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

Subject :- Audit report of I.T.I JIJABAI (FOR WOMEN), SIRI FORT, New Delhi for the period April 2018 to March 2021.

INTRODUCTION

The Internal Audit Report of the accounts of **I.T.I JIJABAI (FOR WOMEN), SIRI FORT New Delhi** for the year 2018 to 2020-21 was conducted by the field Audit Party No. VII, Comprising of Sh. Harsh Wardhan Dev, I.A.O and Smt Nirmal Sharma, AAO. The audit was conducted w.e.f. 12.11.21 to 15.12.21 (09 working days). Lockdown w.e.f. 15.11.21 to 30.11.21 and audit team was on leave w.e.f. 06.12.21 to 10.12.21

GENERAL SET UP AND ACTIVITIES

Jija Bai Industrial Training Institute for women, Sirifort was established in 1969. The Institute is established under the aegis of NCVT under DGE&ST, Mini. Of Labor, Govt. of India and SCVT under Govt. of Delhi. The institute imparts education and nurtures the students in skill development courses in the sectors of food production, beauty culture, engineering designing, apparel making etc.

Head of Office

S.No.	Name and Designation	Period
1	Sh. Vijay Kumar, Prl.	01.04.2017 to till date

DDO

S.No.	Name and Designation	Period
1	Sh. Sudarshan Kr. AAO	07.01.17 to 16.09.19
2.	Sh. Sanjay Mohan Thakur, AAO	17.09.19 to till date

CASHIER

S.No.	Name and Designation	Period
1	Pawan Kr. Sirohi, UDC	01.04.18 to till date

D

Vacancy Position of Staff as on 31.03.2021

S.No.	Group	No.of Sanctioned Posts	Filled on regular	Vacant
1	Group A	02	02	0
2	Group B	06	05	01
3	Group C	61	41	20
TOTAL		69	48	21

Budget Sanctioned and Expenditure Statement

(inRs.)

Year	Budget Allocated		Expenditure	
	Plan	Non-Plan	Plan	Non-Plan
2018-19	800000	50512000	598917	45717082
2019-2020	1900000	50521000	430680	48801634
2021-21	1790000	58446000	556646	44490469

Statutory Audit:-

The statutory audit of has been conducted by AGCR till 2015-16.

Maintenance of Records:-

The maintenance of records of **I.T.I JIJABAI (FOR WOMEN), SIRI FORT New Delhi** for the period 2018-2021 was found satisfactory subject to observations made in current audit report and in test audit note.

Disclaimer

The report is submitted on the basis of records/information provided by **I.T.I JIJABAI (FOR WOMEN), SIRI FORT New Delhi** Audit is not responsible for any concealment/mis-information if any relevant information. The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the **I.T.I JIJABAI (FOR WOMEN), SIRI FORT New Delhi** Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.

(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII

PART – I
Old Audit Report

There are 16 Audit Paras outstanding with recovery of Rs.129046/-. On the basis of reply submitted by **I.T.I JIJABAI (FOR WOMEN), SIRI FORT New Delhi** 01 paras has been fully settled with the recovery of Rs. **36540/-** . Remaining 14 paras with recovery of Rs.92506/- is still outstanding, which is placed in the file as Part-I of the report.

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	1976-1977	01	0	-	01
2.	1988-1990	01	0	-	01
3.	1993-96	05	0	-	05
4.	1996-97	01	0	-	01
5.	2005-2007	02	0	-	02
6.	2007-14	03	0	-	03
7.	2014-18	03	02	03&05	01
	Total	16	02	-	14

Details of Old Recoveries-

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	1976-97	01	1513	0	1513
2.	1993-96	12	366	0	366
3.	1996-97	15	5113	0	5113
4.	2007-14	01	2845	0	2845
5.	2007-14	02	4010	0	4010
6.	2014-18	03	36540	36540 (26621+9919verify)	0
7.	2014-18	04	78659	0	78659
Balance recovery to be made			129046	36540	92506

See in KD File

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(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII

Part- II
CURRENT AUDIT REPORT

During the course of current audit, 13 audit memos and 01 record memo were issued highlighting various irregularities/short recoveries to the tune of **Rs.336776/-** Out of 14 Audit Memo's (including record memo), nil Audit Memo is settled on the spot . Hence, all Memos with the recovery of Rs.336776/- have been incorporated in current audit report (4 Paras and 9 Tans) .

SNo	Memo No.	Description	Status
1	1	Overpayment of Transport Allowance amounting to Rs.2,35,872/-	PARA 01
2	2	<u>Less deduction of Rs.7310/- in respect of Licence Fee.</u>	PARA 02
3	3.	<u>Shortcomings in Bill Register.</u>	TAN 01
4	4	Shortcoming in Pay Bill Registers	TAN 02
5	5	Paid higher fixed charges in electricity bill due to sanction of heavy load.	PARA 03
6	6	Non Utilization of Imprest money	TAN 03
7	7	<u>Over payment of pay and allowances amounting to Rs.93,594/- during CCL exceeding 365 days/-</u>	PARA 04
8.	8	Non transfer of Caution Money.	TAN 04
9.	9	Non-verification of service after completion of 18 years of service.	TAN 05
10	10	Regarding deposited of amount in govt. account in r/o sale of Raddi	TAN 06
11	11	Rush of expenditure in the last quarter of financial year	TAN 07
12	12	Accumulation of unserviceable store	TAN 08
13	13	<u>Irregularities while allowing income tax rebate</u>	TAN 09

Details of Current Recovery (Audit period 2018-2021)

Memo No.	Total Recoveries	Amount Recovered	Balance (in Rs.)
01	235872	0	235872
02	7310	0	7310
07	93594	0	93594
Total	336776		336776

The internal audit report has been prepared on the basis of information furnished and made available by I.T.I JIJABAI (FOR WOMEN), SIRI FORT New Delhi disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.



(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII



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List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Training & Technical Education							
Sub department: I.T.I. Siri Fort (For Women), Delhi (2718/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1977	1		Recovery of cost of Training amounting to Rs 1513.23	O	1513
2	1988	1990	6		Disposal of Finished Goods	O	0
3	1993	1996	7		Disposal of Finished Goods	O	0
4	1993	1996	8		O/S Advance draw in abstract contingent Bill	O	0
5	1993	1996	9		Income Tax	O	0
6	1993	1996	11		LTC Adv in so Ms Mini Sharma, CI	O	0
7	1993	1996	12		License Fee Recovery of Rs. 2572/-	O	366
8	1996	1997	15		Income Tax	O	5113
9	2005	2007	21		Disposal of Finished Goods	O	0
10	2005	2007	22		Maintenance of PLA Account & Caution Money Account.	O	0
11	2007	2014	1		Short Recovery of Rs. DGEHS amounting to Rs. 5215/-	O	2845
12	2007	2014	2		Recovery of Value Added Tax amounting to Rs. 4010/-	O	4010
13	2007	2014	5		Non production of Record	O	0
X 14	2014	2018	3		Less deduction of License Fee amounting to Rs. 39440/-	O	36540
15	2014	2018	4		Irregular payment of LTC to the tune of Rs. 78659/-	O	78659
16	2014	2018	5		Non production of Records	O	0

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

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PARA 1

Recovery of cost of Training Amounting to Rs.1513-23:- (reference of Para No.6 of I.A. 1976-77).

An amount of Rs.1513-23 in terms of rule 24 of Training Manual is due from 14 trainees who left the institution after one month from the date of their admission @ Rs.25/- per month as detailed below. The recovery was also pointed out in the A.G.C.R.'s Inspection Report for the year 1975-76. But though more than 15 months have since lapsed the amount still remains to be realized. Effective steps should, therefore, be taken to recover the amount without delay under intimation to audit.

<u>S.No.</u>	<u>Name of Trainee</u>	<u>Trade</u>	<u>Recovery due</u>
1.	Year 1958-59 Miss Raj Rani	Weaving	Rs. 74.61
2.	Year 1970-71 Smt. Paramjit Kaur	Knitting	Rs.190-00
3.	Year 1971-72 Miss Radha Gupta	Steno English Full Time	Rs.122.25
4.	Miss Savitri Gajwani	Steno English Part-time	Rs.141.05
5.	1972-73 Miss Veena Verma	Cutting & Tailoring	Rs. 52.90
6.	Miss Madhu Bala	---do---	Rs. 40-00
7.	1973-74 Miss Meenakshi	Embroidary	Rs.169-65
8.	Miss Neelam Nijhawan	---do---	Rs.190-00
9.	Miss Kamla Verma	---do---	Rs.190-00
10.	1974-75 Miss Mridula Shagat	Steno English Full Time	Rs. 35-83
11.	Miss Rita Gupta	Print Preservation	Rs.152.30
12.	Miss Sonti Devi	Cutting & Tailoring	Rs.162-32
13.	1975-76 Miss Rama Bala	Beautician	Rs. 50-51
14.	Miss Gita Rani	Knitting	Rs. 41-61.
			Rs. 1,513-23

BILL REGISTER OF

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Bill No. & Date	Particulars of Bill	Net amount of Bill		Dated Insts of Gazetted Officer signing Bill	Date of presentation at Treasury	Token No	Amount passed by Treasury		Date of signing acknowledgement with Initials	No. & Date of Treasury vouchers & date of encashment	No. and date of cheque or endorsement	Date of entry in cash book
		Rs.	P.				Rs.	P.				
Fed/163	Federal Adv. Act III	400	00		22-9-79	730	400	00				
Fed/164	Federal Adv. Act III	600	00		-do-	742	600	00		28-9-79	0744937	28-9-79
AP/165	...	2095	50		4-10-79		2095	50				
AP/167	...	9107	30				9107	30		28-9-79	0744951	28-9-79
AP/168	...	1058	80		9-10-79	280	1058	80		24-9-79	0744955	24-9-79
AP/169	...	268	82				1055	80				
AP/170	...	8926	75		9-10-79	281	8926	75		19-10-79	0745038	19-10-79
AP/171	...	157	20		12-10-79	443	157	20		24-10-79	0745038	24-10-79
AP/172	...	150	80		-do-	494	150	80		19-10-79	0745038	19-10-79
Fed/173	...	1000	00		-do-	619	1000	00		-do-		
AP/174	...	640	00		16-10-79	512	640	00		19-10-79	0745038	19-10-79
AP/175	...	130	00		-do-	713	130	00		26-10-79	0745150	26-10-79
AP/176	...	141	93		-do-	799	141	93		26-10-79	0745150	26-10-79
AP/177	...	168	65		-do-	8197	133	80		24-10-79	0745150	24-10-79
AP/178	...	93	00		24-10-79	565	93	00		23-11-79	0745504	23-11-79
AP/179	...	1800	00		-do-	566	1800	00		16-11-79	0745397	16-11-79
AP/180	...	801	00				800	00		16-11-79	0745397	16-11-79
AP/181	...	199	30				1919	30		26-11-79	0745397	26-11-79
AP/182	...	299660	20		27-10-79	390	29660	20		31-10-79	0745397	31-10-79
AP/183	...	3673	25		-do-	395	3613	25		31-10-79	0745397	31-10-79
AP/184	...	1100	80		-do-	398	1100	80		-do-		
AP/185	...	3489	00		-do-	399	3489	00		31-10-79	0745397	31-10-79
AP/186	...	328	05		-do-	412	328	05		31-10-79	0745397	31-10-79
AP/187	...	71	70		8-11-79	568	71	70				
AP/188	...	146	52		-do-	569	146	52		16-11-79	0745397	16-11-79
AP/189	...	1437	38		-do-	529	1427	38		-do-		
AP/190	...	2735	35		-do-	578	2735	35		15-11-80	0745397	15-11-80
AP/191	...	124	85		-do-	571	124	85		16-11-79	0745397	16-11-79
AP/192	...	500	00		-do-	574	500	00		-do-		

Para-5

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Purchased without calling for Quotations

During the course of Audit it was observed that the following purchases were made without inviting quotation

<u>Bill No.</u>	<u>Date</u>	<u>Amount</u>
371	24.2.89	5700.00
394	14.3.89	8822.00
415	23.3.89	6020.00
432	23.3.89	792.00
436	28.3.89	3924.00
446(Vr. 470)	30.3.89	2254.00
448	31.3.89	4357.00
453	"	9993.00
461	"	5518.00
464	"	3072.00
467	"	945.00
471	"	1008.00

Settle for 4/12/18

In the above cases the quotations had not been called for. The expenditure so incurred may be get regularised by obtaining the Ex-Post facto sanction of the competent Authority under intimation to Audit.

Para-2 Disposal of finished goods

PARA-6

From the perusal of finished goods registered revealed that a large number of finished goods were lying undisposed of for a long periods (since 1980 in some cases) A few cases have been noted in the statement attached. If no effective steps are taken to dispose of these items early the value of these items would be reduced due to deterioration of condition of goods with the passage of time resulting in loss to govt.

Vigorous efforts may be made in this regard under intimation to Audit.

PARA-2
88-90

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Date	Item	Rate	Number	Amount
13.8.86	Kurta Kalidar	32.80	1	32.80
29.8.86	Boys Shirt	10.35	4	41.40
23.9.86	Slip over	71.40	1	71.40
23.9.86	Socks	1.55	10	15.50
23.9.86	Stockings	2.43	2	4.86
30.10.86	Baby Shamize	10.55	4	42.20
30.10.86	Smart fitting petticoat	14.00	4	56.00
30.10.86	- do -	12.70	6	76.20
30.10.86	Pant Suit	12.85	1	12.85
30.12.86	Shamize	6.50	5	32.50
30.12.86	- do -	8.15	6	48.90
30.12.86	Quilt	56.65	1	56.65
30.12.86	Frock	10.80	5	54.00
02.01.87	Towel	3.15	6	18.90
02.01.87	Mats	2.50	6	15.00
02.01.87	Baby underwear	2.50	7	17.50
02.01.87	Frilled underwear	2.90	1	2.90
02.01.87	Baby Shamize	7.05	13	91.65
23.01.87	- do -	10.00	7	70.00
23.01.87	- do -	8.65	7	60.55
23.01.87	- do -	7.55	10	75.50
23.01.87	Frilled underwear	4.25	6	25.00
23.01.87	Pant cut Pajama (small)	6.75	1	6.75
23.01.87	Baby Shamize	9.40	13	122.10
23.01.87	Pant cut Pajama	22.95	7	160.55
23.01.87	- do -	7.25	1	7.25
28.01.87	- do -	22.35	3	67.05
28.01.87	- do -	9.65	8	77.20
30.01.87	Baby Shamize	9.05	18	162.90
30.01.87	Yoke Frock	18.15	3	24.45
02.02.87	Table Mat	2.60	1	2.60
09.02.87	T. Shirt	10.25	1	10.25
09.02.87	Baby underwear	2.05	1	2.05
02.03.87	Mat	2.60	10	26.00
13.03.87	Mat	2.75	3	8.25

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Stock of finished goods

<u>Date</u>	<u>Items</u>	<u>Rate</u> Rs.P	<u>Number</u>	<u>Amounts</u> Rs.P
23.04.87	Frock	11.70	7	81.90
23.04.87	Frock	15.15	15	227.25
27.04.87	Nehru Kurta	24.70	7	172.90
27.04.87	"	21.50	1	21.50
27.04.87	Frock	7.95	1	7.95
27.04.87	Sheets	27.90	2	55.80
01.05.87	Pellow cover	10.10	2	20.20
06.05.87	Kurta	27.25	8	218.00
07.05.87	"	25.75	6	154.50
14.05.87	"	14.20	3	42.60
14.05.87	"	14.20	3	42.60
18.05.87	Izarband	1.25	95	118.75
18.05.87	Slip over	52.50	1	52.50
18.05.87	Cardigan	81.00	1	81.00
20.5.87	Izarband	1.23	41	50.43
20.05.87	Cap	3.75	2	7.50
20.05.87	Mufflar	14.10	1	14.10
01.06.87	Kaftan	32.90	1	32.90
08.06.87	Knickers	12.45	19	236.55
08.06.87	Fripped underwear	2.80	1	2.80
08.06.87	Ladies suit	34.70	2	69.40
08.06.87	"	44.80	3	134.40
08.06.87	Yolk Frock	7.35	1	7.35
08.06.87	Kalidar Kurta	35.60	4	142.40
09.06.87	Nehru Kurta	26.50	1	26.50
09.06.87	"	18.25	7	127.75
10.06.87	"	12.70	2	25.40
10.06.87	Shamize	7.80	1	7.80
10.06.87	Pyjama	7.35	2	14.70

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Stock of finish goods

<u>Date</u>	<u>Item</u>	<u>Rate</u> <u>Rs.P</u>	<u>Number</u>	<u>Amount</u> <u>Rs.P</u>
10.06.87	Knickers	11.65	2	23.30
10.06.87	Ladies Suit	52.35	6	314.10
10.06.87	Kurta	35.60	1	35.60
11.06.87	Frock	15.35	8	122.80
11.06.87	Shamize	4.15	26	107.90
15.06.87	House coat	32.65	1	32.65
16.06.87	Kurta	49.70	1	49.70
16.06.87	Kurta	37.00	14	518.00
16.06.87	Shirt	27.80	1	27.80
16.06.87	Shirt	7.90	7	55.30
16.06.87	Shirt	9.90	2	19.80
19.06.87	Shirt	19.75	10	197.50
19.06.87	Shirt	13.70	5	68.50
22.06.87	Shirt	15.30	6	91.80
22.06.87	Underwear	3.20	6	19.20
22.06.87	Knickers	6.95	14	97.30
24.06.87	Kurta	16.50	2	33.00
24.06.87	Shirt	12.80	1	12.80
24.06.87	Shirt	7.85	4	31.40
25.06.87	Kurta	32.60	6	195.60
25.06.87	Socks	8.05	3	24.15
25.06.87	Skirt	17.55	1	17.55
30.06.87	Shirts	18.75	6	112.50
30.06.87	"	14.75	4	59.00
30.06.87	"	13.75	2	27.50
30.06.87	Kurta	36.05	6	216.30

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PART 7
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During the course of audit of finished goods account it has been observed that a large quantity of finished goods lying in the store efforts may be made through to dispose of these goods yearly otherwise the value of these goods will be reduced due to deterioration of condition by the passage of time. A list of finished goods lying in the store from 28/2/94 to 25/3/95 (entered as on this date) are given below:-

S.No.	Name of Article	No. of items
1.	Combination suit	29
2.	Pyjama	233
3.	Cushion Cover	5
4.	Pillow Cover	215
5.	Fracks	585
6.	Shabha	2
7.	Napkin	146
8.	蓆ticoot	235
9.	Shamiza	153
10.	Night suit/Nighty	141
11.	Shirt	203
12.	Skirt	95
13.	Slacks	96
14.	House Coat	75
15.	Pant	115
16.	Table Cover	80
17.	kercezy	8
18.	R.V. Cover	6
19.	Ladies Suit	26
20.	Jeans	29
21.	Diater Coat	77
22.	Top shirt	5
23.	Frill Jangia	83
24.	Crown	1
25.	Baby shirt	2
26.	fancy shirt	8
27.	Small Tab	1
28.	Flour Jacket	5
29.	Kurta	100
30.	Kurta Pyjama set	70

Cont..2.

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31	Sarcea	4
32	Blouse	30
33	Skirt Top	21
34	Nightly Gown sat	52
35	Hand Towell	12
36	Seat Cover	5
37	Bolted Nicker	17
38	Wall Hanging	3
39	Mats	19
40	Table Runner	5
41L	Lunchian	
42	Under wear	35
43	Turkey	7
44	Biscuar	9
45	Rawa Suit	50
46	Frill Under wear a	

Physical verification of store have not been done after 30.4.93. It may be done at the end of every financial year.

Para 8

Subject: - Out standing advance drawn on abstract contingent bill.

PARA 8

During the course of test audit it has been observed that Rs. 1500/- has been drawn as advance payment to Mrs. Shashi Vasudeva (PPL) of the institute vide bill no. 287 dt. 7.1.93 for the payment of registration fee for training at Hyderabad. Final bill should be submitted to PAO concerned within 30 days of completion of training but advance is still outstanding in the books of PAO for more than two years. Sincere efforts may be made to clear the outstanding advance drawn on abstract contingent bill and clearance may be shown to the next audit party.

Amplian ver...
Para settled as per A/C Ho...
Letter No. 3150/51 dated 2-11-93.
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Sub:- Income tax for 94-95

1) On scrutiny of Income tax statement for the year 94-95. It has been seen that sh. Rajesh Kumar C.I has been claimed exemption for Rs. 5400/- on account of rent paid. But rent receipt was not attached with the statement. Rent receipt may be obtained from him, failing which an Income tax of Rs. 1080/- be recovered.

2) INCOME TAX 1993-94

The income tax statement for the period of 93-94 was not produced to audit. In the absence of statement rebate on account of savings etc. can not be ascertained. The statements may be obtained now and show to audit.

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PARA-10

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ANNEXURE - 'A'

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Cont.	Sub Vza.	Name of the firm	Firm's Amt. Bill no (Rs)	Remarks
426		M/s S.R.P. Enterprises	184 440.00	1) Purchase splitup ii) Sanction not found attached with the bill
		179 16/3/94	4.2.04	
		181 17/3/94	174 7-2-94	
		180 17/3/94	175 7-2-94	
429		M/s S.R.P. Enterprises	-	No receipt found attached with bill
			21929.60	
			105257.60	
425		M/s S.R.P. Enterprises	171 360.00	1) Purchase splitup to avoid the 4 quotations.
			16.2.94	
			178	
			16.3.94	
419		M/s Art. Craft sales	5813 331.70	Purchase splitup Ex-post-facto sanction of the competent authority required.
			16.3.94	
			5812	
			382.20	
			16.3.94	
434		Conveyance paid to Mrs. Kamlesh Devi & A marpal	31.3.93 77.60 31.3.94 53.00	In both the cases purpose of journey not mentioned on the vouchers but the word official written.
435		M/s Bharat Enterprises	619 350.00	1) Vouchers have not been passed by the DDO.
			30.3.94	
			519	
			38.3.94	
			425.00	ii) Purchase splitup iii) Ex-post-facto sanction of the competent authority required.

Para-06

Subjects- L.T.C. Advance in r/of
Ms Mini Sharma C.I.

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During the course of last audit it was revealed that a sum of Rs. 5200/- paid to Ms Mini Sharma as L.T.C. advance for self and the family members for the block year 90-93 to visit Leh/Ladakh during the period 15.6.92 to 25.6.92. but the said advance still require to be adjusted. May please take effective steps to ~~adjust~~ adjust the outstanding LTC advance mentioned above under intimation to audit.

PARA 12
(96-97)

Licence fee recovery of Rs 2572

366
59
123/4

During the course of audit of pay bills register it has been observed that licence fee recovered less in following cases during period 1996-97, Rates of licence fee had been revised on 1-7-93. Amount has been calculated only for the period under audit. Licence fee prior to 1996-97 and afterwards not been calculated, Hence calculate and deposit wherever applicable, at your own level.

2 - Licence fee in respect of FI, residing in O.N. ii-17 deducted @ Rs 190 pm from 3/76. Her basic pay was Rs 3275. Licence fee had been revised @ Rs 2400. Balance amount

Smt Krishna Hussainisole Tikkur Hospital had been 2/97 amounting to Rs 2280 per FR-45 A rate of licence fee from 1-7-93 amounting to Rs 2400 may be recovered from

Licence fee in respect of Sh N 1 to 2/97 amounting to Rs. 1770. As per FR-45A rates of licence fee revised on 1-7-93 amounting to Rs. 2400. Balance amount Rs. 630 may be recovered from the official.

102
P.M. from 3/96 His basic pay licence fee had been revised to Rs. 702 from the official.

Licence fee in respect of Sh N 1 to 2/97 amounting to Rs. 324. As per FR-45A rates of licence fee revised on 1-7-93 amounting to Rs. 444. Balance amount Rs. 120 may be recovered from the official.

122/4
residing P.M. from 3/96 His basic pay licence fee had been revised to Rs. 444 from the official.

27. Licence fee in respect of Sh. Pradeep Kumar residing in Flat 1644 Type II Lok Vihar (D.N. 101) P.M. from 3/76 to 2/77 amounting to Rs. 1212. His basic pay was Rs. 1010. As per FR-45A rates of licence fee had been revised @ Rs. 108 pm from 1.7.93 amounting to Rs. 1296. Balance amount Rs. 84 may be recovered from the official.

(B) In following cases neither tax drawn nor licence fee recovered from official. Please state the reason:-

- (i) ~~Smt Smtosh Chokky~~ *settled vide letter no 4973/94 dt 29/1/94*
- (ii) ~~Smt Shokuntala C I~~ *settled vide letter no 4973/94 dt 29/1/94*
- (iii) ~~Smt. Shanta Lapse F I~~
- (iv) ~~Miss Manishkati C I~~
- (v) ~~Sh. Vinod Kumar C I~~
- (vi) ~~Mr. Anil Kumar Sh. Pradeep Kumar AI~~
- (vii) ~~Smt. Madhuri Mehta S I~~
- (viii) ~~Smt. Keli Devi Swarup~~ *No HRA prior to 9/96*
- (ix) ~~Smt. Sheela Devi Swarup~~
- (x) ~~Sh. Ram Tirot, Chokidar~~
- (xi) ~~Miss Rama Kumari LDC~~
- (xii) ~~Ms. Kusum Sharma LDC.~~

Compliance may be shown to audit.

~~Page 01~~

52

51

(B) The following cases when amount deposited
please specify, as challans not produced and if amount
of payment side of cash book it is not available
has been deposited in R.A.:-

Book No 3			Rs
90	1-7-96		166
92	2-7-96		150
93	"		170
94	"		128
95	3-7-96		90
100	"		58
Book No 4			
2	4-7-96		89
4	"		41
6	"		114
66	31-7-96		4150
69	1-8-96		12400
72	"		71
74	"		71
75	5-8-96		1400
77	6-8-96		3400
79	7-8-96		2950
81	9-8-96		1100
83	12-8-96		1150
85	13-8-96		900
88	19-8-96		5750
89	"		4800
90	21-8-96		1250
91	"		1140
92	30-8-96		1450
93	"		2880
94	"		11284
95	"		490
96	"		16892
97	"		427
98	2-9-96		8890
99	"		216
100	23-9-96		5

T-1

Para-15 Para-8

53
PARA-15
Sec 15 (1996/97)

(5)

(41)

During the course of audit, of Income Tax return the following observations have been made:

1. Ex. 80

On tax calculation
Ex. 80
Deduction of Rs. 1427/- has
not been allowed (as per
order of the AO dated 29/11/88)
The AO has not
examined the
documents
submitted in support
of the claim.

2. MCN records

Copies of PPF Pass-Books required
to check the withdrawal, as claimed
by the officer of Rs. 8000/-
Ex. 80 C. of Income

no 4913/14
29/11/88

Shri Rajesh Kumar, CI

The official has claimed the HRA
exemption u/s 10(13A) of Rs. 17,790/-
Whereas, the rent paid as per
by the official to the landlord is
Rs. 17,790/-
It is without revenue stamps.

②

... receipts ...
The DDO/HO has not accepted
verified the same
In view of above, the ... as
claimed by the officer is
disallowed. The DDO/HO may kindly
recover Rs. 3550/- after due ver-
-ification under intimation to audit.

5. (i) Sr. Membr., SI - Documentary evidence reqd
in the payment of I.T. and
Rs. 2924/-

(ii) Ms. Shakti Vasudevan - Source proof reqd.
PPL. in the LIC's Premium
amt. Rs. 26000/-
MSC's Rs. 10,000/-

HO/DO may kindly do the needful
and ~~compliance~~ show the
compliance to audit.

51 49

Para No 4 Subject: Income Tax. - 1998-99. 74

In continuation of memo no. 05 dt. 02/06/24 the following discrepancies have been noticed, during the course of audit, for the yr. 1998-99 -

100x 11.17
180
N.W.
D.M.
9/16

2. Ms. Santosh Choudhary, CD.

She has claimed the rebate of 88% for Rs. ~~13~~ 14,000/- while the total savings under this section comes to Rs. 69,360 (59,360 + 10,000). Thus, the total amount of claim has to be restricted to Rs. 13,874/- and a return of Rs. 128/- after due verification may be made under intimation to audit. Contd (2)

In Pre-liquidation

Proofs are required in the following cases, the saving

3. (i) Sh. Mang. K.S. CI.

Documentary evidence in of LIC'S Bonds Amt. Rs. 20,000/-

(ii) Mrs. Min. Sharma

In of LIC'S Bonds Amt. Rs. 10,000/-

(iv) Mrs. Shanti Valinder

In of LIC'S Pre. Amt. Rs. 25,000/- & NSC Rs. 7,000/-

(v) Mr. Saurinder Kumar

Regd. NSE'S Saving Prof Amt. Rs. 10,000/-

HODs may kindly do the needful and show the compliance to audit. Otherwise their case may not be renewed and effect the recovery from the defaulters after due notification under intimation to audit.

[Signature]

Income
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249-22.

37

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of

and into
and amt.

Income
Rs. 20000

Income
Rs. 10,000/-

Income
Rs. 20,000/-

Income
Rs. 10,000/-

4. Shri J. C. Culati, Sr

5. Shri Rajesh Ver.

6. Shri P. S. Palp

Hand
written
text

DDO HO may kindly
to submit the said
the debate. Failing
- Tax assessment may
and recover the tax
- fixation under Indian

and the officials
Prof. to check
their Income
is reviewed
then due return
to audit.

4/6/

Condition 2

wb

147/29

PARA-4

GOVERNMENT OF NCT OF DELHI
DIRECTORATE OF AUDIT
(Audit Party No.1)

PART - II (B) : CURRENT AUDIT OBSERVATIONS
(OLD AUDIT REPORT)

(for the period of 2000-07, whose audit was currently assigned - out of which audit for the period of 2000-05 was already conducted by DACR ; hence, the current was conducted effectively for the period of 2005-07)

Para-08 (09) (2005-07)

PARA - 1 : Disposal of finished goods (Ref Memo no.9 dated 14.05.07)

During the test check of the records of *Finished Goods (Garments)* for the period 2005-07, some items of finished goods were found lying in the store for quite some time. Examples of some of the such few cases are as under :-

S. No	Date of preparation of goods	Item name	No. of items prepared	No. of items sold	No. of pending items	Cost per unit	Total cost of finished good
1	2	3	4	5	6	7	8
1	13.04.05	Napkin	18 nos	NIL	18 nos	11.80	212.40
2	13.04.05	Sofa-back	1 set (3 pcs)	NIL	1 set	183.50	183.50
3	13.04.05	Pillow covers	35 nos	NIL	35 nos	113.80	1533.00
4	13.04.05	Baby-top seat	10 nos	NIL	10 nos	65.20	652.00
5	13.04.05	Dupatta	12 nos	NIL	12 nos	122.95	1472.80
6	05.05.05	Six panel Maxi	16 nos	NIL	16 nos	270.90	2734.90
7	05.05.05	Nighty	14 nos	NIL	14 nos	116.60	1632.40
8	05.05.05	Frilled underwear	07 nos	NIL	07 nos	21.50	150.50
9	09.05.05	Nehru Kurta	07 nos	NIL	07 nos	17.80	124.60
10	12.09.05	Cross-cut frock	20 nos	05 nos	15 nos	28.50	570.00
11	21.03.06	Ball-bottom & Top set	03 nos	NIL	03 nos	88.50	265.50
12	20.10.06	Yock frock	20 nos	NIL	20 nos	24.00	480.00
Grand Total =						10011.60	

The aforesaid list is not exhaustive but illustrative only. Apart from the above, there are numerous items (more than 150 items) of finished goods, which are lying in the store as unsold finished goods. Similar checks on the above lines may also be made on the other finished goods, as well.

Whereas, as per order dated 07.02.95 of the Director of Technical & Training Education; GNCTD - in order to streamline the disposal of finished goods, Principal may allow the discount of 25%, 50% and 75% on all such items which remain unsold after one year, one & half year and two years, respectively, from the date of receipt of such article in store - through 'clearance sale' in the first week of April and July every year giving wide publicity, displaying banners, etc. and in case of items still remain unsold, these items may be disposed-off by public auction.

Hence, earnest effort may be made by the institute for selling all the finished goods, lying in their store, at the earliest, under intimation to audit.

Para - 100
PARA-22 25 40
146/2

PARA - 2 : Maintenance of PLA account & Caution Money account (Ref Memo no.8 dated 13.04.07)

During the test check of *PLA account / Caution Money account* for the period 2005-07, the following irregularities were noticed :-

1. **Fact-1** – (brief extract from PARA-11 of the Training Manual for the ITIs/ ITCs) – To guard against the loss or damage of equipment, tools and other articles entrusted to her charge, each candidate in this ITI is required to deposit a sum of Rs.50/- (now Rs.500/-) as “*Caution Money*” at the time of joining of this institute. The said *Caution Money* deposited by the trainees may be refunded to them as soon as they complete the institutional training and hand-over the tools and other articles entrusted to them.

The date of first repayment shall be the date on which trainee successfully completes the training.

All balances – unclaimed for more than three complete account years – from the date they first became repayable, shall at the close of March in each year, be credited to the government as unclaimed deposits.

2. **Fact-2** – The closing balance of the Public Deposit Account no.5150200092 maintained at RBI, New Delhi, is Rs.7,83,413.59, as on 31.03.07.
3. **Fact-3** – The closing balance of the Caution Money Cash-book maintained by this institute, is Rs.7,70,782/-, as on 31.03.07. It was noted here that there appear variation between the Bank-book and Cash-book. The same may be got rectified, immediately, with proper bank reconciliation statements and sent to PAO, under intimation to audit.
4. **Fact-4** – Last transfer of *Unclaimed Deposit* into government revenue account was made long-time back in 09.08.02 for Rs.31,100/- (vide challan no.410).
5. **Whereas**, in this regard it was noticed that the institute is not maintaining the *Register of Caution Money Deposit* – as specified in PARA-11 of the “Training Manual for ITIs/ITCs”.

As a result, the institute does not have any explicit/definite year-wise figures of balance of caution money.

This also attributes to the reasons for non-transfer of unclaimed deposits to government revenue account, frequently/periodically, which is irregular.

6. **Whereas**, Para no.7, 16, 18 and 34 in the audit-report of 1997-2000, also speaks in volume about the aspect of non-reconciliation of caution money with RBI, PAO and this office, non-maintenance of proper PLA account, non-maintenance of proper caution money account, non-transfer of unclaimed deposit of government money, etc. etc.
7. **Hence**, urgent and immediate steps may be taken to recast/review the figures of PLA account and Caution Money account. A self-explanatory account may be prepared of the caution money *received, disbursed, forfeited, lapsed, transferred, balance-payable, etc. etc.* – from the inception of this institute to till-date – may be shown to audit for verification (alongwith all supporting documents and with an angle-of-reply to the audit observations mentioned at point no.6 above).

TAN-1
PART - III : TEST AUDIT NOTE
(Minor procedural and other irregularities) TAN-1

(TAN) PARA - 1 : Canteen (Ref Memo no.6 dated 10.05.07)

During test-check of the *Canteen related records* for the audit period of 2005-07, following are some areas of improvement :-

1. Before initiating any tender process, administrative approval of the competent authority (at the HQ level, i.e., Dte of TTE, GNCTD) may be compulsorily obtained - with regard to important issues - like floating of tenders, formation of tender committee, approval of terms & conditions of contracts, etc.
 2. Tender Committee may include senior officers, like - Principal of this institute, DDO of this institute, one senior-most instructor of this institute, Principals of nearby ITI's, suitable representatives from HQ and an accounts functionary.
 3. Some members of the current tender committee are fine enough to be nominated as Canteen Committee members - who may keep strict vigil on the selected contractor for observance of the stipulated terms & conditions of the contracts for running/maintenance the canteen.
 4. Clause having an estimated reserve price (minimum price) may also be included in the NIT, with the approval of competent authority.
 5. Unlike the present practice, arrangement may also be made for wide publicity of NIT - like advertisement in leading newspaper, intimation to their traders association, ITI website, GNCTD website, etc. etc. - so that optimal benefits of best competitive rates and services could be realized.
 6. Also unlike the present practice, a sub-meter may be installed in the canteen (with the approval of competent authority) and monthly electricity & water charges may be recovered from the contractor - on the equivalent rates paid by the office to M/s BSES & DJB with regard to the electricity & water bill of the entire institute.
- Necessary action in respect of aforesaid points may be taken and compliance thereof may be shown to next audit.

CURRENT AUDIT REPORT

PART -II

(2007-08 to 2013-14)

43

Para No.1 *Pena* 23/11/10

(ref to Memo No. 8 dt. 17.11.14)

Sub: Short recovery of DGEHS amounting to Rs.5215/-

- 225 2370

Vide letter No.F.25 (iii)/DGEHS/140/DHS/09/44413-18 dated 20.8.10 issued by Directorate of Health Services, in which the rates of DGEHS have been revised w.e.f. 01.08.2010. During the course of test audit, it has been noticed that the rates of DGEHS has been revised w.e.f. Sep. 2010 instead of Aug. 2010, and further no recovery has been made (as per PBR) of the following officials/officers:-

S. No	Name & Designation	Grade Pay	Period/month	Revised rate of Subscription	Subscription already deducted	Amount to be recovered
1	Smt. Kaushika P. Rawat, CI	4200/-	August, 2010	225/-	50	175
2	Sh. Vinod Kumar, Peon	1800/-	-do-	125/-	30/-	95/-
3	Smt. Gayatri Devi, Sweepress	1800/-	-do-	125/-	15/-	110/-
4	Sh. Rajesh Yadav, Peon	1800/-	-do-	125/-	30/-	95/-
5	Sh. Om Lal Ganger, Supdt.	5400/-	-do-	325/-	75/-	250/-
6	Sh. S.P. Singh, UDC	2400/-	-do-	125/-	50/-	75/-
7	Sh. Rashwani Kohli, UDC	2400/-	-do-	125/-	50/-	75/-
8	Sh. Rakesh Dubey, UDC	2400/-	-do-	125/-	50/-	75/-
9	Smt. Shabana, Librarian	4200/-	-do-	225/-	50/-	175/-
10	Smt. Chayya Sharma, LI	4200/-	-do-	225/-	75/-	150/-
11	Smt. Pushpa Bora, AKS	1900/-	-do-	125/-	30/-	95/-
12	Sh. Ram Tirath, WSA	2000/-	-do-	125/-	30/-	95/-
13	Sh. Manvinder Singh, WSA	2000/-	-do-	125/-	30/-	95/-
14	Sh. Mohan Singh, WSA	2400/-	-do-	125/-	50/-	75/-
15	Sh. Vijay Bahadur, WSA	2000/-	-do-	125/-	30/-	95/-

settled. (Recovery 5215 9370)
 Reamts to 2015 9370
 95/Balane 9370
 8/11/18
 8/11/18
 285
 285
 285
 settled
 settled
 settled

42

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16	Sh. Vijay Kumar Narula, Store Keeper	2400/-	-do-	125/-	50/-	285	75/-	selected
17	Sh. S.S. Bisht, Chowkidar	1800/-	-do-	125/-	50/-		75/-	
18	Sh. Bal Chand, Chowkidar	1800/-	-do-	125/-	30/-		95/-	
19	Sh. Jai Pal Singh, Chowkidar	1800/-	-do-	125/-	30/-	285	95/-	selected
20	Sh. Baran Singh, Peon	1800/-	-do-	125/-	50/-		75/-	
21	Sh. Sri Krishan, Peon	1800/-	-do-	125/-	30/-	285	95/-	selected
22	Sh. Jagwati, Sweepress	1800/-	-do-	125/-	50/-		75/-	
23	Smt. Neeru Verma, FI	4800/-	-do-	325/-	100/-		225/-	
24	Sh. Sushil Grover, CI	4600/-	-do-	325/-	75/-		250/-	not selected
25	Sh. Raj Kumar Malkat, CI	4600/-	-do-	325/-	75/-		250/-	286 4/11/17
26	Sh. Brij Mohan, CI	4600/-	-do-	325/-	75/-		250/-	
27	Smt. Ritu Sharma, CI	4200/-	-do-	225/-	50/-		175/-	selected
28	Smt. Sneh Lata, CI	4200/-	-do-	225/-	50/-		175/-	286
29	Smt. Suman Lata, CI	4600/-	-do-	325/-	75/-		250/-	selected
30	Smt. Alka Wadhwa, CI	4200/-	-do-	225/-	50/-		175/-	not no 286 out 9/2/17
31	Smt. Usha Mangain, CI	4200/-	-do-	225/-	75/-		150/-	selected
32	Smt. Yogita Saini, CI	4200/-	-do-	225/-	50/-		175/-	286
33	Smt. Sushila Rankoti, CI	4600/-	-do-	325/-	75/-		250/-	288
34	Sh. Rudri Dutt, CI	4600/-	-do-	325/-	50/-		275/-	selected
35	Sh. Surya Kant, CI	4200/-	-do-	225/-	75/-		150/-	286
36	Smt. Kanwaljeet Kaur, CI	4200/-	-do-	225/-	225/-		150/-	selected

The short recovery to the tune of Rs.5215/- against DGEHS may be recovered from the concerned officer/officials after due verification of records under intimation to Audit.

Other similar cases may be reviewed at department level.

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Para-19

Sub. Recovery of Value Added Tax amounting to Rs. 4,010/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract.

The liability for payment of tax vests on the contractor/ operator but the contractee is supposed to deduct TDS (DVAT) while making payment to contractor. In this connection, the rate of TDS is 4% uniformly.

The instructions were also issued by the Principal Secretary (Finance) vide circular no. F.3(10)/Fin(Rev-I)/2012-13/ds-VI/49-56 dt. 17.01.2013.

While test scrutiny of the bills/ vouchers it has been found that in following cases the VAT-TDS has not been deducted by the department

Sl.No	Name of the company	Nature of work	C-B no & date	Total amount of the bill (Rs)	4% VAT (Rs)
01	M/s. HCL Infosystem Ltd.	AMC of duplo Machines	85 dt. 09.7.13	11250.00	450.00
02	M/s. HCL Infosystem Ltd.	- do -	116 dt. 07.08.13	6250.00	250.00
03	M/s. Insat equipment Pvt. Ltd.	AMC of Cannon photocopier	156 dt. 13.09.13	5999.00	240.00
04	M/s. Insat equipment Pvt. Ltd.	- do -	212 dt. 12.11.13	3000.00	120.00
05	M/s. HCL Infosystem Ltd.	AMC of Dulo printers	269 dt. 28.01.14	6250.00	250.00
06	M/s. HCL Infosystem Ltd.	AMC of Tohiba photocopier	268 dt. 28.01.14	16875.00	675.00
07	M/s. HCL Infosystem Ltd.	- do -	213 dt. 13.11.13	16875.00	675.00
08	M/s. HCL Infosystem Ltd.	AMC Duplo Printer	303 dt. 05.03.14	33750.00	1350.00
	Total			100249.00	4010.00

The VAT(TDS) amounting to Rs. 4010/- may be recovered from the contractor/supplier and deposit in Govt. account, and other such type of the cases may be scrutinized at department level.

Para no 3

(ref to audit memo No. 7 dt. 17.11.14)

Sub. Recovery of Income Tax amounting to Rs. 824/-

During the test check of income tax calculation sheets for the audit period, it is observed that while calculating the Income Tax of Mr. S. Augusthy, Principal, payment of honorarium received for performing the duty of Chairman for the exams amounting to Rs. 2000/- (1120+880) in 2012-13 & Rs. 2000/- 2013-14 have not been taken in the taxable income. However, the tax amounting to Rs. 824/- (400+12 Income Tax & Cess for the year 2012-13 & 400+12 for the year 2013-14) may be recovered from the officer concerned after due verification and deposited into government account under intimation to audit.

Other similar cases may be review at your own level.

Para No. 4

(ref to memo No. 10 dt. 18.11.14)

Sub. Non observation of financial rules.

As per item no. 19 (b) of Delegation of financial powers to head of departments and heads of office - A head of the office can spent only Rs. 500/- per annum on the purchase of rubber stamps and office seal, but during test audit it has been found that during 2013-14 vide CB no. 246 dt. 13.12.13 the head of the office has spent Rs. 2700/- on the purchase of rubber stamps etc. which is irregular, the same may be regularized from the competent authority, under the intimation to audit.

Para No. 5

(ref to audit memo no 1 to 1H)

Sub. Non Production of Record

The following record has not been provided to audit, the same may be produce to next audit

1. LTC/TA/Medical Register
2. Stock register of TR-5
3. No. of vehicle/Log book/History sheet and other related record
4. Record related to library
5. Record of caution money ref to memo no 1 (H)
6. Information and record related to grant in aid

(Ms. Seema Goel)
A.O. IAO -10

39
34
(22)

TEST AUDIT NOTES

Tan no. 02 ✓

(ref memo No. 6 dt. 14.11.14)

Sub: Expired performance guarantee lying in the office

As per rule the performance guarantee/security should be refunded to the contractor/supplier on completion of the work/supply or after the final bill has passed.

While scrutiny of F.D.R. (performance guarantee) provided to audit it has been found that the following FDR's/DD have been expired and needs to be renewed/refunded. The same may be renewed immediately or refunded, if the work has been completed, and the reasons for these lapses may kindly be intimated to audit.

S.No	Name of the Supplier	F.D.R./Bank guarantee No.	Valid up to	Amount
01	M/s. Esscon Intergated Security Solution Pvt. Ltd.	FDR 081558 Dt. 08.01.13	08.01.14	6000.00
02	M/s. Vineet Engg.	DD- 150893 dt. 24.03.14	Three months from the date of issue	264.00
03	M/s. Ram Electric Machinery Store	DD-786436 dt. 08.01.13	Three months from the date of issue	700.00
04	M/s. Electrical Control of India	FDR-010452 dt. 04.12.13	04.02.14	2000.00
05	M/s. Sciencetech Technologies P Ltd.	DD-100525 dt 07.05.12	Three months from the date of issue	12000.00

Tan No. 03

38
33
21
(ref to memo no. 11 dt. 18.11.14)

Sub. Irregularities in maintaining of Cash Books.

During the test audit of Cash book of Jijabai Industrial Training Institute for Women, Siri Fort for the audit period w.e.f. 2007-08 to 2013-14, the following discrepancies has been noticed:-

1. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct.

As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

"Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

The above rule has not been comply during maintaining the Cash Book of PWF & Caution money & the certificate as above has also not been recorded in the Cash book.

2. As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. However, the competent authority has not followed the rules where the cutting and overwriting has placed.
3. As per exemption (a) below Rule 13(ii) 'Account payee cheques' issued by the PAO in favour of Government servants and third parties (being payable only to the concerned payees) need not be entered in the Cash Book and that the delivery and acknowledgement of such cheques is being watched through separate register.

As per Civil Account Manual, the number and date of cheque and particular of bills etc. will be noted in the Register of Cheques issued in form CAM 19 (Appendix 2) and the entries will be attested by the Cheque Drawing DDO.

Perusal of the Register of 'A' category cheques provided by the department, it has been observed that the above register being maintained are not on proper format as provided in the CAM-19.

4. As per exception (c) below rule 13 of R&P rules, the receipts in the form of cheques or demand drafts in favour of department accepted by non-cheque drawing DDO need

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not be entered in the cash book but should be entered in the register of valuable i.e. GAR-5 and remitted into the accredited bank duly supported by challans for credit to Government accounts. The same has not been provided to audit.

5. As per exemption (a) below Rule 13(ii) of CGA(R&P) Rules, all monetary transaction should be entered in the Cash Book as soon as they occur and be attested by the DDO in token of such check.

Perusal of the Cash Book & Bill Register for the audit period i.e. 2007-08 to 2013-14, cheques received from the concerned PAO in the month of March every year (w.e.f. 21st March to 31st March) have been entered in the Cash Book in the next financial year w.e.f. April to June, as same should be entered in the Month of March. Details of the cheques are as under:-

Bill No.	Cheque No.	Date	Amount in Rs.
2008-09			
286	695981		
249	695787	30.3.09	19375
263	695866	23.3.09	81
271	695866	27.3.09	5788
275	695904	27.3.09	26045
276	695904	28.3.09	31900
284	695981	28.3.09	1495
286	695981	30.3.09	2709
272	695981	30.3.09	3788
289	696055	30.3.09	29900
290	696055	31.3.09	411
292	696055	31.3.09	998
294	696055	31.3.09	5880
		31.3.09	50575
2009-10			
317	698292		
318	698292	28.3.10	14058
319	698292	28.3.10	594
320	698292	28.3.10	4257
321	698292	28.3.10	7200
306	698136	28.3.10	614
307	698136	21.3.10	509
311	698239	21.3.10	10486
313	698239	26.3.10	1480
314	698239	26.3.10	27930
315	698239	26.3.10	21000
322	698371	26.3.10	2773
323	698371	31.3.10	25900
324	698371	31.3.10	2393
325	698371	31.3.10	2050
		31.3.10	139020

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(19)

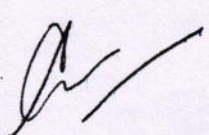
329			
328	698454	31.3.10	
332	698463	31.3.10	1707
333	698463	31.3.10	150
330	698463	31.3.10	26455
	698463	31.3.10	37275
2010-11			
			4199
356			
361	841881	31.3.11	
365	841881	31.3.11	16875
369	841881	31.3.11	1283
372	841948	31.3.11	5605
373	841948	31.3.11	731
	841948	31.3.11	85260
			35910
2011-12			
319			
320	853092	16.3.12	
358	853092	16.3.12	10804
366	853448	31.3.12	21625
383	853448	31.3.12	2589
384	853503	31.3.12	811
336	853503	31.3.12	762
330	853309	28.3.12	5655
380	853309	28.3.12	1840
374	853493	31.3.12	3733
373	853493	31.3.12	2981
372	853493	31.3.12	9408
348	853493	31.3.12	3600
344	853384	30.3.12	998
342	853246	28.3.12	9000
343	853246	28.3.12	15575
345	853246	28.3.12	1580
346	853246	28.3.12	3546
	853246	28.3.12	18270
			141750
2012-13			
359			
365	856047	21.3.13	
367	856175	28.3.13	1115
368	856244	30.3.13	9965
378	856244	30.3.13	17092
383	856417	31.3.13	18000
387	856444	31.3.13	3390
388	856446	31.3.13	3000
390	856445	31.3.13	18900
393	856445	31.3.13	11760
	856445	31.3.13	1194
			806

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In spite of above, the Cash Book for the month of March, 2014 has also not been written during the entire month even though the cheques received during the March, 2014. Details are as under:-

Bill No.	Cheque No.	Date	Amount in Rs.
2013-14			
255	881723	10.1.14	1568
301	881821	13.3.14	2029
302	881768	11.3.14	1700
315	882082	28.3.14	45900
316	882096	28.3.14	21420
317	882096	28.3.14	10710
332	882214	31.3.14	18519
350	882214	31.3.14	29260
358	882214	31.3.14	6464
360	882214	31.3.14	1248
361	882214	31.3.14	7616
362	882214	31.3.14	2310
364	882214	31.3.14	600
368	882284	31.3.14	1807
375	882287	31.3.14	19500
376	882287	31.3.14	1000
377	882285	31.3.14	2564
379	882285	31.3.14	4200
278	882214	31.3.14	1568

Department is advise to follow the rules of Receipt & Payment strictly and regularize the above irregularities from the competent authority.

6. The balance of Cash Book of PWF has not been reconciled from the Bank (SB A/C No.3006491403). There is a difference of Rs.850/- till date. No efforts has been made to rectify the error till date. Department may reconciled the balance from the Bank under intimation to audit.
 7. As per PWF Cash Book, Cheque No. 139774 dated 23.7.2013 amounting to Rs.540846/- was drawn and paid to Mr. R.S. Solanki, AD(Exams) for conduct of IGNOU Exams of Jr. Asstt. Cum Typist and Asstt. Executive Dak Processor but detailed voucher for scrutiny has not been provided to audit. The same may be provided to next audit.
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Item No 4

Ref to memo no. 9 of 1971

Sub. Large number of finished goods are lying in the department

As per the record provided to audit it has been found that a large number of finished good are lying unsold since long in the department, as per the detail given below

Sl. No	Name of the item	Quantity lying in the store
01	A line frock	62
02	Baby Schmize	192
03	Boy Shirt	72
04	Blouse	4
05	Buster top & skirt	2
06	Belted Nicker	41
07	Baby frock	38
08	Boy Night Suit	9
09	Baby night suit	12
10	Baby top shirt	20
11	Bed Sheet	1
12	Boy pant	8
13	Churidar Pajama	21
14	Chalicut Blouse	26
15	Child top with cullar	44
16	Child Frock	8
17	Cushion cover	3
18	Capri and top	12
19	Capri	5
20	Combination Suit	12
21	Dupatta	22
22	Designer Ladies Churridar pajami	9
23	Design Frock	1
24	Designed umbrella frock	7
25	Designed ladies churidar suit	3
26	Divided skirt	10
27	Evening Gown	8
28	Full Sleeve shirt	8
29	Frize top cover	2
30	Fancy Frock	8
31	Gents Shirt	21

32	Gents Underwear	1
33	Gents Kurta	1
34	Gents Shirt Full Sleeve	9
35	Gents Pant	6
36	Girls Patiyala suit salwar	1
37	House coat	3
38	Halten Neck Frock	5
39	Kurta	12
40	Kurta Pajama	8
41	Kids Night suits	12
42	Kurties	8
43	Ladies plain blouse	5
44	Ladies suit	6
45	Ladies Kurties	3
46	Ladies trouser	28
47	Ladies suit pajami	5
48	Ladies shirt	1
49	Ladies house Coat	4
50	Nehru Kurta	54
51	Nighty	13
52	Night suit	30
53	Nighty Fancy	8
54	Paticcoat	69
55	Pant cut Pajama	24
56	Plain Pajama	12
57	Plain Frock	12
58	Pillow Cover	49
59	Plain Blouse	71
60	Soft toy	1
61	Skirt Top	12
62	Smoked Yoek frock	66
63	Sofa Back	1
64	Skirt	8
65	Smart Fitting Chameez	5
66	Smart Fitting Petticoat	7
67	Table cloth	38
68	Top skirt	33
69	Umbrella cut frock	16
70	Yock Frock	120

In order to streamline the disposal of finished goods it was decided that principal may allow discount up-to 25%, 50% and 75% on all such items which remain unsold after one year, one and a half year and two years respectively from the date of receipt of such articles and organize clearance sale in the first week of April and July. In case the items still remain unsold they may be disposed off by arranging public auction.

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Department may take immediate steps to disposed off the finished goods as per the instructions issued by the department, under the intimation to audit.

Tan No. 5

(ref to memo no. 12 dt. 18.11.14

Sub. Huge Quantity of items purchased and lying in the store

While test audit of the stock registers of raw material store, it revealed that the department had made purchases of many items in such a large scale that even after the lapse of many years items are still lying in the ITI.

As per rule "The purchases required to be made in the most economical manner in accordance with the definite requirement of the public service and that case should be taken not to purchase store much in advance of actual requirement." But it has been found that the while procuring the items the above rule has not been followed and a huge amount of the Govt. money has been blocked/wasted and due to non- utilization of the items since long, it would have been became absolute or non-useable, detail of some items have been given below.

Sl. No	Name of the items	Quantity	Remarks/lying since
01	Aluminum button	2gross & 1 pkt	05.10.05
02	Anchor Emb. Thread	20	03.02.12
03	Arkondi	50 mts.	25.02.13
04	Blouse Hook (assorted)	82.05 pkts	05.10.05
05	Button Mould	02 box	05.10.05
06	Button Shirting	22 pkts	11.02.13
07	Cotton Lace	30 mts	23.03.12
08	Cotton Fabric	15 mtrs.	03.02.12
09	Cloth for curtain	30 mtrs	22.03.12
0	Elastic ¼	6 pkts	05.10.05
1	Elastic	6 rolls	05.10.05
?	Elastic 1 ½	6 pkts	05.10.05
	Emb. Thread	73 no.	03.02.12
	Emb. Reel	20	19.03.13 even then 200 more were purchased on 29.03.14.

15	Foam Sheet		
16	Fancy Button	5 sheets	22.03.12
17	Hook Belt	8 dozen	22.03.12
18	Khaddar cloth	94 pkts	05.10.05
19	Khaddar cloth	3.35 mtrs	03.02.06
20	Long Cloth	11 mtrs.	31.03.11
21	Lining Cloth	8.50 mtrs	08.02.06
22	Markin	32.50 mtrs	20.03.08
23	Pant button (assorted)	20 mtrs	08.02.06
		56 dozen and	05.10.05
24	Pant hook	47 pkts	
		34 dozen & 14	05.10.05
25	Pasting	pkts	
26	Pant cloth	8 mtrs	22.03.12
27	Pant cloth	9 mtrs	15.10.05
28	Printed cloth	80.35 mtrs	28.03.08
29	Pop coloured	86.80 mtrs	22.03.12
30	Reel (assorted)	49 mtrs	25.02.13
31	Shirt button	112	27.03.08
		36 pkts & 14	10.05.10
32	Shirting cloth	dozan	
33	Shirting cloth	54.60 mtrs	22.03.06
34	Tetron	391.50 mtrs	23.03.12
35	Tread Elastic	68.90	05.10.05
36	Thick cloth	1 bundle	05.10.05
37	Tericoat shirting cloth	275 mtrs	23.03.12
38	Thick Terricoat	52 mtrs	23.03.12
39	Terricoat	89.50 mtrs	25.02.13
		76 mtrs	25.02.13.

Reasons for excess purchases, and non-issue of store for whom the items were purchased, may please be explained to audit and further department is requested that before the purchase of new store the stock position may be verified.

Memo

20.8.14
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 per PBR)


Tan No. *ob*

(Ref to memo No. 4 dt. 14.11.14)

Sub. Items lying obsolete/ unserviceable

As per GFR 196 an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reasons for declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. As per the record/information provided to audit it has been found that items mentioned in Annexure-I having total value of Rs.42,55,539/-, which have been declared unserviceable are lying in the department.

Keeping in view, the necessity to avoid accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off. A report of stores for disposal shall be prepared in form GFR-17 and unserviceable store with residual value, may be disposed off as per the mode of disposal under the intimation to audit.


(Ms. Seema Goel)
A.O./ IAO -10

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Annex

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ANNA BAI ITI FOR WOMEN, SIRIFORT, NEW DELHI 110049

Peripherals & computer related items only

DESCRIPTION OF ITEMS	QUANTITY	BOOK VALUE PER UNIT(RS)	TOTAL BOOK VALUE	YEAR OF PURCHASE	NAME
COMPUTERS D-530/C/P-208	10 NO	3,66,330.40P	366330.4	18-02-2000	IT
WOOD SPEAKER INDIA	10 NO				AND
TELEPHONE FOR DESKTOP	10 NO				
3X/40X DVD-ROM W/PREAD	10 NO				
COMMERCIAL R/W INSTALL	10 NO				
OPERATING SYSTEM SOFTWARE	10 NO				
S-550 EH/MPR-2 TAP	10 NO				
15" MONITOR ON SITE	10 NO				
2 WIPRO PRINTER HQ 1070 + DX DMP	1 NO	10684/-	10684	22-02-2000	
3 WIPRO DSI 5235 PRINTER WEP LQ DSI-5235,DMP 24 PIN 136 COL, 25 PIN ORIGINAL +5 COPIES SERIAL AND PARALLEL INTERFACE WITH AUTOSHARE 64 KB BUFFER REAR PUSH TRACTOR 10000 PDHS	1 NO	15435.56P	15435.56	18-04-2000	PERIPHERALS LTD.
4 UPS ONLINE 7.5 KVA S. NO. 1104010032	1 NO.	1,58,869/-	158869	2005	MERIC POWER SEM LTD.
5 20 GB HDD/IDE FOR NODES SEAGATE MODEL ST32410A	1 NO	4300/-	4300	26-03-2000	HOJ ERPRISES
6 UPS OFFLINE 500VA (15 MIN) BACKUP KEPTRON S.NO. 1051281.1284 TO 1288	6 NOS	3808/-	21356.22	22-02-2000	SI
7 WINDOWS NT SERVER 15 USER COMPLETE	1 NO	30000/-	30000	22-09-1998	PERCENT PUTERS

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		1 NO	1548/-	1548	04-10-2004	
	XEON INFINITY GLOBAL	1 NO	63975.30P	63975.3	28-03-2007	
	20 GB SERIAL ATA/150 7200 RPM WITH 8 MD BUFF	2 NOS				
	52 x IDE,INT,CD ROM DRIVE	1 NO				
	HCL 3 BUTTON WITH S/SCROLL OPT/USB MOUSE	1 NO				
	512 MB DDR DR-3200 REG/ECC MICRON	2 NOS				
	HCL 104 KEYS +14 BUTTON INT/MM PS2 KBD BLACK & SILVER	1 NO				
	PCI PARALLEL PORT 1 PORT CARD 4008T	1 NO				
	XEON 3.2 GHz MD L2 CACHE 800 FSB	1 NO				
	43 CM(17") COLOR MONITOR HCM 780M,W/T CO-99	1 NO				
	10 SERVER INTEL XEON ALONG WITH RIB LIGHT OUT II/A/P ML-350 T3X24/400/512 MBM	1 NO	1,10,835/-	110835	18-02-2005	HEWLETT PACKARD
	11 WIPRO DESKTOP C-2 BLACK COLOUR, PC, HEAD PHONE, SPEAKER, SATA-2-160GB-300-7200 HBD, CPU-1054672, MOUSE,Keyboard.	1 no	32310.31	32310.31	19/07/2007	wipro Pvt Ltd.
B.	TRADE-STENO ENGLISH					
	COMPAQ EVO P-IV 1.7 GHz Computer	08 No	57330	458640	26/12/2002	CMC Ltd
1	Compaq 15" color Monitor +UPS 50VA	01 NO	9342	9342	05-12-2003	P-44/V-12
2	OVER HEAD PROJECTORS	01 NO	3166	3166	26/12/2002	425/V2
3	MS OFFICE PROFF MEDIA	08 NO	4095	32760	26/12/2002	426/V2
4	MS OFFICE PROF. LIC	02 NO	10990	21980	26/12/2002	427/V2
5	CANON FAX T-37					

<u>ASSISTANT</u>								
		COMPUTER SYSTEM IBM						
		128/204/48 WITH EVE TWINT						
		(H COLOR MONITOR) COMPLETE SET	03 NO	57748	173244	03-01-2002		
		OFFLINE UPS 500 KVA	01 NO	3559	3559	22/02/2006		
		INFINITY PRO DL-1240 WITH 43 COLOR						
		MONITOR & SPEAKER	01 NO	29544	29544	04-03-2008		
		COLOR INKJET PRINTER DESKJET 840 C						
		4 WITH CABLE IBM	01 NO	7476.6	7476.6	27/06/2008		
		5 HP BUSINESS INKJET PRINTER 1200 D	01 NO	10249	10249	21/04/2008		
		6 AUTOCAD SOFTWARE	03 NO	46436	139308	03-01-2002		
D.		<u>TRADE-DMC</u>						
		1 HP DESKJET PLOTTER	01 NO	158000	158000	22/08/1999		
		2 HCL DESKTOP P4 COMPLETE	01 SET	35233.5	35233.5	02-07-2007		
		3 PRINTER HP BUSSINESS 1000	01 NO	5296	5296	02-07-2007		
		4 AUTOCAD SOFTWARE	03 NO	46436	139308	03-01-2002		
		5 700 VA OFFLINE UPS	01 NO	5021	5021	02-07-2007		
E.		<u>TRADE-IDD</u>						
		1 IBM P-III 866 MHZ	3 NO	57748.14	173244.42	03-01-2002		
F.		<u>TRADE-ITESM</u>						
		1 ACER SERVER	1 NO	136031	136031	31/02/2002		
		2 ACER NODES COMPLETE SET	07 NO	29747	208229	31/02/2002		
		3 UPS 650 V	7 NO	3231.75	22622.25	01-03-2002		
		4 UPS 1 KVA	01 NO	5813	5813	01-03-2002		
G.		<u>LIBRARY</u>						
		1 UPS 500VA	02 NO	10757	21514	01-08-2008		
		INFINITY PRO DL-1240 WITH 43 COLOR						
		MONITOR & SPEAKER	02 NO	30658	91974	01-08-2008		
H.		<u>TRADE-COPA OLD</u>						

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Sl. No.	01 NO	106000/-	106000/-	106000	20-03-1997	VENDOR NAME
1	01 NO					CENTRAL COMPUTERS PVT
2	05 NO	27300/-		1,36,500	20-03-1997	CRESCENT COMPUTERS PVT
3	01 NO	1300/-		1300	30-03-1997	SYSTEM SOFTWARE
4	01 NOS	14500/-		14500	31-03-1997	SARSHAN SYSTEMS
5	01 NO	1208/-		1208	31-05-1997	SARSHAN SYSTEMS
6	01 NO	146015/-		146015	20-12-1997	SARSHAN SYSTEMS
7	01 NO	4800	4800	4800	20-12-1997	SARSHAN SYSTEMS
8	01 NO	3637	3637	3637	20-12-1997	SARSHAN SYSTEMS
9	01 NO	46900/-		46900	30-03-1997	ASSOCIATED BUSINESS COMPUTERS

SERVER-
12 CACHE
HARDDISK, DUAL
1.44MB AND 1.2 MB
1 PARALLEL 1GM PORT,
SOFT MOUSE, 200 W SMP\$,
50MB CARTRIDGE TYPE DRIVE, 14"
MONITOR SVGA COLOR, RESOLUTION
1024x 768 ELAN CARD 101 KEYS
KEYBOARD WITH EXPANSION SLOT.

CRESENT PC-AT 486 DX2 NODE 66MHZ
16 MB RAM, 128KB CACHE MEMORY,
MONITOR ESOLUTION 1024X786 ELAN
CARD.

NORTON ANTIVIRUS DOS/WINDOW 3.5"
MS OFFICE 4.3 WITH MANUAL
(FLOPPIES)

MS-DOS 6.22 RUP(FLOPPY)

UPS SYSTEM 5KVA 3 PHASE INPUT
VOLTAGE 300-450

WORDSTAR LATEST VERSION WITH
COMPLETE MANUAL COMPATIBLE TO
INDEPENDENT AND N/W SYSTEM

PASCAL LATEST VERSION WITH
COMPLETE MANUAL COMPATIBLE TO
INDEPENDENT AND N/W SYSTEM

HP LASERJET 6 MP

	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE	DATE	REMARKS
13	CDROM	01 NO	600/-	600	25-03-2000	PRICES MINI SYSTEMS
	SERVER PENTIUM 2.400MHZ	01 NO	150000/-	150000	07-02-1999	CENT PUTERS
	COMPUTER NODE PENTIUM 2.350 MHZ	03 NO	45043.33	135129.99	22-09-1999	CENT PUTERS
14	16 PORT HUB/10/100 MBPS	01 NO	8160/-	8160	22-09-1999	CENT PUTERS
	AT&T CAT 5 CABLE 30 MTR WITH RJ45 3 NODES WITH SERVER IN A LAN	01 NO	1224/-	1224	22-09-1999	CENT PUTERS
15	OFFICE					
1	COMPUTER SYSTEM PCL 386	01 NO	33618	33618	30/11/1994	
2	COMPUTER SYSTEM ESPL 286	05 NO	36025	180125	01-03-1995	
3	MSP 145	01 NO	12080	12080		
4	COMPUTER SYSTEM EC	02 NO	42716	85432	01-03-1995	
5	NOVA PRINTER	01 NO	4250	4250		
6	MODEM 56 KBPS	01 NO	5684	5684	22/09/1999	
7	CRESENT INTEL PENTIUM PRO MHZ COMPUTER	01 NO	109192.72	109192.72	31/03/1997	
8	DESKTOP P4 COMPLETE SET	01 SET	35233.5	35233.5	02-07-2007	
				3937387.77		

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...AI ITI FOR WOMEN, SIRIFORT, NEW DELHI 11004

LIST OF UNSERVICEABLE ITEMS

	QUANTITY	BOOK VALUE PER UNIT(Rs)	TOTAL BOOK VALUE	YEAR OF PURCHASE	LEDGER FOLIO No.	Reserve Value	REMARKS
1	1 No	550.5	550.5	27/03/1985	P541/S-14		
2	11 No	53.6	589.6	28/03/1980	P488/S-14		
3	1 No	1150	1150	16/10/1986	P495/S-14		
4	1 No	533.33	533.33	01-01-1983	P89/S-14		
5	3 No	53.6	160.8	28/03/1980	P488/S-14		
6	1 No	1712	1712	22/3/1982	P543/S-14		
7	4 no	3.75	15	11-12-1993	P126/S-11		
7(a)	12 nos	3.39	40.68	26/08/1986	P126/S-11		
8	1 no	480	480	30/3/2002	P406/V-2		
9	01 No	175.45	175.45	09-03-1992	P20/V-4		
10	01 No	3407.95	3407.95	16/11/1992	P177/V-2		
11	01 No	4300	4300	26/03/1991	P20/V-2		
12	01 No	1127.79	1127.79	26/03/1981	P753/S-11		Ms. Usha Mamgin

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JIIA BAI ITI FOR WOMEN, SIRIFORT, NEW DELHI 110045
LIST OF UNSERVICEABLE ITEMS

S. No.	COMPLETE DESCRIPTION OF ITEMS WITH FULL SPECIFICATION	QUANTITY	BOOK VALUE PER UNIT (Rs)	TOTAL BOOK VALUE	YEAR OF PURCHASE	LEDGER FOLIO No.	Reserve Value	REMARKS
13	Gas Stove	01 No	750	750	21/02/1997	P-293/V-2		
14	Traddle with Wooden Table For Sewing Machine Usha & one share each	02 No.	484.74	968.48	29/03/1985	P100/V-4		
15	Meniqueen 10"	01 No	3490	3490	18/03/1999	P328/V-2		
16	Meniqueen 16"	01 No	3590	3590	18/03/1999	P329/V-2		
17	Cloth Brush	16 No.s	6.5	104	18/03/1999	P331/V-2		
18	Button Covering Machine with dyes	1 Set	790	790	18/03/1999	P334/V-2		
19	Traddle Sewing machine with stand & 1/15 hp motor commercial	16 Nos	5605	89680	27/03/1999	P339/V-2		
20	Wooden Stool Sunmika Top 15"x12"x18"	04 No	160.8	643.2	13/04/1987	P54/V-4		
21	Steel Chair Without Arm Typing / Short Hand 6'x3'x9'	03 nO	144.78	434.35	21/08/1988	P72/S-14		
22	Steel Lockers	01 No	1190	1190	18/11/1974	p47/v-4		
23	Tracing Wheel	16 Nos	3.75	60	12-12-1993	P126/S-11		
24	Tailoring Wooden Square 24'x12"	05 No	20.22	101.01	24/03/1977	P43/V-4		
25	Tailor Art Curves	16 No	5.2	83.2	09-06-2007	P68/CP		
26	Scale Wooden Meter	10 No	31.2	312	09-06-2007	P69/CP		
27	Drafting Square	24 No	5.2	124.8	09-06-2007	P70/CP		

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Member

Member

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JIJA BAI ITI FOR WOMEN, SIRIFORT, NEW DELHI 110012
LIST OF UNSERVICEABLE ITEMS

Sl. No.	COMPLETE DESCRIPTION OF ITEMS WITH FULL SPECIFICATION	QUANTITY	BOOK VALUE PER UNIT(Rs)	TOTAL BOOK VALUE	YEAR OF PURCHASE	LEDGER FOLIO No.	Reserve Value	REMARKS
46	Type Writer Hindi Remington Breif Size 536423,535427,536436	03 No	3172	9516	18/12/1987	P-410/S-12		
47	Type writer Hindi Godrej 510795,510794,510867,511267	04 No	3829.3	15317.2	11-11-1987	P-412/S12		
48	Type writer Hindi Godrej prima 728560,728020,729601	03 No	4923.6	14770.8	20/08/1992	P-173/V-2		
49	Lock Godrez 65mm	01 No	94	94	28/03/1991	V2-55		
50	Chair (Steel) without arm	15 No	112.6	1689	21/08/1988	72-S-14		
51	Type writer English Remington Brief No- 518253,518514	02 No	2620	5240	02-12-1985	P-408/S-12		
52	Type writer English Godrej Brief No- 730628,731097,728958,730607,730622,730555,730591,730617	08 No	4831	38648	20/08/1992	P-172/V2		Ms. Praveen
	Type writer English Godrej Brief No- 799878,800345	02 No	5590	11180	24/03/1994	P-172/V2		
		02 No	4.28	8.56	30/03/1979	698/S11		
		05 Nos	1288	6440	11-01-1996	V2-/267		

Member

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Member

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JJJA BAI ITI FOR WOMEN, SIRIFORT, NEW DELHI 110049
LIST OF UNSERVICEABLE ITEMS

DESCRIPTION WITH FULL INFORMATION	QUANTITY	BOOK VALUE PER UNIT(Rs)	TOTAL BOOK VALUE	YEAR OF PURCHASE	LEDGER FOLIO No.	Reserve Value	REMARKS
stop Steel with Top Canned	14 No	53.6	750.4	28/03/1980	P488/S-14		Kashir
29 Tweezers	02 No	10.35	20.7	22/2/1991	P772/S-11		New
30 Cuticle Clipper	04 No	44.94	179.76	27/03/1991	P34/V-2		New
31 Knife	06 No	8.66	52	26/03/1991	P13/V-2		S&S
32 Hair Setting Roller	40 No	8	320	21/03/1994	P216/V-2		Bhara
33 Menicure Set	05 No	95	475	14/11/2003	P450/V-2		Same
34 Wax Heater	02 No	220	440	14/11/2003	P452/V-2		Same
35 3 IN 1 Brush	4 Set	220	880	14/11/2003	P451/V-2		Same
36 Cuticle Scissors	04 No	16.5	66	01-07-1987	P238/S-11		AAR
37 Tweezer	01 No	5.5	5.5	01-07-1987	P239/S-11		AAR
38 Pedicure Set	08 No	120	960	14/11/2003	P450/V-2		Same
39 Cuticle Clipper	07 No	55	385	09-08-1987	P246/S-11		AAR
40 Cuticle Scissors	03 No	16.5	49.5	01-07-1987	P238/S-11		AAR
41 Tweezers	01 No	5.5	5.5	01-07-1987	P239/S-11		AAR
42 Work Bench 180x75x90 with pannel on top Size	08 No	7388.35	59106.8	28/12/1992	V2/179		Black
43 stop watch Omega	01 No	475	475	21/09/1997	V-2/302		ABC
44 Type Writer Hindi Remington Breif Size 517837,517831,517378,517481,515733,516137	06 No	2682	16092	14/03/1987	P-409/S-12		M/S
45 Type Writer Hindi Remington Breif Size 517041,516419,516686,515386	04 No	3172	12688	14/03/1987	P-410/S-12		M/S

Member

Member

JIIA BAI ITI FOR WOMEN, SIRIFORT, NEW DELHI 110049

LIST OF UNSERVICEABLE ITEMS

S. No.	COMPLETE DESCRIPTION OF ITEMS WITH FULL SPECIFICATION	QUANTITY	BOOK VALUE PER UNIT(Rs)	TOTAL BOOK VALUE	YEAR OF PURCHASE	LEDGER FOLIO No.	RESERVE VALUE	REMARKS
56	Chair (steel) without arm	15 No	255/36	3830	11-01-1996	V2/266		
57	Lock 65 mm Plaza	01 No	128.3	128.3	03-12-2004	V-2/370		
Total Book Value :				315897.2				

This is Certified that the above mentioned items are unserviceable due to normal wear and tear during the use at, S.No. are obsolete. Submitted for approval of condemnation board.

(V K Narula)

(Kamal Bhasin)

Prepared by, Store Keeper

Checked by, Store Officer

(Neeru Verma)/(Usha Mamgin)

GI, Concerned

(Vijay Kumar)

Chairman, PPL ITI SF

Certified that the Condemnation Board has inspected the items of this list and found them to be unserviceable. The Condemnation Board recommends for the disposal of items through public auction not below the reserve price.

(.....)

GI, ITI Nandnagri

(.....)

GI, ITI Shahdara

(.....)

AAO, ITI Nandnagri

(Ratna Das)

Chairman

(PPL ITI NandNagri)

Member

Member

NEW DELHI 110049				
REMARKS				
YEAR OF PURCHASE	LEDGER FOLIO No.	SUPPLIER No.	REMARKS	
30/03/1992	V2/145	D.S.I.D.C		
23/03/1992	p-95/V2	D.S.I.D.C		

Amount= 2255

Items are unserviceable due to normal wear and tear during training
 Items are obsolete. Submitted for approval of condemnation board

(Kamal Bhasin)

(Neeru Verma)/Usha Mamgin

keeper Checked by, Store Officer

GI, Concerned

The Condemnation Board has inspected the items of this list and found them to be unserviceable and
 The Condemnation Board recommends for the disposal of items through public auction not below the res

(.....)

Gk, ITI Shahdara

(.....)

AAO, ITI Nandnagri

(Ratna Das)

Chairman

ITI Nandnagri)

Part- II

Current Audit Report (2014 – 2018)

During the course of current audit, 11 audit memos highlighting various irregularities/short recoveries to the tune of Rs. 312681/- were issued, 01 memos has been settled on spot. Remaining 10 Memos have been converted to 05 Paras and 03 TAN with recovery of 312681/- which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2014-18)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered/Settled (in Rs.)	Balance (in Rs.)	Para. No.
4	140582	0	140582	1
5	54,000	0	54,000	2
6	39440	0	39440	3
8	78659	0	78659	4
Total	312681	0	312681	

The internal audit report has been prepared on the basis of information furnished and made available by Jija Bai Industiral Training Institute for women, Siri Fort, August Kranti Marg, New Delhi- 110049. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non furnishing of information on the part of auditee.

(AO/IAO Party – 18)

PART - II
CURRENT AUDIT REPORT
(2014-2018)

Para No 1 – Overpayment of Pay & Allowances due to incorrect pay fixation amounting to (Rs. 140582)

(Ref. Audit Memo No. 04 dated 04.07.2018 and 04 A dated 06.07.2018)
(Ref. Audit Memo No. 10 dated 09.07.2018)
(Ref. Audit Memo No. 11 dated 09.07.2018)

A). On scrutiny of Service Book, Personal file etc. of Sh. Ashok Kumar, Gr.II (DASS)/ Head Clerk, it is observed that the pay fixation done while implementing 7th Pay commission is not in order.

Vide Services II Department, GNCT of Delhi order No.F.No.3/(1)/(3)/2014/S-II/71-83 dated 13/1/2016, Sh. Ashok Kumar, Gr.III (DASS)/UDC was promoted as Gr.II (DASS)/Head Clerk) in the Pay Band (PB-II) 9300-34800 raising his Grade Pay from Rs.4200 to Rs.4600 notionally from 31.03.2015. The employee joined to the post of Gr.II (DASS) w.e.f. 22.03.2016 and his pay was fixed vide Office order dated 12/7/2016 by ITI for Women, Siri Fort as per 6th pay commission with the benefit of promotion notionally w.e.f. 31.3.2015 to 21.3.2016 and actual benefit w.e.f. 22.3.2016 i.e. his date of joining to the post).

Period	Pay fixed/to be fixed by	
	Dept.	Audit
Pay as on 01.07.14	12030+4200	12030+4200
Pay from 31.03.15 to 30.06.15	12030+4200 (Actual)	12030+4200(Actual)
	12030+4600(Notional)	12030+4600(Notional)
Pay from 01.07.15 to 21.03.16	12520+4600(Actual)*	12520+4200(Actual)
	13030+4600(Notional)	13030+4600(Notional)
Pay w.e.f. 01.01.2016 to 21.03.2016	46200 (Level-7)	43600/L-6 (Actual)
		46200/LI-7(Notional)
Pay w.e.f. 22.03.2016 to 30.06.2016	46200	46200 (Actual)
Pay after annual incrtt. on 01.07.2016	47600	47600

*Though the Grade Pay w.e.f. 01.07.2015 is shown as Rs.4600/- in the pay fixation order dated 12/7/16, it is verified from the records/Arrear Bill No.94 dated 13/7/2016 that he has been given the pay fixation benefit on promotion/Pay w.e.f. 22.3.2016 only.

But while fixing the pay according to 7th pay commission, he has been given the benefit of promotion w.e.f. 01.01.2016 instead of 22.3.2016 (The financial benefit of promotion to be given notionally w.e.f. 31.3.2015 to 21.3.2016).

The pay fixation may be revised and overpayment amounting to Rs.6962/- due to wrong pay fixation w.e.f. 01.01.2016 to 21.03.2018 (the due drawn statement is placed at Annexure- 1) may be recovered from the employee, after due verification of facts and figures under intimation to audit.

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B). On scrutiny of Service Book, Personal file etc. of Sh. Tej Pal, Group Instructor (DOB:10.07.1960, DOA:03.09.1990), it is observed that the annual increments allowed/salary drawn from 01.03.2012 is not in order.

Sh. Tej Pal, Group Instructor was granted 2nd MACP in PB-2, 9300-34800 raising his Grade Pay from Rs.4600 to Rs.4800 w.e.f. 03.09.2010 and his pay was fixed @ Rs.16600+4800 w.e.f. 03.09.2010 with DNI 01.07.2011. Thereafter his increment regularized was not in order. The details are as under:-

Period	Pay fixed/to be fixed by	
	Dept.	Audit
Pay fixed on 03.09.2010	16600+4800, DNI 1.7.11	16600+4800, DNI 1.7.11
Pay as on 01.07.2011	17250+4800* (But pay drawn from 3/12 to 6/12 is Rs. 17800+4800 as per Pay Bill Register)	17250+4800=22050
No entry in Service Book regarding annual increment allowed from 01.07.2012 to 01.07.2014, but the pay was drawn as under as per PBR.		
Pay as on 01.07.2012	18480+4800	17920+4800
Pay as on 01.07.2013	19180+4800	18610+4800
Pay as on 01.07.2014	19900+4800	19320+4800
Pay as on 01.07.2015	20650+4800	20050+4800
On implementation of 7 th pay commission his pay fixed at Level-8 as under:-		
Pay as on 01.01.2016	66000	64100
Pay as on 01.07.2016	68000	66000
Pay as on 01.07.2017	70000	68000

*The increment allowed on 01.07.2011 is Rs.17250+4800 as per Service Book and the same drawn up to Feb., 2012. From March 2012 Rs.17800+4800 was drawn as per PBR. Thereafter no entry is available in Service Book regarding annual increment allowed from 1.7.2012 to 01.07.2014, as per PBR the pay was drawn as above. On 01.07.2015, the annual increment allowed was 20650+4800 (as per Service Book) and 7th pay commission pay fixation was done based on this Basic Pay.

The pay fixation may be revised and overpayment amounting to Rs.131092/- due to wrong pay fixation w.e.f. 01.03.2012 to 30.06.2018 (the due drawn statement is placed at Annexure- II) may be recovered from the employee, after due verification of facts and figures under intimation to audit.

All similar cases may be reviewed, rectified and overpayment if any may be recovered.

C) On scrutiny of Service Book, Personal file etc. of Sh. Sanjay Kumar, Craft Instructor (DOB:11.02.1969, DOA: 29.10.1998), it is observed that benefits of I MACP was allowed with effect from 01.09.2008 instead of 29/10/2008 which is not in order.

Sh. Sanjay Kumar was appointed as Craft Instructor on 29/10/1998, and granted 1st MACP in PB-2, 9300-34800 raising his Grade Pay from Rs.4200 to Rs.4600 vide DTTE order No.F.24(3)/MACP-1-CI/Trg.Admn/2010/712 dated 14/7/2011 and the benefit of Pay fixation was given w.e.f. 01.09.2008 by ITI, Pusa vide order No.F.1/ITI/P-2(54)/ACP/MACP/Admn/2011 dated NIL. His Date of Appointment was 29/10/2008 and benefits of 1st MACP is admissible on completion of 10 years of regular service i.e. w.e.f. 29/10/2008.

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Ist MACP is admissible on completion of 10 years of regular service i.e. w.e.f. 29/10/2008.

In view of above, his pay fixation may be revised as under:-

Period	Pay fixed/to be fixed by	
	Dept.	Audit
Pay as on 01.07.2008	12710+4200	12710+4200
1 st MACP granted w.e.f.1/9/2008(instead of 29/10/2008) and pay is to be fixed as under:-		
Pay as on 01.09.2008	13220+4600	12710+4200
Pay to be fixed w.e.f.29/10/2008	13220+4600	13220+4600

The pay fixation may be revised and overpayment amounting to Rs.2528/- due to wrong pay fixation w.e.f. 01.09.2008 to 29.10.2008 (the due drawn statement is placed at Annexure- III) may be recovered from the employee , after due verification under intimation to audit.

All similar cases may be reviewed, rectified and overpayment if any may be recovered.

Para No 2 - Irregular payment of Children Education Allowance amounting to Rs. 54,000/

(Ref. Audit Memo No. 05 dated 04.07.2018)

As per rule "the Children Educational Assistance is admissible for upto 3 children born upto 31.12.87 and for 2 children born thereafter. In case of more than two children, the allowance is admissible for the two eldest surviving children only." On scrutiny of records, it has been found that the following employee has been paid for her 3rd child as detailed below:

Sl. No.	Name and designation	Year	Bill No. and Date	Amount (in Rs.)	Name of child
1.	Smt. Shabana Parveen Librarian	2014-15	194 dated 21/12/2015	18000	Sania Ikram
		2015-16	51 dated 23/05/2016	18000	
		2016-17	22 dated 12/5/2017	18000	
		Total		54000	

The amount as detailed above may be recovered from concerned employees and deposit the same in the Government account. Further if any children education allowance has been paid in respect to 3rd child prior to 2014-15 may also be recovered. It is further advised that all similar cases may also be reviewed and recovery if any after due verification of facts and figures may also be made under intimation to Audit

[Handwritten signature]

Rule book
Already settled via letter No. F-1/G III/Audit/PPO/23/27/15/12-26-37 dt 22-2-17

1/15

Para No 3 - Less deduction of Licence Fee amounting to Rs.39440/-
(Ref. Audit Memo No. 06 dated 04.07.2018)

As per Order No.F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10/08/2014, PWD GNCT of Delhi had revised the Licence Fee from July 2012 and July 2013. Subsequently orders regarding revision of Licence fee and water charges were issued by DTTE, DPISAR etc.

On scrutiny of PBRs and other related records, it is revealed that the License Fee of the Got. Accommodation allotted by Delhi Institute of Pharmacological Science and Research and various Institutions under Directorate of Technical Training and Education, has been deducted at a lower rate than the revised rates from the salary of under mentioned employees than the prescribed rates. The details are as under:-

Handwritten notes:
Dush
Harsh
Party no 7

S. No.	Name & Desgn. (Sh/Smt./Ms)	Residential Address/ Type	Period	Licence Fee+Water charges(Rs.)			No.of month	Amount recover able (Rs.)
				Due	Deduc ted	Diff		
1	Naneshwari, C.I.	B-14, Type- II, College of Pharmacy, Sector- III, Pushp Vihar, New Delhi- 17	01.07.2013 to 30.04.2018	310 + 196	260 + 196	50+0	58	2900 <i>Settled with HSN dt 22-2-21</i>
2	Ashok Kumar, ASO	Flat No. 1583, Type- III, Gulabi Bagh, New Delhi	01.07.2013 to 30.04.2018	265	205	60	58	3480 <i>3480</i>
3	Lal Mohar, Chowkidar	Q. No.54, Type - II, Meera Bai Politechnic, Maharani Bagh, N.D-65	01.04.2014 to 28.02.2017	370+ 196	135+1 57	235+ 39	35	8225+ 1365 <u>9590</u> 7893 1697 <i>settled with BNL dt 18-2-19</i>
4	Net Ram Sangwan, CI	Q. No.31, Type - II, Meera Bai Politechnic, Maharani Bagh, N.D-65	01.07.12 to 30.06.12 01.07.13 to 31.12.16	310+ 196 370+ 196	293+5 293+5	17+ 191 77+ 191	12 42	204+ 2292 3234+ 8022 <u>13572</u> <i>settled with BNL dt 11-3-21</i>
5	Yash Pal Singh, CI	37/Type II Meera Bai Politechnic, Maharani Bagh, N.D-65.	01.07.12 to 30.06.12 01.07.13 to 31.10.14	310+ 196 370+ 196	265+ 5 265+ 5	45+ 191 105+ 191	12 16	540+ 2292 1680+ 3056

		23/Type III Meera Bai Politechnic, Maharani Bagh, N.D-65.	01.11.14 to 31.03.15	500+ 236	265+ 5	235+ 231	5	1175 + 1155 9898 1676 8222
TOTAL								39440

An amount of Rs.39440/- may be recovered from above mentioned employees after due verification of records, under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No. 14
Para No 4 - Irregular payment of LTC to the tune of Rs.78659 /-
 (Ref. Audit Memo No. 08 dated 06.07.2018)

As per guidelines on Air Travel on LTC issued by Ministry of Finance, Govt. of India's O.M. No. 19024/1/2009-E.IV dated 16.09.2010, Air tickets may be purchased directly from Airlines (at Booking Counters/Website of Airlines) or by utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC. Finance (Accounts) Departments, GNCTD vide OM No. F.16/1/2010-AC/DSIII/924-931 dated 19.07.2011.Booking of tickets through any other agencies is not permissible (specifically for entitled class.

During test check of LTC claims of employees, it has been observed that reimbursement of LTC claim was made even when tickets were booked from agencies other than approved travel agencies in case of entitled officers. A detail of such case is given as under:

S. No.	Name of the employee /Designation	Place of Visit	Block /Date Journey	Year of	Name of the agency	Amount of claim (in RS.)
1	Sh. Vijay Kumar Principal	Delhi to Kochi	2014-17 29/09/2014 to 01/10/2014		Yatra online Pvt. Ltd near Honda Chowk.	55544/-
			Total			55544/-

Further Sh. Vijay Kumar, Principal has been sanctioned the Leave encashment of Rs. 23115/- on this account which may also be recovered. Therefore an amount of Rs. 78659/- may be recovered from the employee.

Similar other cases if any may be reviewed under intimation to audit.

Para-15
Para No 5 - Non Production of Records for the period 2014-18
 1. Record relating to Store
Done
Harsh Wadwan Dew
Party No. 7
Kms

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PART-II

Current Audit Report (2019-21)

**PARA 01 : Overpayment of Transport Allowance amounting to Rs.235872/-
Audit Memo No.1 Dated 30.11.2021**

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 and as per the bio metric attendance records provided by the ITI for women Sirifort, it has been revealed that the following employees were absent for a period of complete calendar month or more for which were paid Transport Allowance as detailed below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	Period of absence as per data provided by the deptt.	Complete calendar months for which TA paid	TA Paid	Amount to be recovered
1	Preeti Taneja, L.I	2/20, 4/20 to 6/20	4	4212x4 = 16848	16848
2	Surya Kant, C.I	3/20 to 6/20	4	4212x4 = 16848	16848
3	Kamal Bhasin, G.I	4/20 to 5/20	2	8424x2 = 16848	16848
4	R.K Malcat, C.I	4/20	1	4212	4212
5	Kanwaljeet kaur, C.I	4/20 to 6/20 , 5/21	4	4212x4 = 16848	16848
6	Praveen sharma, Steno(E)	4/20 to 6/20 , 8/20,8/21	5	4212x5 = 21060	21060
7	Sneh Lata, C.I	4/20 to 6/20 , 5/21	4	4212x4 = 16848	16848
8	Naneshwari, C.I	4/20 to 6/20 , 5/21	4	4212x4 = 16848	16848
9	Alka Wadhwa, C.I	4/20 to 6/20 , 5/21	4	4212x4 = 16848	16848
10	Yogita Saini, C.I	4/20 to 6/20 , 5/21	4	4212x4 = 16848	16848
11	Yashpal Singh, C.I	4/20	1	4212	4212
12	Shabana Parveen, Lib.	12/19, 4/20 to 6/20 , 5/21	5	4212x5 = 21060	21060
13	Sanjay Kumar, C.I	4/20 to 6/20 , 8/20,8/21	5	4212x5 = 21060	21060

August 2020
 P. Aug. 2021
 Settled
 21060 - 5424
 = 12636
 January

Dns

14	Shri Kishan, W.S.A	4/20, 5/21	2	4212x2 =8424	8424
15	Alka Kanojia, Steno(H)	5/21	1	4212	4212
16	Jagpal, Chowkidar	4/20 to 6/20 , 5/21	4	4212x4 = 16848	16848
TOTAL					Rs.235872

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

PARA 02 : Less deduction of Rs.7310/- in respect of Licence Fee.
Audit Memo No. 2 Dated : 01.12.2021

As per Public Works Department & Housing, Allotment Branch, GNCTD , the flat rates of license fee for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01/07/2017 and the rates of licence fee have further been revised w.e.f 01.07.2020 vide Order no.F.4 (1)/Misc/PWD & H/A-II/2004/P.F./10039-51 dated 16/07/2018 and 08.10.2020 respectively.

During scrutiny of PBRs and other allied records of ITI for women Sirifort, New, Delhi, it was revealed that the department had not deducted the License Fee from the salary of under mentioned employees accordingly the revised rates as per details given below:-

Sr. No.	Name & Designation.	Residential Address Description	Period		Licence Fee			No. of months	Amount recoverable
			From	To	Due	Deduct ed	Diff		
1	Arun Kumar, G.I	Qtr No.25, Meerabai , maharani bagh	07/20	11/21	750	640	110	17	1870
2	Lal Mohar, Chowkidar	Qtr No.54, Meerabai , maharani bagh	07/20	11/21	560	470	90	17	1530
3	Yash Pal Singh, C.I	Qtr No.18, Meerabai , maharani bagh	07/20	11/21	750	640	110	17	1870
4	Jagraj, Sweeper	Qtr No.2, Sunlight Colony, Maharani Bagh	07/20	11/21	180	150	30	17	510
5	Gayatri Devi, Sweeper	Qtr No.42 , Meerabai Polytechnic	07/20	11/21	180	150	30	17	510
6	Naneshwari, C.I	Qtr.No.14 , College of Pharmacy, Pushp vihar, Sec-3	07/20	11/21	370	310	60	17	1020
Total									7310

Dns

In reference to above para i.e memo no. 2 dtd. 01.12.21, ITI Sirifort submitted reply that rates of license fee has not revised by the TTE HQ therefore ITI Sirifort is unable to deduct the license fee on revised rate. Whereas in the order dtd. 08.10.2020 it is clearly mentioned that Departments like Delhi Police, Dte.. of TTE, Hospital and other Departments which have departmental pool accommodation at their disposal are also required to follow and execute aforesaid revised rate of license fees. Hence deductions on a/c of License Fee as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and figures under intimation to audit. Other similar cases may also be verified at your level and action be taken accordingly.

**PARA 03 :- Paid higher fixed charges in electricity bill due to sanction of heavy load.
Audit Memo No.05 Dated: 01.12.2021**

During the scrutiny of electricity bill it has been observed that ITI for women sirifort, New, Delhi, is paying huge amount towards payment of fixed electricity charges, the reason seems of higher fixed charges due to sanction of heavy load i.e. 435KW.

ITI for women sirifort has sanctioned load of 435 KW of electricity whereas as per previous record of electricity bill it is noticed that the requirement of electricity load of ITI for women sirifort, New, Delhi, is between 18KVA to 120KVA. Hence it is suggested that ITI for women sirifort, New, Delhi, may contact/consultation with PWD/Electricity Deptt. For reduced the load as per actual requirement.

**PARA 04 : Over payment of pay and allowances amounting to Rs.93,594/- during CCL exceeding 365 days/-
Memo No.7 Dated: 02.12.2021**

As per clarification issued by M/O Personnel PG & Pensions, DOPT vide OM No.11020/01/2017-Estt.(L) dated 30.08.2019, "w.e.f. 14.12.2018, CCL 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 (amendment of Rule 43-C relating to CCL)."

Scrutiny of service book, leave account and PBR in r/o following staff revealed that after the implementation of above referred rule, instead of 80% they have been paid full leave salary after expiry of 365 days of CCL which has resulted in overpayment amounting to Rs.93,594/- as detailed below :

1. Shabana Parveen L.I.

Period	B. Pay	D.A	Days	Drawn (100%)	Due (80%)	Over payment
13.12.2019 to 31.12.2019	64100	10897	19	45966	36773	9193
04.03.2020 to 18.03.2020	64100	10897	15	36289	29031	7258
Amount to be recovered						16451

2. Kanwaljeet Kaur, C.I.

Period	B. Pay	D.A	Days	Drawn (100%)	Due (80%)	Over payment
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2. Kanwaljeet Kaur, C.I.

Period	B. Pay	D.A	Days	Drawn (100%)	Due (80%)	Over payment
14.01.19 to 31.01.19	68000	6120	18	43037	34430	8607
05.03.19 to 29.03.19	68000	6120	25	59774	47819	11955
04.11.2019 to 29.11.2019	70000	11900	26	70980	56784	14196
24.02.2020 to 12.03.2020	70000	11900	18	16945+31703 = 48648	38918	9730
Amount to be recovered						44488

3. Alka Wadhwa, C.I.

Period	B. Pay	D.A	Days	Drawn (100%)	Due (80%)	Over payment
19.06.2019 to 25.06.2019	66000	7920	07	17248	13798	3450
23.12.2019 to 17.01.2020	68000	11560	26	23098+43630 = 66728	53382	13346
17.02.20 to 17.03.2020	68000	11560	30	35665+43630 = 79295	63436	15859
Amount to be recovered						32655

Necessary steps should be taken to recover Rs.93594/- (Rupees Ninty Three Thousand Five hundred Ninty four only) from the concerned teachers and deposit in Govt. account after due verification of records. Other similar cases may also be verified at your level and action be taken accordingly.



(HARSH WARDHAN DEV)
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TEST AUDIT NOTE

Tan 01 : **Shortcomings in Bill Register.**
Audit Memo No 03 Dated: 01.12.2021

During the test-check of Bill Register, following short comings were noticed:-

1. The bill register for the financial year 2018-19 to 2020-21 has been maintained in a casual manner e.g page certificate is not recorded on first page etc.
2. All the columns except Columns 1 to 3 (i.e. Bill No. & date, Particulars, Net amount of the bill) have been left blank in respect of all bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
3. Summary of the outstanding bills with PAO has not been given at the end of the month.
4. There are number of bill cancelled and too many cutting have not been attested by DDO, which is irregular. For example Bill No. 39,112, 223 (FY-2019-20)

Necessary steps may please be taken under intimation to audit.

Tan 02 :- **Shortcoming in Pay Bill Registers.**
Audit Memo No 04 Dated: 01.12.2021

During the test check of Pay Bill Registers for the period 2018-2021, following shortcomings have been notice:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found filled in many cases of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. GAR-18-Abstract Pay Bill - entries most of the audit period were not recorded and attested /verified by the D.D.O.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year was not found.
6. All entries in the PBR should be verified by the DDO but it was not done by the DDO.

Necessary steps may please be taken under intimation to audit.



3

TAN 03: - Non Utilization of Imprest money
Audit Memo No. 06 Dated: - 01.12.2021

During the scrutiny of Cash Book of ITI for women sirifort, New Delhi it has been observed that Imprest money amounting to Rs.5000/- has been granted to the unit to meet out the day to day contingent and emergent expenses but the same is lying unutilized during the audit period i.e from 2018-21 onward..

Necessary steps may please be taken to deposit the amount into the Govt. account under intimation to audit.

TAN 04: Non transfer of Caution Money.
Audit Memo No.08 Dated : 03.12.2021

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

Amount of caution Money/security deposit is collected from the students towards possible damages which is fully refundable at the end of the completion of course by inviting application.

During the test check of Caution Money records maintained by ITI Siri fort, New Delhi for the audit period, it was observed that an amount of Rs. 3281542/- on account of caution money / security deposit has received from various students in the previous years were lying unadjusted / unclaimed with the institute.

The principal is requested to make an effort to refund the due amount to the students and depositing the unclaimed amount for more than three years into the govt. account under intimation to the audit.

TAN 05: Regarding deposited of amount in govt. account in r/o sale of Raddi
Audit Record Memo No. 10 Dated : 13.12.21

While going through the record of ITI, Siri fort, New Delhi it has been observed that number of news papers and periodicals were purchased in the ITI library and the same is kept in the library. No process has been initiated for sale of old news papers in radii which cause loss of government revenue from the source of radii.

Necessary steps may please be taken under intimation to audit for sale of old news papers and periodicals on annual basis.

Dws

TAN 06 : Non-verification of service after completion of 18 years of service.
Audit Memo No. 09 Dated :13.12.2021

As per rule 32 of CCS Pension rules 1972, a Govt. servant completing 18 years of service or his/her being left within 5 years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with PAO shall verify the service rendered by such a Govt. servant determine the qualifying service and communicate to him in form 24. Scrutiny of service book of following official revealed that they have completed more than 18 years of service but their service have not been verified and communicated to them.

SR NO	NAME	DESIGNATION	D.O.B	D.O.A
1.	VIJAY KUMAR	PRINCIPAL GAZETTED	02.12.1964	24.08.1990
2.	SNEH LATA	C.I.	06.02.1965	09.01.1998
3.	ALKA WADHWA	C.I.	10.01.1972	25.03.1998
4.	YOGITA SAINI	C.I.	14.06.1974	28.10.1998
5.	PARVEEN SHARMA	C.I.	15.08.1973	31.10.1995
6.	KANWALJEET KAUR	C.I.	16.03.1971	29.11.1995
7.	NANESHWARI	C.I.	04.06.1966	19.08.1996
8.	MANOJ KUMAR	FI NON GAZETTED	05.08.1965	24.08.1990
9.	YASH PAL SINGH	C.I.	06.07.1968	18.02.1986
10.	SANJAY KUMAR	C.I.	11.02.1969	29.10.1998
11.	Jagpal Singh	CHOWKIDAR	22.07.1972	15.07.1996
12.	LAL MOHAR	CHOWKIDAR	03.01.1966	05.01.1989
13.	SHABANA PARVEEN	LIBRARIAN	30.09.1969	21.06.2000
14.	SHRIKISHAN	WORKSHOP ATTENDANT	30.10.1979	31.01.2002

Necessary action may be taken to get the service verify from the Pay and Accounts Office concerned and compliance of the same be shown to audit. Other similar cases, if any, may also be taken into account for similar action.

TAN 07 : Rush of expenditure in the last quarter of financial year
Audit Memo No.11 Dated: 13.12.2021

As per rule 56(3) of GFR rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and should be avoided.

During the scrutiny of Budget file it was observed that the expenditure from ranging from 46.3% to 99.9 of the total expenditure for the financial year 2018-19 to 2020-21 was incurred in the last quarter of the year, which is against the spirit of above quoted rule provisions. Position of expenditure incurred in last quarter of the year under different heads are given below :

S.No.	Name of Head	Budget Allotted	Expenditure upto Feb.	Expenditure during the month of March	% of the Expenditure incurred in March
	2018-19				
1.	2230-03003990021(MS)	500000	122909	369437	73.88
2.	223003003760013pvt.	2080000	1311362	764917	36.77

	Of security & sanitation				
	2020-21				
1.	223003003990050 NP OC	500000	121362	316124	63.22
2.	223003003990021 MS	500000	283947	147599	29.52

B). Non-surrender of saving :

Rule 62(2) of General Financial Rule Stipulates that the savings as well as provisions that cannot be profitably utilized should be surrendered to government immediately as and when they are foreseen without waiting till the end of the year. No savings should be held in reserve for possible future excesses. During the course of audit of ITI, Siri fort, it was also observed that there were huge savings under the different heads as per budget and expenditure statement (enclosed with audit record memo no. 1(b)

It is advised to incur the budget proportionately in future under intimation to audit.

**TAN 08 : Accumulation of unserviceable store
Audit Memo No.12 Dated: 14.12.2021**

During the test Audit of unserviceable record of ITI, Sirifort, New Delhi for the period of 2018-21 it was observed that various items are lying unserviceable in various department of the Institution to the tune of Rs.6279947/- . Since with the passage of time these items are losing their residual value.

Necessary steps may please be taken under intimation to audit for disposing off these condemned items.

**TAN 09 : Irregularities while allowing income tax rebate
Audit Memo No.13 Dated: 14.12.2021**

During the test check of income tax records for the period 2018-19 to 2020-2021, following discrepancies have been noticed which are as under:-

- (i) It was observed that in some of case where interest rebate allowed under sec 24(b) without obtaining the supporting documents like possession letter, paper of ownership etc. Which is irregular.
- (ii) Under income tax section section 40a(3) cash transaction amounting to Rs. 10000/- or more is prohibited. It has been observed that most of the officials paid rent to the owner of property in cash which is irregular.
- (iii) An undertaking from the officer/official that the details of rebate claimed for the financial year would not be claimed by any of his/her family members, was not found.



**(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII**