fixed in the entire service.

As per Ministry of Finance O.M.F.No.7(20)/2008-E-III(A) dated 24/9/2008, the revised rates of Family planning allowance is double the existing amount of Family Planning Allowance subject to minimum of Rs.210.

On scrutiny of service books, personal files and PBR in r/o the following employees of the Office (ITI, Malviya Nagar), it is found that the Family Planning Allowance is paid on a higher rate than the admissible rates to the following employees. The details are as under:-

Period		No. Of	Due	Drawn	Recovery	
From	To	months	@	@	Rs.	
Kaval Hans Raj Singh, Craft Instructor (FPA we.f.:1/6/2003 );B.P.5300 w.e.f.1/10/2002 in the pay scale of Rs.5000-150-8000						
1.9.2008	30.6.2017	106	300	400	106x100	10600
Sohan Lal, Craft Instructor (FPA we.f.:1/12/2002);B.P.5900 w.e.f.1/3/2002 in the pay scale of Rs.5000-150-8000						
1.9.2008	30.6.2017	106	300	400	106x100	10600

Grand Total: Rs.21200

Over payment of Family Planning Allowance amounting to Rs.21200 /- may please be recovered from the above employees after due verification of facts and figures and deposited in Govt. Account under intimation to audit.

Other similar cases if any may also be taken into account for similar action.

**Para 2: Overpayment of Transport Allowance amounting to Rs.121806/-**

(Audit Memo.6 dated: 11/1/2021)

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





During the test check of records for the audit period, it has been revealed that the following employee was on leave for a period of complete calendar month or more due to leave but was paid Transport Allowance as detailed below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	Period of absence/Nature of Leave	Complete calendar months for which TA paid	TA Paid	Amount to be recovered
1	Preeti Taneja Language Instructor	April 2018 Aug. 2018 to Sept. 2018 Feb. 2019	04/2018 08/2018 to 09/2018 02/2019	3858 3924x2=7848	3858 7848
2	Suresh Kumar, UDC	Aug.2017	08/2017	4032 3780	4032 3780
3	Raju, WSA	Aug. 2015 June 2017 to July 2017	08/2015 06/2017 07/2017	3504 3600 3744	3504 3600 3744
4	Satpal, WSA	June 2016 to July 2016 April 2020	06/2016 07/2016 04/2020	3600 3600 4212	3600 3600 4212
5	D S Kolhi, G. I.	April 2020	04/2020	8424	8424
6	Archana Sharma, G.I.	April 2020	04/2020	4212	4212
7	Azad Singh, C.I.	April 2020 Aug. 2020	04/2020 08/2020	4212x2=8424	8424
8	Daya Chand, C.I.	April 2020	04/2020	4212	4212
9	Khem Chand, C.I.	April 2020	04/2020	4212	4212
10	Om Prakash, C.I.	April 2020	04/2020	4212	4212
11	R C Meena, C.I.	April 2020	04/2020	4212	4212
12	Rajni Aggarwal C.I.	April 2020 June 2020	04/2020 06/2020	4212x2=8424	8424
13	Ramesh Kumar, C.I.	April 2020	04/2020	4212	4212
14	Sohan Lal C.I.	April 2020 Aug. 2020	04/2020 08/2020	4212x2=8424	8424
15	Satish Kumar, C.I.	April 2020	04/2020	4212	4212
16	Vinay Singh, D.I.	April 2020	04/2020	4212	4212
17	M S Pathania, S.K.	April 2020	04/2020	4212	4212
18	Jaiwati, Chowkidar	April 2020	04/2020	4212	4212
19	Rajinder, Sweeper	April 2020	04/2020	4212	4212
				<b>Total Rs.</b>	<b>121806</b>

The overpayment of Transport Allowance during leave for complete calendar month amounting to Rs.121806/- may be recovered from the concerned employees and deposited in Govt. account after due verification of records under intimation to audit.

Other similar cases, if any, may also be taken into account for similar action.

**Para 3:- Overpayment of Leave salary Rs.41123 in r/o Mrs.Rajni Aggarwal, Craft Instructor.**

(Audit Memo. No.7 Dated:12/1/2021)

On scrutiny of Service Book, leave account, PBR and other related records of the employees of the ITI, it is observed that Mrs.Rajni Aggarwal, C.I. had been granted 445 days child care leave from 1/6/2011 to 28/2/2020 in 18 different spells and she had been paid 100% of the leave salary for the whole period and it is not in order.

As per provisions of the amendments made in the CCS (Leave Rules) 1972 (Rule 43-C related to the Child Care Leave), vide Gazette Notification dated 11/12/2018 : come in to force w.e.f. 14/12/2018, "Child Care Leave may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days".

She had availed 365 days child care leave up to 21/2/2019 and 100% leave salary paid for this period is in order. Thereafter she had availed 80 days CCL in different spells under and 100% leave salary paid is not in order and it is to be regularized as per provisions of amendments to 43-C of CCS (Leave Rules) 1972 as under:-

(B.P:66000/1.7.18; 68000/1.7.19)

S.No.	Period of CCL/days	Leave Salary		Recovery Rs.	
		Paid-100%	Admissible-80%		
1.	22/02/2019 to 28/02/2019 -07	73920	59136	14784x7/28	3696
2	01/03/2019 to 23/03/2019 -22	73920	59136	14784x22/31	10492
3	18/09/2019 to 26/09/2019 -09	79560	63648	15912x9/30	4774
4	09/12/2019 to 31/12/2019 -23	79560	63648	15912x23/31	11806
5	01/01/2020 to 02/01/2020 -02	79560	63648	15912x2/31	1027
6	12/02/2020 to 28/02/2020 -17	79560	63648	15912x17/29	9328
			Total Recovery		<b>41123</b>

The overpayment of leave salary to tune of Rs.41123/- may be recovered from the employee after due verification of facts and figure and deposited in government account under intimation to audit.

Other similar cases, if any may also be reviewed and recovery if any may also be made.

**Para 4:- Overpayment of LTC and Earned Leave encashment to Sh.Vinay Sin of the institute Rs.123205**

(Audit Memo. No.9 Dated:13/1/2021)

On scrutiny of Service records of the employees of the institute, the following discrepancies in recording LTC /Home Town concession, Leave encashment during LTC observed. The entries regarding LTC /Home Town concession, Leave encashment during

*[Handwritten signatures]*

LTC etc. were recorded incomplete. Due to this correctness of admissibility of block year, debit of Earned Leave encashed to leave account etc. could not be ascertained. Few discrepancies are as under:-

(A) Sh. Vinay Singh, C.I.

- 1) No Home Town declaration form duly certified by the Head of Institute is pasted in his Service Book nor entry regarding this is recorded in Service Book whereas he was availing the facility for the last few years.
- 2) Destination is not mentioned in the entry LTC/Home Town Concessions for 2010-13 (Wrong block year) availed by the employee, which is mandatory.
- 3) Leave period during which the LTC/Home Town Concessions were availed by the employee is not recorded in any occasion, hence the correctness and admissibility of LTC. Leave encashment etc. cannot be assessed.
- 4) As per provisions of O.M. F. No. 31011/4/2008-Estt.(A) dated 23.09.2008, (Rule 8 Types of LTC), fresh recruits joining service on or after 01.09.2008 were eligible to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This facility was available to the fresh recruits only for the first two blocks of four years and the LTC entitlement is to be calculated calendar year wise with effect from the date of completion of one year of regular service.

As per guidelines issued vide No. 31011/7/2014-Estt.(A-IV) Department of Personnel and Training Establishment (A-IV) dated 26/9/2014, the LTC entitlements to fresh recruits is as under. whereas, **Mr. Vinay Singh, Craft Instructor** had availed for LTC as per details given in the 3<sup>rd</sup> column of the table below:-

**LTC for Fresh Recruits - BLOCK I - First 4 Years of service**

Year of Service	Admissibility of LTC (Rule)	Admissibility of LTC to Mr. Vinay Singh & LTC Availed by him
Ist Year	NIL	30/4/2009 to 29/4/2010 -NIL
IIInd Year	HOME TOWN LTC - TWICE	30/4/2010 to 31/12/2010-Twice (Availed Nil)
IIIrd Year	HOME TOWN LTC - ONCE	2011(Admissible-Once)- (Availed Nil)
IVth Year	ANY PLACE TO INDIA LTC - ONCE	2012(Admissible-Once)- (Availed Nil)

**LTC for Fresh Recruits - BLOCK II - Next 4 Years of service**

Year of Service	Admissibility of LTC	Admissibility of LTC to Mr. Vinay Singh & LTC Availed by him
Vth Year	HOME TOWN LTC - ONCE	2013-(Admissible-Once)- But he availed LTC Home Town for 2010-13 instead of calendar year 2013 and it is not correct. Necessary action may be taken to rectify it.
VIth Year	HOME TOWN LTC - ONCE	2014 (Admissible-Once)- (Availed Nil)



VIIth Year	HOME TOWN LTC – ONCE	2015(Admissible-Once)- (Availed Nil)
VIIIth Year	ANY PLACE TO INDIA LTC - ONCE (Also available to dependent Family Members)	<b>2016 (Admissible-Once)- Availed Twice</b> 1.Calendar year 2016 is applicable but availed "LTC Home Town for 2014-15 extended to 2016" during E.L.21/3/2016 to 23/3/2016 2016 and it is not correct. Necessary action may be taken to rectify it.  2.(Also Availed LTC /anywhere in India to visit Port Blair for the block year 2014-17 during Casual Leave from 11/11/2016 to 15/11/2016 and it is not admissible; hence recovery to be made).

Carryover of LTC to the next year is not allowed in case of a fresh recruit as he is already entitled to every year LTC. Hence, if a fresh recruit does not avail of the LTC facility in any year, his LTC will deem to have lapsed with the end of that year.

During test check of LTC claims of fresh recruits it is observed that guidelines for grant of LTC to fresh recruits are not followed resulting in wrong reimbursement of LTC claim and 10 days Earned Leave encashment to Sh. Vinay Singh. Craft Instructor as detailed below:-

1. LTC Claim allowed/paid which is not admissible : Rs.108672  
(LTC advance Rs.101174 vide bill No.160 dated 17/10/2016 and balace vide bill No.237  
Dated 16/1/2017)
2. 10 days Earned Leave encashment paid during this LTC: Rs.14533 /Bill 154  
dt:14/10/2016

Total Recovery :Rs.123205

The wrong payment of LTC claim and Earned Leave encashment Rs.123205/- may be reviewed recovered after due verification of facts and figures and may be deposited to govt. Account under intimation to audit.

All similar cases may be reviewed and overpayment if any may be recovered after due verification of facts and figures.



  
 (Rajalakshmi Francis)  
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## TEST AUDIT NOTE

(Compliance of these test audit notes are to be shown to the next audit)

**TAN 1: - Discrepancies in maintaining Pay Bill Register**

(Audit Memo No.4, Dated:7/1/2021)

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

1. The page counting certificate has not been recorded in the PBR's
2. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit have not been recorded in the PBR.
3. Numerous cutting and overwriting have been noticed in the PBRs, which have not been attested by the competent authority, in any of the PBR's maintained.
4. Monthly entries in PBR's (Teaching, Ministerial and class -IV Staff) have not been verified and signed by the D.D.O. for its correctness.
5. Abstract of Pay Bills (GAR-18) in the PBR has not been maintained.
6. Gross totaling of all the columns are not made in the PBR for the income tax calculation purpose.
7. Nill Bill/bill for drawing Govt. Contribution is not entered in the PBR for any year.
8. No separate PBR maintained in respect of New Pension Scheme employees.

Necessary steps may be taken to rectify the above discrepancies under intimation to audit.

**TAN 2: - Discrepancies in maintening of Service Book**

(Audit Memo No.5, Dated:7/1/2021)

1. **Service Book to be shown to the official every year -**  
As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to the official concerned once in a year as token of check.
2. **Re-attestation -**  
The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority.
3. **Inspection of 10% of Service Book by the Head of Office-**  
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
4. **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.-**

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Books any employee completing 18 years of qualifying service or 5 years before their retirement after verification of service from the concerned PAO.

5. Earned Leave encashment (on LTC) account is not maintained in r/o most of the employees, though they are availing the facility, nor proper entry of Earned Leave encashment along with Block Year of Home Town/Leave Travel Concession recorded in the Service Book. Eg. 1. Sh. Ram, Principal; 2. Sh.Vinay Singh, Craft Instructor.
6. Home Town Declaration is not recorded in the Service Book nor the duly attested form available in the Service Book of Sh.Vinay Singh, Craft Instructor though he has been availing Home Town concession from 2010-13.
7. Nature and period of leave during which LTC is availed is not recorded in the Service Book so as to ascertain the block year allowed is correct eg: 1. Sh. Ram, Principal; 2. Sh.Vinay Singh, Craft Instructor. Sh.Rajender. Sweeper.
8. The photo of the employees not attested by the HOO (eg. Sh.Vinay, Craft Instructor, Sh.Yogesh Kumar, Workshop attendant.

Necessary steps may be initiated to rectify the above shortcomings.



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**Service book of following officials has been checked.**

**(Sh./Smt./Km)**

2. Ram Gopa, Principal
3. Ajay Rana, C.I.
4. K. Hans Raj Singh, D.I.
5. R. C. Meena, C.I.
6. Khem Chand, C.I.
7. Sohan Lal, C.I.
8. Vinay Singh, C.I.
9. Rajni Aggarwal, C.I.
10. Devender, Grade IV DASS
11. Rajinder, Sweeper
12. Sh.Sudarshan, Supdt. (Retd.)

