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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of ITI, Nand Nagri, Delhi-110093 for the period 2017-18 to 2018-19 conducted from 21/11/2019 to 29/11/2019 (07 Working Days).

The accounts of ITI, Nand Nagri, Delhi-110093 for the period 2017-18 to 2018-19, were test audited by the Audit Party No. V comprising of Sh. Krishna Kumar P.V., AO, Smt. K. Lakshmi Devi, A.A.O. and Smt. Rekha, Sr. Asstt.

Introduction:

ITI, Nand Nagri was established in 1978 in Harijan Sewak Sangh at Kingsway Camp, Delhi-110009, and shifted to ITI, Nand Nagri in January 1985 at present location, adjacent to DTC bus depot on main Wazirabad Road. Now running 16 different engineering/non engineering trades with intake capacity of 560 trainees. The institute also conducts course under coaching cum guidance (Steno-Eng.) scheme especially for SC/ST students.

Multi Sectoral Development Program (MSDP) for women, Nand Nagri

It was established in 2015 in vicinity of ITI, Nand Nagri with 165 female trainees. At present 8 trades with a total strength of 316 female trainees. At present total strength of trainees in ITI, Nand Nagri is 846 and MSDP is 316.

Aims & Objective

The aim and objective of this institute is to impart skill training to 10th class passed students in various technical fields and introduce new trades as per day to day market requirement/demand.

List of HOO/Principal

S.No.	Name	From-To
1.	Smt. Ratna Dass	January 2014 to till date

List of DDO

S.No.	Name	From-To
1.	Mrs. Meenakshi Singh, AAO	January 2016 to till date

List of Cashier

S.No.	Name	From-To
1.	Smt. Indu Bhasin, UDC	January 2016 to till date

56/c

Detail of Filled / Vacant posts as on 2018-2019:-

Group	Sanction Posts	Filled Posts	Vacant Posts
A	1	1	0
B	73	58	15
C	12	12	0

Budget Detail

Year	Budget allotted (PLAN)	Expenditure made	Balance	Budget allotted (NON-PLAN)	Expenditure made	Balance
2017-18	6550000	2708477	3841523	63192000	60273174	2918826
2018-19	8750000	6320875	2429125	75036247	67827580	7208667

Statutory Audit

The audit of AGCR has conducted upto 2015-16 as per information provided by the Institute.

Maintenance of Records

The maintenance of records of ITI, Nand Nagri, Delhi-110093 for the period 2017-18 to 2018-19 was found satisfactory subject to observations made in the Current Audit Report.

PART-I**Old Internal Audit Report**

There are 22 old outstanding Audit Paras pertaining to the period 1993-2017. The Institute has submitted reply of outstanding paras, as per reply 12 Paras has been settled, 01 para has already been settled by Audit (HQ) vide letter dated 23/09/2015 and remaining 09 paras is outstanding against ITI, Nand Nagri.

Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially settled	Outstanding Paras
1.	1993-94	4	3	0	0	1
2.	1994-96	2	1	0	0	1
3.	1996-97	1	0	0	0	1
4.	1997-98	1	1(already settled)	0	0	0
5.	2000-02	4	1	0	0	3
6.	2002-06	1	0	0	0	1
7.	2006-07	1	0	0	0	1
8.	2008-10	4	4	0	0	0
9.	2010-17	4	3	0	0	1
	Total	22	13	0	0	9

5/10

Recoveries

Sl.no.	Para No.& Year	Brief particulars of the Objection	Total Recovery	Old	Amount Recovered	Balance Recovery against paras
1.	2010-17(1)	Short deduction of UTGEIS subscription	1110		1110	0


Current Audit Report (2017-19)

PART-II

During the course of current audit, 21 audit memos were issued including 12 record memos, highlighting various irregularities. The 05 memos have been converted into 03 paras with reference to Audit Memo Nos. 11(Para 1A), 15(Para 02), 17(Para 3A), 20(Para 3B) & 21(Para 1B). The Memo No. 12, 16, 18, 19 & 21(partially) settled on the spot. The details of current recoveries are as under:

Memo No.	Amount pointed out	Amount dropped on the basis of reply	Amount Recovered	Balance	Remarks
01 to 10, 13 & 14	-	-	-	-	-
11	-	-	-	-	PARA 01(A)
12	53500	0	53500	0	Settled
15	26265	0	0	26265	PARA 02
16	-	-	-	-	Settled
17	-	-	-	-	PARA 03(A)
18	2755	0	2755	0	Settled
19	-	-	-	-	Settled
20	-	-	-	-	PARA 03(B)
21	-	-	-	-	Partially settled PARA 1(B)
	82520	0	56255	26265	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **ITI, Nand Nagri, Delhi-110093** for the period 2017-18 to 2018-19. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of Auditor/ Sr. Asstt. 
Name of Sr. Asstt. Smt. REKHA

Signature of A.A.O: 
Name of A.A.O: Mrs. K. LAKSHMI DEVI

Signature of I.A.O: 
Name of A.O: Mr. KRISHNA KUMAR P.V.

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PART I

Para-1

Serial No. 6
Para No. 96 (1993-94)

67 524

G.P.F Ledger of Group A employees
(Para No. 2)

During the course of scrutiny of GPF Ledger of the employees of Industrial Training Institute, it has been observed that advance interest was shown in the month of April or May and the month of Progressive Balance sheet of interest worked out incorrectly. The detailed observations are as under:-

1. Mr. Gopal Chand Swept - GPF No. 111/01/75

It has been paid GPF Advance amounting to Rs. 100/- by the DDO, ITI Kheri on 1st April 1991. The balance in the GPF ledger during the year 1991-92 was Rs. 100/- which has not been debited while computing the interest for the year 1992-93. On account of this the interest for the year 1992-93 has been carried forward in the GPF ledger. The interest for the year 1992-93 of the subsequent years be corrected accordingly and the A/c under intimation to Audit.

2. Gopal Chand Choudhary - GPF No. 111/01/75

The interest for the year 1991-92 has been wrongly calculated as Rs. 10/- instead of Rs. 100/- for the period 1st April 1991 to 31st March 1992. The interest for the year 1992-93 has been carried forward in the GPF ledger. The interest for the year 1992-93 of the subsequent years be corrected accordingly and the A/c under intimation to Audit.

DDO, ITI, Jahangirpuri a sub of B. GPF No. 111/01/75 deposits during the 93-94 Rs. 100/-

Settled on 28/11/93
The DDO is advised to prepare the interest and the same may be shown to audit.

Para - 51/c

Stores and Stock Register
(Ref. Para No. 15)

(63)

(2)

While carrying out a test check of stores and stock registers the following irregularities are observed:
A large number of stores in the form of equipment, tools and raw material etc. as are detailed in the Annexure "A" are lying unused in the stores for more than one year. It has been informed to the Audit that the stores of "Bharatiya" have since been closed in the form of stores but the machinery and other articles stores are lying unused in the stores of I.T.I. - Ward Nagri for more than one year.

The authorities has requested to dispose of the unused stores by transfer to other I.T.I. units at the earliest to avoid any further loss to Govt. under intimation to the Audit.

3) Para No. 7 (Ref Para Nos 93-94) Spouse information

While scrutinising the Spouse Information made available to the Audit it has also come into notice that a room accommodation has been allotted to the officer, C.I., at I.T.I. Campus, Simbhora, M.P. The officer is working in Smt. (Name) and is residing at (Name) and the information was available to the Audit. The N.O. is, therefore, necessary instructions may be issued to

mmv
28/11/19
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Settled

ANNEXURE - 'A'

List of Items lying
AT THE HAND OF AGRI - D

S.No.	Description of items	Qty.	Rate
1	Over Mach	1 No	5-2/12
2	Rotary Suck	3 No	
3	Hand Suck	1 Pkt of 10	138
4	Good Rope	18 No	159
5	Cover Laps (Green) 17x27	1 Ream	284
6	Pen Ink	30 Pkt	347
7	Press Button	5 Doz	401
8	Rubber Ring for Sewing	68 No	406
9	Zip Fasteners	21 No	410
10	Sewing Machine Needle	15 No	412
11	Spindle for Sewing	3 No	413
12	Knock Ball	8 mt	432
13	White Cloth (Sulek Suiting)	29, 20 mt	436
14	Sun Cloth	20 mt	448
15	Printed Cotton	18 mt	479
16	Printed Cotton	10 mt	480
17	Printed Cotton	11 mt	480
18	Pillars, Treasury Type	18 No	530
19	Cover (Sewing Thread)	3 Cover	582

22/11/1954

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No	Description	Qty	Remarks
21	1/2" x 1/4" Needles (Case of 12)	150 pc	5-262
22	Overlock 1/2" Needle	90 pc	627
23	Flatlock 1/2" Needle	90 pc	628
24	fan Belts	5 pc	4/9
25	Axle shaft for Auto Car	1 No	16
26	Acetal nut	2 No	20
27	Bracket for Pipe	2 No	26
28	Clutch cover Bolt	6 No	30
29	C. B. Pin	4 No	31
30	Clutch Plate for 1/2"	3 No	34
31	Cover Bracket	4 set	35
32	Brake shoe Rollers Spg	12 pc	36
33	Brake shoe Adjuster	10 pc	38
34	Brake Pipe Strap	1 No	40
35	Rear wheel Brags	2 No	43
36	Pad for (leaf Spg Assy)	4 No	50
37	Brake shoe with Liner	4 set	51
38	Sp. Str. for Bendix Spg	1 No	60
39	Hand Brake Lever	2 pc	67
40	1/2" shaft Pilot Brg. Roll	1 set	72

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S.No	Description of Items	Qty	Rate	Total
41	Oil Seal Rear/Front	4 No	5.75	23.00
42	Puffet Cover Key	3 No	5.00	15.00
43	Poll Lamp Bulb	8 Pcs	1.75	14.00
44	Wheel Bolt Front/Rear	20 Pcs	1.10	22.00
45	Shielded Wire Dry Single Core	1 cal	17.00	17.00
46	Transmission Flare Ring	1 pc	5.00	5.00
47	Pickup (Type)	1 pc	3.00	3.00
48	Relay (12V/20A)	2 pc	11.50	23.00
49	D.P. Switch (50A)	1 pc	32.00	32.00
50	L.D.R	2 pc	27.50	55.00
51	Lygda (SP)	1 pc	13.75	13.75
52	Volume Control	8 pc	17.50	140.00
53	for Thruster	5 pc	18.00	90.00
54	Asbestos Sheet 10x3	10 sheet	9.00	90.00
55	Atom sticks (Sp)	3 No	3.33	10.00
56	Aluminium Sheet 3mm	9.4 kg	1.25	11.75
57	Aluminium Rod 1/2" dia	10 kg	1.30	13.00
58	Brass Sheet 1/2"	27.700	2.16	60.00
59	— 1/16"	11.350	5.28	60.00
60	Case Hardening Powder	100 kg	3.75	375.00
61	Comm. Ply Board 19/20 (6x4)	1 No	113.00	113.00

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64	2 kg	5/611
65	67m	640
66	15 Box	670
67	Scrap of Copper wire	784
68	Scrap of Aluminum	786
69	Scrap of Aluminum	788
70	Scrap of Mild Steel	813
71	Scrap of Wood	814
72	Fire Bricks	805
73	Bracket Alum	8/108
74	Bitum	8/201
75	TPIC	8/571
76	Star D	8/530
77	Grade Cable	8/730
78	Exp Box	8/730
79	DL-2000 Sense Ark	DSR/40

Needs Bill of Materials

ONE
MCP/61

Handwritten notes and stamps at the top right, including a circular stamp with '57' and 'TR' and another with '57' and 'TR'.

3100/- sum of Rs.25000/- was deposited in the Bank under Head of the Institute in 2250 Plan. (1) (2) (3) - Toq. to S/C labours out of Bank Column of PLA Cash Book.

(1) Receipt of Security money from the Cantonment Contractor vide TR-S No. Q-869617 for Rs.1000/- has been entered in the Govt. Cash book on 9.11.92 and on the same day deposited into the Bank vide Challan No. 20 for credit in the Head of A/C "B443-PLA". The credit of this amount has not been transferred to Bank Col. of the PLA Cash book. On 23.3.94 the Security money has been refunded to the Cantonment Contractor out of the PLA Cash Book.

(+) Rs. 100

(2) Security money received during the period from 1.9.92 to 29.9.93 to the tune of Rs.32,300/- have been taken in the Govt. Cash book and deposited into the Bank for credit in the Head of A/C "B443-PLA". The credits of these amounts have not been reflected in the Bank Col. of PLA Cash book. The details of such credits are as under:-

(+) Rs. 32

TR-S NO.	Date of receipt	Amount	Challan No.	Date of Deposit
1. Q-869650	6.8.93	12,850	20	13.8.93
2. Q-869653	16.8.93	9,250	22	21.8.93
3. Q-869655	1.9.93	2,100	23	7.9.93
4. Q-869657	2.9.93	3,900	25	14.9.93
5. Q-869659	13.9.93	2,900	27	17.9.93
6. Q-869660	29.9.93	1,300	30	4.10.93
Total:		32,300		

Total of transactions creditable to Bank Col. of PLA Cash Book (+) Rs.65,

Balance as on 31.3.94 in Bank Column (-) Rs.27,

Net Closing Balance as on 31.3.94 (-) Rs.42,

(3) It has been further observed that the nature of similar nature of transactions have not been made correctly in the previous years also. Few instances of such transaction are given below:-

(1) TR-S No. 854622, dated 17.2.93 for Rs.3220/- has been entered and entered in the receipt side of the Bank Column of the PLA cash book on 18.3.93. While depositing the same on 19.3.93 vide challan No.62-Rs.3220/- has been shown in the Bank Column on the payment side and the Govt. balance reduced by this amount. On rectification of this entry the balance of Bank Col. will be enhanced by Rs.3220/-.

(2) TR-S No. 854308/RF-854308 for Rs.4830/- has been received and entered in the Bank Col on receipt side of the PLA Cash Book on 7.1.93. While depositing the same on 8.1.93 TR-S No. 854308 has been shown in the Bank Col. on the payment side and closing balance reduced by this amount. On rectification of this entry the Balance of Bank Col. will be enhanced by Rs.4830/-.

(3) TR-S No. 854308 dated 17.10.92 for Rs.1000/- has been

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received and entered in the Cash Col. on the debit side of the Cash book while depositing the same on the credit side of the Cash Col. on the receipt side. The Contra entry has not been made. On the debit side of this entry the balance will be enhanced by Rs. 3600/-.

On 12.4.92 No. AC-886-921603 dated 12.4.92 for Rs. 3600/- was received and entered in Cash Col. On receipt side in the Cash book on 12.5.1992. While depositing the same in the bank on 13.5.92 only one entry in Cash Col. on the debit side of PLA Cash Book has been made. The Contra entry in Bank Col. on receipt side of the Cash book will be enhanced by Rs. 3600/-.

The HQ/DOO is therefore advised that the deficiencies/discrepancies pointed out in Paras (A) and (B) should be got corrected in all respects and the Cash book should be maintained in proper manner in future and the balance may be shown to the next Audit.

It has also been noticed that so many cuttings/overwritings are made in the Cash book. It is totally an irregular procedure. The HQ/DOO is, therefore advised that such irregularities may be avoided in future and the Cash book should be maintained properly and the Compliance may be shown to the next Audit.

As per orders on this subject, the daily totals of the Cash book should be checked by a person, other than the writer of the Cash book who initials it as correct. In the case of the Cash book, it has been observed that the daily totals of the Cash book have not been checked by a person other than the writer of the cash books for the period from 4/93 to 3/94. The needful may be done now and the compliance may be shown to the Audit. This point may be noted for future compliance also.

As per rule, the DOO should physically check the Cash balance in hand and record a certificate to this effect in figures and words, the result of such verification under the seal and signature of the DOO at the close of every cash month have not been done during the year 1993-94. The physical verification of Cash

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12/19

PLA Cash Book

Para 7 of 9496

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During the scrutiny of PLA Cash Book for the period from April, 94 to March, 96 it has been observed that the Cash Book is not being maintained properly. The following discrepancies have been noticed in the maintenance of PLA cash books:-

As per rule 13(iii) of the Central Govt. A/cs (Accounts) Rules, the daily total of the cash books are required to be checked by a person other than the writer of the cash book who initials the same. The scrutiny of PLA cash book shows that the daily totals of the Cash Book have been checked by a person other than the writer of the cash book during the period from April, 94 to March, 96.

The required may please be done for compliance of the audit and noted for future reference.

As per rule 13(iv) of the Central Govt. Account (Accounts) Rules, the books should be kept in figures & words, the result of each work should be entered in each & signature of the person in charge of each month. It has been observed that the entries in the cash books are not being done during the period from April, 94 to March, 96. The reasons for the same may please be stated to audit and noted for compliance in future also.

It has also been observed that the reconciliation of PLA account of ITI for 1995-96 has not been done so far. In the absence of the reconciled figures, the accuracy of account could not be ascertained.

The Principal of this Institute is requested to get the PLA A/c reconciled from the POC concerned and intimation to Audit.

It has also been observed that the entries of withdrawal of money from Govt. and amount deposited into the bank have not properly made in the respective columns i.e. cash column and bank column. A few instances of such entries are given below:-

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Withdrawal of Rs. 35,000/- has been shown in cash column instead of bank column on payment side of the cash and the totals of this has not correctly worked out and total differs from each other.

Withdrawal of Rs. 3000/- has been shown in cash column instead of bank column;

The amount deposited into Bank has been shown in the bank column only on receipt side instead of in bank column as well as in the column of total. The total of the date on receipt side and payment side differ from each other.

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The Principal of the Institute requested to check all cash book and trace out similar errors. **over** The closing balances are correct.

The needful may please be done now and compliance shown to audit in respect of above entries other similar entries.

It has also been observed that there are number of cuttings and overwritings in the cash book and the same are not checked by the Principal. Few instances of such dates on which cuttings and overwritings exist are given below:-

- 28-8-95, 30-8-95, 1-8-95, 2-8-95, 4-8-95, 7-8-95, 8-95, 27-10-95, and 24-11-95.

The needful may please be done now on the above dates and other similar dates, compliance shown to audit and noted for future compliance.

21-96

2A-09
 Memo no. 14 dated 28.1.97
 Para 14 of 94-95
 (6) (2)
 48/11c

Verification of Remittance/receipts from PAO B & 10.
 During the course of audit of Accounts for the period 94-95
 and 95-96 in r/o IAI Nand Nagri, Delhi the DDO was asked
 to verify a few of the remittances from the PAO B & 10
 as the same has not been got verified by the DDO. DDO/HOO is
 requested to get verified the remittances from the PAO concern-
 ed immediately and produce to the audit.

Sl. No.	Challan No.	Amount.	Date of deposit	Head of Account
		1037/-	14.11.95	2230 B2(1)(2)(1)(4)
		1097/-	14.11.95	--do--
		1260/-	14.11.95	2230 other receipts
		1000/-	14.11.95	2230 B2(1)(2)(1)(4)
		1042/-	14.2.96	0230 revenue receipts
		22740/-	14.2.96	0230 other receipts
		1035/-	29.2.96	--do--
		2435/-	14.3.96	0021 Income tax receipt
		382/-	21.3.96	0230 other receipts
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HRA
Smt. Ritu

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The following officials have not submitted spouse information:

1. Sh.Ashwani Kumar - S.I
2. Smt.Ritu - C.I
3. Smt.Shakuntla - Peon

2). (a). Sh.B.S.Dhawan, S.I has been drawing HRA whereas his spouse, who is working in N.I.C.D, provided with Govt. accomodation at Qtr.No.7, N.I.C.D, 22, Sham Nath Marg, Delhi-54.

(b). Sh.P.R.Malhotra, CI has been allotted Govt. Qtr. whereas his spouse, Smt.Jayanti Malhotra who is working with National Book Trust of India is getting regular HRA as informed by Sh.Malhotra.

As per rule on the subject, if both husband & wife are in Govt service & allotted Govt. accomodation, both are not eligible to draw HRA. In view of the above the recovery of HRA from Sh.Dhawan from the date of allotment of Govt. accomodation to his wife, be made from him. Besides in the case of Sh.Malhotra

office of Smt.Malhotra i.e.National Book Trust of India be informed about the allotment of Govt. accomodation to request them to stop the HRA and make recovery from the date of allotment of Govt. accomodation to his spouse.

In addition to above, the spouse of following officials are working in school as teacher. It may be ensured that no medical allowance is being received by them, as medical reimbursement facility is availed by their husbands :

Contd...

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39/c

D. J. W. B. (Ref Para No. 84/1993/94)

(Ref: Memo No. 10)

During the course of the scrutiny of Govt Cash Book of Industrial Training Institute, Gand Nagri, Chandigarh for the year 1993-94 (7/93 to 3/94), the following irregularities have been found in the maintenance of cash book.

- (a) As per Rules the daily totals of the Cash Book should be checked by a person other than the writer of the Cash Book who initials it as correct. On perusal of the cash book it has been found that daily totals of the Cash Book have not been checked by a person other than the writer of the cash book for the period from 7/93 to 3/94. The necessary steps please be done now, so that the entries shown to audit and noted for future compliance.
- (b) The entries of opening balance, total of the day and receipt side and total payment of the day and closing balance and total on the payment side of the Cash Book have not been attested by the DPO/Principal.

all entries checked with ledger
23/11/94

Page-3 Govt. Cash Book

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Description	Amt. paid with date	Amt. deposited with date
Expand of accidents.	Rs.30/- in 7/94	Rs.672/- on 26.9.94
-do-	Rs.449/- in 7/94	Rs.434/- on 26.9.94
-do-	-----	Rs.291/- on 26.9.94
-do-	9	Rs.171/- on 26.9.94
-do-	-----	Rs.209/- on 26.9.94
-do-	Rs.105/- in 7/94	Rs.405/- on 26.9.94
-do-	-----	Rs.313/- on 25.9.94
-do-	-----	Rs.438/- on 26.9.94

The Receipts Cash Book known as P.L.A. Cash Book is maintained by the Institute for keeping the accounts and payments of Caution Money/Security. It has been seen that the receipt of Caution Money entered in the Govt. Cash Book and deposited into the D.D.C. is requested to explain the reasons whether these amounts have been accounted for in Govt. Cash book, to the details of receipts routed through are given below :-

Date	Amount routed through Govt. Cash Book.
5.2.93	-
18.6.93	5250/-
1.7.93	2700/-
2.9.93	3700/-
13.9.93	2900/-
25.9.93	1300/-
21.10.93	600/-

It has been observed that the payments in most of the cases, have been made after obtaining the undated signatures of the claimant/ Govt. Journal -

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Para No 13
Sub. Condition Bill

During the course of audit for the periods 2000-01 and 2001-02 regarding purchases made by the DTTE, the following irregularities were noticed.

(A) As per instructions contained in the item No 4 of the purchase policy circulated by the Finance Deptt., GNCT, Delhi, under letter No L 22/10/84/AC/782 dt. 27.3.86, the limited tender enquiry shall be issued to the institutions as mentioned item No 3 of the above, said purchase policy where the purchase of stores involving expenditure exceeding Rs 500/- but less than Rs 50000/- in case, these institutions fail to respond to the tender enquiry issued by the deptt., by prescribed date, it should automatically tantamount to the issue of M.A.C. by the institutions and the deptt. may then resort to local purchase by inviting tenders from private parties. It has been observed that the above prescribed procedure has not been observed in the following purchases:

BILL NO	DATE	AMT
113	1.9.2000	1390
224	13.11.2000	1674

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BILL NO	DATE	AMT-
258	5.1.2001	2846
264	10.1.2001	1140
344	5.3.2001	2845
353	23.3.2001	2419
361	28.3.2001	2685
363	29.3.2001	1890
101	6.8.2001	3668
104	6.8.2001	1523
180	5.10.2001	1050
286	10.1.2002	1155
305	25.1.2002	2155
339	11.3.2002	4136
350	17.3.2002	2306

hence, the above purchases are irregular and may be got regularised from the competent authority with intimation to Auditor.

(B) As per delegation of financial power, the PA is competent to incur expenditure upto Rs. 4000/- PA during the financial year 2000-01 and Rs. 10000/- PA during the financial year 2001-02 on purchase of Stationery items. The above limit has been exceeded in the following purchases for which the PA is not competent to incur expenditure beyond the limit given above on purchase of Stationery items. Hence, the purchases are irregular and may be got regularised from the competent authority. Reason may also be explained to Auditor.

<u>Year</u>	<u>Bill No</u>	<u>Date</u>	<u>Am. incurred on Stationery</u>
<u>Year 2000-01</u>			749
	313	5.3.01	3746
	295	14.2.01	437
	137	3.9.00	<u>4932</u>
<u>Year 2001-02</u>	310	8.2.02	2076
	311	"	1191
	222	6.11.01	454
			2352
	283	9.1.02	818
	284	"	2383
	110	7.8.01	478
			19
		992	
		<u>10703</u>	

As per delegation of financial power, the H.O. is not competent to incur expenditure on Repair of machinery during the financial year 2000-01. The H.O. has incurred expenditure on repairs of machinery during the financial year 2000-01 as per details given below. Hence, the expenditure incurred are irregular and may be get regularised from the Competent authority with intimation to Audit.

Bill No	Date	Amnt	Purpose
113	1-9-2000	1380	Repairs of Sewing Machine
213	8-11-2000	450	"
262	10-1-2001	450	Repairs of Typewriter
264	10-1-2001	1160	"
363	29-3-2001	1890	"

As per delegation of financial power, the H.O. is not competent to incur expenditure on purchase of computer parts. The H.O. has purchased one mouse during the financial year 2000-01. vide Bill No 264 dt. 10/2001 for Rs. 450/- without obtaining sanction of Competent authority. Hence, the expenditure is irregular and may be get regularised from the Competent authority with intimation to Audit.

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33/c

(E) As per instructions contained in DTTE (G.A. No. DTTE/A/C/C10/95.96/2116 dt. 19.1.96 that reimbursement of one Newspaper amounting to Rs 100/- is admissible Subject to deduction of 10% from the who do not deposit Newspaper with the office. On scrutiny of Bill No 262 dt. 10/2001 for Rs 397/- that the 10% of Newspaper not Submitted with the office has not been deducted while reimbursement was allowed to Sh D.P.S. Veerna, Principal. Since excess payment of Rs. 40/- has been paid to the official and the same may please be recovered from the officer under intimation to him after due verification.

Para no - 19

Subject: Disposal of unserviceable articles
Amount Rs 99861/- plus scrap.

Sub (PARA-10 of 2000-31) C

34

38

11

During the course of tax audit, it is observed that following unserviceable articles and scrap are lying in the Gov Compound of the institution:-

		Worth Rs
1	35 items	49886.-
2	134 items	49975.-
		<u>99861.-</u>

Amn 28/11/19

140-5

Scrap

- i) Books 22,329 kg
- ii) Copper 93,809 kg
- iii) Aluminium 26,207 kg
- iv) Lead 135 kg
- v) wooden scrap 233 kg
- vi) wooden 222 kg
- vii) mild steel 500.5 kg

The above absolute / surplus / unserviceable store items and scrap are lying since 1986. Reason for not disposing off the same may be elucidated to audit.

The above items and scrap may be got disposed off at the earliest.

Compliance to be made & shown to audit.

audit.

12

Subj. Non-verification of Remittances

Vide letter dt. 30/11/2002 requested the P.A. VIII -
 verify the remittances as per checks and the DDO.
 This institution was also requested to get remittances
 verified from the P.A. VIII. The said remittances
 not been verified from the P.A. VIII. The details of
 remittances are given below; It is requested that
 said remittances may be get verified from the P.
 No VIII and compliance may be shown to A/c

SNO	Challan No and year	H.A	Amnt.
1	1 2001-02	8443	120000
2	7 "	0220	6167
3	10 "	0230	91520
4	13 "	320027(100)	9802
5	18 "	8443	7850
6	37 "	0230	5000
7	19 "	8443	6750
8	41 "	0230	4752

25291c

(6) (7)

PARA NO - 02 24

AUDIT MEMO NO. 03
(Para 4 of 02-2006)

DATED: 03.11.06

(18)

IRREGULAR PURCHASE OF MATERIAL

Test check of contingent bills alongwith the tender quotation files reveals that the mentioned supplies were obtained without having any sanction of the competent authority approval of Principal, ITI, Nand Nagri, Delhi to procure different items of stores being material.

S.No.	Name of the supplier	Contingent bill No.&date	
1.	India tool Hardware	277/14.2.2003	C
2.	Million Hardware stores	277/14.2.2003	R
3.	Million Hardware stores	277/14.2.2003	F
4.	Million Hardware stores	277/14.2.2003	I
5.	India tool Hardware	277/14.2.2003	J
6.	V.K.Traders	277/14.2.2003	
		Total	

It has further been observed that 4 separate supply orders bearing Nos.25,27,28 and 30 to M/s Million Hardware store, Delhi in a single day dated 24.10.2002. Simultaneous supply orders No.26 and 31 were also issued on the same day dated 24.10.2002 to Hardware Delhi to procure the above supplies.

In this connection the following observation are made by the audit.

1. That the purchase order was split up in violation to Rule 104 of the necessity for obtaining the sanction of higher authorities required with respect amount of the orders.
2. Principal being HOO was empowered to procure training equipment etc. upto Rs.10,000/- only as required vide Finance (Accounts) Deptt.Govt.of No.F.8/3/2000/AC/927 dated 20.6.2002.
3. Even in the emergent needs if material was procured under the approval ex-post facto sanction of the HOD must have been obtained by the Institution.

Justification if any to justify the bifurcation of supplies order may please be Purchase/made above be regularized from the HOD under his ex-post facto may be completed under intimation to the audit.

24. 28/c

Para No 25 (Para No 2 of 06-07)

Para No 3: - (Ref. Memo No. 12 Date 29.05.07)

14

Subject: - Purchase

8

a) During the test check of the records for procurement of items under the head of A/C material and supply (Plan) for the various trades of the institute for the period 2006-07 it has been observed that Principal of the Institute has procured the items but approval/ sanction of the Head of Department has not been obtained .

Some examples are as under:-

S.No.	Bill No. & Date	Amount
1.	53/MS/Plan 06.06.06	Rs. 6751/-
2.	95/MS/Plan 14.07.06	Rs. 8198/-
3.	26/MS/Plan 09.05.06	Rs. 2847/-

All the other similar cases may be reviewed and the expenditure incurred may be got regularized under intimation to audit.

b) Payments against the contingent bill have been made but these bills/vouchers have not been remarked, "Paid & Cancelled" by the DDO which may be completed and be shown to audit.

Para No 26 (Para No 4 of 06-07)

Para No 4: - (Ref. Memo No. 2 Date 24.05.07)

Subject: - Income Tax

Scrutiny of the records of Income Tax for the year 2006-07 it has been observed that rebate U/S 80-C etc. has been allowed by the D.D.O. but proof of savings as shown against each as under have not been produced to audit for scrutiny/verification, which is irregular. The relevant records/documents there of, may be produced to audit for scrutiny, failing which recovery of Income Tax on the said amount may be made under intimation to audit.

S.No.	Name & Designation of Official	Documents Required
1	Praveen Sharma, C.I.	Certificate of tuition fees Rs. 3700/- and class with seal/mohar of school authority and certificate for full time education
2	N.V.S. Sadhu, C.I.	Certificate of tuition fees of Rs. 15849/- from the school authority
3	Naresh Pal Singh	Certificate of tuition of Rs. 4200/- in respect of Km. Ananya

PART. III

22 - # 27/c

Test Audit Note on the account of ITI Nand Nagri, Delhi for the year 2006-07

During the test check of the records of ITI Nand Nagri Delhi, the following shortcomings have been noticed.

1. Subject: - Service Book and Leave A/C (Ref. Memo No.6 dt.25.05.07)

During the test check of the records i.e. service book/leave a/c of the official following irregularities/shortcomings has been noticed:-

1. Nominations of following official have not been completed/shown to audit:-
- | | |
|----------------------------|---|
| I) Sh. Ramesh Chander, LDC | GPF, Retirement Gratuity, details of family |
| II) Sh. A.K. Gupta C.I. | GPF, Retirement Gratuity, details of family |
| III) Smt. Prem Lata C.I. | GPF, Family details |
| IV) Sh. P.K. Fuloria C.I. | Revised nominations |

2. Prescribed columns leave a/c of all officials have not been completed and E.L. A/C of Sh. Brahm Jeet Singh sweeper for the period 1.01.06 to 31.12.06 is incorrect and cutting at page no. 66 has not been attested by the HOO and cutting at page no. 160-161 of Sh. A.K. Gupta C.I. has not been attested

3. Service verification of the official as details given in Annexure-C has not been made.

All the above shortcomings may be completed under intimation to audit.

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21 2610

3. Subject: - Library (Ref. Memo No. 412 Date 24.05.07)

During the course of audit of library records the following shortcomings have been noticed:-

- 1) Library books have been issued to officers/officials of the I.T.I. during year 2005 but the books have not been returned by the officials. The same may be returned to library or cost may be recovered from them as given below:-

Sh. Narender Kumar C.I.

- 1. Software Manual
- 2. Training Manual

04.04.01

04.04.01

Similar other cases may also be reviewed and compliance may be made under intimation to audit.

- 2) It has been observed that 72 books for Rs. 1380-25 (as per Annexure lying unusable in the library). The same may be condemned after approval of the competent authority and the amount realised may be deposited to Govt. after auction of the books.

4. Subject :- Bill register Ref. Audit Memo No.13 Date 29.05.07

- 1. Bill register has not been maintained properly
- 2. Bill No. 277 to 401 has been entered/presented to PAO as per register but these entries have not been signed/verified by the PAO. The authority of register could not be verified.
- 3. Columns of bill register have not been completed D.D.O. has not signed column no. 12 of the Register.
- 4. Monthly summary in r/o unpaid/outstanding bills has not been worked out/recorded in the bill register.

5. Subject: Verification of qualifying service (Ref. Memo No.8 dt 25

During the test check of the records/service book of the official, it has been observed that the qualifying service of the following official has not been verified as they have completed their 25 years service or 5 years to retire. In accordance with the rule 32 of CCS (Pension) rule the verification of the service of the Government servant should be completed, as on completion of 25 years service or 5 years retirement and a certificate to this effect be issued to him by the PAO concerned.

31-3-07

794/-

-do-

31-3-07

5367/-

-do-

S.no.	Name of official	Date of appointment
1.	Sh. Brahmjeet Singh, Sweeper	15.05.79
2.	Sh. Ramesh Chaner, LDC	24.09.77
3.	Sh. Chander Gupt, CI	01.10.78
4.	Sh. A.K.Verma,CI	12.04.77

Compliance in r/o the above official may be ensured in due course. Similar nature of other cases may also be reviewed and compliance be shown in the next audit.

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

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2/4/82

LIST OF BOOKS FOR CONDEMNATION

ATTN: ASST. SEC. 15
S/LC
(1)

NO	TITLE	AUTHOR'S NAME	YEARS OF PURCHASING	EDITION	COST (RS)	REMARKS
79	MECHANIC GUIDE	P.N. SINGH	10/03/80	-	16.50	OBSOLETE & OUTDATED
81	CONDUCT RULES (GENERAL CIVIL SERVICES)	P. MUTHUSWAMY	06/12/80	6th	07.50	" " "
82	HANDBOOK FOR INQUIRY OFFICERS & PRESENTING ASSISTANT OFFICERS	G.B. SINGH	06/12/80	-	20.00	" " "
83	PENSION RULES MODE EASY	P. MUTHUSWAMY	08/12/80	6th	12.00	" " "
84	SWAMY'S HANDBOOK FOR CENTRAL GOVT SERVANTS	P. MUTHUSWAMY	08/12/80	-	12.00	" " "
85	GENERAL PROVIDENT FUND (CENTRAL SERVICES RULES)	P. MUTHUSWAMY	06/01/81	-	08.00	" " "
86	SUSPENSION & REINSTATEMENT	P. MUTHUSWAMY	19/02/81	-	05.00	" " "
87	SWAMY'S COMPILATION OF CENTRAL CIVIL SERVICES CLASSIFICATION CONTROL AND APPEAL RULES	P. MUTHUSWAMY	09/03/81	-	13.50	" " "
37	CHAUDRI'S COMPILATION OF THE FUNDAMENTAL RULES & SUPPLEMENTARY RULES	S.L.S. CHAUDRI & SATYA CHAUDRI	11/03/81	-	21.00	" " "
38	CHAUDRI'S COMPILATION OF MONETARY RULES, FUNDAMENTAL RULES & THE SUPPLEMENTARY RULES	S.L.S. CHAUDRI & SATYA CHAUDRI	16/03/81	-	20.00	" " "
94	GENERAL CIVIL SERVICES CONDUCT RULES	P. MUTHUSWAMY	14/04/81	-	07.50	" " "
99	LEAVE TRAVEL CONGRESSION	P. MUTHUSWAMY	28/01/82	-	06.00	" " "
100	LIST OF MEDICINES	P. MUTHUSWAMY	28/01/82	-	05.00	" " "
204	H.R.A. AND C.C.A. PART V	P. MUTHUSWAMY	15/06/82	-	06.00	" " "
205	NORTHERN RAILWAY TIME TABLE	P. MUTHUSWAMY	15/06/82	-	02.00	" " "
206	INCOME TAX OR SALARIES	P. MUTHUSWAMY	23/09/82	-	06.00	" " "
207	SWAMY'S COMPILATION OF DELEGATION OF FINANCIAL POWERS RULES	P. MUTHUSWAMY	18/02/83	-	08.00	" " "
208	SWAMY'S COMPILATION OF GENERAL FINANCIAL RULES	P. MUTHUSWAMY	18/02/83	-	25.00	" " "
209	SWAMY'S COMPILATION OF D.A.	P. MUTHUSWAMY	18/02/83	-	07.00	" " "
210	SWAMY'S COMPILATION ON H.R.A. & C.C.A. PART V	P. MUTHUSWAMY	18/02/83	-	06.00	" " "
212	SWAMY'S COMPILATION OF MEDICAL ATTENDANCE RULES	P. MUTHUSWAMY	18/02/83	-	20.00	" " "
220	REFRESHER COURSE IN MATHEMATICS	MANJEET SINGH	19/03/83	1st	26.75	TORNED & OUTDATED
226	WORKSHOP TECHNOLOGY PART I (HAND)	B.S. RAGHUWANSHI	19/03/83	1st	20.00	OBSOLETE & OUTDATED
330	SWAMY'S COMPILATION OF CENTRAL CIVIL SERVICES REVISED PAY RULES	P. MUTHUSWAMY	26/03/83	-	07.50	" " "
476	SWAMY'S COMPILATION OF HOUSE BUILDING ADVANCE	P. MUTHUSWAMY	26/03/83	-	13.00	" " "

Rs 303.25

231C

634	SWAMY'S F.R.S.R. PART II TRAVELLING ALLOWANCES	P. MUTHUSWAMY	26/03/83	20.00	OBsolete & OUTDATED
632	SWAMY'S HOUSE BUILDING ADVANCES	P. MUTHUSWAMY	21/03/84	13.00	
632	SWAMY'S F.R.S.R. PART V M.R.A. & C.C.A. RULES	P. MUTHUSWAMY	21/03/84	08.00	
1063	ENGINEERING DRAWING	D.N. GHOSE	24/03/87	30.00	
1064	ENGINEERING DRAWING	D.N. GHOSE	24/03/87	30.00	
1065	ENGINEERING DRAWING	D.N. GHOSE	24/03/87	30.00	
1066	ENGINEERING DRAWING	D.N. GHOSE	24/03/87	30.00	
1067	ENGINEERING DRAWING	D.N. GHOSE	24/03/87	30.00	
1069	CIVIL DRAWING	G.S. BIRDI	24/03/87	37.50	
1070	CIVIL DRAWING	G.S. BIRDI	24/03/87	37.50	
1071	CIVIL DRAWING	G.S. BIRDI	24/03/87	37.50	
1072	CIVIL DRAWING	G.S. BIRDI	24/03/87	37.50	
1073	CIVIL DRAWING	G.S. BIRDI	24/03/87	37.50	
1074	CIVIL DRAWING	G.S. BIRDI	24/03/87	37.50	
1080	SWAMY'S PENSION COMPILATION APPROVED REVISION BOOK	P. MUTHUSWAMY	12/08/88	50.00	
1447	SWAMY'S HARDBOOK 1990	P. MUTHUSWAMY	06/01/90	40.00	NOT IN AN USAGE
1453	F.R.S.R. PART III (L.S.S. - PART 3)	P. MUTHUSWAMY	06/01/90	18.00	NOT IN AN USAGE
1459	CENTRAL CIVIL SERVICES COMMULATION PENSION RULES	P. MUTHUSWAMY	06/01/90	60.00	NOT IN AN USAGE
1311	POPULAR TELEVISION CIRCUITS	B.P.B. GYAN C. JAIN	06/01/90	30.00	
1312	POPULAR TELEVISION CIRCUITS	B.P.B. GYAN C. JAIN	06/01/90	15.00	
1313	POPULAR VIDEO CASSETTE RECORDER CIRCUITS VOL. 1	B.P.B. GYAN C. JAIN	06/01/90	15.00	
1314	SERVINGING CONTEC COLOUR T.V. 20" V.1	B.P.B. GYAN C. JAIN	06/01/90	15.00	
1315A	POPULAR TAEREORDER CIRCUITS	B.P.B. GYAN C. JAIN	06/01/90	18.00	
1316	POPULAR TAEREORDER CIRCUITS	B.P.B. GYAN C. JAIN	06/01/90	18.00	
1317	POPULAR TAEREORDER CIRCUITS V.2	B.P.B. GYAN C. JAIN	06/01/90	15.00	
1318	POPULAR TAEREORDER CIRCUITS V.2	B.P.B. GYAN C. JAIN	06/01/90	15.00	
1319	POPULAR TAEREORDER CIRCUITS V.2	B.P.B. GYAN C. JAIN	06/01/90	15.00	
1320	POPULAR COLOUR TELEVISION CIRCUITS V.2	B.P.B. GYAN C. JAIN	06/01/90	13.00	
1321	POPULAR COLOUR TELEVISION CIRCUITS V.2	B.P.B. GYAN C. JAIN	06/01/90	13.00	
1322	POPULAR COLOUR TELEVISION CIRCUITS VOL. 7	B.P.B. GYAN C. JAIN	06/01/90	13.00	
1323	POPULAR COLOUR TELEVISION CIRCUITS VOL. 8	B.P.B. GYAN C. JAIN	06/01/90	15.00	
1323	POPULAR COLOUR TELEVISION CIRCUITS VOL. 4	B.P.B. GYAN C. JAIN	06/01/90	18.00	

B5 932.00

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1329	FRSR PART III LEAVE FODDS K. 1/87	P MUTHUSWAMY	03/08/84	-	20.00	OBsolete & OUTDATED
130	C.S. Leave FODDS K. 1/87	P MUTHUSWAMY	03/08/84	-	12.00	OBsolete & OUTDATED
112	SCHEDULE OF PAY FOR BEGINNERS	E BOLLIGASWAMY	21/03/91	-	42.00	OBsolete & OUTDATED
2222	SCHEDULE OF PAY FOR BEGINNERS	ST STEPHANS	21/03/91	-	42.00	OBsolete & OUTDATED
2382	BHARTIYA RAIL	HOSPITAL	-	-	100.00	OBsolete & OUTDATED
1163	T.A. RULES MADE EASY (G-1)	FIN OF RAILWAYS	26/10/84	-	13.00	OBsolete & OUTDATED
1164	LIST OF MEDICINES (ADMINISTRABLE & T. 2-2-11)	P MUTHUSWAMY	24/03/87	-	17.00	OBsolete & OUTDATED
1165	CHILDREN'S EDUCATIONAL ASSISTANCE (G-12)	P MUTHUSWAMY	24/03/87	-	06.00	OBsolete & OUTDATED
1166	C.C.S & C.C.A. RULER (G-8)	P MUTHUSWAMY	24/03/87	-	06.00	OBsolete & OUTDATED
1167	C.C.S CONDUCT RULER (G-9)	P MUTHUSWAMY	24/03/87	17th	38.00	OBsolete & OUTDATED
1168	LEAVE TRAVEL CONCESSION (G-11)	P MUTHUSWAMY	24/03/87	2nd	5.00	OBsolete & OUTDATED
1169	PENSION RULER MADE EASY (G-2)	P MUTHUSWAMY	24/03/87	2nd	10.00	OBsolete & OUTDATED
1170	OVERTIME ALLOWANCE TO C.G. EMPLOYEES (C-18-A)	P MUTHUSWAMY	24/03/87	2nd	23.00	OBsolete & OUTDATED
1171	FRSR PART I (GENERAL RULES) (C-1)	P MUTHUSWAMY	24/03/87	9th	45.00	OBsolete & OUTDATED

Grand Total
Rs. 1580.25

16) 345.00

3/2

148110

PARA No. 3

(Reference Memo No-12 Dated: 11.08.10)

15

Subject :- G.I.A under Technical Education community outreach scheme

As per the operational guidelines issued by Directorate of Training & Technical Education, GNCT of Delhi vide letter No (86)/08/PO/Tecos/408 dt.23-03-08 supervising institutes i.e. ITIs were asked to conduct the surprise weekly inspection of institutes/ NGOs under their control and furnish the weekly report in prescribed Forms to the competent authority/HQ. In compliance of above orders the PPL of the ITI who is supervising two NGOs i.e. Maa Ratni and Jahan Vocational training Institute had issued the order dated 05-03-09 as per the norms and guidelines of the Directorate of Training and Technical Education and deputed two officials (Group Instructor and Language Instructor) for surprise weekly inspections for effective implementation of Tech. Edn. Community outreach Scheme (TECOS).

Test check of the records of the Institute provided to audit, it has been observed that during the year 2009-10 the deputed team had conducted the surprise inspections of above two NGOs/Institutions as on 08-07-09, 10-08-09, 27-08-09, 05-01-10, 15-02-10 and 15-16/03/10 i.e. 7 visits only against the weekly visits and during the period September to December-2009, no visit was conducted by the Inspection team.

ii) The Department had released/sanctioned the grant of Rs 5,52,960/- to these two NGOs (i.e. Maa Ratni to Rs 324,360/- & Jahan Vocational Training Institute to Rs 228600/-) vide letter No- 3 (88)/08/Po/Rec./TECOS/pt.1/211-217 dated 05-03-10 but the ITI had not maintained the separate GIA register (in GFR 39) under rule 212 of General financial Rules 2005.

It may be clarified, circumstances under which the institute had not complied the orders of Dte. of TTE and maintained the records/Register as per GFR.

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2010

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PARA No. 4

(Reference Memo No. 10 Dated:- 11-8-2010)

Subject:- Condemnation of stores amount

Test check of the records of condemnation of store, produced to audit. It has been observed that unserviceable/Condemned items of store i.e. Machinery, tools, equipments furniture etc as details given below of the Cost of Rs. 5,28,612/- are lying idle in the store of the Institute for which approval of competent authority had been obtained vide letter date 16-5-2008 for disposed thereof.

S. No.	Items of Trades	Total Items	Cost
1.	Knitting	103	Rs. 148221/-
2.	L.P.M.M.	1	Rs 101163/-
3.	Machinery, tools Equipments And furniture	39	Rs. 94347/-
4.	Scrap Material	8	Rs. 184881/-
		285	Rs. 5,28,612/-

Sotted

The department of Trg. & Tech. Edn./ITI may be taken necessary steps for disposal of above unserviceable/obsolete items under rule 196-197 of GFR, 2005 and sale proceed of auctioned items may be deposited in to Govt. Account under intimation to audit.

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1a/c

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PARA No. 5

Subject:- Income Tax

(Ref. Memo No. 7 Dated: - 9-8-2010)

Test check of the records of Income tax for 2008-09 & 2009-10, following irregularities/shortcomings have been noticed which may be recovered after due verification of facts & figure under intimation to audit.

J.T. Ch. dt. 12/19/12
₹. 1442/-
Sw.
lob

1. Deduction allowed u/s 80-c of IT Act on tuition fee for part time course of Rs. 7000/- to Mrs. Nirmal Sharma C.I., is not admissible. Hence I-Tax of Rs. 1400+42=1442/- on said amount may be recovered under intimation to audit.

2. DDO had allowed rebate/deduction under sec. 10(13-A) of IT Act, 1961 on HRA in excess as details given in Annexure 1-A. Hence I-Tax on said amount recoverable.

3. The DDO of the Institute had allowed the deduction/ rebate u/s 80 Interest on housing loan etc. But required documents /certificates as shown in enclosed annexure-1-B against each have not been obtained/ produced for verification, which may be obtained/ produced, failing which I-Tax on the said amount may be recovered under intimation to audit.

Reason of above irregularities may be elucidated to audit.

ANNEXURE-I-A

1. 2008-09 (1705)
 00882 2656
 12/9/12
 2. 8701
 3. 00801
 879/12
 4. 00822
 12/9/12
 5. 138/-

S N o	Name/ Designation of Official	Year	Amount of HRA allowed	HRA Admissible	Balance amount	IT to Recoverable
1	Sh. Jitender Singh C.I.	2008-09	40104	33738	6366	637+19=656 107 ✓
2	Smt. Premlata Verma C.I.	"	50418	41964	8454	845+25=870 110 ✓
3	Sh. Ashwani Kumar C.I.	"	42112	40498	1614	161+5=166
4	Sh. Narender Kumar C.I.	"	33715	32376	1339	134+4=138 111 ✓
					Total	Rs. 1880=

ANNEXURE I-B

0219

S N o	NAME & DESIGNATION OF OFFICIAL	YEAR	DOCUMENTS REQUIRED
1	Sh. Hari Krishan L.I.	2008-09	Tuition fee of two children Rs. 32136/- & Tax on balance amount Rs. 19950/- is recoverable.
2	Sh. Brij Lal G.I.	"	Tuition fee Rs. 16870/- allowed but certificate in respect of enrollment is for full time course is required as per IT act. Settled ✓
3	Sh. Pramod Sharma C.I.	"	Principal on housing loan Rs. 37834/- and interest Rs. 70166/- allowed without certificate and bank certificate is incomplete i.e. address of property against which loan given, had not mentioned for the purpose of self occupied house. Income Tax return/form 16 of spouse / co-loanee required. Settled ✓

63(b)

(10)

17/c

S. No.	NAME & DESIGNATION OF OFFICIAL	YEAR	DOCUMENTS REQUIRED
1	Sh. Pramod Sharma C.I.	2009-10	-Do-(Rs. 33754+Int. 67485/-) (ii) Bank Certificate / incomplete / having no address of property against which loan was paid Int. on loan may be allowed only self occupied house.
2.	Sh. HARI Krishan L.I.	"	Certificate of amount of T.F. of Rs. 40276/- from the school authority.
3	Sh. N. V. S. Sodhi C.I.	"	--do-- of Rs. 66810/-
4.	Sh. Brij Lal G.I.	"	T. Fee Rs. 7428/- allowed but certificate in r/o full time course as per I.T. act not produced.

Self led
with letter etc

9/16/12

18

PARA No. 6 Subject: Other Irregularities

(i) Service Books and leave A/c. (Ref. Memo No.11 Dated: 11.08.2010)

On the test check of the service books and leave A/c, the following shortcomings/irregularities have been noticed:-

- (I) Annual Increment granted in r/o the officials as mentioned in the Annexure-H were incorrect. Which may be corrected and overpayment made to the officials may be recovered under intimation to audit.
- (II) Leave Account in r/o the officials as mentioned in the Annexure-J was incorrect. Leave account may be corrected/recasted under intimation to the Audit.
- (III) Nominations in r/o the officials are mentioned in the Annexure-G have not been pasted in the Service Books which may be obtained & shown to audit. All the other cases be reviewed under intimation to audit.

Reasons of above irregularities/shortcomings may be elucidated to audit.

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Annexure-J

1	Smt Shakuntala Devi, Peon	Cuttings & Overwriting in the leave A/c are not attested. E Leave taken W.e.f 07/04/10 to 09/04/10 was debited before leave taken w.e.f 09/02/10 to 12/02/10.
2	Sh. Gopal Chand, Chowkidar	Leave account incomplete
3	Sh.Mukesh Kumar, UDC	Leave account entries w.e.f 01/01/09 were incorrect
4	Sh.Rajendra Parsad, WSA	Entries of leave sanctioned and leave account have not been signed by H.O.O
5	Sh.Karan Singh, C.I	Leave account incomplete and not signed by H.O.O
6	Sh.Pavinder Kumar,C.I	Leave account is incorrect 12 days E/L sanctioned w.e.f 15/06/09 to 26/06/09 whereas only 7 days EL is debited to leave A/c. leave account may be corrected/recasted
7	Sh.Ravinder Swaroop, C.I	Leave sanctioned entries not made in the service book even though debited to Leave A/c
8	Smt.Premalata Verma, C.I	E.L credit w.e.f 01/01/09 to 30/06/09 was given twice and hence additional 15 days may be deducted and be shown to audit.

(5) / 147C
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Annexure-G

1	Sh. Gopal Chand, Chowkidar	DGRG and UTGEIS
2	Sh. Mukesh Kumar, UDC	Details of Family
3	Smt. Shakuntala, C.I	Details of family and UTGEIS

Settled

Annexure-H

1	Smt. Shakuntala Devi, Peon	Amount of Annual increment granted as on 1/07/08 and 1/07/09 is incorrect it should be Rs 7010/- and on 1-7-2008 & on 1-7-09 Rs 7290.
		Retired
2	Sh. Gopal Chand, chowkidar	Same
3	Smt. Pragati Gaur, Librarian	Amount of A.I granted as on 1/07/07 is incorrect. It should be Rs 11610/- on 1/07/07 Rs 12080 on 01/07/08 and Rs 12580/- on 01/07/09
4	Sh. Mukesh Kumar UDC	Amount of A.I. granted on 01/07/06 & 01/07/07 is incorrect. It should be Rs 7930/- on 01/07/06 and Rs 8240/- on 01-07-07
		Retired
5	Sh. SatyaVir Singh, ASK	Amount of A.I granted w.e.f 01/07/06 is incorrect. It should be Rs 7050/- on 01/07/06 Rs 7320/- on 01-07-07 Rs 7600/- on 01/07/08 and Rs 7890/- on 01/07/09.
6	Sh. Deepak Jain, C.I (Maths)	Amount of A.I as on 1-7-2006 is incorrect. It should be on 1-7-06 Rs. 13680/- & 1-7-2007 Rs. 14220/- & on 1-7-08 Rs. 14780/- and on 1-7-2009 Rs. 15350.
		Settled
7	Sh. Karan Singh, C.I	Same
		Retired
8	Smt. Shakuntala, C.I	Same
9	Sh. Ravinder Swaroop, C.I	Same

Tranacted

6
13/c

Finished goods disposal goods (Ref. Memo No. 13 Dated:- 12-8-2010)

As per the circular No. F 4(4)/81-89//Trg/3101 dated 7-2-1995 issued by Joint Director (TTE), stock clearance of finished goods should be done by allowing discount of Rs. 25% ,50% and 75% on all items which remains unsold after 1,1.5,2 years respectively from the date of receipt in store but as per information / records furnished by the Institute following items as details given against each are lying in the store since 4/03 to 1/2009.

S. No.	Year	No. of items	Quality	Total cost
			334	Rs. 19381/-
1	2003-04	27	270	Rs. 8577/-
2	2004-05	16	375	Rs. 33762/-
3	2005-06	22	98	Rs. 4901/-
4	2006-07	6	139	Rs. 8694/-
5	2007-08	15	271	Rs. 22796/-
6	2008-09	23		
			1437	Rs. 98.111/-

The Institute had not complied the instructions issued by the Department. Resulted in finished goods of the cost Rs 98,111/- (App.) could not sold till date and lying in the store.

Circumstances under which above items could not sold till date may be elucidated to audit. Necessary steps may be taken to sell the above finished goods under intimation to audit.

Subject:- Fidelity Bond (Ref. Memo No. 5 Dated:- 9-8-2010)

The Govt. Servant who is entrusted with the Custody of Cash should be furnished Security Bond under Rule 275 of General Financial Rules 2005. During the test check of the records of Institute it has been observed that the bond for 2008-09 and 2009 -10 has not been furnished by the cashier of the Institute. Circumstances under which the same was not obtained by the Institute from the cashier, may be elucidated to audit. It may be explained that what safeguard was taken for loss of Govt. money during the period for which no Fidelity Bond was furnished. Necessary action may be taken under intimation to audit.

12/C

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PART- II

CURRENT AUDIT REPORT (01.04.2010 to 31.03.2017)

PARA NO.1: Short deduction of UTGEIS subscription amounting to Rs.1110/- from Group 'D' employee(s) placed in PB-1 with Grade Pay of Rs.1,800/- (Ref. Audit Memo No.1 Dt. 31/08/17)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs.1800/- and classified as Group 'C' is at Rs.30/- per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/E.V/2008 dated 10.09.2010.

During test check of PBR for 2016-17 it has been noticed that the UTGEIS subscription for Group 'D' employees who were placed in PB-1 is not deducted at the enhanced rate of Rs.30/- as per details given below:

S. No.	Name & Designation	Amount already deducted	Amount to be recovered as per audit	Amount short recovered (Rs.)	Remarks
1.	Sh. Gopal Chand, CI-IV	15*74 =1110	30*74 =2220	1110	w.e.f. 01/11 to 02/17

Recovery of Rs.1110/- may be made from the official concerned and deposited into govt. Account, under intimation to audit.

PARA NO.2: Shortcomings in Caution Money Records (Ref. Audit Memo No.9 Dt. 12/09/17)

On scrutiny of caution money registers for the audit period, following shortcomings were observed:

1. Details such as total amount disbursed to students against any bill, balance unpaid amount, its remittance date and challan number etc. are not being mentioned in Caution money registers.
2. Signatures of CIs & students and are being taken as token of disbursement in the said register, but in many cases the CI has not signed the register.
3. As per the records made available, there are un-disbursed amount of caution money against many bills which are being re-deposited to MH 8443 Civil Deposit.

According to circular No.DGT/12(8)/75-TC dt.6/12/76 and F.7(1)/2002/Trg/Admission/437 dt. 30/06/2006, all balances of the caution money unclaimed for more than three complete account years from the date they first become repayable, shall at the close of March in each year be credited to the Govt. account as unclaimed deposit.

Signature

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The unclaimed amount of caution money and details of forfeited amount are not recorded in the registers. The same may be worked out on the basis of records and transferred /deposited to Govt. account under intimation to audit.

PARA NO.3 : Pupil's Fund

(Ref. Audit Memo No.10 Dt. 13/09/17)

As per existing orders of the Dte of Training and Technical Education, Govt. of NCT of Delhi, the institute should collect a subscription of Rs.200/- per annum from each trainee towards Pupil's Fund accounts which should be maintained/operated by the Principal.

According to Audit Para No.2 for the period 2008-10, there was huge amount accumulated under the pupil's fund, due to underutilization of the fund towards the welfare activities of trainees as per guidelines issued from time to time.

On test check of Pupils Fund records for the current audit period i.e. 2010-2017, it was observed that a balance amount of Rs.1181909/- is lying under the fund as on 31/03/2017. The balance of Pupil Fund during the audit period is as under:

						(in Rupees)	
31.03.2011	31.03.2012	31.03.2013	31.03.2014	31.03.2015	31.03.2016	31.03.2017	
543447	867229	682008	845224	971091	891080	1181909	

The fund is not being utilized for the welfare activities of the students, for which the same is collected, leading to accumulation of fund. The funds may be properly utilized on the welfare activities for the students as per the guidelines of the scheme under intimation to audit.

PARA NO.4 Non-production of Records

The following records are either not maintained in the office or not produced to the audit for scrutiny for the respective audit periods:

Audit period 1997-1998

- Spouse information of:
 - Sh. Ashwani Kumar, SI
 - Smt. Ritu, CI
 - Smt. Shakuntala, Peon
- Details of finished goods, not disposed off -
- Stock register (non-consumable goods)
- Broad sheet
- Canteen Record/file
- Details of unservicable items

Audit period 2006-2007

- Pass book of GPF of following officials

[Signature]

(2)

10/11

- a. Rajiv, Weeper
 - b. Ranbir Singh, Chowkidar
 - c. Adalat Mehto, Chowkidar
 - d. Dayalu Hari, Chowkidar
2. Register for the tuition Fee
3. Register for OTA
4. Incomplete Registers:
- (a) LTC Claim
 - (b) Reimbursement of Medical Charges
 - (c) Movement Register
 - (d) Telephone Register

11/11/18

Audit period 2008-2010

- 1. Register of Medical reimbursement claim
- 2. OTA & Tuition Fee Registers/Postal Stamp Account Register
- 3. Conveyance Register

Audit period 2010-2017

- 1. Livery Register
- 2. CEA/Medical reimbursement Registers
- 3. Long Term/Short Term/Contingent Advance Registers
- 4. Conveyance Register
- 5. LTC advance/claim register (incomplete)

The same may be shown to next audit.

M.
(MATHEW KURIAN)
AO/IAO,
Audit Party No. XXXVI

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PART III

**TEST AUDIT NOTES
(01.04.2010 to 31.03.2017)**

TAN No. 1: Shortcomings in Bill Register

(Ref.: Audit Memo No. 8 dated 11/09/17)

On scrutiny of Bill Registers for the audit period 14-15 to 16-17, it was observed that many of the columns in the bill register are left blank in respect of most of the bills.

1. **Blank Col- 5, 6, 7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has not been completed/signed by the DDO in respect of most of the Bills making it impossible to ascertain the status of the bills. Details of payment ECS/RTGS, its date etc. are also not mentioned in any case.
2. **Blank Col 12-** Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank.
3. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period were not filled.

Rectification of above shortcomings may be made under intimation to audit.

M. Kurian
(MATHEW KURIAN)
AO/IAO
Audit Party No. XXXVI

(6) - Taken.

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PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-19)

Para No. 01

**(Ref, Audit Memo No. 11, dated 25/11/2019
& No. 21, dated 28/11/2019)**

(A) Sub:-Irregular booking of Expenditure.

During the scrutiny of Purchase File of Photocopy Machine in respect of ITI, Nand Nagri, the following irregularity has been observed:-

The Institute has procured 04 Basic Digital Copier with Printer machine amounting to Rs.2,96,000/-(2 photo copiers @ Rs.89100- each and remaining 2 photocopiers @Rs.58900/- each) including GST through Government e-Market (GeM) from M/s SKS Enterprises, A-3/30, Ground Floor Sector 5, Rohini, Delhi -85 vide sanction order No.F.5(12)/ITI/NN/OE/ME/Photocopy Machine/2017-18/3248-49 dated 27th March 2018. The expenditure involved for procurement of these Photocopier Machines were booked under Major Head "4250 00 201" "88 00 52" Machinery & Equipment (ME) for the year 2017-18 under Demand No.6 whereas the Institute was proposed for procuring the same under Major Head "2230" Labour & Employment(MH),03 003 99 00 13 Office Expense (OE) sub-Head.

The Principal Secretary, Finance Department, GNCT of Delhi has approved the proposal of procurement of 04 Digital Photocopier machines through Government e-Market (GeM) vide U.O No. 154/DS-VI dated 26/03/2018 from the Major Head "2230" Labour & Employment(MH),03 003 99 00 13 Office Expense (OE) sub-Head as the Institute has intimated that the sufficient funds are available under the Head.

Scrutiny of Reconciliation Statement for the month of March 2018, it has been observed that sufficient funds was available under the Major Head "2230" Labour & Employment(MH),03 003 99 00 13 Office Expense (OE) sub-Head. However, the Institute was issued sanction order for procurement of four Photocopier Machines and the expenditure was booked under Major Head "4250 00 201" "88 00 52" Machinery & Equipment (ME) for the year 2017-18 under Demand No.6 which is irregular and violation of the guidelines on Expenditure Management under GFR.

Necessary steps may be taken for regularize the above expenditure under proper Head as per rule after due verification of facts and figures under intimation to audit.

(B) Sub:- Condemnation of old photocopier machines.

The institute has procured 04 new Photocopier Machines vide bill no. 477 dated 28/03/2018 costing Rs. 2,96,000/- against 03 old Photo Copier Machines. While procuring the new machines, the institute has stated that out of the three old machines, 01 machine is beyond economical repair and also completed in productive and useful life. Other two machines have also completed its productive life.

The old machines have not condemned by the institute till date. Necessary steps may be taken for condemnation of 03 old photocopier machines and the amount realized, if any, be deposited into government account at the earliest after due verification of facts and figures under intimation to audit.

Sub:-Short deduction of UTGEIS subscription from GI/CI/Class-IV Staff amounting to Rs. 26,265 /-

(A) In pursuance of Department of Training & Technical Education notification dated 29/10/2013 & 15/11/2016, classification of posts of Group Instructor(GI) and Craft Instructor(CI) drawing pay in the Grade pay of Rs. 4600 & Rs. 4200 as Group 'B' Non-Gazetted, Non-Ministerial posts w.e.f. 29/10/2013 for Group Instructor(GI)posts and 15/11/2016 for Craft Instructor(CI) posts respectively. Accordingly, subscription towards UTGEIS was required to be deducted @ Rs. 60/- p.m. from the dates mentioned above.

During test check of Pay Bill Registers for the audit period, it has been observed that the ITI, Nand Nagri has deducted less Subscription towards UTGEIS @30 pm instead of Rs. 60 pm according to above orders as per details given below:-

Sl. No.	Name	Period	Months	Short recovery made Per month (in Rs.)	Total Recovery (in Rs.)
1.	Dharmendra Puri, CI	01/2017 to 02/2018	14	30	14x30=420
2.	Govind Kumar, CI	01/2017 to 11/2019	35	30	35x30=1050
3.	Shrikant, CI	01/2017 to 02/2018	14	30	14x30=420
4.	K.K.Jaiswal, GI	01/2014 to 02/2018	50	30	50x30=1500
5.	Nirmal Sharma, GI	01/2014 to 02/2018	50	30	50x30=1500
6.	Anjali Sharma, CI	01/2017 to 02/2018	14	30	14x30=420
7.	Arun Kumar, CI	01/2017 to 02/2018	14	30	14x30=420
8.	Arvind Kumar Gupta, CI	01/2017 to 02/2018	14	30	14x30=420
		03/2019 to 06/2019	4	30	4x30=120
9.	Ashok Kumar Sharma, CI	01/2017 to 02/2018	14	30	14x30=420
10.	Dharamvir Singh, CI	01/2017 to 02/2018	14	30	14x30=420
11.	D.S. Khushwah, CI	01/2017 to 01/2019	25	30	25x30=750
12.	Ishwar Chand, CI	01/2017 to 02/2018	14	30	14x30=420
13.	Ishwar Singh, CI	01/2017 to 11/2019	35	30	35x30=1050
14.	Kamlesh Singh, CI	01/2017 to 07/2019	31	30	31x30=930

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15.	Kundan Singh, CI	01/2017 to 02/2018	14	30	14x30=420
16.	Pavinder Kumar, CI	01/2017 to 02/2018	14	30	14x30=420
17.	Rajesh Kumar Singh, CI	01/2017 to 02/2018	14	30	14x30=420
18.	Ram Dutt Sharma, CI	01/2017 to 02/2018	14	30	14x30=420
19.	Ritu Srivastava, CI	01/2017 to 11/2019	35	30	35x30=1050
20.	Shailender Gaur, CI	01/2017 to 02/2018	14	30	14x30=420
21.	Sunil Kumar Mishra, CI	01/2017 to 07/2019	31	30	31x30=930
22.	Vinay Kumar Sharma, CI	01/2017 to 02/2018	14	30	14x30=420
23.	Yoginder Singh, CI	01/2017 to 01/2019	25	30	25x30=750
24.	Y.R. Mehta, CI	01/2017 to 02/2018	14	30	14x30=420
25.	Kawal Singh, CI	01/2017 to 01/2019	25	30	25x30=750
26.	Shyam Devi, CI	01/2017 to 11/2019	35	30	35x30=1050
27.	Madhu Sharma, CI	01/2017 to 01/2019	25	30	25x30=750
28.	Rajendra Singh Rana, GI	01/2014 to 02/2018	50	30	50x30=1500
29.	Khem chand, CI	01/2017 to 11/2019	35	30	35x30=1050
30.	Hari Kishan, CI	01/2017 to 02/2018	14	30	14x30=420
Total					21450

(B) The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs.1800/- and classified as Group 'C' is at Rs.30/- per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During test check of pay bill registers for the audit period, it has been observed that the ITI, Nand Nargi has deducted Subscription towards UTGEIS @ Rs. 15/- p.m. instead of Rs.30/- per month during the period from January 2011 to September 2017 from the salary of the erstwhile Class-IV now classified as Group-C. Accordingly the short recovery @ 15/- per month is to be recovered. The details of recovery as under:-

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S.No.	Name of the Staff/ Teacher with Designation (Sh./Smt./Ms.)	Period	Months	Short recovery made Per month (in Rs.)	Total Recovery (in Rs.)
1.	Adalat Mehto, Peon	01/2011 to 08/2017	80	15	80x15=1200
2.	Sukhpal, Peon	01/2011 to 08/2017	80	15	80x15=1200
3.	Raju, Peon	01/2011 to 08/2017	80	15	80x15=1200
4.	Premwati, Peon	01/2011 to 09/2017	81	15	81x15=1215
			Total		4815

An amount of Rs. 26265/- may be recovered from the concerned officials after due verification of facts & figures under intimation to the audit.

Para No. 3

(Ref, Audit Memo No. 17, dated 27/11/2019 &
No. 20, dated 28/11/2019)

(A) Sub:-Washing Machine and Geyser lying idle in the store without using practical training for the Students of Electrician Trade.

Test check of Purchase File of the Institute, it has been observed that the following items were procured by the Institute for the use of training of students in Electrician Trade.

S.No.	Description of Item /date of purchase	Quantity	Rate Rs.	Amount in Rs.	Warranty
1	Washing Machine 7Kg (LG) date of purchase 18/07/18	One	13200	13200	On Electric Motor one year (lapsed) On Equipment Two years ended on 18/07/20
2	Geyser 25 Litres Orient date of purchase 31/01/18	One	6250	6250	Two years ended on 31/01/20

The above items were procured by the Institute for the purpose of practical training given to the students of Electrician Trade. Tests check of Store Register, it is revealed that both the items have not issued to the concerned department. It is also not understood that why the above items were procured without any demand from the concerned department. Further, Physical verification of stores, it has been found that both the items are lying idle in the store. Warranty of both Washing Machine and Geyser are ended in near future without using them.

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In the absence of these equipments prescribed for the training course, it could not be understand how practical training has been given to the students and what quality of technical education they were getting.

Necessary steps may be taken to utilize the above items for practical training of the students of Electrician Trade after due verification of facts and figures under intimation to audit.

(B) Sub: Blockage of Fund on procurement of Equipment/Tools without using practical training for students.

During the test check of Stock Register of ITI, Nand Nagri for the year 2017-19, the following items were procured by the Institute for the purpose of practical training of students of various trades.

Sl. No.	Description of Item	Qty	Rate	Amount	Bill No. & Date	Page No. of Stock Register
1.	Oil Testing Kit	01	10900 0	109000	198 27/02/2018	DSR T-4 283
2.	Thyrister/IGBT controlled AC Motor drive with VVVF control	01	16235 0	162350	198, 27/02/2018	284
3.	Electric Machine Traineer(06 Machine+Panel)	01	49900 0	499000	134, 05/03/2018	285
4.	03 Phase Synchronous Motor 03HP	01	23439 9	234399	134, 05/03/2018	286
5.	Bench Grinder(BOSCH)	01	7118	7118	752, 01/06/2018	290
6.	GBG 35-12, Grinder BoSCH	01	7288	7288	794, 22/06/2018	290
7.	Professional Touch LED Display with Intergrated touch screen 4K with wall mount stand	01	23334 0	233340	627, 30/03/2018	291
8.	Outside Micro Meter 0-25 mm Mitutoyo	07	3800	26600	46, 01/06/2018	292
9.	Single Phase Energy Measurement Meter05 to 30 amp/240vac/50hz without box	3	1118.2 7	3355	38, 23/05/2018	293
10.	Inalsa Swift 500 watt Mixer Grinder with 02 Jars	01	2350	2350	98, 07/06/2018	294
11.	Cut out Relays(Set of 3)	03	2578	7734	143, 28/09/2018	309
12.	Dual Desk	314	5516	1732024	ND/RS/18/0 33, 24/05/2017	MSDP DSR-I 45

13.	Tutorial Chair	160	2697	431520	ND/RS/18/0 33, 24/05/2017	46
14.	Filling cabinets	1097 6	34	373184	VSPL/10/12 18, 03/04/2017	47

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The above items are lying idle in the store without using it for the actual purpose. In the absence of these equipments/tools prescribed for the training course, it could not be understand how practical training has been given to students and what quality of technical education they were getting. If the above items are excess in quantity and are not required for the training purpose as to why it were procured by the Institute for which it resulted blockage of Government money.

Similar other cases of pre audit period may also be reviewed by Head of the Institute level and necessary steps may be taken to utilize the above items for practical training of students of various trades after due verification of facts and figures under intimation to audit.

Signature of I.A.O: _____

Name : KRISHNA KUMAR P.V.

Audit Party No. V

K. M. V.
29/11/19

Summary of Memos

Memo No.	Subject	Amount pointed out	Amount dropped on the basis of reply	Amount Recovered	Balance	Remarks
01 to 10, 13 & 14	Record Memo	-	-	-	-	-
11	Irregular booking of Expenditure under Major Head "4250 00 201" "88 00 52" Machinery & Equipment (ME) instead of Major Head "2230" Labour & Employment (MH), 03 003 99 00 13 Office Expense(OE) amounting to Rs. 2,96,000/-for procurement of 04 Digital Photocopier machines by the Institute.	-	-	-	-	PARA 01(A)
12	Short- recovery of subscription towards DGEHS amounting to Rs. 53,500/-	53500	0	53500	0	Settled
15	Short deduction of UTGEIS subscription from GI/CI/Class-IV Staff amounting to Rs. 26,265 /-	26265	0	0	26265	PARA 02
16	Improper maintenance of Pay Bill Registers.	-	-	-	-	Settled
17	Washing Machine and Geyser lying idle in the store without using practical training for the Students of Electrician Trade.	-	-	-	-	PARA 03(A)
18	Short deduction of License fee amounting to Rs. 2,755.	2755	0	2755	0	Settled
19	Irregular grant of Child Care leave.	-	-	-	-	Settled
20	Unnecessary Blockage of Fund on procurement of Equipment/Tools without using practical training for students.	-	-	-	-	PARA 03(B)

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21	Wasteful expenditure for engaging AMC of outlived Photocopier Machines.	-	-	-	-	Partially settled PARA 1(B)
	Total	82520	0	56255	26265	



Signature of I.A.O: _____
Name of A.O: KRISHNA KUMAR P.V.
Audit Party No. V