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

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Sub: - Audit Report of Meera Bai Institute of Technology, Maharani Bagh, New Delhi- 110065 for the period from 2017-18 to 2019-20.

INTRODUCTION

The I.A.R. on the accounts of Meera Bai Institute of Technology, Maharani Bagh, New Delhi-110065 for the period from 2017-18 to 2019-20 was conducted by field Audit Party No- XXIX headed by Smt. Jaya Tewari, IAO and Shri Balkishan Shishodia, ASO. The audit was conducted during 14.12.2020 to 29.12.2020(11 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

The aims and objectives of Meera Bai Institute of Technology, Maharani Bagh, New Delhi-110065 is to impart technical education/training to Girl students through two/three years diploma courses. At present institute is imparting courses in 10 discipline, viz e viz Electronic & Communication Engg., Architecture Assistant, pharmacy, medical lab Technology, Interior Designing, Commercial Art, Library Science, Modern Office Practice (Hindi), Modern Office Practice (English), and Cosmetology and health, along with BBA and B.Voc. three years courses. The Diploma programmes are conducted as per guidelines of the Board of Technical Education, Delhi and DTTE and the diploma certificate is also provided by BTE. The BBA and B.Voc. programme is under the affiliation of I P University. The Degree is awarded by the I.P. University as per their rules and regulations.

HOO/Principal

The following officials have served as HOO/Principal during 2017-18 to 2019-20.

S.No.	Name	Designation	Period
1.	Dr. Dony Toutle	Principal	01.04.2017 to 06.01.2019
2.	Dr. Sangita Passey	Principal	07.01.2019 to till date

DDO

S.No.	Name	Designation	Period
1.	Sh. Sanjeev Kumar Verma	DDO/AAO	01.04.2017 to 25.08.2020

CASHIER

Name of Cashier	Period
Sh. Ravinder Sharma, UDC	01.04.2017 to till date

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Budget allocation for the year 2017-18 to 2019-20

Year	Govt. Budget		
	Budget	Expenditure	Bal.
2017-18	16,12,39,109	12,95,16,575	3,17,22,434
2018-19	14,62,64,000	12,75,97,312	1,86,66,688
2019-20	20,14,20,000	14,74,43,149	5,39,76,851

Statutory Audit

Statutory audit has not been conducted by AGCR Meera Bai Institute of Technology, Maharani Bagh, New Delhi-110065 for the period from 2017-18 to 2019-20.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1.	GROUP-A	131	46	85	
2.	GROUP-B	19	03	16	
3.	GROUP-C	95	17	78	
	TOTAL	**245**	**66**	**179**	

Maintenance of Records

The maintenance of records of Meera Bai Institute of Technology, Maharani Bagh, New Delhi-110065 for the period from 2017-18 to 2019-20 was found satisfactory subject of observations made in current audit report.

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FORM-II M-8
(Referred to in Para 3.7.2)

Verification note on the compliance of old audit report of accounts of Meera Bai Institute of Technology, Maharani Bagh, New Delhi-110065 for the period from 2014-15 to 2016-17.

(A) Old Audit Report (Details of old paras settled)

S. No.	Start Year	End Year	Para No.	Subject	Reply of Institute for Settlement	How Settled
1	2010	2014	1	Study Leave in respect of Smt. Preeti Vajpeyi, Lecturer & Irregular Payment of Rs. 785286/-	**Submitted the reply along with certificate regarding stay in station during Study Leave Period**	**Settled on the basis of Certificate, the recovery may be exempted as per HRA rule**
2.	2010	2014	3	Recovery of DGEHS contribution amounting to Rs. 52675/-	**Recovery of Rs.8,050/- has been made from Ms. Preeti Vajpeyi**	**Recovery certificate duly attested by DDO is produced.**
3.	2014	2017	3	Short deduction of License Fee amounting to Rs. 226737/-	**A recovery of Rs.2,07,989/- has been made.**	**Para settled on the basis of reply and recovery schedules & challans**

(B) Details of Old Recovery

S. No.	Year	Para	Outstanding Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance to be recovered (in Rs.)
1.	1978-79	2	3,213/-	NIL	3,213/-
2.	1979-81	5	2,228/-	NIL	2,228/-
3.	1998-2008	5	7,676/-	NIL	7,676/-
4.	1998-2008	9	1,880/-	NIL	1,880/-
5.	2010-2014	1	1,33,583/-	Rs.1,33,583/- (Exempted)	NIL
6.	2010-2014	3	8,050/-	Rs.8,050/-	NIL
7.	2014-17	1	1,01,246/-	NIL	1,01,246/-
8.	2014-2017	3	2,07,989/-	Rs.2,07,989/-	NIL
	TOTAL		**Rs.4,65,865/-**	**Rs.3,49,622/-**	**Rs.1,16,243/-**

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FORM-II M-8 (Referred to in Para 3.7.2)

Verification note on the compliance of old audit report of accounts of Meera Bai Institute of Technology, Maharani Bagh, New Delhi-110065 for the period from 2014-2017.

The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S.No.	Start Year	End Year	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1	1978	1979	2	Short Recoveries Income Tax	**3213**	**0**	**3213**
2	1978	1979	3	Stock Register	**0**	**0**	**0**
3	1979	1981	5	Short Recovery of Income Tax	**2228**	**0**	**2228**
4	1979	1981	7	Overpayment of HRA Recovery thereof	**0**	**0**	**0**
5	1979	1981	9	Stock Register	**0**	**0**	**0**
6	1997	1998	17	Purchases	**0**	**0**	**0**
7	1998	2008	1	Maintenance of pupil fund Accounts (Non Govt. A/C)	**0**	**0**	**0**
8	1998	2008	4	Cash book	**0**	**0**	**0**
9	1998	2008	5	Income Tax	**7676**	**0**	**7676**
10	1998	2008	7	GPF Ledger of Class-IV employees	**0**	**0**	**0**
11	1998	2008	9	Irregularities in Pupil Fund Records	**1880**	**0**	**1880**
12	1998	2008	10	Irregularities in Hostel Records	**0**	**0**	**0**
13	1998	2008	11	Irregularities in collection of Mess-charges records	**0**	**0**	**0**
14	2008	2010	6	Irregularities in Sanitation Contract	**0**	**0**	**0**
15	2010	2014	1	Study Leave in respect of Smt. Preeti Vajpeyi, Lecturer & Irregular Payment of Rs. 785286/-	**133583**	**133583**	**0**
16	2010	2014	3	Recovery of DGEHS contribution amounting to Rs. 52675/-	**8050**	**8050**	**0**
17	2010	2014	4	Test check of Pupil Fund Cash Book and the relevant State Bank of India	**0**	**0**	**0**
18	2014	2017	1	Over payment of Transport Allowance of Rs, 101246/-	**101246**	**0**	**101246**
19	2014	2017	3	Short deduction of License Fee amounting to Rs. 226737/-	**207989**	**207989**	**0**
20	2014	2017	7	Non-payment of revised/ enhance minimum wages & non deposit of EPF/ESI contribution of Rs.1852607/-	**0**	**0**	**0**
21	2014	2017	8	Non production of records	**0**	**0**	**0**
				TOTAL	**4,65,865/**	**3,49,622/-**	**1,16,243/-**

Department :**Training & Technical Education**								
Sub department:**Meerabai Polytechnic, Maharani Bagh, Delhi (2728/23))**								
S No.	**Start Year**	**End Year**	Para No.	**Sub Para**	Subject	**Status***	Outstanding Amount (in Rs.)	
1	1978	1979	2		Short Recoveries Income Tax	O	3,213	
2	1978	1979	3		Stock Register	O	-	
3	1979	1981	5		Short Recovery of Income Tax	O	2,228	
4	1979	1981	7		Overpayment of HRA Recovery thereof	O	-	
5	1979	1981	9		Stock Register	O	-	
6	1997	1998	17		Purchases	O	-	
7	1998	2008	1		Maintenance of pupil fund Accounts(Non Govt.A/C)	O	-	
8	1998	2008	4		Cash book	O	-	
9	1998	2008	5		Income Tax	O	7,676	
10	1998	2008	7		GPF Ledger of Class-IV employees	O	-	
11	1998	2008	9		Irregularities in Pupil Fund Records	O	1,880	
12	1998	2008	10		Irregularities in Hostel Records	O	-	
13	1998	2008	11		Irregularities in collection of Mess-charges records	O	-	
14	2008	2010	6		Irregularities in Sanitation Contract	O	-	
15	2010	2014	1		Study Leave in respect of Smt. Preeti Vajpeyi, Lecturer & Irregular Payment of Rs. 785286/-	O	1,33,583	Settled
16	2010	2014	3		Recovery of DGEHS contribution amounting to Rs. 52675/-	O	8,050	Settled
17	2010	2014	4		Test check of Pupil Fund Cash Book and the relevant State Bank of India	O	-	
18	2014	2017	1		Over payment of Transport Allowance of Rs, 101246/-	O	1,01,246	
19	2014	2017	3		Short deduction of License Fee amounting to Rs. 226737/-	O	2,07,989	Settled
20	2014	2017	7		Non payment of revised/enhance minimum wages & non deposit of EPF/ESI contribution of Rs.1852607/-	O	-	
21	2014	2017	8		Non production of records	O	-	
						Total	**4,65,865**	
						Recovered	**3,49,622**	
						Balance	**1,16,243**	

PARA-01

PART-I

OLD PARAS

(63) 77/C

PARA-1 (Para-2 of 1978-79) PARA-1 41/C

Para .I

Short recovery of Income Tax

On going through the income tax calculation statements for the years 1978-79 in respect of the officials of Women Polytechnic, Maharani Bagh, Delhi it was found that the income tax amounting to Rs3721.00 has been short recovered from the following officials. The same may please be recovered from th them & credited to Govt. account under intimation to auditi-

S.No.	Name	Amount
1.	Miss M.T.Sule, Principal	137.00
2.	Mrs Santosh Paul	460.00
3.	Mrs V.K.Malhotra	375.00
4.	Mrs Surjit Kumar	339.00
5.	Mrs Swaran Lamba	362.00
6.	Mrs P.Suri	211.00
7.	Mrs B.L.Malhotra	440.00
8.	Mrs K.Malhotra	1208.00
9.	Mrs Nirupama Gupta	22.00
10.	Mrs.Gyan Chaturvedi	207.00
		3721.00

Miss M.T.Sule, Principal

Net salary for 1978-79 as shown in col.11 of I.T. calculation statement Rs18,910.00

Income Tax

upto 15000/-	1050.00
for3910X18%	704.00
	1754.00
Surcharge @ 15%	263.00
	2017.00
Already paid	1886.00
	131.00

REMARKS:- Rate of interest on the salary more than 15000/- was 18% as such short recovery of I.Tax was made.

2) Dr. Mrs.Santosh Pal.

	Rs25125.00
Salary for 1978-79	(-) 3500.00
	21625.00
Less Standard Ded.	(-) 5402.00
	16223.00
Same G.P.F. etc.	16220.00
Say	

Income Tax

upto 15000/-1050	1270.00
1220X18% 220.	190.00
	1460.00
Surcharge	1000.00
Already paid	460.00

Remarks :- Total gross salary as shown in col.7 of I ncome Tax calculation statement was Rs25125/- & net.

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Rs22695/- No house rent receipt was produced by her as such not entitled for any rebate of HRA

3) Smt.V.K.Malhotra.

Salary for 1978-79		Rs23,486.00
Less Standard Ded.	(-)	3,348.60
		20,137.40
Less G.P.F. subject to verification		4,315.00
		15,822.40
	Say	15,820.00

Income Tax:

upto 15000/-1050.00	
820X18% 148.00	1198.00
Surcharge @ 15%	180.00
	1378.00
Already padi	1103.00
New payable	275.00

Remarks:- Gross Salary as given in the detailed proforma attached with the Income Tax Calacuation statement as Rs23486/-whereas the Institution ahs taken Rs21896/-for purpose of calculation of Income Tax

4) Smt.Surjeet Kumar

Salary for 1978-79		Rs.21775.00
Less standard Ded.	(-)	3177.50
		18597.50
Less G.P.F.	(-)	3305.00
		15292.50
	Say	15290.00

Income Tax:

upto 15000/-	1050.00
290X18%	52.00
Total I.Tax	1102.00
Surcharge @ 15%	165.00
	1267.00
Already paid	928.00
	339.0 0

Remarks:- Rebate of HRA amounting to Rs1962/- has been allowed without production of house rent receipt.

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5) Smt. Bhavan Lamba

Salary for 1978-79		Rs22,397.50
Less Standard Ded.	(-)	3,239.50
		19,158.00
Less G.P.F. 5219/60 5000/+110/-	(-)	5,110.00
		14,048.00
	say	14050.00

Income Tax:

14050x15%	901.00
Surcharge @15%	136.00
	1044.00
Already paid	682.00
	362.00

Remarks: Rebate of HRA has given without production of HR receipt.

6) Smt. P. Suri

Salary for 1978-79		Rs23,479.50	
Less Standard Ded.	(-)	3,348.00	
		20,131.50	
Less G.P.F.	(-)	3,348.00	Rs16,785.50
		16,783.50	
	Say	16,780.00	

Income Tax:-

upto 15000.00	1050.00	
1780X18%	320.00	1370.00
Surcharge @15%		206.00
		1576.00
Already Pai		1365.00
Now payable		211.00

REMARKS: Rebate of HRA amounting to Rs1012.50 has been given which was irregular. She was residing in her own house and as such not entitled for any rebate on HRA.

7) Smt. B.L. Malhotra

Salary for 1978-79		Rs17,317.00
Less standard Ded.	(-)	2,732.00
		14,585.00
Less G.P.F. etc	(-)	4,034.00
		10,553.00
	say	10,550.00

PARA-2

PARA-2

PARA-2 STOCK AUDIT

THE Check of the stock registers revealed the following irregularities:-

(13)

1) Annual Physical verification of the stock had not been done upto date in many cases of stock register for furniture items, sports etc.

In consumable stock register marked Vol. I,R,N & Ni while recording the physical verification certificate, was recorded "ITEMS NOTED ON THE PAGE '218' HAVE BEEN PHYSICALLY VERIFIED FOR THE YEAR 78 & FOUND CORRECT BY OSD" G.NO. 25,113,52, 7 WHICH SHOULD BE PLACED BEFORE PRINCIPAL FOR WRITE OFF BEING OUT DATED".

It is worth mentioning here that it is not clear why the verification of stock was done only upto 218 pages when the register contains 804 pages and entries on almost all the eight hundred pages were made.

In all the cases, where the physical verification has not at all been done so far partly done, such verification may be got conducted now upto-date under intimation to audit.

ii) In stock register marked T&N (Non-consumable) Vol. I, II, III. The following shortages of stock was pointing out while physical verification dated 17.5.78 & 22.12.78 respectively.

Vol. I		Pages	Qty. sh
1.	21 Books physically not available. IN The deptt.	117	21
2.	Lens supplementary not available	130	1
3.	Telephone Black	197	7

Vol.II		Qty.Sh.	Pages.
1.	Watering Fountain	1	32
2.	Glass Cutter	1	87
3.	Air Brush	1	72
4.		1	95

Vol. III			
1.	Gramho Net	2	p.29

2. Clutch Pencil	3	60
3. Binding Machine	1	101

In all the above cases the balances of the items were reduced without giving the details of amount recovered in this behalf if any.

The action taken/amount recovered in this behalf may please be made known to the audit if recovered & if not the needful may be done now under intimation to audit and registers completed.

iii) In Vol. I & II of T & M (non-consumable) stock registers on a good number of pages, the stock was reduced by writing the words "as communicated" e.g.

Vol. I	Short Nos.	Page No.
1. Donkeys Stools	13	32
2. Enlarding Anseu	2	43
3. Hammer Bull-Pow	4	47
4. Gang St. Mulluck	3	65
5. Hammers	12	76
6. Hand Screws	3	78
Vol II		
1. Tapes Steel	1	4
2. Try Squares	11	13
3. Sockets	11	17
4. Stepping Machine	2	19
5. Spoke Shave	1	24
6. Telephone Transmitter	4	25
7. Triangular File	5	27
8. Torch	1	28
9. Tripod for bus	1	[illegible]
10. Transistor Tester	2	35
11. Brass Stand	1	47
12. Pawls Bronze	1	54
13. Plain Combinator	9	58
14. Bulbs Tower	8	74
15. Cutter Iron	4	75

(The list is illustrative & not an exhaustive one).

Neither any communic tion in this regard was made available nor the amount realised with regard to it was shown to audit. Circumstances under which the stock was reduced from the stock registers needs eludidation and a ction taken recoveries made in this regard may also be made known to audit.

iii)A good no. of items of non-consumable nature were taken in different consumable stock registers and theirbalances reduced after their issue, e.g. stapplins Machine, Torches, Table Covers, Foot rest, Paper weight, Tea Knives, Whistles, Lable Class, Dusters, Woodlen etc.

The same position is with the consumable stock registers for non-govt. money e.g. balances of following items reduced on their issue: Three Balls, Table Tennis Racket, TT. Net, Badminton Racket, Badminton Net, Javelins, Rule Book, Bed Sheet, Jugs, Mugs & Buckets etc.

It is suggested that all the registers may be reviewed balances thus reduced restored of entries be transferred to their proper registers, under intimation to audit.

v) While bringing forward, the entries of one register to other the entries should be got attested by the head pr.inctt. and the value of the item should be shown in the column provided for the purpose. This has not been done in the no. of cases, examples: P. 2,3,6,7,12,16 & 17 etc. Neeikl may be done now under intimation to the audit.

vi) on page 30 of furniture register, the balance of Dual-Desk shown as 176 whereas the same actually come to 168. This may be corrected.

B) On page 103, in respect of chairs (wooden) while bringing forward the no., shown as 303, it was erroneously entered in column "BALANCE" as 303. This may be looked into and correct the entry made under the intimation to audit

C) In vol. XII of T&N(Non-Cons) stock registers, bed covers, table mutting, napkins, tray-cloth(P-63) are taken on one page (no. as 22 without mentioning the quantity of each item.

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The registers may be reviewed and recurrent done in all similar other cases also, under intimation to audit.

vii) The balance of a good no. of non-consumable items were reduce by giving a certificate (not signed by the Principal) to the effec that item being consumable hence written off. Leather Bags, Salt-Water Pole, Leather Gloves, Green Back [illegible] waste paper Baskets etc.

It is not clear how the certificate by store-officer was recorded in such cases and balance reduced. This needs elucidatio The balance in all such cases may be restored under intimation to audit.

viii) As per entry dated 16.1.78 on page 76 Vol. III, 30 locks phy sically not available in the depot. But while giving the physica verification certificate on 22.12.78, this was not taken into account. This needs elucidation action taken in this regard may please be made known to the audit.

ix) In Vol. III of the stock register, a good number of items w not bended over/taken over while giving/receiving charge. pa 192 to 198 onwards. This needs elucidation.

x) In the [illegible] stock [illegible], the entries while issuing the items were never [illegible] by any [illegible].

All the entries of issue/receipt should be got attested by competent authority in all the cases, under intimation to audit.

xi) While [illegible] the stock registers of various depts., [illegible] are maintained by staff members wi [illegible] with the result that the balancing etc. [illegible] of incorrection of Commer Arts etc.

The [illegible] and the phys [illegible] verification to aud [illegible]

xii) Departmental stock registers of various depts., were no made available for audit, even after repeat [illegible] to i-

PARA-3 PARA-3 5 (56) 7014

[illegible] (54781) [illegible] Para No 5

[illegible] of the Income Tax [illegible] for the years [illegible] revealed that no proper check was exercised while calculating the Income Tax. In certain cases the Income Tax was not calculated though their income was taxable. The rebate on account of house rent was allowed either without obtaining the rent receipts or on the basis of fake receipts submitted by the officials. The rebate on account of savings was not restricted to 30% in one or two cases. These irregularities resulted into a short recovery of Rs. 5714-00 as detailed below. The amount of Income Tax recovered less may please be understood now from the officials concerned under intimation to Audit.

Contd.....

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69/c

30 SAS

Gross income for 1979-80	Rs 17717.00
Less admissible deductions	Rs [illegible]
	Rs 14945.30

Less rebates

GIP	2500
GPF	1877
LIC	1000
[illegible]	50
	5336

Restricted to 30% of Rs 14945.30

Rs 4483.60	Rs [illegible]
Total taxable income	Rs 10461.70
	Rs 10460.00
	Rs 130.00
Income tax on Rs 460 @ 30%	Rs [illegible]
Surcharge @ 10%	Rs [illegible]
Total	Rs 184.00
Amts already deducted	
Amt to be recovered	
Total amount when not restricted to 30%	

Gross income for 1979-80	Rs 20806.00
Less admissible deductions	Rs [illegible]
	Rs [illegible]

Less rebates

GIP	[illegible]
GPF	982
LIC	[illegible]
GSS	[illegible]

	Rs 3000.00
	Rs [illegible]
	Rs [illegible]
	Rs [illegible]
	Rs 1105
	Rs 815
Total	
Amts already deducted	Rs 892
Amts to be recovered	

Note: A rebate of Rs [illegible] was allowed in respect of Rs [illegible] which [illegible] Rs [illegible] [illegible] Rs 815/- [illegible] only Rs 815 was recovered.

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(a) Gross income for 1980-81 Rs. [illegible]
Less standard deduction Rs. [illegible]
Rs. [illegible]

Less Exemptions

SEP	2400	
SUBSN	80	
GPF	300	
LIC	750	Rs. 3510.00
Total taxable income		Rs. 16983.40
1. Tax on 1st [illegible] nil		
1. Tax on Rs. 7000 @ 15%		Rs. 1050
1. Tax on next Rs. 1200 @ 18%		Rs. 216.20
		Rs. 1266.20
Surcharge @ 10%		Rs. 126.60
	Total	Rs. 1410.40
	Say	Rs. 1410.00
Amts already deducted		Rs. [illegible]
Amts to be recovered		Rs. [illegible]

[illegible] A refunds of Rs. 2038.00 was allowed on account of [illegible] paid on the basis of such budget for 1981 [illegible] a single paper from [illegible] the [illegible] budget which can not be allowed.

Total income in Rupees

Gross income for 1979-80		Rs. 22102.00
Less standard deduction		Rs. [illegible]
		Rs. 18591.00

Less Exemptions

SEP	2148	
SUBSN	80	
GPF	[illegible]	Rs. 2510.00
Total taxable income		Rs. 16081.00
	or	Rs. 16080.00
1. Tax on 1st Rs. 8000		nil
1. Tax on Rs. 7000 @ 15%		Rs. 1050
1. Tax on next Rs. 200 @ 18%		Rs. [illegible]
		Rs. 1100.40
	or	Rs. 1100.00
Surcharge @ 20%		Rs. [illegible]
	Total	Rs. 1320.00
Amts already deducted		Rs. 1019.00
Amts to be recovered		Rs. 301.00

Relate amount recovered less due to wrong calculation

(53) 67/C

[illegible]

161C

(57)

[illegible] Income for 1979-80
Less standard deduction	Rs. [illegible]
Rs. [illegible]
Rs. [illegible]

Less Savings
GPF
CGEIS	1200
[illegible]	60
LIC
[illegible]

Total Taxable Income	Rs. [illegible]

Rs. 10330.25
I.Tax on Rs. 330/- @ 30%	or	Rs. 10330.00
Surcharge @ 20%	Rs. [illegible]
total	Rs. [illegible]
Rs. [illegible]

Amt. already deducted	nil
Amt. to be recovered	Rs. [illegible]

[illegible] the income was taxable but the income tax was not calculated.

Settled vide office letter dt 23-8-2000

(vii) Shri [illegible]
Gross Income for 1979-80
Less standard deduction	Rs. [illegible]
Rs. [illegible]
Rs. [illegible]

Less Savings
GPF	1200
CGEIS	60
Total taxable income	Rs. [illegible]
Rs. [illegible]
I.Tax on Rs. [illegible] @ 30%	or	Rs. [illegible]
Surcharge [illegible]	Rs. 114.00
Rs. [illegible]
Rs. 137

Amt. already deducted	nil
Amt. to be recovered	Rs. 137

Income tax was not calculated though the income was taxable.

Settled vide letter no. 23-8-2000

(viii) Shri [illegible]
Gross Income for 1979-80	Rs. [illegible]
Less standard deduction	Rs. [illegible]
Rs. [illegible]

Less Savings
GPF	[illegible]
CGEIS	60
Total taxable income	Rs. [illegible]
I.Tax on Rs. 10000/- @ 15%	or	Rs. [illegible]
I.Tax on Rs. [illegible] @ [illegible]	Rs. [illegible]
Rs. [illegible]

Rs 305.00

Rs 4[illegible]

[illegible] was [illegible] from the total income [illegible] Rs 300.00 was [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

[illegible]

Gross income for 1979-80 Rs 16784.00

Less disclosed deduction Rs [illegible]

[illegible]

GIP 16665.00

[illegible] 55.00 Rs 17127.00

Total Taxable Income Rs [illegible]

[illegible] Rs 414

[illegible]

[illegible] Rs [illegible]

[illegible] Rs 414

[illegible]

[illegible] Rs [illegible]

[illegible] Rs [illegible]

[illegible] Rs [

641

(50)

21

36

[illegible] 73-70 [illegible]

[illegible]

[illegible] or [illegible]

[illegible] @ [illegible] Rs [illegible]

[illegible]

[illegible] Rs [illegible]

[illegible] Rs [illegible]

[illegible] Rs [illegible]

[illegible]

[illegible]

[illegible] 300/-

[illegible] Rs. [illegible]

[illegible] or [illegible]

24. Tax on Rs. 4190 @ 30% Rs [illegible]

[illegible] @ [illegible]

[illegible]

Note [illegible]

[illegible]

[illegible] Rs [illegible]

[illegible] Rs. 440

[illegible] or Rs [illegible]

[illegible] on Rs. 440 @ 30%

[illegible] @ 20%

49

631C

36

[illegible] taxable [illegible]

[illegible]

[illegible] Year 1959-60 Rs 12011.25

Less [illegible] deduction Rs [illegible]

Rs [illegible]

[illegible]

[illegible] 41 0

[illegible] 60 Rs [illegible]

Total taxable income Rs [illegible]

[illegible] 30%

[illegible]

Total Rs [illegible]

Amt. already deducted Rs [illegible]

Amt. to be [illegible] Rs [illegible]

[illegible] amount has not [illegible]

[illegible]

[illegible] Year 1960-61 Rs [illegible]

Less [illegible] deduction Rs [illegible]

[illegible]

[illegible] 30%

Total Rs [illegible]

Amt. already deducted Nil

Rs [illegible]

[illegible] of Rs. 1000/- was [illegible] of [illegible] for Rs 150/- for [illegible] 1959 [illegible] by her father [illegible]

[illegible]

[illegible] Year 1960-61 Rs 10864.20

Less standard deduction Rs [illegible]

[illegible]

[illegible] 540.00

[illegible] 5.00

Total taxable income

[illegible] @ 30% Settled vide ltr 16.4.07

[illegible] 10%

Total Rs [illegible]

Amt. already deducted Nil

Amt. to be [illegible] Rs 300

PARA-4

PARA 4 Over Payment of HRA Recovery thereof

For the purpose of verifying the correctness of payment made to the staff on account of HRA certain income information were called for by the Audit Party but the same were not furnished despite repeated formal as well as informal requests. Scrutiny of the PAR's for the years 1979-80 to 81-82, however, revealed that the following officials were drawing basic pay far more than 750/- and claiming HRA on percentage basis but the relevant documents viz., rent receipts/rateable value certificate etc. on the basis of which the HRA was allowed on percentage basis were not made available.

a) Smt. P. Sund
b) Sh. T.B. Rindra
c) Miss D. Chand
d) Mr. M.L. Mahajan

Perusal of their personal files and other records, records revealed the following.

(i) Smt. P. Sund was living in a house owned by her and claiming HRA on percentage basis without production of a certificate issued by the Municipal authorities showing the rateable value of the house or portion of that house occupied by her self. It is not understood as to how Smt. Sund was allowed to claim HRA on percentage basis without obtaining the requisite certificates. As such the payment of HRA to Mrs Sund in excess of the flat rate was irregular which may please be recovered forthwith under intimation to Audit. The HRA may be paid to her at flat rate unless or until she does not submit the requisite certificate issued by the Municipal Authorities.

(ii) Sh. T.B. Rindra is living in a house owned by his mother and claiming HRA on percentage basis by submitting a rent receipt issued by his mother. According to the rules regulating the payment of HRA, the rent receipt issued by the father/mother or child of any govt. servant are not seen prima for the purpose of claiming HRA. As such the payment of HRA to Sh. Rindra on percentage basis is irregular. Irregular the institution, however, stopped paying HRA on percentage basis to Sh. Rindra w.e.f. Feb. 1982 on the basis of RTC claim submitted by

PARA-4

41

him for his mother and a recovery of Rs. 2079/- for the period from Oct 78 to Jan 82 was calculated which is being recovered in instalments. Actually the amount of recovery should have been calculated from 1.11.72 from which he should drawing basic pay for more than Rs. 750/- the upto date amount of recovery may please be calculated and recovery made accordingly under intimation to Audit.

(iii) Miss D. Ghosal is living in a house owned by her father and claiming HRA in percentage basis by submitting a rent receipt issued by her father which is irregular. The payment of HRA on percentage basis was however stopped by the Institution wef Feb. 1982 on the basis of LBU claim and a recovery of Rs. 1192.50 was calculated for the period from Oct. 77 to Jan 82. The recovery is being made in instalments. Miss Ghosal started drawing basic pay for more than Rs. 750/- wef 22.4.74 and claiming HRA on percentage basis since then. As such the recovery may be made from May 74 onwards. Compliance may please be reported to the Directorate of Audit.

(iv) No rent receipt was submitted by Sri Mohan and as such he is not entitled to draw HRA on flat rate only. The payment of HRA on percentage basis may please be stopped immediately and amount overpaid to him be recovered under intimation to Audit.

PARA-5

PARA-5

Para 4. Stock Register

Following irregularities were noticed:-

Irregular reduction of non consumable Articles.

A review of different non-consumable stock registers revealed that a number of non-consumable articles were reduced on showing them issued do or were shown short at the time of Physical verification. Following are few illustrations

Name of the stock	No. & name of article reduced	Page No. of stock register.	Remarks
Tools & Equipment Vol.III	30 Locks	76	shown issued to Late Mrs. K. Chopra
	7 Graphs sets	29	shown issued to Mrs. H. Dutta
	2 Leather Bags	9	vide letter No.VI (196)6781/6792 dt. 19.11.76.
	1 wooden	92	
	1 drafting Board	96	
	1 Brass pen	104	
Tool & Equip	1 watery fountain	38	-do-
Tools & Equip Vol II	3 plane Cutter	67	Issued to Late Mrs. K. Chopra
	1 Air Brush	77	-do-
	1 Adze	99	
	5 cutter Iron steely	85	
	4 cutter pla	73	
	8 Setts tower Brass	74	
	3 China Raw rolled	69	
	5 Records of Eng. conversation	61	
	9 plain combination	98	Vide letter No. VI (196)/678-6792 dt 19.11.76
	1 panel Brushes	54	
	1 stand of Brass	47	
	1 tripal	33	
	1 Vernier	28	
	5 triangular files	27	
	4 Telephone transistors	28	
	2 stapling machine	19	
	11 sockets	11	
	1 try square	13	
	10 transformer telephone	9	
Tools & Equip.	1 steel tape	2	
	1 enlarger	41	
	1 Pans	41	
Vol 1	21 Locks	117	Issued to Mrs H. Dut

contd.....para 12

In the light of the above observations all the stock Register may please be reviewed and all articles of Non-consumables nature if reduced may please be made good in the stock under intimation to Audit.

(b) Value of ' Plain' entered on p. 157 and 'pincer' entered on p. 153 of tools and Equipments stock register Value ' was not found mentioned.

Similarly value of none of the article was found mentioned in the stock register named ' Equipments ' and Electronics'

Rectified may please be done in all the above and si similar other cases under intimation to Audit.

PARA-6 (PARA-6) Irregular Purchase

(43)

571 c

(42) 561C

74A. S-38 ~~257C~~ ~~277C~~ 65

[illegible] was totally ignored and no [illegible] have been considered and the benefits of [illegible] rates (higher rate of discount) [illegible] availed off. This is a serious lapse [illegible] in view the following heavy purchases of books and library:-

[illegible]	Rs.90,000/-
[illegible]	Rs.1,[illegible],000/-
[illegible]	Rs.1,68,000/-

3. Realisation of earnest money

During the 1991-92 the institution incurred an expenditure on the purchase of 50 tables and 50 chairs for Rs.1,50,000/- and Rs.20,000/- respectively. The codal formalities were completed but the aspect of obtaining the earnest money was not taken into account by the purchase committee. Open tenders were floated and a comparative statement was prepared on [illegible]. [illegible] the purchase of 50 [illegible] [illegible] a total loss of Rs.[illegible]/- [illegible]. Similarly, [illegible] purchased from M/s.[illegible] Enterprises, [illegible] @ Rs.[illegible]/- each ignoring the lowest quotation of Rs.[illegible]/- made from M/s [illegible] Enterprises, 27, [illegible] Road, New Delhi. This lapse resulted a loss of Rs.[illegible]/- [illegible]. Responsibility for total loss of Rs.[illegible]/- may be fixed and action taken into the matter may be intimated to audit.

In the light of the above observations, all other similar cases may be reviewed and discrepancy, if any, be got regularised under intimation to audit.

PARA-7 PARA-7 16 41 55/C

AUDIT MEMO NO.

MAINTENANCE OF PUPIL FUNDS ACCOUNTS (NON GOVT. ACCOUNT)

During the course of test audit for the month of December, 97 the following discripancies have been noticed:

Maintenance of Cash books

It has been observed that two cash books are being maintained under the Non-Govt. account. One is meant for hostel security money and the another is for various other receipts and payments, though a single bank account is being maintained in State Bank of India, New Friends Colony. Under the rules one cash book should be maintained for each account. It is suggested that one cash book be metained/for security and other receipts and payments:

The physical verification of the cash balance by the DDO at the close of the month had not been done. The certificate to this effect has also not been recorded.

The cashier who is handling the Govt. money is also handling the non-govt. money. As per Rule 13 of the R& P Rules, normally separate cashier should be appointed. The possibility of appointing separate cashier may be explored if possible.

Both the Government as well as non-govt. money are being kept in one cash chest and the possibility of mixing up can not be ruled out. It is therefore suggested that separate cash chest should be made available for keeping the Go t. money & Non-Govt. money separately.

As on 31.12.97 the cash in hand as per cash book was Rs. 44,155/- whereas during the month of December, 97 the disbursement of cash was Rs. 311 only. It is suggested that the amount which is required for day to day functionning should only be kept in the chest and the balance should be deposited in bank on the following day of its receipt.

BANK RECONCILIATION

It has been noticed that the balances of the cash book and bank statement does not tally at any time. The last reconciliation with bank was done on 1st October, 97 which also shows a difference of Rs. 24,732/- which is being shown as 'suspense' in the bank reconciliation. It is stressed that the bank reconciliation may be completed uptodate and stiff if there is a balance the same may be deposited in the Govt. Account being more than 3 years as 'lapsed deposit'.

The details of figures of bash book and bank are as under which have substantial differences:

Date	Figures as per bank statement	Figures as per pass book
6.12.97	6,28,229	5,97,597
12.12.97	6,27,929	5,93,425
17.12.97	6,23767	5,93,425
23.12.97	6,23,467	5,93,425
27.12.97	7,01,020	5,93425
29.12.97	7,00,420	5,93,425

ADJUSTMENT OF ADVANCES

It has been observed that petty advances are being made to the employees for various official purposes. As informed Rs. 10,588/- and Rs. 11,136/- were lying outstanding as on 31.12.97 and 31.3.98. In the following cases the advances' outstanding is quiete old:

Sh. V.K.Sehgal MI	On 19.12.95 Rs. 862/- were outstanding out of which 200 have been adjusted on 29.3.96 and stil 662 are outstanding.
Dr. Tony TuoltaHOD	Rs. 293/- are outstanding against advance granted on 9.2.98.
Mrs. P.Dhillon PTI	On 11.3.98 Rs. 2000/- were given as advance which are still outstanding.

(39)

531C

REFERENCE

PARA NO.

Vide

for Rs. 13,139/-

the sanction

of the sanction

Rs. 11,749/-

Rs. 13,158/-

above the sanctioned

amount of Rs.

refund from the

REFERENCE

PARA NO.

CASH BOOK

expenditure

could not be

REFERENCE

PARA NO.

CASH BOOK

PARA-8

1.

2.

3.

dated 31.3.97 one safe

for visitors room under

head of Department. A personal

sanction was issued for

purchases were made for

has been overpaid over and

It is suggested that the

get regularised

authority.

14.7.98

the vehicle has not been

the absence of the same the

during the year 1997-98

PARA-8

dated 10.7.98

irregularities have been noticed

of closing balance lying in the

31.3.98 has not been given at the

cash book.

has been sanctioned Rs. 100/- p.m.

money but the same has not been

during the last three years.

money is provided to meet the

day expenditure. It appears that

money is required by the office.

that the amount may be

govt. account under intimation

raise money received as

in full on the same day

for credit to

shows that the

PARA – 09 : Income Tax

[Audit period 1998-08 — Reference Audit Memo no.14 dated 25.02.09 and Audit Memo no.14 (Addendum) dated 03.03.09]

During the test check of income tax records, following discrepancies were noticed .-

1. **NPR of proof of rebate/saving documents** – In the following cases mandatory rebate/ saving documentary proof not found attached with the calculation sheet :-

S. No.		Name of Official	Document not attached with calculation sheet	I-Tax to be recovered
1	2005-06	Mrs. Preeti Vajpayee, Lecturer	PPF (Rs.45000/-)	
			Tution Fee Receipt (Rs.24000/-)	12765
2	2005-06	Sh Suneet, Lecturer	Rent Receipt	7676
3	2006-07	Mrs. Preeti Bajpayee, Lecturer	Rent Receipt	12570
4	2006-07	Mrs. Rekha Bhaskaran, Lrecturer	Rent Receipt	8655
5	2007-08	Mrs. Preeti Bajpayee, Lecturer	Rent Receipt	32658
			Total =	**74324**

Reasons for not obtaining the aforesaid mandatory documents may be elucidated to audit. Either, the same may be produced to audit or necessary recoveries may be made of the amount mentioned against their names, after due verification, under intimation to audit.

DA not taken in calculation for rebate of Rent paid in I-Tax – Sh.Suneet, Lecturer – It was noticed that the amount of DA was not taken in the calculation of rebate for rent paid in respect of Sh.Suneet, Lecturer (2004-05) which is irregular. Fresh calculations have been made after taking the DA element in calculation and an amount of **Rs.3198/-** is recoverable from the official on account of Income Tax. The same may be recovered, after due verification under the intimation to audit.

Settled
2/9/14
IAD-5

(37) S1/C

PARA-10

PARA – 97 : GPF ledger of Class-IV employees

(Audit period 1998-08 --- Reference Audit Memo no.12 dated 24.02.09)

During test-check of the GPF ledger of Class-IV employees, following irregularities were noticed:-

1. **Advance/Withdrawal amounting to Rs.79860/- not debited to employees account** – During test-check of Class-IV GPF ledgers, it was observed that the amount of advances/ withdrawals paid to the employees was not debited to their account resulting in excess credit to the employees account leading to loss of Government revenue. Discrepancies noticed in some of the following cases leading to overstating of the balances in favour of the officials :-

S. No	Rg /Pg No	Name of the official	Designation	Year	GPF No	Amount	Remark
1	2/72	Sh.Jagpal Singh	Chowkidar	2006-07	140	35000	Advance of Rs.35000/- drawn in 05/06 not been accounted-for in the ledger, which is irregular Revised transfer advice may also be issued to rectify the error
2	1/172	Sh.Ram Dev	Chowkidar	1999-00	-----	4500	The amount not shown/subtracted in IBB but the same shown in the yearly closing-balance calculation for the year 1998-99, which is irregular
3	2/27	Sh.Rajender	Sweeper	2002-03	113	30000	As per a sanction order bearing no.F.DTTE/AC/ VII/1(9)/2002-03/1109 dated 26.03.06 pasted at page no.26 of the ledger, the official was granted an advance of Rs.30000/-. Debit entry relating to the said advance was not found recorded in the ledger, which is irregular.
4	2/35	Sh.Shiv Lal & Sh.Lal Mohar	Chowkidar Sweeper		-----	10360	In this page entries for two officials have been made, namely Sh.Shiv Lal, Chowkidar and Sh.Lal Mohar, Sweeper ; whereas a remark regarding to grant GPF advance of Rs.10360/- is recorded. It could not be ascertained as to whom the advance pertains-to. Secondly, the said remark is also not clear as it reads – *"2002-03 GPF advance Rs.10360/- vide bill no.90 dated 11.06.02 in 19 installments of Rs.1000/- p.m. outstanding Rs.8640 total Rs.19000/-"*.
					Total =	79860	

Necessary corrections may be made in the records, after due verification, under intimation to audit. In transfer-out cases, revised transfer advice may be issued and the certificate of the HOO may be obtained to the effect that necessary rectifications has been made in his ledger

2. **Excess/Less credit of interest** – During test-check it was observed that the IBB/Opening balance/Total of subscriptions or refunds shown in the respective ledgers were not correct as per discrepancies noticed in some of the following cases :-

S. No	Rg /Pg No	Name of the official	Designation	Year	GPF No	Record'd	Calcul'td	Differ'nc	Remark
1	1/158	Mr Uma Shankar	Peon	1998-99	-----	2021	2081	(–)60	Incorrect opening balance
2	2/20	Sh.Rajinder	Sweeper	1999-00	113	10425	10925	(–)500	Incorrect deposits/refunds
3	2/30	Smt.Jaywati	Chowkidar	2001-02	109	4131	4352	(–)221	Incorrect progressive total
4	2/31	Sh Lal Mohar	Chowkidar	2001-02	-----	2657	2768	(–)111	Incorrect progressive total
5	2/31	Sh Lal Mohar	Chowkidar	2002-03	-----	2906	3030	(–)124	Incorrect progressive total
6	2/32	Sh.Sakal Dev	Chowkidar	2001-02	-----	9001	9096	(–)95	Incorrect progressive total
7	2/38	Sh.Uma Shankar	Peon	2003-04	38	3031	3240	(–)209	Incorrect progressive total
8	2/42	Sh.Shiv Lal	Chowkidar	2003-04	-----	7426	7537	(–)111	Incorrect progressive total

Necessary corrections may be made in the records, after due verification, under intimation to audit. In transfer-out cases, revised transfer advice may be issued and the certificate of the HOO may be obtained to the effect that necessary rectifications has been made in his ledger

3. **Non-maintenance of Broad-Sheet** – Broadsheet is an important document which depicts the position of total credits/debits in a month, month wise position of each individual balance, interest earned during the year (individual & lump sum) and the total closing balance at the end of the year. But the same is not being maintained which is violation of rules and the correctness of GPF balances could not be checked.

4. **Non-reconciliation of Annual GPF account with PAO concerned** – In order to ensure correctness of balances booked by PAO and amount booked in individual account, annual reconciliation with PAO is mandatory. But no such annual reconciliation is being done by the institute, which is violation of GPF rules.

5. **No GPF Index Register** – Further, no GPF index is being maintained by the institute, which is again in default of GPF rules.

6. The following type of general irregularities needs to be improved: -

   (1) Recovery of advance given were not made from the succeeding month of advance payment (ii) Recovery of advance paid were not made for a few months and started again without giving any reason.

   (iii) Events like transfer out/retirement/death etc. due to which further posting not made in the ledger were not mentioned in the incomplete ledger.

7. **Sh.Prem Singh, Chowkidar – 2001-02 – Page.2/29 & 2/45** – The official was given an advance of Rs.14000/- vide bill no.362 dated 31.01.02 in Feb'02 but no recovery of advance paid was made. This needs to be explained.

PARA-11

PARA – 69 : Irregularities in Pupil Fund records

(Audit period 1998-08 --- Reference Audit Memo no 22 dated 04.03.09)

During test-check of pupils fund records, following irregularities were noticed –

1. An Expenditure of Rs.7273/- was sanctioned by the Principal, Meera Bai Polytechnic vide sanction No.F.3(3/4)/MBP/2004-05/1455 dt.02.12.04 for participation of Students in the Educational Tour conducted at Pargati Maidan by ITPO from 21.08.04 to 24.08.04 out of Pupil fund

   After scrutiny of paid/adjustment vouchers, the following observation are made -

   (a) An expenditure of Rs.705/- made on lunch & refreshments on 21.08.04, which included Voucher of Rs.225/- from Milk and Coffee shop, Aurbindo palace, Hauz Khas on account of 15 chat and Bisleri water (5). Further lunch to 12 students @ Rs.40/- each was taken from SAB DHABA at Gate No. 6, Pragati Maidan.

   Similarly voucher of Rs.275/- on 22.08.04 and Rs.230/- on 23.08.04 on account of 20 chat/5 Bisleri and 15 coffee/10 snacks respectively from Milk and coffee shop were attached in addition to 11 lunch @ Rs.40/- each per day on 22.08.04 and 12 lunch on 23.08.04 which were given at SAB DHABA at Pragati Maidan. **Expenditure on lunch given to students was ranging between Rs.47/- to Rs.53/- per day as against authorized rate of Rs.15/- per student (Refer Directorate's letter No.F.122/97-98/ASMP/TEAG/BDTE/Vol-II/2178 dt.30.09.08).**

   The expenditure was in violation of Rules and sanction of DTTE is required.

   Milk and Coffee shop is neither on route from MBP to Pragati Maidan nor nearer to either MBP or Pargati Maidan which is around 15 K.M from Pragati Maidan about 10 KM from MBP. The Cash Memos presented were also not on printed format Hence expenditure cash memo from such a place i.e. Hauz Khas is doubtful and needs justification. Further lunch to only 11/12 students was given whereas chat/snacks etc. were given to 15/20 students, which is again not matching

   Matter needs to be investigated and recovery from such doubtful expenditure (say Rs.730/-) be made after verification.

   (b) An expenditure of Rs.1150/- was shown on account of photocopy of 2100 documents from 19.08.04 to 24.08.04, which is quite irrelevant since college had four photocopier machines of its own for imparting Training to students. Hence the expenditure on photocopies of 2100 documents from local market is irrelevant and needs investigation. Recovery of Rs.1150/- may be made from the official after due verification and under intimation to audit.

2. In addition to above college has made an expenditure of Rs.2672/- from students fund on photocopy charges on the following dates –

Date	Amt
20.02.04	351
24.02.04	105
16.04.04	044
23.07.04	360
20.08.04	273
24.09.04	297

Date	Amt
27.09.04	257
29.09.04	240
21.09.04	260
22.09.04	260
30.11.04	225

   Although college had 4-photocopier machine on its stock during that period and the machines were in working condition, the expenditure on photocopy from pupil fund appear to be unjustified and the same needs to be justified/explained to audit.

3. Further institute has been making very heavy expenditure on serving of refreshments to its guests. Total expenditure on refreshment during the year 2004-05/2006-07 and 2007-08 was amounting to Rs.54340/-, Rs.17107/- and Rs.34468/-, which is on very high side and unjustified. Serving of refreshments to guests is not a student's welfare activity and should not be met from the Puple's fund.

4. It was also noticed that numerous payment have been made out of pupils fund on account of repair and maintenance of Maruti van no. DL-3CJ-1285. All such expenditure is irregular as the vehicle was bought out of the GIA 9 community project scheme for which recurring grant was being received every year from Ministry of HRD, GOI for repair and maintenance of said vehicle. Hence all expenditure made out of pupils fund is irregular and may be got regularized by Competent Authority

PARA – ~~10~~ 12: Irregularities in Hostel records

(Audit period 1998-08 --- Reference Audit Memo no.24 dated 09.03.09)

During test-check of hostel records, following irregularities in the records were noticed :-

1. **Incorrect deposit of Government receipts in current account** – Room-rent / Water & Electricity charges, which are Government receipts, collected from the students are being incorrectly deposited into the current account of the institute. A detailed calculation of the amount collected during the previous period and kept in college account be made and the amount so arrived-at be transferred to the Government account.

2. During scrutiny of the Hostel-fees register vis-a-vis the Hostel-attendance-register, it was noticed that the number of students from whom fees collected varied from the number of students living in the hostel. Facts noticed are as under :-

S. No	Month as recorded in Fees Register	Fee Register: Number of students from whom fees taken – as per Fees Register	Attendance Register: Total Attendance of students in the hostel during the period said in Col-2	Attendance Register: Average attendance of students (Avg of Col-4)	Hence, Students who did not pay fees (Col 3-5)	Fees chargeable Per Semester	Less fees (Col 6 x 7)
1	2	3	4	5	6	7	8
1	Mar-Jun'08	0	320	320/4 = 80	80	2000	1,60,000
2	Aug-Dec'08	43	523	523/5 = 105	62	2000	1,24,000
						Total =	2,84,000

Note : Bifurcation of fees per semester (as per Col-7) is – (i) Hostel Room Rent @ Rs.1500 per Semester , (ii) Electricity & Water charges @Rs.300/- per Semester ; (iii) Maintenance Fees @ Rs.200/- per semester ; and (iv) Total = Rs.2000/- (1500+300+200=2000)

In this connection: -

(a) Reasons for non-maintenance of records in respect of fees collected from the students during the period Mar-Jun'08 may be explained.

(b) Reasons for non-collection of fees amounting to Rs.284000/- need elucidations. If, it is the ascertained, that the fees had been under-recorded in the books, recovery of Rs.284000/- may be made from the defaulting officials, after due verifications, under intimation to audit.

(c) In the light of above, other previous records for the audit-period also need to be examined in detailed, so as to detect irregularities on the aforesaid lines. Recoveries, if any, noticed during such scrutiny may also be made from the defaulting officials, after due verifications, under intimation to audit.

3. **Room-wise details not available** – Comprehensive records showing room-wise details of occupancy and vacant rooms are not being maintained by the institute. In the absence of which it was not possible to verify the total revenue collection and loss of revenue due to the un-occupancy of vacant rooms.

1. **No Hostel subsidiary records maintained** – No subsidiary ledger for the Hostel fees collected from the students were maintained, which is irregular. In the absence of such vital records, audit could not ascertain the correctness of the various hostel fees charged from the students each year.

2. **NPR of stock register entries of receipt books** – Stock register entries relating to the receipt and issue of receipt-books utilized against the hostel-fees received from the students were not made available to audit.

3. **Hostel Security Deposit and Furniture Security Deposit** – Hostel Security Deposit (refundable) was received from the students @ Rs.1000/- each and Furniture Security Deposit (refundable) was received from the students @ Rs.400/- each. Documents relating to its proper-accounting, refund to left-out cases, unclaimed-deposits, etc. not made available to audit. Hence, audit could not verify the correctness of the security deposit account.

4. **Unstipulated fees collected from students** – Contrary to fees specified in the admission-prospectus, the following excess/less fees were taken from the students, which is irregular :-

S. No	Period	Head-of-account	Amount specified	Amount taken from the students	Variation
1	Jul-Dec'2004	Hostel Room Rent	1500	150+1800=1950	(+)450
2	Jul-Dec'2004	Hostel Security	1000	850	(-)150
3	Jan-Jun'2005	Hostel Room Rent	1500	1200	(-)300
4	Jul-Dec'2004 ; Jul-Dec'2005 : Aug-Dec'2006 ; Aug-Dec'2007 ; and Aug-Dec'2008	Medical fees	0	100	(+)100

Reasons for charging the aforesaid excess/less fees from the students needs elucidations alongwith corroborating orders of the competent authority at DTTE level

13 PARA-13 ~~PARA-13~~ (33) 47/C

PARA – ~~11~~ : Irregularities in collection of Mess-charges records

[Audit period 1998-08 --- Reference Audit Memo no.25 dated 05.03.09 and Audit Memo no.25. (addendum) dated 09.03.09]

During test-check of hostel records, following irregularities in the records were noticed :-

1. **Unstipulated mess-charges being charged from students** – The admission-prospectus of the institute states the part of the fees as Rs.750/- per month as mess-advance (1500/2= 750). Whereas in actual, an amount of Rs.900/- per month is being collected from the student as advance mess-charges. This is irregular and contrary to declarations made in the admission-prospectus. Reasons for charging an excess amount of Rs.150/- per month from the students on account of mess-advance needs elucidations alongwith corroborating orders of the competent authority at DTTE level.

2. **Six-months advance charged contrary to the prescribed two-month period** – The admission-prospectus states that two months advance mess-charges will be taken from students. Whereas in actual six months advance is being taken from the students. This is irregular and contrary to the prescribed two-month period stipulated in the admission-prospectus. Reasons for taking six monthly advance from students needs elucidations alongwith corroborating orders of the competent authority at DTTE level.

3. **No records relating to actual Mess-charges** – As per prospectus every student is required to pay mess-advance for two months @ Rs.750/- per month, i.e., Rs.1500/- and subsequently mess-charges on actual basis are required to be paid by each student after adjustment of advance. Since no record of monthly expenditure on account of actual messing expenses per month to students was shown to the audit, hence audit is not in position to comment whether mess-charges were being colleted from students properly or not.

4. **NPR of stock register entries of receipt books** – Stock register entries relating to the receipt and issue of receipt-books utilized against the mess-advance/charges received from the students were not made available to audit.

5. **NPR of Mess-records** – Mess-charges records prior to Sep'02 were not made available to audit, despite repeated reminders, which is irregular. The same may be traced and shown to next audit for scrutiny.

Para No. ~~96~~ ~~15~~ 14 PARA-14 PARA-14 PARA-14 Audit Memo No.7

Subject:- Irregularities in Sanitation Contract

A centralized sanitation contract was entered into with M/s. Shivalik House Keeping Services w.e.f. 01-01-2010 and communicated vide order no. F.76(7)/ADPL/Sanitation2009/1039-69, dated 18-12-09 by Assistant Director (Planning),Directorate of Training & Technical Education for a period of one year for 19 workers @ Rs. 73,471/- per month. Further vide letter no.F.76(7)/ADPL/Sanitation 2009/1146, dated 31-12-09 Assistant Director (Planning) communicated that as per NIT of the Department, deployment of 20% less than actual manpower calculated may not be treated as disqualification although the total amount of sanction will remain.

Whereas vide letter no.F.76(7)/ADPL/Sanitation/2009/1469-1501 dated 15-02-2010 from Dte. Of TTE the total number of workers were reduced to 14 and amount was reduced to Rs.67,606/- per month.

Manpower as per award letter dated 18-12-09	Amount payable per month	Amount payable to each worker per month	Manpower as per letter dated 15-02-10	Amount payable per month	Amount payable to each worker per month	Excess paid to each worker per month
19	Rs.73471/-	Rs.3867/-	14	Rs.67606/-	Rs.4829/-	Rs.962/-

Detail justification of revision of contract amount may be provided to the Audit.

Further Agreement file produced to audit did not consist of notice inviting tenders, bill of quantities and scope of work.

The condition no. 18, 21 & 22 of the Agreement Deed entered into with the engaged contractor are read as under:-

Condition No. 18:- The contractor shall be liable and responsible to provide all the benefits viz Provident Fund, ESI, Bonus, Gratuity, Leave etc, to the staff engaged by him. As far as EPF is concerned, it shall be the duty of the contractor to get PF code number allotted by RPFC against which the PF subscription, deducted from the payment of the personnel engaged and equal employer's amount of contribution should be deposited with the respective PF authorities within seven days of close of every month. Giving particulars of the employees engaged for the sanitation works, is required to be submitted to the Department. In any eventuality, if the contractor failed to remit employee/employer's contribution towards PF subscription etc. within the stipulated time, the Department is under this agreement or any other contract and will be deposited with RPFC on behalf of the contractor.

PARA-~~15~~ 14 PARA-14 B/c

(31)

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Condition No. 21:- The antecedents of staff deployed shall be got verified by the contractor from local police authority and copy of the same to be submitted to the Department also an undertaking in this regard to be submitted to the department.

Condition No. 22:- The contractor will maintain a register on which day to day deployment of personnel will be entered. This will be countersigned by the authorized official of the Department. While raising the bill, the deployment particulars of the personnel engaged during each month, shift wise, if any, should be shown. The contractor has to give an undertaking (on the format), duly countersigned by the concerned official of the department, regarding payment of wages as per rules and laws in force, before receiving the 2nd payment onwards.

Moreover, the above mentioned terms and conditions were not fulfilled as per the record produced to audit.

In the letter of award the contractor has been directed to ensure that the payment may be made through cheque to every individual. However no such record, showing that the payment to the workmen is being made through cheques, was available/produced. Reasons for above mentioned irregularities may be explained under intimation to the Audit.

PARA-15

DIRECTORATE OF AUDIT : GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI-110002

Part-II CURRENT AUDIT REPORT

Para No. 01 **Study Leave in r/o Smt. Smt. Preeti Vajpeyi, Lecturer & Irregular payment of Rs.7,85,286/**
(Audit Memo No.6, Dated 01/09/2014)

During the Test Check of records and documents, personal file and Service Book registers provided to the Audit it has been observed that Smt. Preeti Vajpeyi, Lecturer was granted Study Leave for the period 14.08.2007 to 13.08.2009 by the competent authority.

1. Initially Study Leave for 2 year w.e.f. 14.08.2007 to 13.08.2009 was granted.

2. Later she applied for study leave for one more year for the period 14.8.2009 to 15.08.2010, but the same was treated as EOL for study purposes as per letter no. F.1/599)/MBIT/2011/1491 dated 20.5.2014 and as per letter no. F.1/776/99/TE/AD/2845 dated 26.12.11 of Dy. Director(-I), GNCTD, Dte. Of Training and Technical Education, The same is also reflected in the service book of the employee.

3. It is not clear whether Smt. Preeti Vajpeyi, has completed the task for which she availed study leave, as no PhD Degree is available in her personal file nor relevant entry has been recorded in her service book.

In view of the above observations the following irregular payments (details as per annexure) made to Smt. Preeti Vajpeyi, Lecturer are to be recovered:

1. The irregular payment of salary for the EOL period i.e. 14.8.2009 to 15.08.2010 amounting to Rs.598967/- (Gross) is irregular.

2. TA paid during the period of Study Leave i.e. 14.08.2007 to 13.08.2009 amounting to Rs. 52736/-.

3. Payment of HRA beyond 180 Days during the Study Leave i.e. 14.08.2007 to 13.08.2009 amounting to Rs. 133583/-.

The above mentioned irregular payments in total Rs.7,85,286/-may be recovered after due verification under intimation to audit.

(29) 43/U

Para No. 02

OVER PAYMENT OF TRANSPORT ALLOWANCE AMOUNTING TO RS.80,288/

(Audit Memo No.2 Dated 26/08/2014 and Memo 2a dated 26.08.2014)

During the test check of the records/ statement provided to audit it was observed that the following staff of the Institution was on leave for full calendar month as per detail given below:

Settled

Fully settled Amount of Rs.67808/- received & Rs. 6080/- in No. 10. Simmi Kochar adjusted as per reply

S. No.	Name & Designation	Leave Period (Full month)	Nature of Leave	T.A. Paid (Rs.)	Total Recovery (Rs.)
1.	Smt.Simmi Kochar, Lecturer	08.08.2011 to 20.12.2011	CCL	5056 x 3 = 15,168	39,488
		17.07.2013 to 20.12.2013		6080 x 4 = 24,320	
2.	Smt. Sangeeta Bhatia, Lecturer	27.01.2014 to 21.03.2014	CCL	6400 x 1 = 6,400	6,400
3.	Smt. Sarita Dash, Lecturer	24.01.2012 to 20.05.2012	CCL	5280 x 3 = 15,840	15,840
4.	Smt. Preeti Vajpeyi, Lecturer	01.08.2013 to 30.10.2013	CCL	6080 x 2 = 12,160	12,160
					73,888

As per rules, if an employee remains absent from duty for a full calendar month due to leave/training/tour etc., then he/she is not entitled to draw the transport allowance. The irregular transport allowance paid to the above mentioned Government servant amounting to Rs. 73,888/- may be recovered and deposited in government account after due verification under intimation to audit.

Already settled vide Audit Deptt. letter No. F.1/Audit DA/PAO-23/2728/2262 dated 1/3/17

1/3/18

5. Being a vacation staff, Smt. Monica Chopra, Lecturer was not entitled to Transport Allowance during summer vacation. But, the scrutiny of records revealed that she was paid Transport Allowance amounting to Rs. 6400/- during summer vacation in June, 2014. Hence, the irregular payment of Rs.6,400/- may be recovered from her after due verification under intimation to Audit.

In view of above, recovery amounting to Rs. 80,288/- (73,888+6400) may be made after due verification under intimation to the Audit.

(28) 42/4

PARA-10

PARA

Para No.03

Recovery of DGEHS contribution amounting to Rs.52,675

(Audit Memo No. 3 & 3a, Dated 26.8.2014)

The inspection of PBRs revealed that the DGEHS contribution has been deducted short from the following employees as per details given below:

Partially settled Amount of Rs.44625/- recovered except for S.No 6 Ms. Preeti Bajpayee.

S. No.	Name & Designtion	Grade Pay	PERIOD		Mon-ths	DEDUCTION			Short Deduc-tion
			FROM	TO		DUE	Dedu-cted	Short	
		Rs.				Rs.	Rs.	Rs.	Rs.
1	Mr. Amrik Singh, TPO	9,000-	1.8.2010	31.08.2014	49	500	325	175	8,575
2	Mr. Vijay Kr. Tonk, Lect.	8,000-	1.1.2012	31.08.2014	32	500	325	175	5,600
3	Dr.K.K.Prasad, Lecturer	9,000-	1.8.2010	31.05.2014	46	500	325	175	8,050
4	Ms. Sarita Dash, Lecturer	8,000-	1.4.2011	31.05.2014	38	500	325	175	6,650
5	Sh.N.Suresh Babu, Lecturer	8,000-	1.10.2010	31.05.2014	44	500	325	175	7,700
6	Ms. Preeti Bajpayee, Lecturer	8,000-	1.8.2010	31.05.2014	46	500	325	175	8,050
7	Ms.Monica Chopra, Lecturer	8,000-	1.8.2010	31.05.2014	46	500	325	175	8,050
								TOTAL	52,675

The short subscription of DGEHS amounting to Rs. **52,675/-** may be recovered after due verification under intimation to Audit. All similar cases may also be reviewed and remedial action may be taken at the institution level.

(M. RAMAMOORTHI)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO.V

PARA No. 04 **Non-reconciliation of Pupil Fund**

The test check of Pupil Fund Cash Book and the relevant State Bank of India, Friends Colony, New Delhi, current account (No. 10484942015) bank statement revealed the discrepancy of Rs.18,42,271.77 as per details given below :

1. The closing balance as per Pupil Fund Cash Book as on 31.07.2014...1,01,00,124.00

2. The balance as per bank statement as on 31.07.2014 ...1,19,42,395.77

Difference 18,42,271.77

The cash balance as per Pupil Fund cash book and as per Bank statement is not reconciled for long time and do not tally with each other.

Moreover an amount of Rs.1.19 crore is lying unused without any useful purpose. Moreover the said amount is lying in the current account without earning even simple interest, which is a loss to Government revenue in the form of interest earnings.

The matter may be taken up with the higher authorities at D.T.T.E (HQ)/Finance Department and utilize the huge amount lying idle in the bank current account under intimation to Audit.

(M. RAMAMOORTHI)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO.V

(23) 4-1-c

Pending

PART-II
CURRENT AUDIT REPORT
(01/04/ 2004 to 31/03/2017)

Audit Memo No. 04
Dated:-20/02/2018

Para No.1

Subject: Over payment of Transport Allowance of Rs. 1,01,246/-

As per DOPT OM No.21/1/97/E-II dated 03/10/1997, employees who are absent from duty for a full calendar month due to leave/training/tour/etc will not be admissible for transport allowance for that calendar month.

During scrutiny of Pay Bill Register and attendance register, it is found that following employees remained on leave for full calendar month but were paid Transport Allowance, as per details given below:

Sno.	Name of the Official & Designation.	Period (full calendar month)	Kind of Leave	TA Drawn	Over Payment/TA to be recovered
1	Mrs. Punita Duhan, Lecturer	Feb 2016	CCL	Rs.7,200/-	RS.37,152/- (7200+ 14848+15104)
		Sept.16 & Oct. 16	CCL	Rs.14,848/-@Rs.7,424/- pm	
		Feb 17 & March 17	CCL	Rs.15,104/- @ Rs.7552/- pm	
2.	Smt. Shubha G.V., Lecturer	Sept 15 & Oct 15	CCL	Rs.14,016/- @ Rs. 7008/- pm	Rs.21,568/- (14016+7552)
		March 17	CCL	Rs.7552/-	
3.	Smt. Shagufta Yasmin, Lecturer	Aug 16 & Sept 16	CCL	Rs. 14,848/- @Rs.7,424/- pm	Rs.14,848/-
4.	Mrs. Preeti Vajpeyi, Lecturer	Feb 15 & March 15	CCL	Rs.13,632/-@ Rs. 6,816/- pm	Rs.13,632/-
5.	Dr. Monika Chopra, Lecturer	Feb 15	CCL	Rs.6,816/-	Rs.6,816/-
6.	Sh. Subhash RAO, Driver	Aug 16 & Sept 16	Medical leave	Rs.7200/-@Rs.3600/-pm	Rs.7200/-
		TOTAL			**Rs.1,01,216/-**

Overpayment of Rs.1,01,216/- may be recovered from the employees after due verification and paid into Govt. Account under intimation to the Audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit. Other similar cases, if any, may also be taken into account for similar action.

(22) 391c

PARA No. 2

Audit Memo. No. 05
Dated: 21/02/2018

Settled

Sub: Short recovery of subscription towards DGEHS amounting to Rs. 28,400/-

As per instructions issued by the Directorate of Health Services, the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dt. 20.08.2010. Further as per OM dated 10.12.2015, any change in DGEHS contribution by virtue of promotion/grant of NFSG , and change in grade pay retrospectively, the change of contribution is payable only from the date of issue of the order. But scrutiny of Service Book and PBR revealed that the contributions in respect of under-mentioned employees have been less deducted from their monthly Salary as per details given below:-

S. No	Name & Designation Smt.	G/Pay (Rs.)	Period	No.of months	Prescribed rate p.m. (Rs.)	Total amt. to be deducted	Actual amt. deducted	Amount recoverable (Rs.)
1	Sh. Pankaj Kr. Ghosh, Lecturer	8000/-	03/14 to 02/18	48	500	24000	Rs. 15600/- @ 325/-pm	Rs.8400/-
2	Sh. Mukesh Neegam,	4600/-	03/14 to 05/14	03	325	975	Rs.675/-@ 225/-pm	Rs.300/-
			02/17 to 07/17	06	650	3900	Rs.1950/- @325/-pm	Rs.1950/-
3	Smt. Savita Sharma, Lecturer	9000/-	09/16 to 11/16	03	500	1500/-	Rs.975/- @325/- pm	Rs.525/-
4	Smt. Sushma Sharma, Lecturer	9000/-	09/16 to 11/16	03	500	1500/-	Rs.975/- @325/- pm	Rs.525/-
5	Sh. Govind Ram, WSA	4200/-	02/16 to 01/17	12	225	2700/-	Rs.1500/- @125/-pm	Rs.1200/-
			02/17 to 07/17	06	450	2700/-	Rs.750/-@125/-pm	Rs.1950/-
6	Smt. Shubha G.V. Lecturer	8000/-	08/17 to 02/18	07	500	3500/-	Rs.2275/- @325/-pm	Rs.1225/-
7	Smt. Sunita Chugh, Lecturer	8000/-	08/17 to 02/18	07	500	3500/-	Rs.2275/- @325/-pm	Rs.1225/-
8	Smt. Suman Dhawan, Lecturer	8000/-	08/17 to 02/18	07	500	3500/-	Rs.2275/- @325/-pm	Rs.1225/-
9	Mrs. Nabeesa Aboobakar, UDC	4200/-	02/17 to 06/17	05	450	2250/-	Rs.1125/-@225/-pm	Rs.1125/-
10	Sh. Subhash Rao, Driver	2000/-	02/17 to 06/17	05	250	1250/-	Rs.625/-@125/-pm	Rs.625/-
11	Smt. Babita, WSA	1900/-	02/17 to 06/17	05	250	1250/-	Rs.625/-@125/-pm	Rs.625/-

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12	Smt. Meena Sharma, Hostel Suptt.	4200/-	02/17 to 06/17	05	450	2250/-	Rs.1125/-@225/-pm	Rs.1125/-
13	Sh. Ram Babu Paswan, WSA	2000/-	02/17 to 04/17	03	250	750/-	Rs.375/- @Rs.125/-pm	Rs.375/-
14	Sh. Rohtash Kunwar, WSA	1900/-	02/17 to 07/17	06	250	1500/-	Rs.750/-@Rs.125/-pm	Rs.750/-
15	Sh. Sarjeet Singh, WSA	2400/-	02/17 to 07/17	06	250	1500/-	Rs.750/-@Rs.125/-pm	Rs.750/-
16	Rewati Prasad, LDC	1900/-	02/17 to 07/17	06	250	1500/-	Rs.750/-@Rs.125/-pm	Rs.750/-
17	Rajesh Kumar, LDC	1900/-	02/17 to 07/17	06	250	1500/-	Rs.750/-@Rs.125/-pm	Rs.750/-
18	Sh. Pradeep Bhati, WSA	1900/-	02/17 to 07/17	06	250	1500/-	Rs.750/-@Rs.125/-pm	Rs.750/-
19	Sh. Ashok Kr, Lab Asstt.	1900/-	02/17 to 07/17	06	250	1500/-	Rs.750/-@Rs.125/-pm	Rs.750/-
20	Sh. Ram Kumar, Main Electrician	2800/-	02/17 to 07/17	06	250	1500/-	Rs.750/-@Rs.125/-pm	Rs.750/-
21	Sh. Dhananjay Kumar Anand, WSA	1900/-	02/17 to 07/17	06	250	1500/-	Rs.750/-@Rs.125/-pm	Rs.750/-
				Total				Rs.28,400/-

Recovery of **Rs.28,400/-**, as detailed above may be made after due verification and under intimation to Audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit. Other similar cases, if any, may also be taken into account for similar action.

Audit Memo. No. 06
Dated: 23/02/2018

Partly Settled

PARA No. 3

Subject: Short Deduction of License Fee amounting to Rs.2,26,737/-.

The rates of License Fee and Water Charges were revised by PWD, GNCT Delhi vide order No. F4(1)/Misc/PWD/allot/2004/2496-8500 dated 27/07/2012 and order No F4(1)/Misc/PWD/allot/2004/2749-2765 dated 10/03/14 for various types of DTTE (General Pool) Residential Accommodation w.e.f. 01/07/2012 and 01/07/2013.

But scrutiny of PBR revealed that the license fee & water charges for the period July 2012 to September 2014 in respect of 24 employees have been less deducted from their monthly salary to the tune of Rs.2,26,737/- as per details mentioned in Annexure-'A'.

Recovery of **Rs.2,26,737/-**, as detailed in Annexure 'A' may be made after due verification and under intimation to Audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit.

It is also suggested that other similar cases may also be reviewed at your own level and action may be taken accordingly

ANNEXURE-'B'

Details of recovery regarding License Fee& Water Charges in Meerabai Polytechnic, Maharani bagh, New Delhi

S.No	Name of the employee & Designation	Locality	Qtr. Type	Period	Months	Rate of Licence Fee +Water	Total Am	Amount deducted from the Salary	Amount Recovered from salary	Total Amount Recovered	Amount to be recovered
1	Smt Sangeeta Passey, HOD	Motia Khan, Delhi Govt	V	07/12 to 06/13	12	900+472	16464	4476/- @(367+6) pm			
				07/13 to 03/14	9	1065+472	13833	3357/- @ (367+6)pm			
				04/14 to 09/14	6	1065+472	9222	3786/-@(625+6)pm			
				10/14 to 11/16	26	1065+472	39962	24440/- @ (625+315) pm	2796/-		
						Total	**79481**	**36059**	**2796**	**38855**	**40626**
2	Sh. Murari Lal Meena, Lecturer	Meerabai Poly. Camp.	III	07/12 to 06/13	12	420+236	7872	3252/-@(265+6)pm			
				07/13 to 02/14	8	500+236	5888	2168/-@ (265+6) pm			
				Mar-14	1	500+236	736	297/- (265+32)			
				04/14 to 09/14	6	500+236	4416	2892 @ (450+32) pm	2010/-		
						Total	**18912**	**8609**	**2010**	**10619**	**8293**
3	Smt. Arvinder Kaur, Lecturer	Meerabai Poly. Camp.	III	07/12 to 06/13	12	420+236	7872	3576/-@(293+5)pm			
				07/13 to 02/14	8	500+236	5888	2384/-@ (293+5)) pm			
				Mar-14	1	500+236	736	325/- (293+32)			
				04/14 to 09/14	6	500+236	4416	3192 @ (500+32) pm	2244/-		
						Total	**18912**	**9477**	**2244**	**11721**	**7191**
4	Smt.Savita Sharma, Lecturer	Meerabai Poly. Camp.	IV	07/12 to 06/13	12	525+315	10080	4476/- @(367+6)pm			
				07/13 to 02/14	8	625+315	7520	2984/- @(367+6)pm			
				Mar-14	1	625+315	940	399/- @(367+32)pm			
				04/14 to 09/14	6	625+315	5640	3942/- @(625+32)pm	2796/-		
						Total	**24180**	**11801**	**2796**	**14597**	**9583**
5	Smt. Punita Dhaman, Lecturer	Sunlight Colony Campus	IV	07/12 to 06/13	12	420+315	8820	3576/-@(293+5)pm			

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				07/13 to 03/14	9	500+315	7335	2682/-@ (293+5)) pm				
				04/14 to 09/14	6	500+315	4890	3192 @ (500+32) pm	2244/-			
						Total	21045	9450	2244	11694	9351
6	Mr. P. Jafarulla, Lecturer	Sunlight Colony Campus	IV	01/14 to 03/14	3	500+315	2445	957/- @ (293+32)pm			
				04/14 to 09/14	6	500+315	4890	3192/-@(500+32)pm			
						Total	7335	4149	0	4149	3186
7	Ms. Madhu, Lecturer	Meerabai Poly. Camp.	IV	07/12 to 06/13	12	525+315	10080	4476/- @(367+6)pm			
				07/13 to 02/14	8	625+315	7520	2984/- @(367+6)pm			
				Mar-14	1	625+315	940	399/- @(367+32)pm			
				04/14 to 09/14	6	625+315	5640	3942/- @(625+32)pm	2796/-		
						Total	24180	11801	2796	14597	9583
8	Smt. Rekha Kashyap, Lecturer	Meerabai Poly. Camp.	IV	07/12 to 06/13	12	525+315	10080	4476/- @(367+6)pm			
				07/13 to 02/14	8	625+315	7520	2984/- @(367+6)pm			
				Mar-14	1	625+315	940	399/- @(367+32)pm			
				04/14 to 09/14	6	625+315	5640	3942/- @(625+32)pm	2796/-		
						Total	24180	11801	2796	14597	9583
9	Smt Sushma Sharma, Lecturer	Meerabai Poly. Camp.	IV	07/12 to 06/13	12	525+315	10080	4476/- @(367+6)pm			
				07/13 to 02/14	8	625+315	7520	2984/- @(367+6)pm			
				Mar-14	1	625+315	940	399/- @(367+32)pm			
				04/14 to 09/14	6	625+315	5640	3942/- @(625+32)pm	2796/-		
						Total	24180	11801	2796	14597	9583
10	Smt. Rashmi Srivastava, Lecturer	G B PANT (OLD)	IV	07/12 to 06/13	12	525+315	10080	4464/-@(367+5)pm			
				07/13 to 03/14	9	625+315	8460	3348/-@ (367+5)) pm			
				04/14 to 09/14	6	625+315	5640	3192 @ (500+32) pm	2796/-		
						Total	24180	11004	2796	13800	10380

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11	Sh. B S Sundram, Lecturer	G B PANT	III	07/12 to 06/13	12	310+236	6552	2664/- @ (217+5)pm				
				07/13 to 02/14	8	370+236	4848	1776/- @(217+5) pm				
						Total	11400	4440		0	4440	6960
12	Smt. Manju Jain, Lecturer	G B PANT	V(Old)	07/12 to 06/13	12	900+472	16464	6384/- @ (526+6)pm				
				07/13 to 09/14	15	1065+472	23055	7980/- @ (526+6) pm				
						Total	39519	14364		0	14364	25155
13	Mrs. Nabeesa Aboodkar, UDC	Meerabai Poly	I	07/12 to 06/13	12	115+157	3264	1020/-@ (80+5)pm				
				07/13 to 03/14	9	135+157	2628	765/- @(80+5) pm				
				04/14 to 09/14	6	135+157	1752	1002/- @ (135+32) pm	515/-			
						Total	7644	2787		515	3302	4342
14	Sh. Subhash Rao, Driver	Sunlight Colony Camp	II	07/12 to 06/13	12	260+196	5472	3120/- @ 260 pm				
				07/13 to 03/14	9	310+196	4554	2340/- @ 260 pm				
				04/14 to 09/14	6	310+196	3036	2052/- @ (310+32) pm				
						Total	13062	7512		0	7512	5550
15	Sh.Bhupendra Kumar, Lecturer	Meerabai Poly	III	07/12 to 06/13	12	420+236	7872	3588/- @(293+6) pm				
				07/13 to 02/14	8	500+236	5888	2392/- @(293+6) pm				
				Mar-14	1	500+236	736	325/-(293+32)				
				04/14 to 09/14	6	500+236	4416	3192/-(500+32) pm				
						Total	18912	9497		0	9497	9415
16	Smt. Shubha G V, Lecturer	G B PANT	IV	07/12 to 06/13	12	525+315	10080	4464/- @ (367+5) pm				
				07/13 to 03/14	9	625+315	8460	3348/- @ (367+5) pm				
				Apr-14	1	625+315	940	532/- (500+32)				
				05/14 to 09/14	5	625+315	4700	3150/-@ (625+5) pm	2796/-			
						Total	24180	11494		2796	14290	9890
17	Smt. Nidhi Goswami, Lecturer	Meerabai poly	III	07/12 to 06/13	12	420+236	7872	3576/- @ (293+5) pm				
				07/13 to 02/14	8	500+236	5888	2384/- @ (293+5) pm				
				Mar-14	1	500+236	736	325/- (293+32)				

				04/14 to 09/14	6	500+236	4416	3192/- @ (500+32) pm	2244/-			
						Total	18912	9477	2244	11721	7191	
18	Smt. Preeti N. Dogre, Lecturer	Meerabai poly	III	Jun-13	1	420+236	656	299/- (293+6)				
				07/13 to 02/14	8	500+236	5888	2392/- @293+6) pm				
				Mar-14	1	500+236	736	325/- (293+32)				
				04/14 to 09/14	6	500+236	4416	3192/- (500+32) pm				
						Total	11696	6208	0	6208	5488	
19	Sh. Ashok Kr, Lab Asstt	Sunlight Campus	I	07/12 to 03/13	9	115+157	2448	765/- @ (80+5) pm				
		Meerabai Poly	II	04/13 to 06/13	3	310+196	1518	810/-@ (265+5) pm				
				07/13 to 03/14	9	370+196	5094	2430/- @ (265+5) pm				
				04/14 to 06/14	3	370+196	1698	1446/- (450+32) pm				
				07/14 to 09/14	3	370+196	1698	891/- @ (265+32) pm	2010/-			
						Total	12456	6342	2010	8352	4104	
20	Sh. Dhananay Kr Anand, WSA	Meerabai Polytechnic	I	7/12 to 06/13	12	115+157	3264	1032/- @ (81+5) pm				
				07/13 to 02/14	8	135+157	2336	688/- (@ (81+5) pm				
				Mar-14	1	135+157	292	113/- (81+32)				
				04/14 to 09/14	6	135+157	1752	1002/- @(135+32) pm	640/-			
						Total	7644	2835	640	3475	4169	
21	Sh. Jitender Kumar, LDC	Meerabai Polytechnic	I	7/12 to 06/13	12	115+157	3264	1020/- @ (80+5) pm				
				07/13 to 02/14	8	135+157	2336	680/- (@ (80+5) pm				
				Mar-14	1	135+157	292	112/- (80+32)				
				04/14 to 09/14	6	135+157	1752	1002/- @(135+32) pm	600/-			
						Total	7644	2814	600	3414	4230	Pending
22	Sh. P K Goyal, Lecturer	Ambedkar Polytechnic camp	IV	07/13 to 09/14	15	625+315	14100	7875/- @ 525 pm	0	7875	6225	Pending
23	Smt Shagufta Yasmin, Lecturer	Meerabai Polytechnic	II	7/12 to 06/13	12	310+196	6072	3240/- @ (265+5) pm				
				07/13 to 02/14	8	370+196	4528	2160/- @ (265+5) pm				
				Mar-14	1	370+196	566	297/- (265+32)				

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				04/14 to 09/14	6	370+196	3396	2892/-@ (450+32)pm				
						Total	**14562**	**8589**	**0**	**8589**	**5973**	
24	Sh. Pankaj Kumar Ghosh, Lecturer	GB Pant Polytechnic	III(OLD)	07/12 to 06/13	12	310+236	6552	2664/- @ (217+5) pm				
				07/13 to 02/14	8	370+236	4848	1776/- @ (217+5) pm				
				Mar-14	1	370+236	606	nil				
		Meerabai Poly. Camp.	IV	04/14 to 05/14	2	625+315	1880	nil				
				06/14 to 09/14	4	625+315	3760	2520/-@(625+5)pm				
							17646	**6960**	**0**	**6960**	**10686**	
						Grand Total	**485962**	**227146**	**32079**	**259225**	**226737**	

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Audit Memo. No. 07
Dated: 23/02/2018

Settled

PARA No. 4

Sub:- Recovery of Rs. 2055/- on account of Wrong fixation of Pay.

As per Rule 13 of CCS(Revised Pay) Rules 2008, "The annual increment will be 3% of total of pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. While rounding off, paise should be ignored but any amount of rupee or more should be rounded off to next multiple of 10".

During the test check of pay fixation cases in respect of the employees of Meerabai Polytechnic, Maharani Bagh, New Delhi for the audit period, it has been noticed that pay of **Sh. Ashok Kumar, WSA** was not fixed as per this rule.

(A) Sh. Ashok Kumar, WSA

Period	Pay fixed by the Institute. (Rs.)	Pay to be fixed as per AUDIT(Rs.)	Remarks
01/01/2006	5880+1800	5880+1800	
01/07/2006	6120+1800	6110+1800	
01/07/2007	6360+1800	6350+1800	
01/07/2008	6610+1800	6600+1800	
01/07/2009	6870+1800	6860+1800	
28/08/2009	7130+1900	7120+1900	**Promoted in PB 5200-20200 plus GP 1900/-**
01/07/2010	7400+1900	7390+1900	
01/07/2011	7680+1900	7670+1900	
01/07/2012	7970+1900	7960+1900	
01/07/2013	8270+1900	8260+1900	
01/07/2014	8580+1900	8570+1900	
01/07/2015	8900+1900	8890+1900	
01/01/2016	28400	28400	Pay fixed as per 7th CPC
01/07/2016	29300	29300	
01/07/2017	30200	30200	

Amount To be recovered Rs.2055/-

Pay of the official may be got revised and overpayment of **Rs. 2055/-** may be recovered from above mentioned official after due verification of record and deposited into govt. account under intimation to audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit.

It is also suggested that other similar cases may also be reviewed at your own level and action may be taken accordingly

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Due Drawn statement in r/o Sh. Ashok Kumar, WSA , Meerabai Polytechnic

				Drawn				Due				Balance			
Period	B.Pay	D P/G. Pay	DA	HRA	Total	B.Pay	DP/G. Pay	DA	HRA	Total	B.Pay	G. Pay	DA	HRA	Total
Jul-06	6120	1800	158	0	8078	6110	1800	158	0	8068	10	0	0	0	10
Aug-06	6120	1800	158	0	8078	6110	1800	158	0	8068	10	0	0	0	10
Sep-06	6120	1800	158	0	8078	6110	1800	158	0	8068	10	0	0	0	10
Oct-06	6120	1800	158	0	8078	6110	1800	158	0	8068	10	0	0	0	10
Nov-06	6120	1800	158	0	8078	6110	1800	158	0	8068	10	0	0	0	10
Dec-06	6120	1800	158	0	8078	6110	1800	158	0	8068	10	0	0	0	10
Jan-07	6120	1800	475	0	8395	6110	1800	475	0	8385	10	0	0	0	10
Feb-07	6120	1800	475	0	8395	6110	1800	475	0	8385	10	0	0	0	10
Mar-07	6120	1800	475	0	8395	6110	1800	475	0	8385	10	0	0	0	10
Apr-07	6120	1800	475	0	8395	6110	1800	475	0	8385	10	0	0	0	10
May-07	6120	1800	475	0	8395	6110	1800	475	0	8385	10	0	0	0	10
Jun-07	6120	1800	475	0	8395	6110	1800	475	0	8385	10	0	0	0	10
Jul-07	6360	1800	734	0	8894	6350	1800	734	0	8884	10	0	0	0	10
Aug-07	6360	1800	734	0	8894	6350	1800	734	0	8884	10	0	0	0	10
Sep-07	6360	1800	734	0	8894	6350	1800	734	0	8884	10	0	0	0	10
Oct-07	6360	1800	734	0	8894	6350	1800	734	0	8884	10	0	0	0	10
Nov-07	6360	1800	734	0	8894	6350	1800	734	0	8884	10	0	0	0	10
Dec-07	6360	1800	734	0	8894	6350	1800	734	0	8884	10	0	0	0	10
Jan-08	6360	1800	979	0	9139	6350	1800	978	0	9128	10	0	1	0	11
Feb-08	6360	1800	979	0	9139	6350	1800	978	0	9128	10	0	1	0	11
Mar-08	6360	1800	979	0	9139	6350	1800	978	0	9128	10	0	1	0	11
Apr-08	6360	1800	979	0	9139	6350	1800	978	0	9128	10	0	1	0	11
May-08	6360	1800	979	0	9139	6350	1800	978	0	9128	10	0	1	0	11
Jun-08	6360	1800	979	0	9139	6350	1800	978	0	9128	10	0	1	0	11
Jul-08	6610	1800	1346	0	9756	6600	1800	1344	0	9744	10	0	2	0	12
Aug-08	6610	1800	1346	0	9756	6600	1800	1344	0	9744	10	0	2	0	12
Sep-08	6610	1800	1346	0	9756	6600	1800	1344	0	9744	10	0	2	0	12
Oct-08	6610	1800	1346	2523	12279	6600	1800	1344	2520	12264	10	0	2	3	15
Nov-08	6610	1800	1346	2523	12279	6600	1800	1344	2520	12264	10	0	2	3	15
Dec-08	6610	1800	1346	2523	12279	6600	1800	1344	2520	12264	10	0	2	3	15
Jan-09	6610	1800	1850	2523	12783	6600	1800	1848	2520	12768	10	0	2	3	15
Feb-09	6610	1800	1850	2523	12783	6600	1800	1848	2520	12768	10	0	2	3	15

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Mar-09	6610	1800	1850	2523	12783	6600	1800	1848	2520	12768	10	0	2	3	15
Apr-09	6610	1800	1850	2523	12783	6600	1800	1848	2520	12768	10	0	2	3	15
May-09	6610	1800	1850	2523	12783	6600	1800	1848	2520	12768	10	0	2	3	15
Jun-09	6610	1800	1850	2523	12783	6600	1800	1848	2520	12768	10	0	2	3	15
Jul-09	6870	1800	2341	2601	13612	6860	1800	2338	2598	13596	10	0	3	3	16
1to 27 Aug 09	5984	1568	2039	2265.6	11856.6	5975	1568	2037	2262.9	11842.9	9	0	2	2.7	14
28 to 31 Aug 09	920	245	315	349.5	1829.5	919	245	314	349.2	1827.2	1	0	1	0.3	2
Sep-09	7130	1900	2438	2709	14177	7120	1900	2435	2706	14161	10	0	3	3	16
Oct-09	7130	1900	2438	2709	14177	7120	1900	2435	2706	14161	10	0	3	3	16
Nov-09	7130	1900	2438	2709	14177	7120	1900	2435	2706	14161	10	0	3	3	16
Dec-09	7130	1900	2438	2709	14177	7120	1900	2435	2706	14161	10	0	3	3	16
Jan-10	7130	1900	3161	2709	14900	7120	1900	3157	2706	14883	10	0	4	3	17
Feb-10	7130	1900	3161	2709	14900	7120	1900	3157	2706	14883	10	0	4	3	17
Mar-10	7130	1900	3161	2709	14900	7120	1900	3157	2706	14883	10	0	4	3	17
Apr-10	7130	1900	3161	2709	14900	7120	1900	3157	2706	14883	10	0	4	3	17
May-10	7130	1900	3161	2709	14900	7120	1900	3157	2706	14883	10	0	4	3	17
Jun-10	7130	1900	3161	2709	14900	7120	1900	3157	2706	14883	10	0	4	3	17
Jul-10	7400	1900	4185	2790	16275	7390	1900	4181	2787	16258	10	0	4	3	17
Aug-10	7400	1900	4185	2790	16275	7390	1900	4181	2787	16258	10	0	4	3	17
Sep-10	7400	1900	4185	2790	16275	7390	1900	4181	2787	16258	10	0	4	3	17
Oct-10	7400	1900	4185	2790	16275	7390	1900	4181	2787	16258	10	0	4	3	17
Nov-10	7400	1900	4185	2790	16275	7390	1900	4181	2787	16258	10	0	4	3	17
Dec-10	7400	1900	4185	2790	16275	7390	1900	4181	2787	16258	10	0	4	3	17
Jan-11	7400	1900	4743	2790	16833	7390	1900	4738	2787	16815	10	0	5	3	18
Feb-11	7400	1900	4743	2790	16833	7390	1900	4738	2787	16815	10	0	5	3	18
Mar-11	7400	1900	4743	2790	16833	7390	1900	4738	2787	16815	10	0	5	3	18
Apr-11	7400	1900	4743	2790	16833	7390	1900	4738	2787	16815	10	0	5	3	18
May-11	7400	1900	4743	2790	16833	7390	1900	4738	2787	16815	10	0	5	3	18
Jun-11	7400	1900	4743	2790	16833	7390	1900	4738	2787	16815	10	0	5	3	18
Jul-11	7680	1900	5556	2874	18010	7670	1900	5551	2871	17992	10	0	5	3	18
Aug-11	7680	1900	5556	2874	18010	7670	1900	5551	2871	17992	10	0	5	3	18
Sep-11	7680	1900	5556	2874	18010	7670	1900	5551	2871	17992	10	0	5	3	18
Oct-11	7680	1900	5556	2874	18010	7670	1900	5551	2871	17992	10	0	5	3	18

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Nov-11	7680	1900	5556	2874	18010	7670	1900	5551	2871	17992	10	0	5	3	18
Dec-11	7680	1900	5556	2874	18010	7670	1900	5551	2871	17992	10	0	5	3	18
Jan-12	7680	1900	6227	2874	18681	7670	1900	6221	2871	18662	10	0	6	3	19
Feb-12	7680	1900	6227	2874	18681	7670	1900	6221	2871	18662	10	0	6	3	19
Mar-12	7680	1900	6227	2874	18681	7670	1900	6221	2871	18662	10	0	6	3	19
Apr-12	7680	1900	6227	2874	18681	7670	1900	6221	2871	18662	10	0	6	3	19
May-12	7680	1900	6227	2874	18681	7670	1900	6221	2871	18662	10	0	6	3	19
Jun-12	7680	1900	6227	2874	18681	7670	1900	6221	2871	18662	10	0	6	3	19
Jul-12	7970	1900	7106	2961	19937	7960	1900	7099	2958	19917	10	0	7	3	20
Aug-12	7970	1900	7106	2961	19937	7960	1900	7099	2958	19917	10	0	7	3	20
Sep-12	7970	1900	7106	2961	19937	7960	1900	7099	2958	19917	10	0	7	3	20
Oct-12	7970	1900	7106	2961	19937	7960	1900	7099	2958	19917	10	0	7	3	20
Nov-12	7970	1900	7106	2961	19937	7960	1900	7099	2958	19917	10	0	7	3	20
Dec-12	7970	1900	7106	2961	19937	7960	1900	7099	2958	19917	10	0	7	3	20
Jan-13	7970	1900	7896	2961	20727	7960	1900	7888	2958	20706	10	0	8	3	21
Feb-13	7970	1900	7896	2961	20727	7960	1900	7888	2958	20706	10	0	8	3	21
Mar-13	7970	1900	7896	2961	20727	7960	1900	7888	2958	20706	10	0	8	3	21
Apr-13	7970	1900	7896	2961	20727	7960	1900	7888	2958	20706	10	0	8	3	21
May-13	7970	1900	7896	2961	20727	7960	1900	7888	2958	20706	10	0	8	3	21
Jun-13	7970	1900	7896	2961	20727	7960	1900	7888	2958	20706	10	0	8	3	21
Jul-13	8270	1900	9153	3051	22374	8260	1900	9144	3048	22352	10	0	9	3	22
Aug-13	8270	1900	9153	3051	22374	8260	1900	9144	3048	22352	10	0	9	3	22
Sep-13	8270	1900	9153	3051	22374	8260	1900	9144	3048	22352	10	0	9	3	22
Oct-13	8270	1900	9153	3051	22374	8260	1900	9144	3048	22352	10	0	9	3	22
Nov-13	8270	1900	9153	3051	22374	8260	1900	9144	3048	22352	10	0	9	3	22
Dec-13	8270	1900	9153	3051	22374	8260	1900	9144	3048	22352	10	0	9	3	22
Jan-14	8270	1900	10170	3051	23391	8260	1900	10160	3048	23368	10	0	10	3	23
Feb-14	8270	1900	10170	3051	23391	8260	1900	10160	3048	23368	10	0	10	3	23
Mar-14	8270	1900	10170	3051	23391	8260	1900	10160	3048	23368	10	0	10	3	23
Apr-14	8270	1900	10170	3051	23391	8260	1900	10160	3048	23368	10	0	10	3	23
May-14	8270	1900	10170	3051	23391	8260	1900	10160	3048	23368	10	0	10	3	23
Jun-14	8270	1900	10170	3051	23391	8260	1900	10160	3048	23368	10	0	10	3	23
Jul-14	8580	1900	11214	3144	24838	8570	1900	11203	3141	24814	10	0	11	3	24
Aug-14	8580	1900	11214	3144	24838	8570	1900	11203	3141	24814	10	0	11	3	24
Sep-14	8580	1900	11214	3144	24838	8570	1900	11203	3141	24814	10	0	11	3	24

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Oct-14	8580	1900	11214	3144	24838	8570	1900	11203	3141	24814	10	0	11	3	24
Nov-14	8580	1900	11214	3144	24838	8570	1900	11203	3141	24814	10	0	11	3	24
Dec-14	8580	1900	11214	3144	24838	8570	1900	11203	3141	24814	10	0	11	3	24
Jan-15	8580	1900	11842	3144	25466	8570	1900	11831	3141	25442	10	0	11	3	24
Feb-15	8580	1900	11842	3144	25466	8570	1900	11831	3141	25442	10	0	11	3	24
Mar-15	8580	1900	11842	3144	25466	8570	1900	11831	3141	25442	10	0	11	3	24
Apr-15	8580	1900	11842	3144	25466	8570	1900	11831	3141	25442	10	0	11	3	24
May-15	8580	1900	11842	3144	25466	8570	1900	11831	3141	25442	10	0	11	3	24
Jun-15	8580	1900	11842	3144	25466	8570	1900	11831	3141	25442	10	0	11	3	24
Jul-15	8900	1900	12852	3240	26892	8890	1900	12840	3237	26867	10	0	12	3	25
Aug-15	8900	1900	12852	3240	26892	8890	1900	12840	3237	26867	10	0	12	3	25
Sep-15	8900	1900	12852	3240	26892	8890	1900	12840	3237	26867	10	0	12	3	25
Oct-15	8900	1900	12852	3240	26892	8890	1900	12840	3237	26867	10	0	12	3	25
Nov-15	8900	1900	12852	3240	26892	8890	1900	12840	3237	26867	10	0	12	3	25
Dec-15	8900	1900	12852	3240	26892	8890	1900	12840	3237	26867	10	0	12	3	25
Jan-16	28400	0	0	3240	31640	28400	0	0	3237	31637	0	0	0	3	3
Feb-16	28400	0	0	3240	31640	28400	0	0	3237	31637	0	0	0	3	3
Mar-16	28400	0	0	3240	31640	28400	0	0	3237	31637	0	0	0	3	3
Apr-16	28400	0	0	3240	31640	28400	0	0	3237	31637	0	0	0	3	3
May-16	28400	0	0	3240	31640	28400	0	0	3237	31637	0	0	0	3	3
Jun-16	28400	0	0	3240	31640	28400	0	0	3237	31637	0	0	0	3	3
Jul-16	29300	0	586	3339	33225	29300	0	586	3336	33222	0	0	0	3	3
Aug-16	29300	0	586	3339	33225	29300	0	586	3336	33222	0	0	0	3	3
Sep-16	29300	0	586	3339	33225	29300	0	586	3336	33222	0	0	0	3	3
Oct-16	29300	0	586	3339	33225	29300	0	586	3336	33222	0	0	0	3	3
Nov-16	29300	0	586	3339	33225	29300	0	586	3336	33222	0	0	0	3	3
Dec-16	29300	0	586	3339	33225	29300	0	586	3336	33222	0	0	0	3	3
Jan-17	29300	0	1172	3339	33811	29300	0	1172	3336	33808	0	0	0	3	3
Feb-17	29300	0	1172	3339	33811	29300	0	1172	3336	33808	0	0	0	3	3
Mar-17	29300	0	1172	3339	33811	29300	0	1172	3336	33808	0	0	0	3	3
Apr-17	29300	0	1172	3339	33811	29300	0	1172	3336	33808	0	0	0	3	3
May-17	29300	0	1172	3339	33811	29300	0	1172	3336	33808	0	0	0	3	3
Jun-17	29300	0	1172	3339	33811	29300	0	1172	3336	33808	0	0	0	3	3
TOTAL	1368354	212813	622877	311801.1	2515845.1	1367214	212813	622277	311486.1	2513790	1140	0	600	315	2055

Note:- January 2016 to June 2017 HRA Calculated on pre-revised pay

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PARA No. 5

Audit Memo. No. 08
Dated: 27/02/2018
Partly settled

Sub: - Short deduction of income tax amounting to Rs.48, 304/-.

During test check of Income Tax calculation sheet and Form 16 of Meerabai Polytechnic, Maharani Bagh, New Delhi for the following financial Years, the following discrepancies have been found:-

1. **Smt. Vijay Kumari, Lecturer (Sr. Citizen)**

2014-15	Calculation as per Form 16	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross Income	1085500	1085500	
Less Transport Allowance	9600	9600	*Other income amounting to Rs.10000/- as per declaration not added.
Total	1075900	1075900	
Add other income	nil	*10000	
Gross Total Income	1075900	1085900	
Deduction under 80C	150000	150000	
Deduction under 80D	3900	3900	
Deduction under 80G	1194	1194	
Taxable Income	920810	930810	
UptoRs.3,00,000/-	Nil	nil	
IT @ 10%	20000	20000	
IT @ 20%	84162	86162	
Total Income Tax deducted	104162	106162	
Education Cess 3%	3125	3185	
Total	**107288**	**109347**	
Tax Deducted at Source		107288	IT Rs.2000 and E.Cess 59
Short Recovery		**2059**	

2. **Smt. Rashmi Srivastva, Lecturer**

2014-15	Calculation as per Form 16	Remarks
	Rs.	
Gross Income	1453644	
Less Transport Allowance	9600	
Total Gross Income	1444044	
Deduction under 80C	150000	
Deduction under 80D	6000	
Deduction under 80G	1848	
Taxable Income	1286200	

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UptoRs.2,50,000/-	nil	
IT @ 10%	25000	
IT @ 20%	100000	
IT @ 30%	85860	
Total Income Tax deducted	210860	
Education Cess 3%	6326	
Total Income Tax deducted as per Form 16	**217186**	
Total Income Tax Deducted as per PBR	214405*	*Amount of Income Tax short deducted as per PBR.
Short Recovery	2781	IT Rs.2700 and E.Cess 81

3. **Sh. Pankaj Kr. Ghosh, Lecturer**

2014-15	Calculation as per Form 16	Remarks
	Rs.	
Gross income	1063065	
Less Transport Allowance	9600	
Total	1053465	
Deduction under 80C	150000	
Deduction under 80D	5189	
Taxable Income	898280	
UptoRs.2,50,000/-	nil	
IT @ 10%	25000	
IT @ 20%	79656	
Total Income Tax deducted	104656	
Education Cess 3%	3140	
Total	**107796**	
Tax Deducted as per PBR	106800*	*Amount of Income Tax short deducted as per PBR.
Short Recovery	996	IT Rs. 967 and E.Cess 29

4. **Sh. P. Jafarulla, Lecturer**

2014-15	Calculation as per Form 16	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	871909	871909	As per final certificate issued by the bank:-
Less Transport Allowance	9600	9600	
Less Interest on Housing loan	161726*	157793*	*a) Rs.1,57,793/- has been paid as interest on Housing loan in place of Rs.1,61,726/-
Total	700583	704516	
Deduction under 80C	150000	150000	
Deduction under 80D	4960	4960	
Deduction under 80G	1060	1060	

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Taxable Income	544560	548496	
UptoRs.2,50,000/-	Nil	Nil	
IT @ 10%	25000	25000	
IT @ 20%	8912	9699	
Total Income Tax deducted	33192	34699	
Education Cess 3%	1017	1041	
Total	34929	35740	
Tax Deducted as per PBR	*29870	*29870	*Amount of Income Tax deducted as per PBR.
Short Recovery		5870	IT Rs.5699 and E.Cess 171

5278 5700

5. **Sh. S.K. Verma, Lecturer**

2015-16	Calculation as per Form 16	Calculation as per AUDIT	Remarks
	Rs.	Rs.	.*Rebate on interest on HBA not admissible as possession received in May 2016 (F/Y 2016-17)
Gross income	1209155	1209155	
Less Transport Allowance	19200	19200	
Less HRA	128592	128592	
Less Interest on Housing loan	88892	NIL	
Total	972471	1061363	
Deduction under 80C	150000	150000	
Deduction under 80D	3900	3900	
Taxable Income	818570	918562	
UptoRs.2,50,000/-	Nil	Nil	
IT @ 10%	25000	25000	
IT @ 20%	63714	83712	
Total Income Tax deducted	88714	108712	
Education Cess 3%	2661	3261	
Total	91375	111973	
Tax Deducted at Source		91375	IT Rs.19998 and E.Cess 600
Short Recovery		20598	

6. **Smt Shagufta Yasmin, Lecturer**

2015-16	Calculation as per Form 16	Calculation as per AUDIT	Remarks
	Rs.	Rs.	.*Saving of PPF Rs.70,000/- & FD Rs. 15000/- not made by the lecturer as per declaration given by her.
Gross income (including Govt. Contribution)	863418	863418	
Less Transport Allowance	19200	19200	
Total	844218	844218	
Deduction under 80C	150000 (NPS-70882+UTEGIS-1440+PPF-70,000 +FD 15000)	72322 (NPS-70882+UTEGIS-1440)	
Deduction under 80CCD(Govt. Contribution)	70882	70882	

Deduction under 80D	3900	3900	
Taxable Income	619440	697114	
UptoRs.2,50,000/-	Nil	Nil	
IT @ 10%	25000	25000	
IT @ 20%	23888	39422	
Total Income Tax deducted	48888	64422	
Education Cess 3%	1467	1933	
Total	50355	66355	
Tax Deducted at Source		50355	IT Rs.16534 and E.Cess 466
Short Recovery		16000	

Similar cases may also be reviewed and the amount of **Rs.48,304/- (2059+2781+996+5870+20598+16000)**may be recovered after due verification from the above officials and deposited in govt. account, under intimation to the audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit.

PARA No. 6 **Audit Memo. No. 09**
Dated: 27/02/2018

Sub:- Recovery of Rs.11,280/- on account of Family Planning Allowance.

As per the OM dated 07/07/2017 of Ministry of Finance, Department of Expenditure, Family Planning Allowance has been abolished w.e.f. 1st July 2017 but the scrutiny of PBRs and records provided by the school, it has been revealed that the Family Planning Allowance (FPA) has not been discontinued as per aforesaid OM from the pay of following officials as per details given below:

Name of the official	Period	Total months	Rate per month	Amount recoverable
Smt. Rekha Keshap, Lecturer	July 2017 to Feb 2018	08	650/-	5,200/-
Sh. Amrik Singh, Lecturer	July 2017 to Feb 2018	08	550/-	4,400/-
Smt Nabeesa Aboobkar, UDC	July 2017 to Feb 2018	08	210/-	1,680/-
			Total	**11,280/-**

Family Planning Allowance may be discontinued and recovery of Rs.11,280/- may be made from above mentioned official after due verification of records and under intimation to the audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit.

It is also suggested that other similar cases, if any, may also be reviewed at your own level and action may be taken accordingly.

PARA No. 7

Audit Memo No. 12
Dated: 01/03/2018

Sub:- Non payment of revised/enhanced minimum wages and Non deposit of EPF/ESI contribution amounting to Rs.18,52,607/- in respect of Sanitation Workers.

During scrutiny of records of Meerabai Polytechnic/Meerabai Institute of Technology related to sanitation contract, it has been observed that an agreement was executed between Principal, Meerabai Polytechnic/MBIT, Maharani Bagh, New Delhi and M/s Shivalik House Keeping Services, for providing sanitation services w.e.f. 01/07/2013 for a period of 24 months. Which was further extended on quarterly basis by DTTE, HQ and at present the same is still in existence.

(A) **Non deposit of EPF/ESI contribution:**

It has been observed that condition No 18 and 55 of the agreement regarding deposit of EPF/ESI etc. to sanitation worker not fulfilled by the contractor and following discrepancies were noticed:-

1. Contractor submitted the proof of EPF/ESI submission upto 03/2016 only.
2. No proof of EPF/ESI submitted from 04/2016 onwards to till date.
3. Full payment were released for 04/2016 & 05/2016 without obtaining the proof of EPF/ESI challans and without deducting the 32.11% of bills (Rs.245402/- + Rs.255557/-) i.e. Rs.1,60,858/- on account of EPF/ESI.
4. Further, payment for the period June 2016 to November 2017 released after deducting Rs.16,91,749/- on account of EPF/ESI share of employee and employer contribution @ Rs.32.11 but the same is not deposited with RPFC as mentioned in condition no.18 of agreement.

Contractor may be directed either to deposit the amount of **Rs.1,60,858/-** for the month of 04/2016 & 05/2016 with RPFC/EPFO or deposit the amount with the department. Further, amount of Rs.18,52,607/- (1,60,858/-+ 16,91,749/-) for the period 04/2016 to 11/2017 may be deposited by the department with RPFC/EPFO after due verification and under intimation to the audit.

(B) **Non payment of revised Minimum Wages:**

Minimum wages were enhanced vide Gazette notification no.4859 dated 03/03/2017 of Labour Department, Govt. of NCT of Delhi and on the basis of this notification Administrative Approval and Expenditure Sanction for payment of difference amount of enhanced minimum wages were conveyed vide AD (Plg.), DTTE letter no. F.76(7)/ADPL/Sanitation/2012-13/PF-I/033351697/34-40 dated 12/04/2017. Revised rates of minimum wages were paid to contractor from 03/03/2017 onwards.

No records were produced to audit regarding revised enhanced amount of wages disbursed to workers.

Further scrutiny of sanitation file revealed that revised minimum wages were not paid to the sanitation workers till date of audit as per letter no. F.4(3)/Security/MBIT/15-16/2678 dated 05/01/2018 of Principal, Meerabai Polytechnic addressed to M/s Shivalik Housekeeping Services regarding enhancement of minimum wages in respect of Sweepers deployed at MBIT. It was mentioned in the letter that " No action taken by your company regarding enhancement of salary of sweeper of our

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institute deployed by your company till date" and requested for payment of revised/enhanced minimum wages w.e.f 03/03/2017.

Efforts may be made for payment of balance amount of revised/ enhanced minimum wages to the sanitation workers from 03/03/2017 onwards under intimation to audit. It may be ensured in future that minimum wages are being paid to the sanitation workers and necessary record may be maintained in this regard.

PARA No. 08

Record Memo. No. 04
Dated:27/02/2018

Sub: Non production of Records.

Following records have not been provided to audit:-

1. Stock Registers/Property register
2. Electricity Register
3. Telephone Register
4. Water Charges Register

Record may be traced and shown to next audit for scrutiny.

I. A.O. – XXXI

Current Audit Report

During the course of current audit of Meera Bai Institute of Technology, Maharani Bagh, New Delhi-110065 for the period from 2017-18 to 2019-20, 15 audit memos including 03 record memos, highlighting various irregularities have been issued along with recovery of Rs.17,10,582/- out of which 01 memo was settled. Remaining, 14 Memos (including 03 record Memos) have been converted into 07 Paras and 04 TANs with recovery of Rs.17,10,582/-.

In addition to above, there were 21 old outstanding paras along with recovery of Rs.4,65,865/- were pending against the Institute out of which 03 paras are fully settled along with recovery of Rs.3,49,622/- (***out of this Rs.1,33,583/- has been exempted on the basis of reply/ Certificate***) and hence, remaining 20 paras along recovery of Rs.1,16,243/- have been incorporated in the current Audit Report.

Details of Current Recovery (Audit period 2017-18 to 2019-20)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Recovery of DGEHS subscription amounting to Rs.4,69,050/-	**PARA-1**	4,69,050/-	NIL	4,69,050/-
4	Improper maintenance of Pay Bill Registers.	**TAN-1**	NIL	NIL	NIL
5	Details of staff quarters and occupancy.	**Record Memo**	NIL	NIL	NIL
6	Recovery of UTGEIS subscription amounting to Rs.1,395/- from Group 'C' erstwhile Group 'D'.	**PARA-2**	1,395/-	NIL	1,395/-
7	Irregular commutation of HPL-Recovery of Rs.2,21,763/-	**PARA-3**	2,16,629/-	NIL	2,16,629/-
8	Overpayment of Transport Allowance of Rs.1,38,408/-.	**PARA-4**	1,38,408/-	NIL	1,38,408/-
9	Recovery of overpayment of Pay & Allowances(20%) after availing CCL above 365 days of leave amounting to ₹ 3,58,959/-.	**PARA-5**	3,58,959/-	NIL	3,58,959/-
10	Short recovery of License fee amounting to Rs.2,310/-	**SETTLED**	NIL	NIL	NIL
11	Overpayment of Pay & Allowances to Ms. Nidhi Goswami, Lecturer amounting to Rs.5,26,141/-.	**PARA-6**	5,26,141/-	NIL	5,26,141/-
12	Non-disposal of surplus/obsolete items (library Books) amounting to Rs.99,372/-.	**PARA-7**	NIL	NIL	NIL
13	Irregularities in maintenance of Library records.	**TAN-2**	NIL	NIL	NIL
14	Irregularities in maintenance of stock registers.	**TAN-3**	NIL	NIL	NIL

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15	Shortcomings in maintenance of Cash Book (PWF)	**TAN-4**	NIL	NIL	NIL
		TOTAL	**17,10,582/-**	**NIL**	**17,10,582/-**

The internal audit report for the period 2017-18 to 2019-20 has been prepared on the basis of information furnished and made available by the Meera Bai Institute of Technology, Maharani Bagh, New Delhi-110065. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of school.

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PART-I (CURRENT AUDIT)

(2016-17 to 2019-20)

PARA-1: **Recovery of DGEHS subscription amounting to Rs.4,69,050/-**
(Audit Memo No.03 Dated: 14/12/2020)

1. The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No. F. 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under:-

S. No	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However, on scrutiny/ test check of records, it has been noticed that the subscription of DGEHS has not been deducted during 2017-18 to 2019-20 from the following employees as mentioned against each according to the revised rates applicable from 01/02/2017: -

Sr. No	Name & Designation	Grade Pay	Period	Subscription due	Subscription deducted as per PBR	Outstanding amount to be recovered
1.	Sangeeta Passi, Principal	10,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
2.	Dony Tuolte, HOD	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
3.	Raj Kishori Verma, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
4.	Banani Ghosh, Lecturer	9,000	Feb. 2017 to July, 2017	1000 x 6= 6,000/-	500 x 6 = 3,000/-	3,000/-
5.	Arvinder Kaur, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
6.	Punita, Duhan, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
7.	Savita Sharma, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
8.	Rekha Hemal, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
9.	P. Jafarullah, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
10.	Sarita Dash, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
11.	Madhu, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
12.	Kavita Bahl, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
13.	Sangeeta Jain, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-

14.	Simmi Kochar, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
15.	Annie Mathew, Lecturer	9,000	Feb. 2017 to Aug. 2017	1000 x 7 = 7,000	500 x 7 = 3,500/-	3,500/-
16.	Rashmi Srivastav, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
17.	Sanjeev Kumar Verma, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
18.	Manju Jain, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
19.	Pankaj Kumar Ghosh, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
20.	K.S. Shivaramu, Lecturer	9,000	Feb. 2017 to Sept. 2017	1000 x 8 = 8,000/-	500 x 4 = 4,000/-	4,000/-
21.	Amrik Singh, PPO	9,000	Feb. 2017 to Feb. 2019	1000 x 25= 25,000/-	500 x 35 = 12,500/-	12,500/-
22.	Bhupender Kumar, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
23.	Shubha G.V., Lecturer	7,000	Feb. 2017 to Aug. 2018	650 x 19= 12,350/-	325 x 19 = 6,175/-	6,175/-
24.	Sunita Chugh, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
25.	Suman Dhawan, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
26.	Vijay Kumar Tonk, Lecturer	8,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
27.	Ved Kumari, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
28.	Nidhi Goswami, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
29.	Monica Chopra, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
30.	Sangeeta Bhatia, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
31.	Sumitra Yadav, Lecturer	9,000	Feb. 2017 to Dec. 2019	1000 x 35= 35,000/-	500 x 35 = 17,500/-	17,500/-
32.	Kripa Nand Jha, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
33.	Shagufta Yasmeen, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
34.	Preeti N. Dongre, Lecturer	7,000	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
35.	Sagar Prasad, Lecturer	5,400	Feb. 2017 to Dec. 2019	650 x 35= 22,750/-	325 x 35 = 11,375/-	11,375/-
36.	Ashok Kumar, WSA	1,900	Feb. 2017 to June 2017	250 x 5 = 1,250/-	125 x 5 = 625/-	625/-
					TOTAL	**4,69,050/-**

HOO/DDO may ensure that recovery of **Rs.4,69,050/-** pointed out above after due verification of facts and figure under intimation to Audit. Similar other cases may also be examined by the DDO and arrears be recovered accordingly, if any.

PARA-2: **Recovery of UTGEIS subscription amounting to Rs.1,395/- from Group 'C' erstwhile Group 'D'.**
(Audit Memo No.06 **Dated:16/12/2020)**

In pursuance of OM No.7(1)/EV/2008 dated 10.09.2010 issued by Ministry of Finance, Department of Expenditure, Govt. of India wherein the rate of monthly subscription and insurance cover under CGEGIS-1980/UTGEIS for erstwhile Group 'D' employees placed in PB-1, Grade Pay of Rs.1,800/-and classified as Group 'C'. Accordingly, the contribution towards UTGEIS of Group "C" employees was to be revised @ Rs.30/- p.m. w.e.f. 01.01.2011. However, it is observed the following employees subscribed **@ Rs.15/- till date**, instead of Rs.30/-, rate applicable to Group "C" post. The details of short recoveries required to be made are as under:--

Sl. No	Employee name	Design.	Period	UTGEIS due w.e.f 1.1.2011	UTGEIS deducted w.e.f 1.1.2011	Diff.	To be Recovery (4 x 7)
1	2	3	4	5	6	7	8
1.	Rohtash Kanwar	WSA	93 months (from Jan.2011 to Sept.2018)	Rs.30/-	Rs.15/-	Rs.15/-	Rs.1,395/-

HOO/DDO may ensure that recovery of **Rs.1,395/-** pointed out above after due verification of facts and figures, under intimation to audit.

Similar other cases may also be examined by the HOO/DDO and arrear be recovered accordingly, if any.

PARA-3: **Irregular commutation of HPL- Recovery of Rs.2,16,629/-**
(Audit Memo No.07 Dated: 16/12/2020)

As per F.R. & S.R. – PART III - Leave Rules CENTRAL CIVIL SERVICES (LEAVE) RULES, 1972 30. Commuted leave:

(1) Commuted leave not exceeding half the amount of half pay leave due may be granted on medical certificate to a Government servant (other than a military officer), subject to the following conditions: -
   (a) The authority competent to grant leave is satisfied that there is reasonable prospect of the Government servant returning to duty on its expiry:
   (d) When commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due;

However, on test check and scrutiny of leave records, it has been observed that following teachers/staff have been granted commuted leave as per leave account of service book. No entry of sanction of commutation of HPL with medical certificate has been made in Service Book and no medical certificate (with fitness certificate) in support of leave availed has been provided to audit either. Hence, commuting these leaves without medical certificate are found to be irregular in view of the above-mentioned rule.

The details of some cases in which HPL has been commuted without medical certificates are as under: -

S.No.	Name of Employee with designation	Period of Leave (HPL)	Basic Pay & Grade Pay	DA	Total Recovery
1.	Punita Duhan, Lecturer	Attached	Attached		**8,904/-**
2.	Rekha Keshap, Lecturer	Attached	Attached		**8,709/-**
3.	Sumitra Yadav, Lecturer	Attached	Attached		**14,176/-**
4	Madhu, Lecturer	Attached	Attached		**1,02,390/-**
5	Mamta Jain, Lecturer	Attached	Attached		**16,446/-**
6	Savita Sharma, Lecturer	Attached	Attached		**49,733/-**
7	Mukesh Nigam, Instrument Repairer	Attached	Attached		**16,311/-**
			TOTAL		**Rs.2,16,629/-**

HOO/DDO is requested to either produce the medical certificate in support of commutation of HPL or else make recovery of Rs.2,16,629/- for the leave availed without medical certificate and recast the Leave Account in Service Books accordingly after due verification of records/facts and figure under intimation to audit.

Other similar cases may also be examined by the school at their own level for the audit period and recovery, if any be made under intimation to audit.

Calculation Sheet for H.P.L. taken by staff of Meera Bai Institute of Polytechnic, Maharani Bagh, New Delhi-110065

S.No.	Name & Desig.	Period of Leave	Year	No. of days in a month	No. of Days overpaid	Basic	Grade Pay	TOTAL	Rate of DA in %	Total Basic	Total D.A.	Total Recovery
7	Mukesh Nigam, Instrument repairer	01.12.2016 to 02.12.2016 (02 days)	2016	31	1	60,400		60,400	2	1,948.00	39.00	1,987.00
		06.02.2017; 14.02.2017 (02 days)	2017	28	1	60,400		60,400	4	2,157.00	86.00	2,243.00
		15.03.2017; 20.03.2017; 27.03.2017 to 29.03.2017; 03.05.2017; 30.05.2017; 31.05.2017 (08 days)	2017	31	4	60,400		60,400	4	7,794.00	312.00	8,106.00
				TOTAL								16,311.00
									GRAND TOTAL			2,16,629.00

Calculation Sheet for H.P.L. taken by staff of Meera Bai Institute of Polytechnic, Maharani Bagh, New Delhi-110065

S.No.	Name & Desig.	Period of Leave	Year	No. of days in a month	No. of Days overpaid	Basic	Grade Pay	TOTAL	Rate of DA in %	Total Basic	Total D.A.	Total Recovery
		05.08.2020 to 15.08.2020 (11 days)	2020	31	5.5	1,87,300		1,87,300	17	33,231.00	5,649.00	38,880.00
				TOTAL								**1,02,390.00**
5	Mamta Jain, Lecturer (EE)	14.09.2018	2018	30	0.5	1,76,500		1,76,500	9	2,942.00	265.00	3,207.00
		08.03.2019; 19.03.2019	2019	31	1	1,76,500		1,76,500	12	5,694.00	683.00	6,377.00
		14.08.2019; 30.08.2019	2019	31	1	1,81,800		1,81,800	17	5,865.00	997.00	6,862.00
				TOTAL								**16,446.00**
6	Savita Sharma, Lecturer	01.02.2016; 02.02.2016; 17.02.2016; 18.02.2016 (04 days)	2016	29	2	1,10,400		1,10,400	0	7,614.00	-	7,614.00
		02.03.2016	2016	31	0.5	1,10,400		1,10,400	0	1,781.00	-	1,781.00
		02.03.2017; 03.03.2017; 30.05.2017; 31.05.2017 (04 days)	2017	31	2	1,13,700		1,13,700	4	7,335.00	293.00	7,628.00
		16.08.2017 to 18.08.2017 (03 days)	2017	31	1.5	1,17,100		1,17,100	5	5,666.00	283.00	5,949.00
		26.09.2017; 27.09.2017 (02 days)	2017	30	1	1,17,100		1,17,100	5	3,903.00	195.00	4,098.00
		12.02.2018; 13.02.2018 (02 days)	2018	28	1	1,17,100		1,17,100	7	4,182.00	293.00	4,475.00
		12.03.2018 to 16.03.2018; 20.03.2018 to 23.03.2018 (09 days)	2018	31	4.5	1,17,100		1,17,100	7	16,998.00	1,190.00	18,188.00
				TOTAL								**49,733.00**
		02.08.2016 to 05.08.2016 (04 days)	2016	31	2	60,400		60,400	2	3,897.00	78.00	3,975.00

Calculation Sheet for H.P.L. taken by staff of Meera Bai Institute of Polytechnic, Maharani Bagh, New Delhi-110065

S.No.	Name & Desig.	Period of Leave	Year	No. of days in a month	No. of Days overpaid	Basic	Grade Pay	TOTAL	Rate of DA in %	Total Basic	Total D.A.	Total Recovery
1	Punita Duhan, Lecturer	03.04.2019 to 05.04.2019; 11.04.2019; 12.04.2019	2019	30	2.5	95,400		95,400	12	7,950.00	954.00	8,904.00
											TOTAL	**8,904.00**
2	Rekha Keshap, Lecturer	26.04.2017; 27.04.2017	2017	30	1	1,61,400		1,61,400	4	5,380.00	215.00	5,595.00
		27.11.2018	2018	30	0.5	1,71,400		1,71,400	9	2,857.00	257.00	3,114.00
											TOTAL	**8,709.00**
3	Sumitra Yadav, Lecturer	17.06.2014 to 20.06.2014 (4 days)	2014	30	2	38,800	9,000	47,800	100	3,187.00	3,187.00	6,374.00
		25.03.2015; 26.03.2015; (02 days)	2015	31	1	40,240	9,000	49,240	113	1,588.00	1,794.00	3,382.00
		28.04.2016 to 29.04.2016	2016	30	1	1,31,400		1,31,400	0	4,380.00	-	4,380.00
											TOTAL	**14,136.00**
4	Madhu, Lecturer	22.02.2016 to 26.02.2016 (5 days)	2016	29	2.5	1,61,600		1,61,600	0	13,931.00	-	13,931.00
		07.03.2016 to 11.03.2016 (05 days)	2016	31	2.5	1,61,600		1,61,600	0	13,032.00	-	13,032.00
		15.02.2018 & 16.02.2018; 21.02.2018 to 23.02.2018 (05 days)	2018	28	2.5	1,71,400		1,71,400	7	15,304.00	1,071.00	16,375.00
		03.04.2018 to 05.04.2018 (03 days)	2018	30	1.5	1,71,400		1,71,400	7	8,570.00	600.00	9,170.00
		17.02.2020 to 19.02.2020 (03 days)	2020	29	1.5	1,81,800		1,81,800	17	9,403.00	1,599.00	11,002.00

PARA-4: **Overpayment of Transport Allowance of Rs.1,38,408/-.**
(Audit Memo No. 08 Dated: 17/12/2020)

As per DOPT OM No.21/1/97/E-II dated 03/10/1997, employees who are absent from duty for a full calendar month due to leave/training/tour etc. will not be admissible for a transport allowance for that calendar month.

During the scrutiny of Pay Bill Register and attendance register, it is found that following employees on leave for full calendar month but were paid Transport Allowance, as per details given below:-

S.No.	Name of official & Design.	Period (Full calendar Month	Kind of leave	TA Drawn	Overpayment/ TA to be recovered
1.	Punita Duhan, Lecturer	September, October, November 2017	CCL	Rs.22,656/- (@ Rs.7,552/-)	Rs.22,656/-
		February, March & April, 2018	CCL	Rs.22,944/- (@ Rs.7,648/-)	Rs.22,944/-
2.	Mamta R. Singh, Lecturer	August 2017	CCL	Rs.7,200/-	Rs.7,200/-
		September & October, 2017	CCL	Rs.15,104/- (@ Rs.7552/-)	Rs.15,104/-
3.	Poonam, System Analyst	September,2018	HPL/EL/ CCL	Rs.7,704/-	Rs.7,704/-
		October, 2018 to March 2019	HPL/EL/ CCL	Rs.47,088/-(@ Rs.7,848/-)	Rs.47,088/-
		April, 2019	HPL/EL/ CCL	Rs.8064/-	Rs.8,064/-
4.	Nidhi Goswami, Lecturer	June, 2018	CCL	Rs.7,648/-	Rs.7,648/-
				TOTAL	**Rs.1,38,408/-**

HOO/DDO may ensure that recovery of Rs.1,38,408/- pointed out above after due verification of facts and figures, under intimation to audit.

Similar other cases may also be examined by the HOO/DDO and arrear be recovered accordingly, if any.

PARA-5: **Recovery of overpayment of Pay & Allowances (20%) after availing CCL above 365 days of leave amounting to ₹ 3,58,959/-.**
(Audit Memo No. 09 Dated: 17/12/2020)

As per OM No.11020/01/2017-Estt.(L) dated 30.08.2019 and Notification dated 11.12.2018, the following amendments were made which are stipulated as under:-

I The amendments made in the CCS(Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.

III **With the amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-**

(a) 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.

(b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.

(c) For single female servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Govt. Servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

During the scrutiny of leave records, attendance register, Service Books and CCL Register, the following employees were paid 100% salary even after 365 days of CCL which is the violation of III (a) above:-

S. No.	Name & Design.	Period & No. of days	Basic	DA	Total Drawn (100%) (in Rs.)	Due @ 80% (In Rs.)	Recovery amount (in Rs.)
1.	Monica Chopra, Lecturer	**ANNEXURE ATTACHED**					
2.	Nidhi Goswami, Lecturer						
3.	Sangeeta Jain, Lecturer						
4	Mamta R. Singh, Lecturer						
						TOTAL	**Rs.3,58,959/-**

DDO may ensure recovery of above amounting to ₹ 3,58,959/- after due verification of facts and figures under intimation to Audit.

Other similar cases may please be scrutinized at their own level.

9/C ANNEXURE

RECOVERY OF OVERPAYMENT OF PAY & ALLOWANCES AFTER AVAILING CCL ABOVE 365 DAYS BY THE STAFF OF MIRABAI INSTITUTE OF TECHNOLOGY, MAHARANI BAGH, ND

S. No.	Name & Design.	Period & No. of days	Basic	DA	Total	No. of Days in a Month	No. of Days	Total Drawn (100%) (in Rs.)	Due @ 80% (In Rs.)	Recovery amount (in Rs.)
1	Monica Chopra, Lecturer	09.01.2019 to 31.01.2019	1,43,600	17,232	1,60,832	31	23	1,19,327.00	95,462.00	23,865.00
		01.02.2019 to 28.02.2019	1,43,600	17,232	1,60,832	28	28	1,60,832.00	1,28,666.00	32,166.00
		01.03.2019 to 27.03.2019	1,43,600	17,232	1,60,832	31	27	1,40,079.00	1,12,063.00	28,016.00
		04.09.2019 to 30.09.2019	1,47,900	25,143	1,73,043	30	27	1,55,739.00	1,24,591.00	31,148.00
		01.10.2019 to 31.10.2019	1,47,900	25,143	1,73,043	31	31	1,73,043.00	1,38,434.00	34,609.00
		01.11.2019 to 28.11.2019	1,47,900	25,143	1,73,043	30	28	1,61,507.00	1,29,206.00	32,301.00
		18.02.2020 to 28.02.2020	1,47,900	25,143	1,73,043	29	11	65,637.00	52,510.00	13,127.00
					TOTAL					**1,95,232.00**
2	Nidhi Goswami, Lecturer	06.10.2019 to 31.10.2019	98,300	16,711	1,15,011	31	26	96,461.00	77,169.00	19,292.00
		01.11.2019 to 30.11.2019	98,300	16,711	1,15,011	30	30	1,15,011.00	92,009.00	23,002.00
		01.12.2019 to 06.12.2019	98,300	16,711	1,15,011	31	6	22,260.00	17,808.00	4,452.00
					TOTAL					**46,746.00**
3	Sangeeta Jain, Lecturer	25.02.2020 to 29.02.2020	98,300	16,711	1,15,011	29	5	19,829.00	15,863.00	3,966.00
		01.03.2020 to 31.03.2020	98,300	16,711	1,15,011	31	31	1,15,011.00	92,009.00	23,002.00
		01.04.2020 to 30.04.2020	98,300	16,711	1,15,011	30	30	1,15,011.00	92,009.00	23,002.00
		01.05.2020 to 31.05.2020	98,300	16,711	1,15,011	31	31	1,15,011.00	92,009.00	23,002.00
		01.06.2020 to 26.06.2020	98,300	16,711	1,15,011	30	26	99,676.00	79,741.00	19,935.00
					TOTAL					**92,907.00**
4	Mamta R. Singh, Lecturer	16.04.2019 to 26.04.2019	1,43,600	17,232	1,60,832	30	11	58,972.00	47,178.00	11,794.00
		19.08.2019 to 29.08.2019	1,47,900	25,143	1,73,043	31	11	61,402.00	49,122.00	12,280.00
					TOTAL					**24,074.00**

GRAND TOTAL **3,58,959.00**

PARA-6: **Overpayment of Pay & Allowances to Ms. Nidhi Goswami, Lecturer amounting to Rs.5,26,141/-.**
(Audit Memo No .11 Dated: - 21/12/2020)

During the scrutiny of the Service Books and Leave Records, it has been noticed that Ms. Nidhi Goswami, Lecturer was on leave for the period mentioned below:-

S.No.	Nature of Leave	From	To	No. of Days
1.	H.P.L. (Not Commuted)	09.05.2018	12.09.2018	127 days
2.	Leave Not Due (HPL not commuted)	13.09.2018	21.11.2018	70 days
3.	Earned Leave	22.11.2018	27.01.2019	67 days
4.	E.O.L. on Private Affairs	28.01.2019	21.04.2019	84 days

On scrutiny of the PBRs for the period, it has been observed that she has been paid full pay & allowances for the above leave period. Accordingly, schedule of recovery has been prepared as per **Annexure-1**.

The HOO/DDO may ensure the recovery of **Rs.5,26,141/-** as per calculation sheet attached, after due verification of facts and figures, under intimation to audit.

If any similar case/other irregularity in overpayment of pay & allowances are noticed the excess amount paid be recovered also, under intimation to audit.

Ms. Nidhi Goswami, Lecturer

Due & Drawnn Statement

Period	DA %	No. of Days	Kind of Leave	Drawn					Due					Balance				
				BP	G.P.	DA	TA	Total	BP	G.P.	DA	TA	Total	BP	G.P.	DA	TA	Total
09 May 2018 to 31 May 2018	**139**	**23**	**HPL**	20826	5194	**36168**		62188	10413	2597	18084		31094					31094
1-Jun-18	**139**	**30**	**HPL**	28070	7000	**48747**	7648	91465	14035	3500	24374		41909					49556
01 July 2018	**142**	**31**	**HPL**	28070	7000	**49799**		84869	14035	3500	24900		42435					42434
01 August 2018	**142**	**31**	**HPL**	28070	7000	**49799**		84869	14035	3500	24900		42435					42434
1-Sep-18	**142**	**30**	**HPL/ LND**	28070	7000	**49799**		84869	14035	3500	24900		42435					42434
01 October 2018	**142**	**31**	**LND**	28070	7000	**49799**		84869	14035	3500	24900		42435					42434
01 Nov. 2018 to 21 Nov. 2018	**142**	**21**	**LND**	19649	4900	**34860**		59409	9825	2450	17431		29706					29703
28 Jan. 2019 to 31 Jan. 2019	**148**	**4**	**E.O.L.**	3622	903	**6697**		11222	0	0	0		0					11222
01 February 2019	**148**	**28**	**E.O.L.**	28070	7000	**51904**		86974	0	0	0		0					86974
1-Mar-19	**148**	**31**	**E.O.L.**	28070	7000	**51904**		86974	0	0	0		0					86974
01 Apr. 2019 to 21 Apr. 2019	**148**	**21**	**E.O.L.**	19649	4900	**36333**		60882	0	0	0		0					60882
TOTAL				**260236**	**64897**	**465809**	**7648**	**798590**	**90413**	**22547**	**159489**	**0**	**272449**	**0**		**0**	**0**	**526,141**

PARA-7: **Non-disposal of surplus/obsolete items (library Books) amounting to Rs.99,372/-.**
(Audit Memo No .12 Dated: - 22/12/2020)

Rule 218(ii) of GFR, 2017 stipulates that "for surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakhs, the mode of disposal will be determined by the Competent Authority, 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 of."

On scrutiny of the library records, it has been observed that about 1482 number of books costing Rs.99,372/- have been declared condemned by the duly constituted Condemnation Board in October 2019 but till date these books have not been sold as Raddi/Waste Paper by inviting quotations. These books are still lying in the library for want of auction/disposal of resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed of.

HOO/DDO may take necessary steps to dispose of the said books at the earliest possible after due verification of records under intimation to audit.

TAN-1: **Improper maintenance of Pay Bill Registers.**
(Audit Memo No .4 Dated: -15/12/2020)

During the test check of pay bill registers of the audit period the following shortcomings have been noticed: -

1. Numerous cuttings/Over writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
2. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/ Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Page counting certificate has not been recorded in the PBRs.
4. PBR entries have not been signed by the writer and DDO.
5. Abstract of Pay bills (G.A.R. 18) have not been prepared by the school.
6. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
7. TA and DA on TA have not been shown separately in the PBR.
8. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.
9. In a number of cases, LPC of the employees who have joined/ transferred during the audit period has not been attached in the PBR.
10. White fluid has been used in PBR which is not permissible.

HOO/DDO may take necessary steps to update the PBRs as per shortcomings mentioned above and shown to next audit.

4/c

TAN-2: **Irregularities in maintenance of Library records.**
(Audit Memo No.13 **Dated: 23/12/2020)**

RULE 215 GFR Stipulates that "(i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

(ii) Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs. 1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken."

On the scrutiny of the Library accession register and Issue Register for the audit period, the following shortcomings have been noticed:-

1. There are lots of cuttings and the same has not been attested by the HOO/Library Incharge.
2. White fluid has been used for making correction which is not permissible.
3. During the scrutiny of records, it has been noticed that Physical verification of books have been after lapse of 4 years i.e. in the year 2019 whereas Rule 215 of GFR provides that such verification should be done at least once in three years.

The HOS may look into the and ensure that proper procedure as laid down may be followed for the maintenance of library books, their issue and return from students and staff and compliance of the same may be shown to audit matter after due verification of facts and figures.

TAN-3: **Irregularities in maintenance of stock registers.**
(Audit Memo No.14 **Dated: 24/12/2020)**

While test checks of stock registers of Tools & Equipments, General Stock Registers etc., the following irregularities are noticed: -

1. The Stock Registers are not maintained separately for Consumable and Non-Consumable Items.

2. Page number certificate on first page has not been given.

3. Items like Computers, Saw Machine, LED/LCD TV etc. are to be entered in Property Register. However, these items were entered in General Stock Register.

4. No physical verification of stock has been conducted annually as laid down in the rules.

5. There are number of cuttings in stock register which are not attested by the competent authority.

6. Some of the entries in stock register are not signed by the officials responsible for maintenance of the records/ registers.

7. Entries in stock register were made bill wise instead of item-wise. Hence, it cannot be ascertained how the demand was raised.

8. Entries are made irregularly by leaving blank page between two items, the details of same are as under:-

S.No.	Name of Items	Entered at Page No.	Pages left blank before
1.	Digital Storage, 50 MHZ	041	039 & 040
2.	Circular Saw Machine	045	042, 043 & 044
3.	LED/LCD TV Trainer Kit	035	034

The reason for leaving blank pages between the items be elucidated to the audit.

9. In all stock registers, no. of items issued and balance were not shown.

10. No file of requisition for demand from consuming official has been maintained, which is against the rule of Inventory Management of GFR 2005/2017.

11. According to Rule 209(i) of GFR 2017, at the time of issue of goods to internal divisions, the indenting officer requiring goods and materials should project an indent in the prescribed form for this purpose. While receiving the supply against the indent, the indenting officer shall examine, count, measure or weigh the materials as the case may be, to ensure that the quantities are correct, the quality is in line with the required specifications and there is no damage or deficiency in the materials. An appropriate receipt shall also be given to this effect by the indenting officer to the division sending the materials but this has not been done in almost all of the materials received or issued.

HOO may take necessary steps to remove the above irregularities and also maintain the record properly and shown to next audit.

TAN-4: **Shortcomings in maintenance of Cash Book (PWF)**
(Audit Memo No.15 **Dated: 28/12/2020)**

On scrutiny of Cash Book of Meera Bai Institute of Technology, Maharani Bagh, New Delhi for the audit period 2017-18 to 2019-20, it has been observed that two cash books have been maintained for one fund i.e. PWF which is not in order as per Receipt & Payment Rules. There should be only one cash book to be maintained for PWF Fund.

HOO may take necessary step to maintain one cash book for each fund and shown to next audit.