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

Sub: - Audit report of Veer Savarkar Basic Training Centre, Pusa, New Delhi-110012 for the period 2018-19 & 2019-20.

INTRODUCTION

The internal audit on the accounts of the office of Veer Savarkar Basic Training Centre, Pusa, New Delhi-110012 for the period 2018-19 & 2019-20 was conducted by field Audit Party No-XVII headed by Shri Rajpal Singh, IAO; Smt. Pooja Sehgal, AAO; and Sh. Balkishan Shishodia, ASO. The audit was conducted during 29.06.2020 to 10.07.2020 (10 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

Veer Savarkar Basic Training Centre is main aim is to imparting training to students in different trades i.e. COPA, Draftsman, Fitter, Electrician, Welder, Electronics and Air Conditioner mechanic.

HOD/H.O.S/D.D.O's/CASHIERS

The following officers/officials have served as HOS/HOO/DDO/Cashier during 2018-19 & 2019-20: -

Head of Office

S.NO	Name of the Officer	Designation	Period	
			From	TO
1.	Sh. Lokkpal	Principal	01.03.2018	30.09.2018
2.	Sh. Rajiva Malik	Principal	01.10.2018	Till date

D.D.O.

S.No.	Name of the Officer	Designation	Period	
			From	TO
1	Smt. Minni Adlakha	AAO/DDO	01.04.2018	Till date

Cashier

S.No.	Name of the Officer	Designation	Period	
			From	TO
1.	Sh. Jagdish Singh	Head Clerk	01.04.2018	Till date

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BUDGET ALLOCATION AND EXPENDITURE DURING THE YEAR 2018-19 & 2019-20

FINANCIAL YEAR	Budget Allotted (in Rs.) (IN THOUSANDS)	Expenditure (in Rs.) (IN THOUSANDS)	Balance (in Rs.) (IN THOUSANDS)
2018-19	50,257	48,683	1,574
2019-20	56,610	52,506	4,104

Statutory Audit

Statutory audit of Veer Savarkar Basic Training Centre, Pusa, New Delhi-110012 has not been conducted by AGCR.

Vacancy Statement

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group-A	01	01	00
2.	Group-B	47	33	14
3.	Group-C	21	17	04
	TOTAL	69	51	18

Maintenance of Records

The maintenance of records of Veer Savarkar Basic Training Centre, Pusa, New Delhi-110012 for the period 2018-19 & 2019-20 was found satisfactory subject of observations made in current audit report.



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In view of the the demand, the bill of Rs. 330.45 was drawn on 20.10.78 but the said payment was not made to the Principal of that school and insteaf the amount was refunded to the Govt. vide challan No: 83 dt: 3.12.78. The reasons under which the payment was not made to that bill, requires elucidation. This may also be confirmed that the total amount of the bill as Rs. 372.81 (amount of 132 days Rs.372.81 less Rs. 42.36, share of 15 days of that school) was actually paid by that school and ensure that no second payment would be made by BIC Mori Gato.

Para-2
Para 4.2
Para No 2

~~Para No. 2~~

PARA NO: 13 : IRREGULAR PURCHASE
old Paras 7

Para 7

a) On going through the letter No: F.1(21)/1R-T/16987 dt: 21.9.78/22.9.78, it was found that Dir. of Erg. & Tech. Edn. has sanctioned the purchase of Tools & equipment (as per list attached with the sanction) amounting to Rs. 1,11,548/-.

However, on going through the contingent bill no: BIC/C/194 dt: 2.2.79 in which some of the purchase of tools and equipments were made, the following observations were made.

- 1) It was provided in the sanction that 70 seventy machines should be purchased @ Rs.31,500/- i.e. cost of per machine, should not exceed Rs. 450/- each where as 32/ machines were purchased Rs.510/ each
- 2) The above purchase of machines amounting to Rs. 17,162.40 including sales tax was made through limited tender instead of open tenders as provided in GFRs.
- 3) One heater & one cotrest amounting to Rs. 45.87 were purchased but these items were not included in the list of tools & equipments to be purchased (attached with the sanction)

Contd. - 5/-

Part I

85

Para-

PART-I

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83/C

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Para-1

(OLD DRSPK)

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38/C3

Para No. 1

1978-1979 1978-2007 01

74/88

PARA NO: 10

Electricity and Water Charges

(b) Sub Vr. No: 201 of contingent bill No: BTC/C/112 dated: 24.8.78

~~Para 1~~

The charge of the building pertaining to Govt. Boys Hr. Sec. School, Mori Gate, 1st Shift) Balli was taken over by the Principal BTC Mori Gate w.e.f. 4.2.78 and his letter No: F.3(B)/BTC/Ady/77/3595 dt: 4.2.78 (copy enclosed with the bill) of the Principal of the G.B.H.S. sbl. No: 1 had therefore, requested under his letter No: MG-I/78, 2388 dt: 14.8.78 for the payment of Rs. 130.45 as the share of water charges pertaining to the period of BTC institution.

Contdoo 2/-

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~~4/5/87~~

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-232-

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The position in this respect, needs elucidation.

4) On going through contingent bill no BIC/C/284 dt: 31.3.79, it was found that 8 steel almiraes amounting to Rs. 5,940/- were purchased from Goldage Furnishers & Decorators intent quotation of different dealers & comparative statement were not provided to audit. The same may be shown at the time of next audit.

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7230/2075

86 130

Page-3

Para No. 3

PWA NO: 15

PLAN HEAD SANCTION OF Rs. 100000/ REGARDING THE RE-IMBURSEMENT OF APPRENTICESHIP SCHOLARSHIP. (old Para No. 3)

Para 2

Page-3

Para No. 9

A sum of Rs. 1,00,000/- (one lakh) only sanctioned vide office letter no: 1(1)/73-79/ accounts/12693 dt: 5.7.78, regarding the reimbursement of stipend to the apprentices of Basic Training course and shop-floor course throughly their employer respect, while checking the (contingent) reimbursement bills the following irregularities were noticed.

Para 2

Contd. 6/-

(82) 46
- 231- 14
163
71
95 + 27
35

b) Overpayment of Rs. 207.50 to M/S.
New Light Hosiery Mfgs. Works Wazirpur.

Vide sub.vr. no: 480, M/S. New Light Hosiery Mfgs. works Wazirpur was paid a sum of Rs. 477.50 for the reimbursement of Basic Training stipend for the period Aug.78 to Jan.79 (six months) their employer an apprentice named Sh. Lokesh Kumar, cont. No: page. No: 12-2/78-MA/963 which was not correct. As the said amount was paid as shop-floor stipend share to the co. instead of the Basic Trg. course stipend i.e. @ stipend total paid paid + 40 x month

2

maximum Rs. 45/-p.m.

Hence a sum of Rs. 270/- only was admissible to Sh. Lokesh Kumar instead of Rs. 477/50 resulting an overpayment of Rs. 207/50 which has been made to M/S. New Light Hosiery Mfgs. works. The same may be recovered under intimation to audit.

c) OVER PAYMENT OF RS. 200/- TO M/S. FASHION CENTRE EAST OF KAILASH, NEW DELHI

Similarly vide S.Vr. No: 483 a sum of Rs. 200/- was paid in excess to M/S. Fashion Centre East of Kailash for the period 3/78 to 7/78 (5 months) in r/i. Basic Training Apprentices Miss. Asha Lata cont. reg. No: DA/AP/F-78/4818 she was paid @ Rs. 85/- p.m. as rate of Training of shop-floor instead of Rs. 45/- p.m. the rate of basic trg. course stipend. Hence a sum of Rs. 200/- as overpayment may be recovered under intimation to audit.

d) In some cases the full amount of stipend paid to apprentices by their employer has not recorded in the prescribed columns of the bill against the name of apprentices in the absence of said required information it could not be examined as the amount paid as Govt. share to the apprentice was @ Rs. 40 % of total stipend paid subject to the condition of maximum of Rs. 45/- or in excess of the prescribed limit. Thus all cases of said type for the year 1978-79 may please be recovered by the institution under intimation to audit. A few instances are given below:-

S. Vr. No:	Amount	Name of the firm
311	Rs. 650/-	M/S. Tnj Mohal Exports
312	Rs. 2040/-	-do-
313	Rs. 1437/-	-do-
383	Rs. 303/-	M/S. Garments Exports.

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(81)

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(797E)

(45)

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(112)

(84)

(70)

34/c

e) In all cases the category of stipend (Basic Trg. course/shop-floor course) had not been mentioned again the name of individual. In the absence of which it could not be examined that the stipend paid to the apprentices was according to category or not. Thus the category of stipend may be noted in prescribed col. of the bill and the payment made to the apprentice according to the category wise may be examined and overpayment made, if any be recovered under intimation to audit. A few instances are given below :-

S.No:	Name of firm	Amount
478	M/S. J.B.Exports	Rs.3060.00
482	-do-	Rs.1697.00
483	-do-	Rs. 117.70

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~~Para 4~~

~~229~~

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88/C
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Para-4 / Para-4 16

1979-1980

Para No. 4

PARA NO: 11

S.D. No. 11

IRREGULAR EXPENDITURE INCURRED BY THE CENTRE

Old Para Nos

129
85/c
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The scrutiny of contingent voucher received that the purchase were being made for amounts in excess of the competency of the principal. Instances were given below :-

In view of the above observation other purchases may be reviewed and such lapses may be set right either by obtaining ex post facto sanction of the competent authority or effecting recovery from the concerned officer.

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9 B Bhatt
11/10-34

Para 3

Para-5

Para-5

Para No 5

Relevant Sanction
Not Produced by
The Audit

1) Following purchases were made during 1980-81 from the dealers and vide contingent bill nos: and mentioned against each:-

Name of the articles	cost	CB No.	Dealer
17 tools (Draftsman)	Rs. 2664.75	287	Aggarwal agonotes
17 tables (Drafting)	Rs. 10247.60	at: 10.3.81	
2 Aluminium straight ledger	Rs. 1551.50	263	Hasant Industries
Metallio chest drawers	Rs. 5408.00	at: 17.2.81	M/s. Matr. Viewkarni
		301	
		at: 16.3.81	

Para-20
S.D. No. 13

80/81

The sanctions accorded by the authorities concerned were not made available to the audit. Presumably as in the case of the purchases, it would have been stipulated in the letters of sanction that the purchase could be concluded at the DCS&D contact rates. The sanction may be traced out and the observance of spirit of conditions shown therein, confirmed to audit.

contd. 51-

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-225-

Para Para-6 21 Page 6
NO. 6 (5)

PARA NO: 21 : Contingent Vouchers.
old Para No 10

SP. No. 14

A test check of contingent vouchers revealed the following irregularities:-

Para 4

a) As per delegation of Financial Powers Rules, Head of the Office is competent to purchase stationery locally worth of Rs. 40/- at a time. It was noticed that local purchase of stationery was made for more than Rs. 40/- (Single day) in following cases i.e. exceeding the powers delegated to the Head of office. This was violation of the provisions/instructions on the subject and the reasons for exceeding the limit of Rs. 40/- be elucidated in the first instance. Also expenditure incurred in excess needs regularisation by obtaining the sanction of competent authority, under intimation to audit.

HLI No:	Sub. Voucher No:	Amount
199/5.12.80	478	Rs. 75.97
257/13.2.81	627	Rs. 107.00
260/1.2.81	646	Rs. 87.74
276/2.3.81	669	Rs. 87.74
278/2.3.81	677	Rs. 93.09
286/3/81	698	Rs. 91.80
331/28.3.81	826	Rs. 97.37

Page No. 7 Page No. 7
1982-83

(72)

82.84 21/10/84
(61) (67)

1982-83
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- B) Unscrutable articles worth Rs. 1943.04 (as per annex B) are still laying in store for condemnation. Necessary steps may please be taken to get the items returned under intimation to audit.
- C) Further it was observed that no stock register for stores return articles was being maintained by the storekeeper. In the absence of which correctness of stores of capital goods received from various traders could not be verified. The same may please be maintained now under intimation to audit.

30.8.85
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goods immediately

C.B. Bharti
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Contd. 4/-

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Handwritten notes and stamps: 43, 18/2, 117, 66, H

D) Further, it was noticed that some articles were purchased during the year 1979-1980 which are still lying unused or they have been used in very small quantity. As the value of this is deteriorating with the passage of time which is a loss to Govt. and on the other hand, the expenditure incurred as such is tantamount to mis-utilisation of Govt. money such practice should be avoided in future. Some instances are given below:-

B.No.	Name	Date of purchase	Qty. purs.	Qty used	Balance
1)	Shring shuttle	27.11.79	16 ns	nil	16 nos
2)	Piping cloth	12.10.79	180 mtr	58.50	121.50 mts
3)	Tussor cloth	27.2.80	8.40 mts	2.40.Mts	6 mts
4)	Print fabric	16.10.79	6.30 mts.	3.30 mts	3 mts.

E) It was seen that no stock register for non-consumable items was being maintained by the concerned trade incharge which is irregular. In the absence of which correctness of accounting of stores could not be ascertained. The same may be mentioned now under intimation to audit.

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Para 5

~~Para 8~~

~~Para No. 8 Para 2~~

96-97

~~PKTS~~

Para No. 5 (Ref. Memo No. 10 dated 10.10.97)

Sub: Recovery of Cost of Training with the Establishments

As per information given by the F.I. B.T.C. Pusa recovers tra charges from small and big Establishment @ Rs.105 p.m. & Rs.450/- p.m. respectively, but an amount of Rs. 5428/- is out standings towards diff establishments at the end of Session ending July, 97. It is suggested immediate steps be taken to recover this outstanding amount/cost and audit be informed accordingly.

PARAG

Para 6

Para No. 9 Para 9
Para No. 8 Para 9

(39) (39)
Memo No. 39
Date 17.3.98

On scrutiny of contingency bills & vouchers for the year 1997-98, following nature of irregularities/discriminatory were noticed:-

13) Vide CB No. 425 Dt. 11.3.97 unit has made the purchases of Rubber stamps for Rs. 660/-. On scrutiny of the bill it revealed that specimen mark of stamps prepared were not attached with the office copy of the bill to check the genuineness of the bill. Compliance may please be shown to audit & note for future guidance.

14) Similarly unit had given advertisement in the newspapers as per details given below, but photocopy of the advertisement is not attached with the office copy the bill, which is irregular. Compliance may please be shown to audit & note for future guidance.

14F) E IN CB No. 46 dated 31.3.98 M for Rs. 20,550/- unit had paid Rs. 20,550/- to M/S Vinytas Peripherals Pvt. Ltd. for the centralized purchase of microprocessor at the agreed price of Rs. 20,170/- resulting in overpayment of Rs. 380/-. It is therefore suggested to recover the amount from the said firm under intimation to audit. The details of difference is as under:-

Price fixed by DTE as per order No. P. 1(23)97-98/1015/81 Dt. 17.3.98	Amount Paid as per Bill	Difference
Microprocessor Kraince KIP	19000/-	19000/-
Excise Duty	570/-	570/-
Packing, Forwarding & Handling	400/-	400/-
erection & testing charges	200/-	200/-
Total cost =	Rs. 20,170/-	20,550/-
		Rs. 380/-

Unit had made the purchase of following books, but 10% discount was not charged, the difference may please be recovered from the concerned firm under intimation to audit after due verification. Details are as follows:-

No./Date	Vr. NO.	Ant of Books	10% Dis- count	Discount allowed by the firm(5%)	Difference Redevable
C-336/31.3.98	424	195	19.50	9.50	2.00
E	425	115	11.50	10.35	1.15
426	125	12.50	10.50	2.00	
427	115	11.50	9.85	1.65	
428	115	11.50	9.65	1.85	
429	125	12.50	10.50	2.00	
430	115	11.50	9.65	1.85	
431	130	13.00	10.30	2.70	
432	125	12.50	11.25	1.25	
433	115	11.50	11.00	0.50	
436	115	11.50	10.45	1.05	
44/15.5.97	78872	45	4.50	NIL	4.50
44/15.5.97	78871	30	3.00	NIL	3.00
Total = Rs. 26.05					

vi) On scrutiny of contingent bills for the month of March '98, it revealed that unit had made number of purchases by splitting it into the amounts less than Rs. 500/- to avoid the sanctioning procedure from the M.C.D. & to avoid quotation work, which is irregular. It is therefore suggested that all the purchases be regularised from the competent authority under intimation to audit. All other similar cases be reviewed and action as suggested above be taken. Details are as follows:-

CB No./Date	Amount of each voucher	CB No./Date	Amt. of Bill/Vr
CB-313/16.3.98	Rs. 439	0-342/31.3	296
	Rs. 110		255
CB-314/16.3.98	Rs. 495		465
	Rs. 498		465
	Rs. 345		487
	Rs. 289		487
CB-316/16.3.98	Rs. 252		274
	Rs. 479		444
	Rs. 378		460
	Rs. 468		457
	Rs. 435	2006	456
CB-320/24.3.98	Rs. 486		4546
	Rs. 257	0-344/31.3.98	150
	Rs. 54		125
CB-322/24.3.98	Rs. 492		231
	Rs. 329		231
	Rs. 406	1227	737
CB-325/24.3.98	Rs. 60		
	Rs. 275		
	Rs. 71		
	Rs. 374		
	Rs. 173		
	Rs. 456	1439	
CB-334/31.3.98	Rs. 462		
	Rs. 487		
	Rs. 498		
	Rs. 478	1927	
Total = Rs. 14655			

for future

(MRA)

Para 7

Special Page-10

Para 10

(X) FM/37 24/4/98
Memo No. 20

IRREGULARITIES IN PURCHASES

Dated: 17.9.98

On scrutiny of Purchase files & contingency bills, following nature of discrepancies/irregularities were noticed, which may please be looked into and rectified & noted for future guidance:-

(I) Unit had made the purchases of Raw Material & Tools & equipment through Open tender vide CB No. 321 Dt. 24.3.98 for Rs. 45311, CB NO. 340 Dt. 31.3.98 for Rs. 27738, CB-350 Dt. 31.3.98 for Rs. 2381, CB-347 Dt. 31.3.98 for Rs. 11112, CB 338 Dt. 31.3.98 for Rs. 8273 & the following observations were made:-

- a) Six tenders were sold @ Rs. 30/- each fax;
- b) Earnest money of Rs. 6000/- was deposited by three firms;
- c) Tenders were opened in the presence of Two Gazetted Officers and FI/GI concerned;
- d) No accounts functionary was involved.
- e) Items No. 55, 60 & 87 were purchased from Hms lowest instead of 1st, for which Government had suffered a loss of Rs. 10

Irregularities observed:-

- i) No tender sale/open register is maintained by the unit;
- ii) As per requirement of GFR minimum Three Gazetted Officers are required to open/accept the tender preferably one G.O. other unit, but it was observed that only Two G.O. were involved in the complete purchase procedure, which is irregular;
- iii) As per G.N.G.I. of Delhi Finance (Accounts) Department order No. F. 22/10/84-AC/762-931 Dated: 27.3.96 regarding streamlining of procedure for purchase of stores: In cases where the purchase of stores exceeds Rs. 20,000/- a representative of the Finance Department/Pay & Accounting Orgn. (to be nominated by the Finance Secretary) will also be the member of the said committee. In the case of BTO Pusa BTE had circulated vide order No. 21212 Dated: 5.11.96 in which it had been decided that Accounts Officer of M.A.M. College as Finance nominee. But it has been observed that this requirement was not followed, which is highly objectionable.
- iv) It was also observed that the following items were purchased from Hms Lowest Firms i.e. Usha & Co and Kay Co. who have quoted their exclusive of Sales Tax (7%) comparison M/S Jeginsor Electricals have quoted their inclusive of Sales Tax resulting in Loss Of Rs. 108/- the Government exchequer. Details are as follows:-

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Item No.	Name of Item	Rates Quoted by Ush & Key Co. Electricals	Rates Quoted by Jagginder	Diff per unit	Qty	Am. Rec. vera
55 (b)	PVC Elbow 20mm	3/- ST-3.21 each	3/- (inclusive of ST)	0.21	36	
(c)	Junction box 1 way 20mm	5/- ST-5.35 each	5/- (")	0.35	36	
(d)	2 way 20mm	5/- ST-5.35 each	5/- (")	0.35	36	330
60	Wire 16SWG	35/- ST-37.45 per kg	35/- (") KG	2.45	7KG	174
87	PVC Wire 3/22 (Copper) (roll of 91.44 Mt.)	4.15 ST-4.44 per roll	4.15 (")	29	per 2 roll	58

Total Rs. 108.00

It is therefore suggested that recovery of Rs. 108.00 may please be made from the defaulting Officer/official. Reasons may please be elucidated to audit as to why this lapse was occurred resulting in failure of procedure of open tender system.

Keeping in view of the above irregularities observed, it is the here suggested that purchases may please be get regularized from the competent authority under intimation to audit and other similar cases if any, may also be reviewed and note for future guidance.

Page No. 11 - Irregularities in Condemnation
SR No 40 36

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A scrutiny of the file dealing with the Condemnation of various store items revealed that the B.T.E. had Condemned and auctioned several items vide Condemnation order issued by the SR. Accounts Officer conveying the sanction of H.O.D. of Dte. of Tech. Education. In this connection it is pointed out that in the survey report enclosed with the sanction letter, the life of items condemned have not been mentioned. In the absence of life of the items it could not be ascertained whether the Condemnation has been done after they have ~~expired~~ ^{reached their useful life fixed by the Govt}.

C.B.P.M. HAO-34

It has also been noticed that although auction has been done in the presence of members of auction Committee, but the reserve price fixed by the Condemnation Board ^{for} each item has also not been reflected in the list. In the absence of reserve price, it could also not be ascertained in the audit, whether a particular item has been sold ^{at} for auction ^{at} ^{within} ~~at~~ reserve price or less than the reserve price.

The above lapses ^{and} ~~and~~ ^{approximate} ~~approximate~~ ^{rule} ~~rule~~ ^{provisions} ~~provisions~~ ^{provided} ~~provided~~ ^{in the C.P.R.} ~~in the C.P.R.~~ Reasons for not indicating such a vital information on the sheet be stated to audit and the life-

C.B.P.M. HAO-34

as well on reserve price of each items condemned during the last five years be intimated to the audit.

PARA 2

Para 8
Date: 07/06/06

Para No. 2
SUB: "Refund of Earnest Money"

Page 12

It has been observed that Earnest Money has been refunded to the firms and amount of Rs 1300/- has been deducted from Earnest Money due to non supply of items by the firms as mentioned in letter No. 11(3)/BTC/PUR/AR/ME/2002-03/261 dt. 07/05/2003. In the connection it is stated that in case the firm has supplied short items, the whole amount of Earnest Money is to be forfeited for each of terms and conditions. There is no condition in the tender that partly deduction/forfeit of Earnest Money will be in 20 items which are not supplied by the Contractor. Please clarify the position. The Earnest Money was deposited in Head 8003 - Civil Deposit forfeited amount for Rs 1300/- has to be credit in Govt Account while debiting the Head 800 Deposits. The detail of forfeited amount is

as under:-

Sr. No.	Name of tenderers	Amount of E.M. Deposited	Amount of non-supply of items	Amount to be refunded
2.	M/S. Inolia Tool Trade 1591, Chauvi Bazar	Rs. 22,080	Rs. 14,119	Rs. 2,17
3.	M/S. Sameer Traders I.V. Chauvi Lajpat Nagar	Rs. 20,000	Rs. 29,060	Rs. 20
4.	M/S. Sachdeva Sales Corp. 65, Haldikar Nagar	Rs. 15,000/-	Rs. 18,711	Rs. 15,000

57/c (37)

(58) 2/c

(39)

2

4. S. Uska & Co.
3032/2, 10/10
Fazlindar Nagar

Rs. 7000/- Rs. 6022/- Rs. 6850/- Rs. 1

5. M/S. M.S. Teachers
R-28 Subhash Park
Ultara Nagar

Rs. 7000/- — Rs. 7000/-

6. M/S. Manvi Enterprises
P-1-73 Shalimar Bagh

Rs. 15000/- — Rs. 7000/-

7. M/S. Imper Sales
2-1 Hardware Market
Delhi

Rs. 7000/- — Rs. 7000/-

In future in case of short supply
by the firm or tenderer withdraws or amends, in
or delegates from the tender in any respect within
the period of validity of the tender, the whole of
of Earnest Money may be forfeited instead of
any recovery being made from the Earnest Money
as per normal practice.

PARAS

(68)

MEMO No. 9

SA No. 44

~~Paras No. 9~~ Dated: 07/06/06

Para - 13

Para No. 13

Para 9

25 7/06

SUB: - L.T.C.

Para-13

While checking L.T.C. Adjustment Bill No. 109
 Mr. CULOS for Rs. 2097/- it is observed that Sh. N.K.
 Chonwanti, C.S. has availed L.T.C. facility from Delhi to
 Trivandrum for the block year 2002-05. The detail of
 journey is as under:-

Delhi to Trivandrum	By Train	Rs. 10485/-
Trivandrum to Bangalore	By Car	Rs. 5658/-
Bangalore to Delhi	By Train	Rs. 9210/-

The claim should be restricted by train fare
 i.e. Rs. 10485/- + Rs. 9210/- = Rs. 19695/- whereas payment
 is made for Rs. 2097/- Excess payment made
Rs. 1275/- only be recovered under intimation to audit

Page No. 14

~~Page No. 14~~

(27)

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Para - 14

Para No. 14

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30/c

Para No. 2.

Subject: Review the position of stock of Prospectus with Application forms and loose forms for the session 2006-2007

Craftsman Training Scheme introduced w.e.f. August, 2004. Prospectus and Application Forms have been printed from Govt. of India Press and distributed to various Admission Centers and I.T.I's for sale through BTC Pusa as per the instructions issued by the H.Q.

In session 2006-07 20,000 Prospectus and 35,000 Application forms (Loose forms) issued by Govt. of India Press to BTC Pusa for distribution to various Admission Centers and I.T.I's. Out of which 19300 Prospectus and 30500 Application forms have been distributed sale. The balance stock i.e. 700 Prospectus and 4500 Application forms are lying in the stock.

Asstt. Director (Trg.), Directorate of Training and Technical Education vide his letter No.F7(19)2006-07/Admission Policy/ Trg./428/dated 23.6.2006 has requested to arrange t distribution of Prospectus and Application forms to all Govt. I.T.I's as per the distribution sl immediately after anticipating the sale up to 17.7.2006.

During the course of Audit it has been observed that no efforts were made to review position of ^{each} sale of prospectus/forms and its accountability.

This needs elucidation.

C. B. Bhatt

1A-34

Para NO-15/8/66

~~Para-15~~

~~Para-15~~

Para No. 15

PARA 10

30

SS

6/4

Para No. 3.

Subject:- Disposal of Unserviceable/ Condemned stores

As per the instructions laid down in General Financial Rules, the Unserviceable/ Condemned Stores should be disposed off by Public Auction for the purpose for not less than the reserve value fixed by the Condemnation Board. During the course of Audit it has been observed that many unserviceable items (as per Annexure A, B, C, attached) were inspected and approved by the Condemnation Board for worth Rs. 7,93,278 for disposal but till date they are lying in store for disposal.

Necessary disposal action for the same may please be carried out under intimation to Audit.

(65) ~~43/c~~
 (54) ~~24~~
 Annexure (37)

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LIST OF UNSERVICEABLE ITEMS FOR CONDEMNATION OF BTC PUSA

S.NO	L.F NO.	DATE OF PURCHASE,	NAME OF ITEMS	QTY.	RATE	AMOUNT	REMARKS
1	280/III	31.03.81	Drawing Board wooden	16 No.	175.00	2800.00	
2	336/III	14.01.88	Battery storage 6v	05 No.	603.30	3016.50	
3	176/III	26.09.77	Spring Balance(5 Kg)	1 No.	300.00	300.00	
4	206/F	22.03.88	Locker and Hole	2 Nos.	1500.00	3000.00	
5	70 F	21.11.85	Dual Desk steel Frame	22 Nos.	688.00	15136.00	approx.
6	62 F	30.03.79	Chair armed	5 Nos.	55.50	277.50	
7	12/F	30.03.79	Chair armless	10 Nos.	77.34	773.40	
8	156/III	17.03.79	Electric Press	1 No.	124.00	124.00	
9	162/III	19.12.76	Sewing M/C Zig Zag	1 No.	1074.00	1074.00	
10	180/III	22.01.79	Fire extenguisher	1 No.	235.00	235.00	
11	180/III	13.02.79	Fire extenguisher	1 No.	130.00	130.00	
12	180/III	05.01.84	Fire extenguisher	3 No.	221.00	663.00	
13	180/III	11.01.84	Fire extenguisher	3 No.	269.00	807.00	
14	184/III	01.08.82	Hammer 1.5 Lbs	02 Nos.	7.34	14.68	
15	250/III	14.01.90	wrench Adjustable 250 mm	1 No.	60.00	60.00	
16	264/III	30.05.86	File round 8"	2 Nos.	266/doz.	44.34	
17	272/III	14.01.84	Solider iron 75 w	2 Nos.	31.33	62.66	
18	350/III	04.09.84	Compressor with motor 1.5 hp	1 No.	4975.00	4975.00	
19	254/III	04.09.84	Combination Plier	4 Nos.	43.40	173.60	
20	286/III	18.08.87	High vaccum Pump with motor	1 No.	2995.00	2995.00	approx.
21	352/III	24.09.84	Flaring tool 3/16"	2 Nos.	390.00	780.00	
22	352/III	09.10.84	Bottle cooler 315 ltr.	1 No.	14200.00	14200.00	
23	07/HT	01.04.80	Service Table	8 Nos.	114.00	914.00	
24	122/F	09.03.81	Chair wooden	34 Nos.	142.00	4845.00	
25	174/III	13.01.89	Overlocking M/C with motor	1 No.	1575.00	1575.00	
26	376/III	01.02.89	wheat stone bridge	1 No.	2500.00	2500.00	
27	F-216	17.03.88	table small 36"x24"	1 No.	480.00	480.00	
28	99/HT	01.04.80	coffee pot	1 No.	165.00	165.00	
29	101/HT	01.04.81	salt and paper set	6 No.	44.00	264.00	
30	152/III	03.10.83	torch	2 No.	58.10	116.20	
31	152/III	07.09.82	wall clock	1 No.	243.00	243.00	
32	368/III	27.09.89	Overlocking M/C	1 No.	2325.00	2325.00	
33	250/III	14.01.90	adjustable wrench 12"	1 No.	60.00	60.00	
34	352/III	14.01.91	pipe flaring tool	1 No.	390.00	390.00	
35	364/III	09.07.88	soldering iron	1 No.	20.00	20.00	
36	154/III	02.01.79	scissors 10"	1 No.	10.00	10.00	
37	302/III	02.09.88	nose plier	1 No.	27.00	27.00	
38	302/III	06.02.84	screw driver (assorted)	18 No.	7.75	139.50	
39	264/III	30.05.86	round file 10"	2 No.	266/doz.	44.34	
40	368/III	31.03.79	hand drill M/C	1 No.	88.60	88.60	
41	62/III	31.03.92	spanner d.e.	1 Set	39.60	39.60	
42	270/III	12.08.87	blow lamp	2 No.	125.00	250.00	
43	424/III	09.02.84	safetv goggles	1 NO.	17.85	17.85	
					sub total	66155.77	

(69)

28
68/c + 7/c (53)
67/c

44	230/III	03.01.84	steel rule	5 No.	16.50	82.50
45	406/III	26.03.89	chisel cold	2 No.	25.00	50.00
46	78/III F	21.03.77	wooden table	1 No.	334.00	334.00
47	262/III	30.05.86	file half round 6"	24 No.	358/doz.	716.00
48	408/III	09.02.88	noodle file/ Instrument file	01 Set	245.00	245.00
49	310/III	13.02.84	odd leg calliper	8 No.	11.75	94.00
50	74/III	20.01.93	room heater	1 No.	313.00	313.00
51	218/F	06.03.89	dress hanging wooden	2 No.	422.75	845.00
52	102/F	23.03.77	mirror stand	1 No.	186.00	186.00
53	58/F	02.03.77	steel table sanmica top	2 No.	506.00	1012.00
54	204/III	22.03.81	working table blue prints steel frame	1 No.	1500.00	1500.00
55	42/F	24.03.86	stool wooden	7 No.	156.00	1096.00
56	180/III	02.12.76	garden scissor	1 No.	22.00	22.00
57	178/III	20.03.87	shaped (phawra)	4 No.	30.00	120.00
58	290/III	27.03.76	drill M/C with polisher	1 No.	2176.00	2176.00
59	84/III	17.02.93	electric iron	1 No.	435.00	435.00
60	274/III	24.01.84	soldering iron	3 No.	24.00	72.00
61	370/III	01.01.84	hacksaw frame (assorted)	28 No.	17.50	490.00
62	16/III	18.03.92	calculator	1 No.	453.90	453.90
63	250/III	11.02.84	file round (assorted)	2 No.	48.00	96.00
64	240/III	18.01.84	nipper/side cutter	5 No.	14.50	72.50
65	100/F	22.03.77	steel pipe bench	1 No.	227.50	227.50
66	350/III	02.08.84	pipe vice	1 No.	190.00	190.00
67	82/F	19.03.77	cutting and drafting table	1 No.	690.00	690.00
68	222/F	09.11.93	draftsman table	1 No.	2848.00	2848.00
69	224/F	23.02.82	working table	1 No.	3150.00	3150.00
70	226/F	15.02.80	office table	4 No.	340.00	1360.00
71	78/F	21.03.77	pressing table	3 No.	334.00	1002.00
72	196/F	31.03.84	work bench	2 No.	2494.00	4988.00
73	42/F	24.03.76	wooden stool	2 No.	156.70	313.40
74	216/F	17.03.88	wooden table small	1 No.	480.00	480.00
75	290/III	27.10.87	drill M/C electric 10 mm.	1 No.	2176.00	2176.00
76	02/III	10.03.92	bench vice	1 No.	535.00	535.00
					total	94525.97

B/C 127
Annexure 681
59
B/C 36

LIST OF UNSERVICEABLE ITEMS FOR CONDEMNATION OF BTC PUSA

S.NO	L.F NO.	DATE OF PURCHASE	NAME OF ITEMS	QTY.	RATE	AMOUNT
1	216/II	17.4.85	verner caliber	2 nos.	350.00	700.00
2	220/II	16.4.85	filler gauge	2 nos.	25.00	50.00
3	224/II	16.4.85	verner caliber	2 nos.	250.00	500.00
4	302/II	16.4.85	voltage regulator	1 nos.	150.00	150.00
5	366/II	17.4.85	number punch	3 set	30.00	90.00
6	374/II	17.4.85	letter punch	2 set	45.00	90.00
7	394/II	17.4.85	multi meater	1 nos.	350.00	350.00
8	102/I	17.10.94	color T.V set 51 cm	1 nos.	13800.00	13800.00
9	398/II	16.4.85	screw driver	3 nos.	4.00	12.00
10	456/II	17.4.85	socket set	1 set	75.00	75.00
11	20/fur	28.3.81	almirah steel big	2 nos.	677.55	1355.10
12	34/fur	23.2.79	stool wooden small	32 nos.	35.00	1120.00
13	46/fur	30.3.89	revolving checking	1 nos.	673.00	673.00
14	88/fur	8.2.79	locker 18 hall steel	3 nos.	768.00	2304.00
15	114/fur	16.1.84	chest of drawaj	1 nos.	2500.00	2500.00
16	230/III	3.1.84	steel role 12"	5 nos.	16.50	82.50
17	130/fur	22.3.79	nesting steel chair	12 nos.	38.90	466.00
18	240/III	17.1.84	centre punch	5 nos.	5.70	28.50
19	406/III	26.3.84	chisel cold	2 nos.	25.00	50.00
20	53/HT	1.4.80	combination cooler	1 nos.	9300.00	9300.00
21	165/HT	25.3.81	locker small 16 hole.	2 nos.	940.00	1880.00
22	2/III	10.3.90	bench vice 4"	2 nos.	535.00	1070.00
23	160/III	14.12.76	L square wooden	5 nos.	15.00	90.00
24	150/III	7.3.83	lock's assorted type	40 nos.	36.24	1449.60
25	192/III	17.12.84	refridgerator 286 ltrs.	1 nos.	5050.00	5050.00
26	258/III	31.10.89	electric press	2 nos.	971.00	1942.00
27	248/III	8.1.89	drill choque	1 nos.	159.00	159.00
28	270/III	12.8.87	blow lamp	3 nos.	125.00	375.00
29	304/III	15.2.90	calculator small	2 nos.	202.40	404.80
30	286/III	18.8.87	high vaccum pump with motor	1 nos.	2995.00	2995.00
					total	49111.50

Annexure 'C'

Govt. of Delhi
Veer Savarkar Basic Training Centre
Pusa, New Delhi-110012

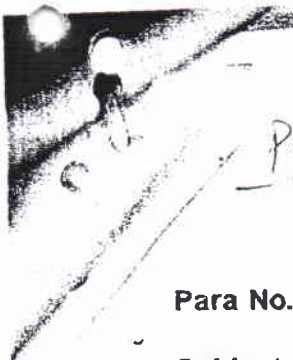
List of Condemnation items Approved by Condemnation Board on

S. No	Name of items	Qty	Ledger Folio No.	Date of Purchase	Rate per Unit	Amount	Remarks
1	Computer Intel Pentium Pro 150MHz/64 MBEDORAM/1.2 GB HDD/3.5 & 1.44MB FDD/MS Mouse/Keyboard/Colour Monitor	4	608/93 (Capital)	31.3.97	103612.00	436771.00	Not in working condition & repair or upgradation is not economically feasible.
2	Multimedia Kit	1	609/93 (Capital)	31.3.97	5830.00	5830.00	Not in working condition & repair or upgradation is not economically feasible.
3	Scanner HP	1	601/93	29.3.97	44590.00	44590.00	Out of syllabus but compatible/obsolete.
4	Dr. Solomon Anti Virus	1	76/99	5.3.99	3000.00	3000.00	Out of syllabus & not compatible/Obsolete.
5	Siri Lipi	1	605/93	29.3.97	8000.00	8000.00	Out of syllabus & not compatible/Obsolete.
6	C. Dac Leap	1	606/93	29.3.97	5000.00	5000.00	Out of syllabus & not compatible/Obsolete.
7	Window 3.11	1	607/93	29.3.97	4500.00	4500.00	Out of syllabus & not compatible/Obsolete.
8	Windows 95	1	604/93	31.3.97	4000.00	4000.00	Out of syllabus & not compatible/Obsolete.
9	Coal word	1	214/93	24.3.97	5550.00	5550.00	Out of syllabus & not compatible/Obsolete.
10	Norton Anti Virus	1	216/93	24.3.97	1300.00	1300.00	Out of syllabus & not compatible/Obsolete.
11	Coral Xare	1	217/93	24.3.97	1100.00	1100.00	Out of syllabus & not compatible/Obsolete.
12	5 KVA Online UPS with 6 automotive batteries	1	603/93	29.3.97	123000.00	123000.00	not in working condition & repair or upgradation is not economically feasible.
Grand Total						649641.00	

Rupees - Six Lakh Fourty Nine Thousand Six Hundred Fourty One Only

This is to certify that the above items obsolete and beyond economical repair:

(51) (28) (57) (57c)



Para No - 9 (61)
 Para - 16 (9) 11
 Para No. 16

3470
 (50) 14/6 (36)
 (25) (35)

Para No. 4.

Subject:- Non disposal of Scrap items/Raddi.

Under the Craftsman Training Scheme 18 various Trades are running in BTC, Pusa. Raw material has been Purchased by the Institute and utilized by the trainees during the course of training. A huge number of scrap items/ Raddi as per detail given below are lying in the store since long.

Detail of Scrap as on 31.03.2007

<u>S.No.</u>	<u>Type of Scrap</u>	<u>Quantity</u>
1.	M S Scrap	4007.000 Kg.
2.	Copper Scrap	18.200 Kg
3.	Brass Scrap	25.920 Kg.
4.	News Paper Scrap	102.000 Kg.
5.	Aluminum Scrap	.135 gm.

Settled

HS

The reserve value of these items is to be fixed by the Condemnation Board. As the store is reducing their value with the passage of time, Immediate action may please be taken under intimation to Audit. Physical verification of store has also not been conducted during the year 2006-07. The same may please be done under intimation to audit.

Charbi No 930
8/5/2016

HS

Para No 19

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1970

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Para 17

Para - 17

Para No. 17

Para-11

Para No. 5.

Subject:- Recovery of cost of Training Charges from bigger and smaller establishments

According to the provision of Apprenticeship act, the cost of training including cost of stipend should be borne equally by the Govt. and the establishments recruiting appointments. To comply with this provision 50% of cost is to be recovered from the establishments.

During the course of audit it has been observed that apprentices got admission in the center. But the cost of training was not recovered from the bigger establishments. The same was also pointed out by the previous audit party from time to time but fruitful efforts are not made till date.

The amount i.e Rs. 1,29,175/- as per list attached may be recovered now from the establishments and deposited into Govt. account under intimation to audit.

129175
5428
1275

Dy. AA
Dy. AA
LTC

Total Amt. 135878
to be recovered

List of apprentices in r/o. whom recovery of
 cost has not been received from the
 higher authorities.

(39) (48)

STC/B
 Annexure - 2
 34

Sl. No.	Name of the apprentice	Name of the Estt.	Period	Amount	Remarks
1)	Sh. Dharam Dev Sharma	Hotel Sofatal Burya	8/88 to 12/88	5 x 130 = 650	
2)	Sh. Bushil	-do-	-do-	5 x 130 = 650	
3)	Sh. Anil Kumar	-do-	-do-	5 x 130 = 650	
4)	Sh. Ramesh Dev Singh	-do-	1/89 to 5/89	5 x 130 = 650	
5)	Sh. Kuldip Awashi	-do-	-do-	5 x 130 = 650	
6)	Sh. Dharat Singh	-do-	-do-	5 x 130 = 650	
7)	Sh. Abhey Kumar	M/S. Lo Meridian.	3/88 to 7/88	5 x 130 = 650	
8)	Sh. Ravinder Kr.	-do-	-do-	5 x 130 = 650	
9)	Sh. GhanShyam Kr.	-do-	1/89 to 5/89	5 x 130 = 650	
10)	Sh. Kalyan Chakarwanti	-do-	-do-	5 x 130 = 650	
11)	Sh. Arun Sharma	-do-	-do-	5 x 130 = 650	
12)	Sh. Jai Singh Bainsi	-do-	-do-	5 x 130 = 650	
13)	Sh. W. Raj Kumar	-do-	-do-	5 x 130 = 650	
14)	Sh. Imran Velah	-do-	-do-	5 x 130 = 650	
15)	Sh. Rajesh Kumar	-do-	-do-	5 x 130 = 650	
16)	Sh. Alexander Denial	-do-	8/88 to 12/88	5 x 130 = 650	
17)	Sh. Ajay Kr. Mehjan	-do-	-do-	5 x 130 = 650	
18)	Sh. Lakmi Kant	-do-	-do-	5 x 130 = 650	
19)	Miss. Nirmla Verma	M/S. Wing Wear	8/88 to 7/89	12 x 130 = 1560	
20)	Miss. Sangeeta	-do-	-do-	12 x 130 = 1560	
21)	Miss. Sima Sahni	-do-	-do-	12 x 130 = 1560	
22)	Miss. Bimla Kumari	-do-	-do-	12 x 130 = 1560	
23)	Miss. Renu	-do-	-do-	12 x 130 = 1560	

Contd...2/-

19500

(52) (47) (44) H/c 30/c 62/c
 22

1	3	4	5	6
24) Miss. Tripati Verma	M/S. Wing	Wear	8/88 to 7/89	12 x 130 = 1560
25) Miss. Chanchal Datta	-do-	-do-	-do-	12 x 130 = 1560
26) Miss. Shilpa Sharma	-do-	-do-	-do-	12 x 130 = 1560
27) Sh. Paramjeet Singh	D.W.S.W.	disposal	-do-	12 x 130 = 1560
28) Sh. Rakesh K. Sharma	-do-	-do-	-do-	12 x 130 = 1560
29) Sh. Devendra Kr.	-do-	-do-	-do-	12 x 130 = 1560
30) Sh. Nareesh Dutta	M/S. Galyania	Laxman	9/88 to 7/89	11 x 130 = 1430
31) Sh. Avnish Chander	-do-	-do-	-do-	11 x 130 = 1430
32) Sh. Pardeep Gehjal	-do-	-do-	-do-	11 x 130 = 1430
33) Sh. Sanjay Duba	-do-	-do-	-do-	11 x 130 = 1430
34) Sh. Manoj Sharma	M/S. Hindustan	General Incl.	-do-	11 x 130 = 1430
35) Sh. Davinder Singh	-do-	-do-	-do-	11 x 130 = 1430
36) Sh. Sanjay Kr. Kohli	-do-	-do-	-do-	11 x 130 = 1430
37) Sh. Rameshwar Chowdhry	-do-	-do-	-do-	11 x 130 = 1430
38) Sh. Om Prakash	-do-	-do-	-do-	11 x 130 = 1430
39) Sh. Daya Shankar Tiwari	-do-	-do-	-do-	11 x 130 = 1430
40) Sh. Umesh Singh	-do-	-do-	-do-	11 x 130 = 1430
41) Sh. Upender Nath	-do-	-do-	-do-	11 x 130 = 1430
42) Sh. Nandlal Arora	-do-	-do-	-do-	11 x 130 = 1430
43) Sh. Karmesh Kumar	-do-	-do-	-do-	11 x 130 = 1430
44) Sh. Sanjeev Sehgal	M/S. Voltas	Ltd.	8/88 to 7/89	12 x 130 = 1560
45) Sh. Jitender P. Yadav	-do-	-do-	-do-	12 x 130 = 1560
46) Sh. Rajeev Khanna	-do-	-do-	-do-	12 x 130 = 1560
47) Sh. Vinod Kumar	-do-	-do-	-do-	12 x 130 = 1560
48) Sh. Hitesh Madan	-do-	-do-	-do-	12 x 130 = 1560
49) Sh. Dharam Singh	-do-	-do-	9/88 to 7/89	11 x 130 = 1430
50) Sh. Neel	-do-	-do-	-do-	11 x 130 = 1430
51) Sh. Sur	-do-	-do-	-do-	11 x 130 = 1430
Total:				606

(27)

(46)

Amex... 12

(81)

(33)

HIST'A

@ Rs. 130/- p.m.

Sl. No.	Name of the apprentice.	Name of the Estt.	Period	Amount	Remarks
1)	Sh. Rakesh Chopra	M/S. Pure Drinks	8/88 to 3/90	20 x 130	=2600
2)	Sh. Vinod Kr. Arora	M/S. Monica Electronics.	8/88 to 3/90	20 x 130	=2600
3)	Sh. Ashok Kr. Mago	-do-	-do-	20 x 130	=2600
4)	Sh. Lovekesh	-do-	-do-	20 x 130	=2600
5)	Sh. Sanjay Kr. Kaushik	D.W.S. & Co. Mohal ND	8/88 to 3/90	20 x 130	=2600
6)	Sh. Rakesh Sharma	-do-	-do-	14 x 130	=1820
7)	Miss S...	-do-	2/89 to 3/90	14 x 130	=1820
8)	Miss ...	-do-	-do-	14 x 130	=1820
9)	Miss ...	-do-	-do-	14 x 130	=1820
10)	Miss ...	-do-	-do-	14 x 130	=1820

Hotels:

1)	Sh. Karam Veer	M/S. Claridges Hotel	8/88 to 12/88	5 x 130	= 650
2)	Sh. Amit Kr. Ch...	-do-	-do-	5 x 130	= 650
3)	Sh. Harvinder Singh	-do-	-do-	5 x 130	= 650
4)	Sh. Naresh	M/S. ... CORNER HOUSE	-do-	5 x 130	= 650

Contd... 2/-

25/1/89

86

26

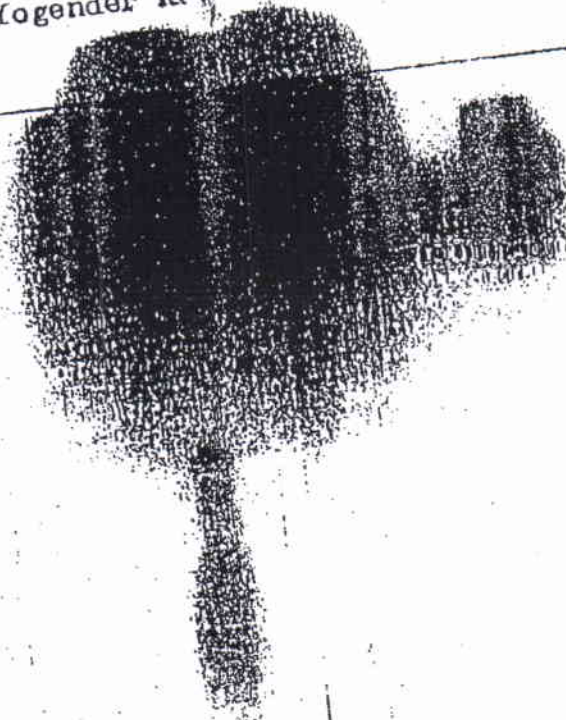
45

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(2)

1	2	3	4	5	6
5)	Bh. Shyam Sunder	M/S. Claridge Hotel	8/88 to 12/88	5 x 130 = 650	
6)	Bh. Devender Singh	Taj Air Caterers	1/89 to 5/89	5 x 130 = 650	
7)	Bh. Baldev Singh	-do-	-do-	5 x 130 = 650	
8)	Bh. Dharamender Singh	-do-	-do-	5 x 130 = 650	
9)	Bh. Malcon Razoria	Hotel Park	1/6/89 to 11/89	5 x 130 = 650	
10)	Bh. Yogender Kr	-do-	-do-	5 x 130 = 650	

29387/2



Ammeru

File Statement of Shareholders, Esst.

in respect of B-72, Para. N. S. S. Co.

No.	Name of Esst.	Date	Delivered App.	Trade.	Cont. No.	Amount due	Remarks
1	M/s. Allied Works B-56, Ind. Area Newing II N.D.-74	1997	Manish K. Singh	L.O.M.M.	A-97/427	R. 945/-	
2	India office part A-1 Mysore Ind. Area para 1	20.11.97	Kumar Ajay	L.O.M.M.	A-97/253	R. 945/-	
3	Do - -	21.11.97	Krishna Kumar	L.O.M.M.	A-97/254	R. 945/-	
4	Postal office part (V) Ind 5733 kithi ngr. Ind. Area	12.12.97	Neesay kr. Singh	L.O.M.M.	A-97/205	R. 840/-	
5	Technofab Engg. Ltd. S.O. 2, Sect 45p. 5B Nether place	24.10.96	Sunil Singh Negi	D/m mech.	A-96/36	R. 1260/-	
6	Monish Kuma & Assoc. Partners B-21 Shakti. off. N. D. S. Co.	7.11.96	Gurav Singh	D/m civil	A-96/332	R. 1260/-	
7	M/s. S. S. & Assoc. Gurudwally, Surajpura		Tarandeep Singh	D/m civil	A-96/477	R. 1260/-	
8	Tejinder Bader C-56 delh Ind. Area Ph. I N.D.	2.12.96	Ravi Kaurik	Electricity	A-96/528	R. 1260/2	
9	Do - -	10.12.96	Deepak Kumar	- do -	A-96/529	R. 1260/2	
10	Do - -	5.12.96	Rakesh Kumar	- do -	A-96/530	R. 1260/2	
11	Do - -	3.12.96	Hari K. Sharma	- do -	A-96/531	R. 1260/2	
12	Do - -	5.12.96	Girish Sharma	- do -	A-96/532	R. 1260/2	
13	Do - -	7.12.96	Dharmendra Sah	- do -	A-96/533	R. 1260/2	
14	Do - -	2.12.96	Shruti K. Singh	- do -	A-96/534	R. 1260/2	
15	Do - -	18.12.96	Ajit Kumar	- do -	A-96/535	R. 1260/2	
16	Monico Electrical Ltd S-A. 2 P. 6th floor G.S.	9.12.96	Priyanshu Chatterjee	Electricity	A-96/536	R. 1260/2	
17	Do - -	9.12.96	Hemant Mishra	- do -	A-96/604	R. 1260/2	
		9.12.96		- do -	A-96/537	R. 1260/2	

(85)

(89)

(54)

(32)

8/10/97

Remally

Name of Estt.	Year	Name of App.	Trade	Grat. no.	Amount
Mrs. Manica Electronics G.A-9B-1.	9-11-96	INDER SINGH	Electronics	A96 603	1260-00
ET & Co. 2nd Estate N.P.-44.	-do-	Vishal.	-do-	A96 626	1260-00
	-do-	Raghuwinda Nishu	-do-	A96 627	1260-00
	-do-	Bamika Sharma	-do-	A96 628	1260-00
	12-10-96	Subash K. Thakur	-do-	A96 629	1260-00
	-do-	Royal Ahmed.	-do-	A96 632	1260-00
	-do-	Santosh K. Thakur	-do-	A96 01	1260-00
M/s Kumaal Prod. Co. No. 33/2, Sarawal, Sarawalpalli	14-10-96	Sarwan Kumar	-do-	A96 192	1260-00
	17-10-96	Pran Kumar	-do-	A96 191	1260-00
	14-10-96	Mahesh HBTI	-do-	A96 388	1260-00
M/s. Mica Electronics 89, Street No. 1, Chand Nagar, Jalandhar	18-11-96	Sanyukta K. Das	-do-	A96 493	1260-00
Kumaal Prod. Co. No. 33/2, Sarawal, Sarawalpalli	13-11-96	Bhajan K. Singora	-do-	A96 538	1260-00
M/s. D.K. Prod. Co. No. 33, G.T.K. Road, L.P.-33	02-12-96	Brijesh Kumar	-do-	Total	38955-00
M/s. Legic Electronics 114, 1st Floor, Chakla Sarawalpalli					

A - 69,840
 B - 29,380
 C - 38,955
 1,29,175

TOTAL

54

58
 10
 43

Signature
 15/11/96
 (D. P. Singh)

Para No. ~~10~~ (11) (13)

(53)

37/c (17)

57/c (31)
(42)

~~PART - II
Current Audit
(2007-09)~~

Para-12

Para-18

PARA NO-1

Para 12

Subject: - Purchase File

Ref. Memo No. 6 dt. 23/11/09
7 dt. 24/11/09

During Scrutiny of following purchase files, it has been noticed that:-

(1) Purchase File F.No.11 (37)/BTC/ Pur /CAD software/07-08 Procurement of software for computer from M/S Digital Design Solution. Finance Department accorded expenditure sanction for Rs.11 Lakh inclusive of VAT/Taxes for purchase of 02 Nos. of NXCAD and NXCAM EP (3 Axis) Solution on the basis of price quoted by M/S Digital Solution but the payment was made of Rs.1,144,000/- vide B.No.C-495 dated 31-03-2008. The excess expenditure incurred amounting to Rs.44000/- toward CST be got recovered and deposited in the govt. account.

(2) Purchase of Furniture -- F.No.11 (19)/BTC/ Pur / f7 /ME / 2007-08.

Furniture items amounting to Rs.2, 71,908/- were purchased by the institute. Since the item was covered under the curtailment in economy banned one, hence institute sent the file to the Finance Department for relaxation of competent authority. The remarks quoted by Dy. Sec. (Fin) States that "FD may concur the proposal at Para 74" but the same was return back without even seen by the competent Authority i.e. Pr Sect (Fin). However the department had purchased furniture without obtaining the concurrence of Competent Authority which is irregular. Therefore the same may be got regularized from the competent authority under intimation to audit.

~~Page No. 19~~

(82)

(41)

(6)

Page-18.

Page-19.

Para No.-2

Ref. Memo No. 4 dt. 20/11/09

Subject: - Library records

During the scrutiny of Library record, following observation have been noticed.

1. Physical verification certificate for the year 2007-08 and 2008-09 stated that books entered from Sr. No 1 to 2451 physically verified. But accession Register shown that cost of 85 books has been recovered on account of loss of book which were deposited into Govt. account though Challans.

The amount recovered against the books lost during the academic year should be scored out from the accession register and actual counting should be done before recording the annual physical verification certificate. Accession No. given of lost book in the enclose to Annexure-'A'

Sd/- G. B. Bhat
1 AC-34

2. Secondly the issue register indicates that number of books have been issued to different staff members for more than one year. These books have not been returned by them even after lapse of one year. The books be recovered from them or the cost of book be recovered if the same have been lost from the defaulter. The list of books is mentioned in the enclosed Annexure- B.

Enclosed : 'A' & 'B'

ANNEXURE - A

Accession No. -

64,65,74,93,106,109,138,198,128,272,294,377,378,381,389,399,409,417,424,427,428,
429,432,448,512,590,648,649,650,651,658,664,673,688,715,728,741,767,775,809,826,
870,982,987,993,999,1041,1065,1126,1127,1286,1287,1293,1316,1318,1343,1358,136
8,1426,1433,1443,1452,1464,1480,1542,1567,1637,1638,1642,1650,1670,1688,1689,1
710,1718,1751,1754,1755,1766,1777,1807,1808,1892,1939,2109 = (85 Books).

ANNEXURE-B

S.No.	Name of Employees & Designation	Name of Book	Date of Issue
1	Gulab Singh C.I.	Draughtman Mechanical (1st Year)	9/10/07
2	Naresh Kumar C.I.	1. Assignment Machnist 2. Machnist (1st Year Trade) 3. Machnist (IInd Year Trade) 4. Machnist (IInd Year Trade Theory) 5. Machnist (IInd Year Trade Practical)	31/08/07 31/08/07 31/08/07 31/08/07 31/08/07
3	Amrit Pal Singh C.I.	1. Machinist (1st year Assignment) 2. Machinist (1st year Trade Practical) 3. Machnist (IInd Year Assignment) 4. Machnist (IInd Year Trade Practical) 5. Machnist (IInd Year Trade Theory)	31/08/07 31/08/07 31/08/07 31/08/07 31/08/07
4	Yogender Singh C.I.	1. Tool & Die (1st Year) 2. Tool & Die (IInd Year) 3. Tool & Die (1st Year Trade Theory) 4. Tool & Die (IInd Year Trade Theory) 5. Tool & Die (IInd Year Trade Theory) 6. Tool & Die (1st Year Trade Practical-H) 7. Tool & Die (IInd Year Trade Practical-Press Tool) 8. Tool & Die (IInd Year Trade Practical-Press Tool)	31/08/07 31/08/07 31/08/07 31/08/07 31/08/07 31/08/07 31/08/07 31/08/07
5	Smt. Lalita Grover C.I.	1. Cutting & Sewing Trade Practical-E 2. Cutting & Sewing Trade Practical-H 3. Cutting & Sewing Trade Theory-H 4. Cutting & Sewing Trade Theory-E 5. Cutting & Sewing Instructor Guide-E 6. Cutting & Sewing Assignment-E 7. Cutting & Sewing Assignment-H 8. Metric Pattern Cutting-E	24/03/08 24/03/08 24/03/08 24/03/08 24/03/08 24/03/08 24/03/08 28/07/08

(ST) 47/c 4/c
(40) (5) (30)

Subby
Y.P.S.
H.O.

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39

3/c
5/c

	9. Men's Wear Pattern Making	28/07/08
	10. Pattern Making Fashion Design	17/10/08
	11. Garment Tech Fashion	17/10/08
	12. Metric Pattern Cutting Making	17/10/08
	13. Men's Wear Pattern Making	17/10/08
	14. Handbook of Textile	17/10/08
	15. Fashion Design illustration	17/10/08
	16. Fashion Marketing	17/10/08
	17. Clothing Manufacture	17/10/08
	18. Metric Pattern Cutting for Children Wear	17/10/08
	19. Figure Drawing for Fashion	17/10/08
	20. Cutting & Sewing Theory	17/10/08
6	P.D. Kaushik C.I.	
	1. Programme with Fortran	28/03/07
	2. Trade Practical	31/03/07
	3. Trade Theory	31/03/07
	4. Nime Assignment Test	31/03/07
	5. Instructor Guide	31/03/07
7	Tanuja Thakur C.I.	
	1. Syllabus for Reference	5/3/08
	2. Syllabus for Elec	5/3/08
	3. Cutting & Sewing (H)	5/3/08
	4. Cutting & Sewing (E)	5/3/08
	5. Instructor Guide (E)	5/3/08
	6. Cutting & Sewing Trade Practical (H)	5/3/08
	7. Cutting & Sewing Theory (E)	5/3/08
	8. Cutting & Sewing Trade Theory (E)	5/3/08
	9. Cutting & Sewing Trade Practical (H)	5/3/08
	10. Trg. Mannual for ITI & ITC	1/4/08
	11. Metric Pattern Cutting (Women & baby)	13/10/08
	12. Men's Wear Pattern	13/10/08
	13. Introduction to Clothing Manufacture	13/10/08
	14. Garment Technology	13/10/08
	15. Figure Drawing	13/10/08
	16. Fashion Marketing	13/10/08
	17. Fashion Illustration	13/10/08
	18. Fashion Drawing	13/10/08
	19. Handbook of Textile	13/10/08
	20. Traditional Indian Constumes	13/10/08
	21. Metric Pattern Cutting (Men)	13/10/08
	22. Metric Pattern Cutting (Women)	13/10/08
8	Anil Kumar C.I.	
	1. Ref. & A/C Trade Practical-1st Year	21/10/08
	2. Ref. & A/C Trade Theory	21/10/08
	3. Ref. & A/C Assignment	21/10/08

Para-20

Para-20

PARA NO.:3

Para No. ~~20~~ 14

(14)

(Area B)

(49)

(38)

(5)

(29)

Ref. Memo No.9 dt 26/11/09

Subject :- Store Register (Raw Material)

Test check of Central Store Register (Raw Material) reveals that Quantity of scrap as shown below has not been disposed off during audit period which is in contravention to GFR provision.

S.NO.	SCRAP ITEMS	QTY.
1.	MS Scrap	1040 ½ Kg.
2.	Brass Scrap	30 Kg.
3.	Aluminum Scrap	37 Kg.
4.	Copper Scrap	20 Kg.

The Institute, therefore, take necessary action keeping in view the necessity to avoid accumulation of scrap and consequential blockage of space and also, deterioration in value of goods to be disposed off.

~~Para NO 21~~

(98)

H/W H/C
SAC (270)
(37)

Para-21

Para-21

PARA NO: - 4

Ref. Memo No. 1&2 dt. 13/11/09

NON-PRODUCTION RECORDS

- 1. Stock Register of TR-V
- 2. Property Register
- 3. History sheet of Equipment
- 4. Long Term Advance.

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26/11/09

G B Bharti SAO

1 No - 36

(12)

Para no 15

(17)

487c
51/c

(36)
(28)

Current audit report Part II

Audit Report of Veer Savarkar Basic Training Centre pusa New Delhi-110012 for the year 2009-2012.

Para-22

PARA-1

Memo.No.03-Date.11.10.2012

Sub. Scholarship

During the test check of record relating to scholarship it has been observed that scholarship has not been paid fully. There is some undisbursed amount lying with the institute. The detail of amount drawn and disbursed is given below.

Bill No./Date	Amount Drawn	Amount Disbursed	Balance
292/24.04.12	Rs.28125/-	Rs.25250/-	Rs.2875/-
294/24.04.12	Rs.1,58,430/-	Rs.86266/-	Rs.72164/-
303/24.04.12	Rs.1,38,907/-	Rs.1,20,651/-	Rs.18256/-

Debit
into Govt
account
Vid. check
No 609
0127/11/12

Either the undisbursed amount paid to the respective claimants immediately or be deposited to govt. account under intimation to audit.

Para-23
PARA-2

PARA-25

Para-16

~~Para-17~~

Memo.No.5-Date.11.10.12

PARA-14

Sub. Scrap Stock Register.

During the test check of scrap stock registers, it was revealed that quantity of scrap as shown below has not been disposed of during the audit period which is in contravention to rule 200 of GFR

S.No.	Scrap Items	Since	Qty.
1	MS Scrap	07.06.06	4007 Kg.
2	Brass Scrap	24.03.05	25.920 Kg.
3	Copper Scarp	20.06.06	18.200Kg.

The institute, therefore, take necessary action keeping in view the necessity to avoid accumulation of scrap and consequential blockage of space and also, deterioration in value of goods to be disposed off under intimation to audit.

Para-24
PARA-3
Sub: Sale of Raddi.

Memo.No.08, Date. 17.10.12

On the scrutiny of the record of news paper/magazines it has been noticed that four no. of news papers and magazines were received in the library of this office on routine basis. Raddi of news papers and magazines have been sold out up to 13.02.08 vide TR-5 No.86, date 25.02.08 amounting of Rs.3163/-

Now it has been observed that raddi of news paper/magazines wef 14.02.08 to till date has not been sold out.

Reasons for not to dispose the raddi of news paper/magazines may be given to audit and necessary steps may be taken to dispose off these Raddi as per provision laid down in GFR.

Para-25
PARA-4

Audit Memo.No.12, Date. 23.10.12

Sub. Procurement done without following codal formalities

During the test check of the vouchers and relating purchase files under the Audit period 2009-12. The discrepancies has been noticed:-

A. Procurement of Interactive Board (Rs. 293538.41) and colour photocopier(Rs. 321949.17) for the year 2009-10

- 1 The institute has procured two no. Hitachi Star Board FX-82 WG and 2 nos. floors stand also for related board. However supply order as well as approval of competent authority was only procuring Hitachi Interactive Board EX 82 WD. Which is a serious lapse on the part of the institute and needs justification.
- 2 One year warranty which includes free service+ free spare parts excluding consumable+ Free training for two operators at the place of installation was to be provided by vendor, could not be ascertained due to non availability of documentary evidence on the file.
- 3 As per rule 158 of GFR, Performance Security should be obtained for an amount of 5 % to 10 % of the value of the contract beyond the period of 60 days of the contractual obligation before awarding the work to the Agency. During the test audit of record audit is not in position to ascertain whether the bank guarantee was obtained.

B Procurement of Raw material for the year 2009-10

- 1 As per condition no.4, 9 & 10 of NIT, Bidder must be manufacturer/authorised dealer and information such as details of its organization, stating No. of Personnel employee, manufacturing- facilities after sale service facilities, quality control system etc. should also be furnished along with Bid. On going through the tender document, it revealed that none of Bidder had furnished such information. Justification for such a Lapse is required.

415 23/c 34
27

C. Procurement of Tools Machinery, Equipment items of different trades for the year 2009-10

- 1 As per terms & conditions no. 2.4 of N.I.T. If the tenderer after acceptance of the tender document refuses to take up the purchase order the EMD will be forfeited. On going through the Bid documents (Placed n file) it revealed that such condition was ignored by the institute. In spite of refusal of Bidder(S) to take up the purchase order even after extension of time (on the request of all of three bidders) the E.M.D. was released to bidders. Whereas , EMD should be forfeited as per terms& condition of N.I.T. which is a serious lapse on the part of institute and needs clarification /Justification.

D. Procurement of White Board for Fashion Technology & Cutting & Sewing Section for the year 2009-10.

- 1 As per Standard Tool List (Place on File)"Magnetic White Board with Marker and Duster(120x120cm) .are approved for cutting section-2 nos. & Fashion Technology-2 nos." Such procurement was subject to fulfillment of condition no. 9(Class Room Board should be replaced with immediate effect, wherever they are not in good shapes) minutes of meeting dated 25.09.2007. On going through the record , it revealed that department has procured 6 nos. of Magnetic white Board (1200x2400mm) instead (1200x1200mm). Moreover no such record of compliance of condition 9 in minutes of meeting dated 25.09.2007 is placed on file. Which needs clarification for such lapse?
2. Apart from the above, department has released payment amounting to Rs. 73238/- while approval of competent authority as well as sanction orders were conveyed/issued for Rs. 73237/- Institute may also clarify & justify such a Lapse.
3. Institute has procured Visual Presenter, Interactive Board & Multimedia projector of computer Hardware & Network lab during the year 2011-12. However such procurement is according to Standard Tool List ? it could not ascertained as no. such document placed on file justification for the same is also required.

E. Procurement done without observing formalities.

- 1 As per Finance Department instruction No. F.101 (190)2002 Fin-A/Cs/2926 dated 09.02.04. **"Supplier must submit the proof of depositing the Sales Tax, if charged with** reference to his supply order. Non compliance of this instruction will be treated as evasion of tax and legal action will be taken against the firm." (As conveyed by Head of Office in supply order as condition no.-5) during the test check of Audit of the contingent voucher, it reveals that institute has not complied such instructions. Such as :-

S.No.	Bill No.	Date	Bill Amount	Amount of CST/Dvat involved)
1	313	30.03.2012	227653/-	23225.21
2	298	22.03.2012	113790/-	12643.31
3	304	29.03.2012	98653/-	4697.75
4	62	04.07.2011	215134/-	14572.30
5	104	09.08.2011	100370/-	4829.50
6	365	30.03.2010	100625/-	5322.74
7	344	26.03.2010	67217/-	1035.00
8	342	26.03.2010	69645/-	2781.80
9	369	31.03.2010	631585	30075.48
10	384	31.03.2010	350494	33482.50
Total				132665.59

Due to absence of documentary evidence, it could not be ascertained whether such amount was deposited in Govt. Account? Non compliance of instruction leads to evasion of tax, resulting in a direct revenue loss to Govt. Justifications for a serious lapse may be explained to Audit.

- 2 Excess payment of D Vat – During the test check the following excess payment pertains to D Vat has been noticed.

S.No.	Bill No.& Date	Approved rate inclusive of Taxes	Payment released alongwith Taxes	Difference
1.	384 31.03.10	3,17012/-	350494/-	33482/-
2.	369 31.03.10	3,21949/-	3,38047/-	16098/-
			Total	Rs.49580/-

Principal is requested to confirm from the Agency whether the difference amount as shown in the table were deposited in value added tax, if not, to recover the amount from the agency after due verification and deposited to Govt. Account under intimation to the Audit.

Apart from the above during test check, it reveals that D-Vat is paid/released at excess rate, however contradicts the supply order

S.No.	Bill No.& Date	Approved rate as per supply order	D-Vat. Paid alongwith Bills
1.	344 26.03.10	@4%	@5%
2.	365 30.03.10	@4%	@5%

Justifications for such a lapse are also required hence institute is advised to review similar cases and recovery of excess payment if any may be made under intimation to audit.

Page-26

PARA-5

Para No-15

Audit Memo.No.13, Date. 23.10.12

Sub. Medical Bills.

On the scrutiny of the medical bills the following discrepancies have been noticed.

- Medical Bill no. 202/15.11.11Rs.684/- submitted by the Sh.Naresh Kumar UDC.
 - Column no.1, 2, 3 & 4 of certificate "A" is incomplete.
 - As per prescription slip Dr. has prescribed medicine tablets Thyroxin 50mg-OD official has purchased 300 tablets in every month instead of 30 tablets vide cash voucher no. 15808, date 23.06.11, no.16000 date 23.07.11 &

no.16127 date 26.08.11. Recovery/ over payment of Rs.268/- may be made and inform to audit.

(c) Official has purchased voliney Spray in every month which is not in order.
(d) Medical Bill no. 253 date 08.02.12 Rs.5727/- cash voucher for purchase of medicine of Rs.5727/-has not been attached with the bill & prescription slip. In the absence of the cash vouchers how the payment has been made to the official. Recovery of Rs.5727/- may be made and inform to the audit.

2. Bill no. 97 date 04.08.11 Rs.3,24,000/- Smt. Poonam Phawa CI, has sanctioned advance for medical treatment of her mother in law. Advance for medical treatment Rs.3, 24,000/- was granted vide bill no. 97 date 04.08.11. No adjustment bill has been provided to the Audit of the adjustment bill submitted by official the same may shown to the next audit.

Para-27

Para No-19

PARA-6

Audit Memo.No.14, Date, 30.10.12

Sub. Condemnation of unserviceable stock

PARA 13

During the scrutiny of unserviceable stores pertaining to Audit-period, following discrepancies have been noticed:-

1. 106 items having Book value Rs. 143637.47/- were inspected on 05.02.2004 & compliance Report alongwith recommended Reserve value under sealed cover was forwarded to A.D.(Trg.) vide letter dated 06.02.2004. However condemnation list duly signed by competent authority reveals that Book Value is Rs. 49111+103284=152394.(Annexure - A). No Action has been taken there after. The action may be expedited under intimation to the Audit.
2. 12 items having Book value Rs. 6,49,641/- were inspected on 06.03.2006 by the Chairman Condemnation Board[PPL, ITI, Pusa] & Inspection report alongwith recommended reserve value [In sealed cover] was forwarded to A.I.T.(Plg.) vide letter dated 01.05.2006. No follow up action has been taken by the institute , Reasons for the same may be explained to the Audit and action may be expedited under intimation to the Audit.
3. A list of 25 items having Book value Rs. 49086/- was forwarded to Chairman, Condemnation Board vide letter dated 04.08.08 for fixation of the reserve value. No follow up action has been taken there after.
4. A List of 21 items of obsolete/condemned stores of computers of its peripherals amounting to Rs. 815171/-was also forwarded to Chairman, Condemnation Board on 16.10.2008 for fixation of the reserve value. No follow up action has been taken there after.

Inspite of instructions vide the J.S. T.T.E. dated 10.10.2011 "Special drive for the disposal of condemned items has been initiated by the Department. In order to have a proper utilization of the available space". Institute has send information on 27.12.2011 only for 47 items & remaining 111 items is still pending

22 47/c 40/c 12 31
due to requisite information like-"Ledger Folio, Date of Purchase, Rate of Items, Amount etc. as the store-keeper is under suspension (Information sent to J.S. T.T.E. vide letter dated 17.10.2011). No action has been taken there after. It reveals that institute has not only comply with instruction of competent Authority but also is liable for loss of Govt. revenue, as such type of Delay is responsible for diminishing the value. Justification is required.

~~Para No. 28~~
Apart from the above, on scrutiny of the condemnation file, missing of correspondence portion Pages no. 136, 137, 138, 140, 141, 142, 148, 158 161/c has also been noticed. Same may be review & shown to audit.

~~Para 28~~
Para No. 7

Against the letter No.1

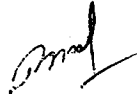
Sub: - Non- production of Record

The following record were either not maintained or produced to the audit. These may be produced to the next audit.

1. TR-5 Stock Register.
2. Pupil fund cash book.
3. Advance drawl register.
- 4 In-come tax for the year 2009-10

Selled
by

G B Bharti
1 AC-34


(Ashok Uppal)

I. A. O. Party No II

PART - II
CURRENT REPORT
(2012-2013 to 2014-2015)

Para 1 Misc. recoveries from the employees.

(A) Incorrect fixation of Pay amounting to Rs. 3,72,987/-
(Ref. Audit Memo No. 15 dt. 04-03-16)

Recmy made Rs 1362812
Vide. chkr to
S111110 73 at
19/7/2016

As per FR-26, this Rule regulates the increment of a Govt. Servant in a time scale of pay, the date of Annual Increment in 1st of July for all employees. Any employee who has not completed six months and above in the scales as on 1st July is eligible for next increment on 1st July of next year

(a) **Sh. Rajesh Kumar Panwar, C.I. (Drawing), PAY BAND-2 Rs. 9300-34800 GRADE PAY-Rs. 4600/-**

On scrutiny of Service Book of Sh. Rajesh Kumar Panwar, C.I. (Drawing), it has been observed that while fixing pay due to up gradation of ACP on 24.06.2008, the pay of the incumbent was fixed incorrectly as given below:-

DATE	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED (In Rupees)	Recovery up to Feb., 2016.
01.07.2007	13090+4200	13090+4200	<p style="text-align: center;">Rs. 95,366/-</p> <p>Recmy decalcalca by DDO as 1793/-</p> <p>Recmy vide Bollala at Page No - KD 60-66 Refixation papers attache</p>
24.06.2008	13610+4600	13610+4600	
01.07.2008	14160+4600	13610+4600	
01.07.2009	14730+4600	14160+4600	
01.07.2010	15310+4600	14730+4600	
01.07.2011	15910+4600	15310+4600	
01.07.2012	16530+4600	15910+4600	
01.07.2013	17170+4600	16530+4600	
01.07.2014	17830+4600	17170+4600	
01.07.2015	18510+4600	17830+4600	

(b) **Sh. Raj Kumar, C.I. (Machinist), PAY BAND-2 Rs. 9300-34800 GRADE PAY-Rs. 4600**

On scrutiny of Service Book of Sh. Raj Kumar, C.I. (Machinist), it has been observed that while fixing pay due to up gradation of 1st MACP on 13.05.2009, the pay of the incumbent was fixed incorrectly as given below:-

90 99

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28/c

DATE	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED (In Rupees)	Recovery up to Feb., 2016
01.07.2008	12710+4200	12710+4200	Rs.96932/- 2978 Page No - 55 to 59 / KD Repetition
13.05.2009	13220+4600	13220+4600	
01.07.2009	13760+4600	13220+4600	
01.07.2010	14310+4600	13760+4600	
01.07.2011	14880+4600	14310+4600	
01.07.2012	15470+4600	14880+4600	
01.07.2013	16080+4600	15470+4600	
01.07.2014	16700+4600	16080+4600	
01.07.2015	17340+4600	16700+4600	

(c) Sh. Satish Kumar, C.I. (Ref. & A.C.), PAY BAND-2 Rs. 9300-34800 GRADE PAY-Rs. 4600

On scrutiny of Service Book of Sh. Satish Kumar, C.I. (Ref. & A.C.), it has been observed that while fixing pay due to up gradation of 1st MACP on 01.04.2009, the pay of the incumbent was fixed incorrectly as given below:-

DATE	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED (In Rupees)	Recovery up to Feb., 2016
01.07.2008	12710+4200	12710+4200	Rs. 82907/- 3937 Page No 48 to 53 / KD Repetition
01.04.2009	13230+4600	13220+4600	
01.07.2009	13760+4600	13220+4600	
01.07.2010	14310+4600	13760+4600	
01.07.2011	14880+4600	14310+4600	
01.07.2012	15470+4600	14880+4600	
01.07.2013	16080+4600	15470+4600	
01.07.2014	16700+4600	16080+4600	
01.07.2015	17340+4600	16700+4600	

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(d) Sh. Satish Kumar Sharma, C.I. (Electronics), PAY BAND-2 Rs. 9300-34800 GR. PAY-Rs. 4600

On scrutiny of Service Book of Sh. Satish Kumar Sharma, C.I. (Electronics), it has been observed that while fixing pay due to up gradation of 1st MACP on 01.04.2009, the pay of the incumbent was fixed incorrectly as given below:-

DATE	PAY + GP FIXED BY THE DEPARTMENT(In Rupees)	PAY + GP TO BE FIXED (In Rupees)	Recovery up to Feb., 2016
01.07.2008	12710+4200	12710+4200	<p>Not</p> <p>Rs. 96,980/-</p> <p>3521</p> <p>WD-Pgt/No</p>
01.04.2009	13230+4600	13220+4600	
01.07.2009	13760+4600	13220+4600	
01.07.2010	14310+4600	13760+4600	
01.07.2011	14880+4600	14310+4600	
01.07.2012	15470+4600	14880+4600	
01.07.2013	16080+4600	15470+4600	
01.07.2014	16700+4600	16080+4600	
01.07.2015	17340+4600	16700+4600	

Under CCS (RP) Rules 2008, the annual/promotional increment will be 3% of Pay in the running pay band and corresponding Grade pay rounded off to next multiple of Rs. 10. While rounding off, paise should be ignored, but any amount of rupee or more should be rounded off to next multiple of Rs.10.

(e) Sh. Manvender Singh Bhatia, C.I., PAY BAND-2 Rs. 9300-34800 GRADE PAY-Rs. 4200

On scrutiny of Service Book of Sh. Manvender Singh Bhatia, C.I. it has been observed that while fixing pay on annual increment on 01.07.2006, the pay of the incumbent was fixed incorrectly as given below:-

DATE	PAY + GP FIXED BY THE DEPARTMENT(In Rupees)	PAY + GP TO BE FIXED (In Rupees)	Recovery up to 24.10.2011
01.01.2006	6790+1900	6790+1900	<p>Not</p> <p>Rs. 802/-</p>
01.07.2006	7060+1900	7050+1900	
01.07.2007	7330+1900	7320+1900	
01.07.2008	7610+1900	7600+1900	
01.09.2008	7900+2000	7890+2000	
01.07.2009	8200+2000	8190+2000	
01.07.2010	8510+2000	8500+2000	
01.07.2011 to	8830+2000	8820+2000	

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DUE DRAWWAN STATEMENT

ARREAR IN R/O SH. RAJESH KUMAR PANWAR. W.E.F. 01-07-2008 TO 29-02-2016

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S. NO.	MONTH	DUE			DRAWN					BALANCE			
		DA RATES %	B Pay	G Pay	DA	HRA	TOTAL	B Pay	G Pay		DA	HRA	TOTAL
1	JULY-08	16	13610	4600	2914	0	21124	14160	4600	3002	0	21762	638
2	AUG-08	16	13610	4600	2914	0	21124	14160	4600	3002	0	21762	638
3	SEPT-08	16	13610	4600	2914	0	21124	14160	4600	3002	0	21762	638
4	OCT-08	16	13610	4600	2914	0	21124	14160	4600	3002	0	21762	638
5	NOV-08	16	13610	4600	2914	0	21124	14160	4600	3002	0	21762	638
6	DEC-08	16	13610	4600	2914	0	21124	14160	4600	3002	0	21762	638
7	JAN-09	22	13610	4600	2914	0	21124	14160	4600	3002	0	21762	638
8	FEB-09	22	13610	4600	4006	0	22216	14160	4600	3002	0	21762	638
9	MAR-09	22	13610	4600	4006	0	22216	14160	4600	4127	0	22887	671
10	APR-09	22	13610	4600	4006	0	22216	14160	4600	4127	0	22887	671
11	MAY-09	22	13610	4600	4006	0	22216	14160	4600	4127	0	22887	671
12	JUN-09	22	13610	4600	4006	0	22216	14160	4600	4127	0	22887	671
13	JULY-09	27	14160	4600	4006	0	22216	14160	4600	4127	0	22887	671
14	AUG-09	27	14160	4600	5065	0	23825	14730	4600	5219	0	24549	724
15	SEPT-09	27	14160	4600	5065	0	23825	14730	4600	5219	0	24549	724
16	OCT-09	27	14160	4600	5065	0	23825	14730	4600	5219	0	24549	724
17	NOV-09	27	14160	4600	5065	0	23825	14730	4600	5219	0	24549	724
18	DEC-09	27	14160	4600	5065	0	23825	14730	4600	5219	0	24549	724
19	JAN-10	35	14160	4600	5065	0	23825	14730	4600	5219	0	24549	724
20	FEB-10	35	14160	4600	6566	0	25326	14730	4600	6766	0	26096	770
21	MAR-10	35	14160	4600	6566	0	25326	14730	4600	6766	0	26096	770
22	APR-10	35	14160	4600	6566	0	25326	14730	4600	6766	0	26096	770
23	MAY-10	35	14160	4600	6566	0	25326	14730	4600	6766	0	26096	770
24	JUN-10	35	14160	4600	6566	0	25326	14730	4600	6766	0	26096	770
25	JULY-10	45	14730	4600	6566	0	25326	14730	4600	6766	0	26096	770
26	AUG-10	45	14730	4600	8699	0	28029	15310	4600	8960	0	28870	841
27	SEPT-10	45	14730	4600	8699	0	28029	15310	4600	8960	0	28870	841
28	OCT-10	45	14730	4600	8699	0	28029	15310	4600	8960	0	28870	841
29	NOV-10	45	14730	4600	8699	0	28029	15310	4600	8960	0	28870	841

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30	DEC-10	45	14730	4600	8699	0	28029	15310	4600	8960	0	28870	841
31	JAN-11	51	14730	4600	9858	0	29188	15310	4600	10154	0	30064	876
32	FEB-11	51	14730	4600	9858	0	29188	15310	4600	10154	0	30064	876
33	MAR-11	51	14730	4600	9858	0	29188	15310	4600	10154	0	30064	876
34	APR-11	51	14730	4600	9858	0	29188	15310	4600	10154	0	30064	876
35	MAY-11	51	14730	4600	9858	0	29188	15310	4600	10154	0	30064	876
36	JUN-11	51	14730	4600	9858	0	29188	15310	4600	10154	0	30064	876
37	JULY-11	58	15310	4600	11548	0	31458	15910	4600	11896	0	32406	948
38	AUG-11	58	15310	4600	11548	0	31458	15910	4600	11896	0	32406	948
39	SEP-11	58	15310	4600	11548	0	31458	15910	4600	11896	0	32406	948
40	OCT-11	58	15310	4600	11548	0	31458	15910	4600	11896	0	32406	948
41	NOV-11	58	15310	4600	11548	0	31458	15910	4600	11896	0	32406	948
42	DEC-11	58	15310	4600	12942	0	32852	15910	4600	13332	0	33842	990
43	JAN-12	65	15310	4600	12942	0	32852	15910	4600	13332	0	33842	990
44	FEB-12	65	15310	4600	12942	0	32852	15910	4600	13332	0	33842	990
45	MAR-12	65	15310	4600	12942	0	32852	15910	4600	13332	0	33842	990
46	APR-12	65	15310	4600	12942	0	32852	15910	4600	13332	0	33842	990
47	MAY-12	65	15310	4600	12942	0	32852	15910	4600	13332	0	33842	990
48	JUN-12	65	15310	4600	12942	0	32852	15910	4600	13332	0	33842	990
49	JULY-12	72	15910	4600	14767	0	35277	16530	4600	15214	0	36344	1067
50	AUG-12	72	15910	4600	14767	0	35277	16530	4600	15214	0	36344	1067
51	SEPT-12	72	15910	4600	14767	0	35277	16530	4600	15214	0	36344	1067
52	OCT-12	72	15910	4600	14767	0	35277	16530	4600	15214	0	36344	1067
53	NOV-12	72	15910	4600	14767	0	35277	16530	4600	15214	0	36344	1067
54	DEC-12	72	15910	4600	16408	0	36918	16530	4600	16904	0	38034	1116
55	JAN-13	80	15910	4600	16408	0	36918	16530	4600	16904	0	38034	1116
56	FEB-13	80	15910	4600	16408	0	36918	16530	4600	16904	0	38034	1116
57	MAR-13	80	15910	4600	16408	0	36918	16530	4600	16904	0	38034	1116
58	APR-12	80	15910	4600	16408	0	36918	16530	4600	16904	0	38034	1116
59	MAY-13	80	15910	4600	16408	0	36918	16530	4600	16904	0	38034	1116
60	JUNE-13	80	15910	4600	19017	0	40147	17170	4600	19593	0	41363	1216
61	JUL-13	90	16530	4600	19017	0	40147	17170	4600	19593	0	41363	1216
62	AUG-13	90	16530	4600	19017	0	40147	17170	4600	19593	0	41363	1216
63	SEPT-13	90	16530	4600	19017	0	40147	17170	4600	19593	0	41363	1216
64	OCT-13	90	16530	4600	19017	0	40147	17170	4600	19593	0	41363	1216
65	NOV-13	90	16530	4600	19017	0	40147	17170	4600	19593	0	41363	1216
66	DEC-13	90	16530	4600	21130	0	42260	17170	4600	21770	0	43540	1280
67	JAN-14	100	16530	4600	21130	0	42260	17170	4600	21770	0	43540	1280
68	FEB-14	100	16530	4600	21130	0	42260	17170	4600	21770	0	43540	1280
69	MAR-14	100	16530	4600	21130	0	42260	17170	4600	21770	0	43540	1280

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70	APR-14	100	16530	4600	21130	0	42260	17170	4600	21770	0	43540	1280
71	MAY-14	100	16530	4600	21130	0	42260	17170	4600	21770	0	43540	1280
72	JUNE-14	100	16530	4600	21130	0	42260	17170	4600	21770	0	43540	1280
73	JULY-14	107	17170	4600	23294	0	45064	17830	4600	24000	0	46430	1366
74	AUG-14	107	17170	4600	23294	0	45064	17830	4600	24000	0	46430	1366
75	SEPT-14	107	17170	4600	23294	0	45064	17830	4600	24000	0	46430	1366
76	OCT-14	107	17170	4600	23294	0	45064	17830	4600	24000	0	46430	1366
77	NOV-14	107	17170	4600	23294	0	45064	17830	4600	24000	0	46430	1366
78	DEC-14	107	17170	4600	23294	0	45064	17830	4600	24000	0	46430	1366
79	JAN-15	113	17170	4600	24600	0	46370	17830	4600	25346	0	4776	1406
80	FEB-15	113	17170	4600	24600	0	46370	17830	4600	25346	0	4776	1406
81	MAR-15	113	17170	4600	24600	0	46370	17830	4600	25346	0	4776	1406
82	APR-15	113	17170	4600	24600	0	46370	17830	4600	25346	0	4776	1406
83	MAY-15	113	17170	4600	24600	0	46370	17830	4600	25346	0	4776	1406
84	-JUNE-15	113	17170	4600	24600	0	46370	17830	4600	25346	0	4776	1406
85	JULY-15	119	17830	4600	26692	0	49122	18510	4600	27501	0	50611	1489
86	AUG-15	119	17830	4600	26692	0	49122	18510	4600	27501	0	50611	1489
87	SEPT-15	119	17830	4600	26692	0	49122	18510	4600	27501	0	50611	1489
88	OCT-15	119	17830	4600	26692	0	49122	18510	4600	27501	0	50611	1489
89	NOV-15	119	17830	4600	26692	0	49122	18510	4600	27501	0	50611	1489
90	DEC-15	119	17830	4600	26692	0	49122	18510	4600	27501	0	50611	1489
91	JAN-16	119	17830	4600	26692	0	49122	18510	4600	27501	0	50611	1489
92	FEB-16	119	17830	4600	26692	0	49122	18510	4600	27501	0	50611	1489
TOTAL												95366	1489

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DUE DRAWAN STATEMENT

ARREAR IN R/O SH. RAJ KUMAR, C.I. W.E.F. 01-07-2009 TO 29-02-2016

S. NO.	MONTH	DUE				DRAWN				BALANCE			
		DA	B Pay	G Pay	DA	HRA	TOTAL	B Pay	G Pay		DA	HRA	TOTAL
1	JULY-09	27	13220	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
2	AUG-09	27	13220	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
3	SEPT-09	27	13220	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
4	OCT-09	27	13220	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
5	NOV-09	27	13220	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
6	DEC-09	27	13220	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
7	JAN-10	35	13220	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
8	FEB-10	35	13220	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
9	MAR-10	35	13220	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
10	APR-10	35	13220	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
11	MAY-10	35	13220	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
12	JUN-10	35	13220	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
13	JULY-10	45	13760	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
14	AUG-10	45	13760	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
15	SEPT-10	45	13760	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
16	OCT-10	45	13760	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
17	NOV-10	45	13760	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
18	DEC-10	45	13760	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
19	JAN-11	51	13760	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
20	FEB-11	51	13760	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
21	MAR-11	51	13760	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
22	APR-11	51	13760	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
23	MAY-11	51	13760	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
24	JUN-11	51	13760	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
25	JULY-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
26	AUG-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
27	SEP-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
28	OCT-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
29	NOV-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071

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30	DEC-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
31	JAN-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
32	FEB-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
33	MAR-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
34	APR-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
35	MAY-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
36	JUN-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
37	JULY-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
38	AUG-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
39	SEPT-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
40	OCT-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
41	NOV-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
42	DEC-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
43	JAN-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
44	FEB-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
45	MAR-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
46	APR-12	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
47	MAY-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
48	JUNE-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
49	JUL-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
50	AUG-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
51	SEPT-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
52	OCT-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
53	NOV-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
54	DEC-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
55	JAN-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
56	FEB-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
57	MAR-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
58	APR-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
59	MAY-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
60	JUNE-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
61	JULY-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
62	AUG-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
63	SEPT-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
64	OCT-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
65	NOV-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
66	DEC-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
67	JAN-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
68	FEB-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
69	MAR-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507

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70	APR-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
71	MAY-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
72	JUNE-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
73	JULY-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
74	AUG-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
75	SEPT-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
76	OCT-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
77	NOV-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
78	DEC-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
79	JAN-16	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
80	FEB-16	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
TOTAL												96932	

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DUE DRAWAN STATEMENT

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ARREAR IN R/O SH. SATISH KUMAR, C.I. W.E.F. 01-04-2009 TO 29-02-2016

S. NO.	MONTH	DA	RATES %	DUE				DRAWN				BALANCE		
				B Pay	G. Pay	DA	HRA	TOTAL	B Pay	G. Pay	DA		HRA	TOTAL
1	APR-09	22		13220	4600	3920	0	21740	13230	4600	3923	0	21753	13
2	MAY-09	22		13220	4600	3920	0	21740	13230	4600	3923	0	21753	13
3	JUN-09	22		13220	4600	3920	0	21740	13230	4600	3923	0	21753	13
4	JULY-09	27		13220	4600	4811	0	22631	13760	4600	4957	0	23317	686
5	AUG-09	27		13220	4600	4811	0	22631	13760	4600	4957	0	23317	686
6	SEPT-09	27		13220	4600	4811	0	22631	13760	4600	4957	0	23317	686
7	OCT-09	27		13220	4600	4811	0	22631	13760	4600	4957	0	23317	686
8	NOV-09	27		13220	4600	4811	0	22631	13760	4600	4957	0	23317	686
9	DEC-09	27		13220	4600	4811	0	22631	13760	4600	4957	0	23317	686
10	JAN-10	35		13220	4600	6237	0	24057	13760	4600	6426	0	24786	729
11	FEB-10	35		13220	4600	6237	0	24057	13760	4600	6426	0	24786	729
12	MAR-10	35		13220	4600	6237	0	24057	13760	4600	6426	0	24786	729
13	APR-10	35		13220	4600	6237	0	24057	13760	4600	6426	0	24786	729
14	MAY-10	35		13220	4600	6237	0	24057	13760	4600	6426	0	24786	729
15	JUN-10	35		13220	4600	6237	0	24057	13760	4600	6426	0	24786	729
16	JULY-10	45		13760	4600	8262	0	26622	14310	4600	8510	0	27420	798
17	AUG-10	45		13760	4600	8262	0	26622	14310	4600	8510	0	27420	798
18	SEPT-10	45		13760	4600	8262	0	26622	14310	4600	8510	0	27420	798
19	OCT-10	45		13760	4600	8262	0	26622	14310	4600	8510	0	27420	798
20	NOV-10	45		13760	4600	8262	0	26622	14310	4600	8510	0	27420	798
21	DEC-10	45		13760	4600	8262	0	26622	14310	4600	8510	0	27420	798
22	JAN-11	51		13760	4600	9364	0	27724	14310	4600	9644	0	28554	830
23	FEB-11	51		13760	4600	9364	0	27724	14310	4600	9644	0	28554	830
24	MAR-11	51		13760	4600	9364	0	27724	14310	4600	9644	0	28554	830
25	APR-11	51		13760	4600	9364	0	27724	14310	4600	9644	0	28554	830
26	MAY-11	51		13760	4600	9364	0	27724	14310	4600	9644	0	28554	830
27	JUN-11	51		13760	4600	9364	0	27724	14310	4600	9644	0	28554	830
28	JULY-11	58		14310	4600	10968	0	29878	14880	4600	11298	0	30778	900

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29	AUG-11	58	14310	4600	10968	0	29878	14880	4600	11298	0	30778	900
30	SEP-11	58	14310	4600	10968	0	29878	14880	4600	11298	0	30778	900
31	OCT-11	58	14310	4600	10968	0	29878	14880	4600	11298	0	30778	900
32	NOV-11	58	14310	4600	10968	0	29878	14880	4600	11298	0	30778	900
33	DEC-11	58	14310	4600	10968	0	31202	14880	4600	12662	0	32142	940
34	JAN-12	65	14310	4600	12292	0	31202	14880	4600	12662	0	32142	940
35	FEB-12	65	14310	4600	12292	0	31202	14880	4600	12662	0	32142	940
36	MAR-12	65	14310	4600	12292	0	31202	14880	4600	12662	0	32142	940
37	APR-12	65	14310	4600	12292	0	31202	14880	4600	12662	0	32142	940
38	MAY-12	65	14310	4600	12292	0	31202	14880	4600	12662	0	32142	940
39	JUN-12	65	14310	4600	12292	0	33506	15470	4600	14450	0	34520	1014
40	JULY-12	72	14880	4600	14026	0	33506	15470	4600	14450	0	34520	1014
41	AUG-12	72	14880	4600	14026	0	33506	15470	4600	14450	0	34520	1014
42	SEPT-12	72	14880	4600	14026	0	33506	15470	4600	14450	0	34520	1014
43	OCT-12	72	14880	4600	14026	0	33506	15470	4600	14450	0	34520	1014
44	NOV-12	72	14880	4600	14026	0	33506	15470	4600	14450	0	34520	1014
45	DEC-12	72	14880	4600	14026	0	35064	15470	4600	16056	0	36126	1062
46	JAN-13	80	14880	4600	15584	0	35064	15470	4600	16056	0	36126	1062
47	FEB-13	80	14880	4600	15584	0	35064	15470	4600	16056	0	36126	1062
48	MAR-13	80	14880	4600	15584	0	35064	15470	4600	16056	0	36126	1062
49	APR-12	80	14880	4600	15584	0	35064	15470	4600	16056	0	36126	1062
50	MAY-13	80	14880	4600	15584	0	35064	15470	4600	16056	0	36126	1062
51	JUNE-13	80	14880	4600	15584	0	38133	16080	4600	18612	0	39292	1159
52	JUL-13	90	15470	4600	18063	0	38133	16080	4600	18612	0	39292	1159
53	AUG-13	90	15470	4600	18063	0	38133	16080	4600	18612	0	39292	1159
54	SEPT-13	90	15470	4600	18063	0	38133	16080	4600	18612	0	39292	1159
55	OCT-13	90	15470	4600	18063	0	38133	16080	4600	18612	0	39292	1159
56	NOV-13	90	15470	4600	18063	0	38133	16080	4600	18612	0	39292	1159
57	DEC-13	90	15470	4600	18063	0	40140	16080	4600	20680	0	41360	1220
58	JAN-14	100	15470	4600	20070	0	40140	16080	4600	20680	0	41360	1220
59	FEB-14	100	15470	4600	20070	0	40140	16080	4600	20680	0	41360	1220
60	MAR-14	100	15470	4600	20070	0	40140	16080	4600	20680	0	41360	1220
61	APR-14	100	15470	4600	20070	0	40140	16080	4600	20680	0	41360	1220
62	MAY-14	100	15470	4600	20070	0	40140	16080	4600	20680	0	41360	1220
63	JUNE-14	100	16080	4600	22128	0	42808	16700	4600	22791	0	44091	1283
64	JULY-14	107	16080	4600	22128	0	42808	16700	4600	22791	0	44091	1283
65	AUG-14	107	16080	4600	22128	0	42808	16700	4600	22791	0	44091	1283
66	SEPT-14	107	16080	4600	22128	0	42808	16700	4600	22791	0	44091	1283
67	OCT-14	107	16080	4600	22128	0	42808	16700	4600	22791	0	44091	1283
68	NOV-14	107	16080	4600	22128	0	42808	16700	4600	22791	0	44091	1283

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69	DEC-14	107	16080	4600	22128	0	42808	16700	4600	22791	0	44091	1283
70	JAN-15	113	16080	4600	23368	0	44048	16700	4600	24069	0	45369	1321
71	FEB-15	113	16080	4600	23368	0	44048	16700	4600	24069	0	45369	1321
72	MAR-15	113	16080	4600	23368	0	44048	16700	4600	24069	0	45369	1321
73	APR-15	113	16080	4600	23368	0	44048	16700	4600	24069	0	45369	1321
74	MAY-15	113	16080	4600	23368	0	44048	16700	4600	24069	0	45369	1321
75	JUNE-15	113	16080	4600	23368	0	44048	16700	4600	24069	0	45369	1321
76	JULY-15	119	16700	4600	25347	0	46647	17340	4600	26109	0	48049	1402
77	AUG-15	119	16700	4600	25347	0	46647	17340	4600	26109	0	48049	1402
78	SEPT-15	119	16700	4600	25347	0	46647	17340	4600	26109	0	48049	1402
79	OCT-15	119	16700	4600	25347	0	46647	17340	4600	26109	0	48049	1402
80	NOV-15	119	16700	4600	25347	0	46647	17340	4600	26109	0	48049	1402
81	DEC-15	119	16700	4600	25347	0	46647	17340	4600	26109	0	48049	1402
82	JAN-16	119	16700	4600	25347	0	46647	17340	4600	26109	0	48049	1402
83	FEB-16	119	16700	4600	25347	0	46647	17340	4600	26109	0	48049	1402
TOTAL												82907	

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DUE DRAWAN STATEMENT

ARREAR IN RIO SH. SATISH KUMAR SHARMA, C.I. W.E.F. 01-04-2009 TO 29-02-2016

S. NO	MONTH	DA	RATES %	DUE				DRAWN				BALANCE		
				B Pay	G Pay	DA	HRA	TOTAL	B Pay	G Pay	DA		HRA	TOTAL
1	APR-09	22	13220	4600	4600	3920	5346	27086	13230	4600	3923	5349	27102	16
2	MAY-09	22	13220	4600	4600	3920	5346	27086	13230	4600	3923	5349	27102	16
3	JUN-09	27	13220	4600	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
4	JULY-09	27	13220	4600	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
5	AUG-09	27	13220	4600	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
6	SEPT-09	27	13220	4600	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
7	OCT-09	27	13220	4600	4600	4811	5346	27977	13760	4600	4957	5508	28825	848
8	NOV-09	27	13220	4600	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
9	DEC-09	27	13220	4600	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
10	JAN-10	35	13220	4600	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
11	FEB-10	35	13220	4600	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
12	MAR-10	35	13220	4600	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
13	APR-10	35	13220	4600	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
14	MAY-10	35	13220	4600	4600	6237	5346	29403	13760	4600	6426	5508	30294	891
15	JUN-10	35	13220	4600	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
16	JULY-10	45	13760	4600	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
17	AUG-10	45	13760	4600	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
18	SEPT-10	45	13760	4600	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
19	OCT-10	45	13760	4600	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
20	NOV-10	45	13760	4600	4600	8262	5508	32130	14310	4600	8510	5673	33093	963
21	DEC-10	45	13760	4600	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
22	JAN-11	51	13760	4600	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
23	FEB-11	51	13760	4600	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
24	MAR-11	51	13760	4600	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
25	APR-11	51	13760	4600	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
26	MAY-11	51	13760	4600	4600	9364	5508	33232	14310	4600	9644	5673	34227	995
27	JUN-11	58	14310	4600	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
28	JULY-11	58	14310	4600	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
29	AUG-11	58	14310	4600	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071

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30	SEP-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
31	OCT-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
32	NOV-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
33	DEC-11	58	14310	4600	10968	5673	35551	14880	4600	11298	5844	36622	1071
34	JAN-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
35	FEB-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
36	MAR-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
37	APR-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
38	MAY-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
39	JUN-12	65	14310	4600	12292	5673	36875	14880	4600	12662	5844	37986	1111
40	JULY-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
41	AUG-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
42	SEPT-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
43	OCT-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
44	NOV-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
45	DEC-12	72	14880	4600	14026	5844	39350	15470	4600	14450	6021	40541	1191
46	JAN-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
47	FEB-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
48	MAR-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
49	APR-12	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
50	MAY-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
51	JUNE-13	80	14880	4600	15584	5844	40908	15470	4600	16056	6021	42147	1239
52	JUL-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
53	AUG-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
54	SEPT-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
55	OCT-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
56	NOV-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
57	DEC-13	90	15470	4600	18063	6021	44154	16080	4600	18612	6204	45496	1342
58	JAN-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
59	FEB-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
60	MAR-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
61	APR-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
62	MAY-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
63	JUNE-14	100	15470	4600	20070	6021	46161	16080	4600	20680	6204	47564	1403
64	JULY-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
65	AUG-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
66	SEPT-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
67	OCT-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
68	NOV-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469
69	DEC-14	107	16080	4600	22128	6204	49012	16700	4600	22791	6390	50481	1469

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70	JAN-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
71	FEB-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
72	MAR-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
73	APR-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
74	MAY-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
75	JUNE-15	113	16080	4600	23368	6204	50252	16700	4600	24069	6390	51759	1507
76	JULY-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
77	AUG-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
78	SEPT-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
79	OCT-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
80	NOV-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
81	DEC-15	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
82	JAN-16	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
83	FEB-16	119	16700	4600	25347	6390	53037	17340	4600	26109	6582	54631	1594
TOTAL												96980	

DUE DRAWMAN STATEMENT

ARREAR IN R/O SH. MANVENDER SINGH BHATIA, C.I. W.E.F. 01.07.2006 TO 24-10-2011

S. NO.	MONTH	DA RATES %	B Pay	G. Pay	DUE			DRAWN			BALANCE		
					DA	HRA	TOTAL	B Pay	G. Pay	DA		HRA	TOTAL
7	JULY-06	2	7050	1900	179	0	9129	7060	1900	179	0	9139	10
8	AUG-06	2	7050	1900	179	0	9129	7060	1900	179	0	9139	10
9	SEP-06	2	7050	1900	179	0	9129	7060	1900	179	0	9139	10
10	OCT-06	2	7050	1900	179	0	9129	7060	1900	179	0	9139	10
11	NOV-06	2	7050	1900	179	0	9129	7060	1900	179	0	9139	10
12	DEC-06	2	7050	1900	179	0	9129	7060	1900	179	0	9139	10
13	JAN-07	6	7050	1900	537	0	9487	7060	1900	538	0	9498	11
14	FEB-07	6	7050	1900	537	0	9487	7060	1900	538	0	9498	11
15	MAR-07	6	7050	1900	537	0	9487	7060	1900	538	0	9498	11
16	APR-07	6	7050	1900	537	0	9487	7060	1900	538	0	9498	11
17	MAY-07	6	7050	1900	537	0	9487	7060	1900	538	0	9498	11
18	JUNE-07	6	7050	1900	537	0	9487	7060	1900	538	0	9498	11
19	JULY-07	9	7320	1900	830	0	10050	7330	1900	831	0	10061	11
20	AUG-07	9	7320	1900	830	0	10050	7330	1900	831	0	10061	11
21	SEP-07	9	7320	1900	830	0	10050	7330	1900	831	0	10061	11
22	OCT-07	9	7320	1900	830	0	10050	7330	1900	831	0	10061	11
23	NOV-07	9	7320	1900	830	0	10050	7330	1900	831	0	10061	11
24	DEC-07	9	7320	1900	830	0	10050	7330	1900	831	0	10061	11
25	JAN-08	12	7320	1900	1106	0	10326	7330	1900	1108	0	10338	12
26	FEB-08	12	7320	1900	1106	0	10326	7330	1900	1108	0	10338	12
27	MAR-08	12	7320	1900	1106	0	10326	7330	1900	1108	0	10338	12
28	APR-08	12	7320	1900	1106	0	10326	7330	1900	1108	0	10338	12
29	MAY-08	12	7320	1900	1106	0	10326	7330	1900	1108	0	10338	12
30	JUN-08	12	7320	1900	1106	0	10326	7330	1900	1108	0	10338	12
31	JULY-08	16	7600	1900	1520	0	11020	7610	1900	1522	0	11032	12
32	AUG-08	16	7600	1900	1520	0	11020	7610	1900	1522	0	11032	12
33	SEPT-08	16	7890	2000	1582	0	11472	7900	2000	1584	0	11484	12
34	OCT-08	16	7890	2000	1582	0	11472	7900	2000	1584	0	11484	12



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35	NOV-08	16	7890	2000	1582	0	11472	7900	2000	1584	0	11484	12
36	DEC-08	16	7890	2000	1582	0	11472	7900	2000	1584	0	11484	12
37	JAN-09	22	7890	2000	2176	0	12066	7900	2000	2178	0	12078	12
38	FEB-09	22	7890	2000	2176	0	12066	7900	2000	2178	0	12078	12
39	MAR-09	22	7890	2000	2176	0	12066	7900	2000	2178	0	12078	12
40	APR-09	22	7890	2000	2176	0	12066	7900	2000	2178	0	12078	12
41	MAY-09	22	7890	2000	2176	0	12066	7900	2000	2178	0	12078	12
42	JUN-09	22	7890	2000	2751	0	12941	8200	2000	2754	0	12954	13
43	JULY-09	27	8190	2000	2751	0	12941	8200	2000	2754	0	12954	13
44	AUG-09	27	8190	2000	2751	0	12941	8200	2000	2754	0	12954	13
45	SEPT-09	27	8190	2000	2751	0	12941	8200	2000	2754	0	12954	13
46	OCT-09	27	8190	2000	2751	0	12941	8200	2000	2754	0	12954	13
47	NOV-09	27	8190	2000	2751	0	12941	8200	2000	3570	0	13770	13
48	DEC-09	27	8190	2000	3567	0	13757	8200	2000	3570	0	13770	13
49	JAN-10	35	8190	2000	3567	0	13757	8200	2000	3570	0	13770	13
50	FEB-10	35	8190	2000	3567	0	13757	8200	2000	3570	0	13770	13
51	MAR-10	35	8190	2000	3567	0	13757	8200	2000	3570	0	13770	13
52	APR-10	35	8190	2000	3567	0	13757	8200	2000	3570	0	13770	13
53	MAY-10	35	8190	2000	3567	0	13757	8200	2000	4730	0	15240	15
54	JUN-10	35	8190	2000	4725	0	15225	8510	2000	4730	0	15240	15
55	JULY-10	45	8500	2000	4725	0	15225	8510	2000	4730	0	15240	15
56	AUG-10	45	8500	2000	4725	0	15225	8510	2000	4730	0	15240	15
57	SEPT-10	45	8500	2000	4725	0	15225	8510	2000	4730	0	15240	15
58	OCT-10	45	8500	2000	4725	0	15225	8510	2000	4730	0	15240	15
59	NOV-10	45	8500	2000	4725	0	15225	8510	2000	5360	0	15870	15
60	DEC-10	45	8500	2000	5355	0	15855	8510	2000	5360	0	15870	15
61	JAN-11	51	8500	2000	5355	0	15855	8510	2000	5360	0	15870	15
62	FEB-11	51	8500	2000	5355	0	15855	8510	2000	5360	0	15870	15
63	MAR-11	51	8500	2000	5355	0	15855	8510	2000	5360	0	15870	15
64	APR-11	51	8500	2000	5355	0	15855	8510	2000	5360	0	15870	15
65	MAY-11	51	8500	2000	5355	0	15855	8510	2000	6281	0	17111	15
66	JUN-11	51	8500	2000	6276	0	17096	8830	2000	6281	0	17111	15
67	JULY-11	58	8820	2000	6276	0	17096	8830	2000	6281	0	17111	15
69	AUG-11	58	8820	2000	6276	0	17096	8830	2000	6281	0	17111	15
70	SEP-11	58	8820	2000	6276	0	17096	8830	2000	6281	0	17111	15
71	-24 OCT-11	58	6828	1548	4858	0	13234	6836	1548	4863	0	13247	13
TOTAL												802	

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22 20/16

Necessary steps should be taken to re-fix the pay and recover the excess amount of Rs. 72,987/- paid due to wrong fixation after due verification of records under intimation to Auc and other similar type of cases may also be reviewed under intimation to audit.

(B) Less deduction of License Fee/Water Charges amounting to Rs. 1,47,983/-
(Ref. Audit Memo No. 11 dt. 02-03-16)

The PWD Deptt. of Delhi Govt. have revised the License Fee/Water Charges from July 2014 vide order No.F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014 and Deputy Director TTE, letter No. F.24(06)/DTTE/Allot/2012/515-526 dt. 01-10-2014. But scrutiny of PBRs revealed that the department had not deducted the License Fee/Water Charges from the salary of under mentioned employee according to the revised rates as per details given below:

611/140 33
18/18/16

611/140 56
9/1/6/2014

311/33 248
18/5/14/16

10 D 2

720 B/140
38
12/5/2012

3 12324/2

12324/2

12324/2

6584

31/49
18/5/14/16

2660+5488

7/2/12

10/4/14

33/16/15

29/14/13

chala

48No

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Description	Period	License Fee/Water Charges (Rs.)			No. of month	Amount recoverable (Rs.)
					Due	Deducted	Diff		
1.	Rajesh Kumar, C.I.	F-39, Pusa Campus	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 2/14 (trfd)	310/- 236/- 370/- 236/-	222/- Nil 222/- Nil	88/- 236/- 148/- 236/-	12 08	1056/- 2832/- 1184/- 1888/-
2.	Yash Pal Singh, C.I.	37, Maharani Bagh, New Delhi	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 10/14 (trfd)	310/- 236/- 370/- 236/-	260/- 5/- 260/- 5/-	50/- 231/- 110/- 231/-	12 16	600/- 2772/- 1760/- 3696/-
3.	Satish Kumar, C.I.	3/13, Type-3, Aryabhata Polytechnic Campus	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 10/14 (trfd)	310/- 236/- 370/- 236/-	217/- Nil 217/- Nil	93/- 236/- 153/- 236/-	16 16	1116/- 2832/- 2448/- 3776/-
4.	Kamal Bhasin, G.I.	1609, Laxmi Bai Nagar	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 2/14 (trfd)	205/- 196/- 245/- 196/-	185/- Nil 185/- Nil	20/- 196/- 60/- 196/-	12 08	240/- 2352/- 480/- 1568/-
5.	Dheeraj Kumar, WSA	H-58, Pusa Campus	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 02/16	205/- 196/- 245/- 196/-	150/- Nil 150/- Nil	55/- 196/- 95/- 196/-	12 32	660/- 2352/- 3040/- 6272/-
6.	Amar Lal, WSC	G-52, Pusa Campus	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 02/16	205/- 196/- 245/- 196/-	150/- Nil 150/- Nil	55/- 196/- 95/- 196/-	12 32	660/- 2352/- 3040/- 6272/-
7.	Jagdish, WSC	5/1, Pusa Campus	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 02/16	205/- 196/- 245/- 196/-	150/- Nil 150/- Nil	55/- 196/- 95/- 196/-	12 32	660/- 2352/- 3040/- 6272/-
8.	Raj Pal, Mali	454, Timar Pur	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 6/14 (trfd)	205/- 196/- 245/- 196/-	150/- Nil 150/- Nil	55/- 196/- 95/- 196/-	12 12	660/- 2352/- 1140/- 2352/-
9.	Jitender Mishra, C.I.	H-64, Pusa Campus	L.Fee W/Ch.	11/13 to 02/16	245/- 196/-	150/- Nil	95/- 196/-	28	2660/- 5488/-
10.	Vimal Dimri, Principal	11, Pusa Campus	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 02/16	900/- 472/- 1065 472/-	632/- 9/- 632/- 9/-	268/- 463/- 433/- 463/-	12 32	3216/- 5556/- 13556/- 14813/-
11.	Raj Singh Malik, G.I.	1/11, Arya Bhatt Polytechnic Campus	L.Fee W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 08/15	420/- 236/- 500/- 236/-	313/- Nil 313/- Nil	107/- 236/- 187/- 236/-	12 26	1284/- 2832/- 4862/- 6136/-
12.	Rajbir Singh, G.I.	F-35 Pusa Campus	W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 1/14 (trfd)	236/- 370/- 236/-	157/- 310/- 157/-	79/- 60/- 79/-	12 07	948/- 420/- 503/-
13.	Manvinder Singh, C.I.	33, Maharani Bagh	W/Ch. L.Fee W/Ch.	7/12 to 6/13 7/13 to 02/16	236/- 370/- 236/-	Nil 342/- Nil	236/- 28/- 236/-	12 32	2832/- 896/- 7552/-

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a/c
16
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Necessary steps should be taken to recover the arrears of License Fee / Water Charges amounting to Rs. 1,47,983/- as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

(C) Irregular payment made for Medical Re-imburement amounting to Rs. 47466/-
(Ref. Audit Memo No. 18 dt. 07-03-16)

During the course of audit it has been observed that the irregular payments for Medical Re-imburement have been made to under mentioned staff members without proper scrutiny of the claim, which needs to be recovered after due verification under intimation to audit :

1. Sh. Prithvi Raj Digwal, G.I.

On scrutiny of Medical Re-imburement Bill No. 180 dt. 16-11-2012 amounting to Rs.4877/-, in this Bill he has claimed 60 Tab. of URSCOSOL SR 450 of Rs. 1506/- instead of 30 as per prescription slip of Jeewan Mala Hospital. Hence Rs. 753/- over claimed should be recovered from him after due verification under intimation to audit.

Bill No 314 14/11/2016

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1120

2. Sh. Suresh Yadav, G.I.

On scrutiny of Medical Re-imburement Bill No.134 dt. 26-09-12 amounting to Rs.4972/-, in this bill he has claimed Rs.2362/- (472/-+202/-+521/-+376/-+791/-) for Medicines as prescribed by the authorised empanelled hospitals without getting N.A. from the concerned Medical Dispensary, which is irregular and needs to be recovered Rs.2362/- irregular claim from him under intimation to audit.

2362 Challan No 933 at 5/5/2016

3. Sh. Raj Kumar, C.I.

On scrutiny of Medical Re-imburement Bills, it has been noticed that Sh. Raj Kumar, C.I. has made under mentioned claims for Medicines as prescribed by the authorised empanelled hospitals without getting N.A. from the concerned Medical Dispensary, which is irregular and needs to be recovered as per detail below :

44351 - Challan No 972 at 6/11/2015

S. No.	Bill No. Date & Amount	Amount of Medicines for irregular claim	Total Irregular Claim	Remarks
1.	28 dt. 09-05-12 Rs.12712/-	3114/-+2905/-+3147/-+3265/-	12431/-	
2.	92 dt. 07-08-12 Rs.8537/-	174/-+102/-+140/-+381/-	797/-	
3.	147dt.11-10-12 Rs.5469/-	300/-+390/-+825/-+862/-	5269/-	
4.	179dt.16-11-12 Rs.8180/-	+2892/-		
5.	270dt.12-03-13 Rs.13255/-	3666/-+4414/-	8080/-	
6.	271dt.12-03-13 Rs.13962/-	2016/-+3087/-	5103/-	
		44/-+719/-+2879/-+4031/-	12671/-	
		+3636/-+1762/-+187/-+279/-		
		+140/-+280/-		
TOTAL			44351/-	

Necessary steps should be taken to recover Rs. 47,466/- after due verification of records and other similar type of cases also be reviewed under intimation to audit.

(D) Irregular payment made for TA & LTC amounting to Rs.36,856/-
 (Ref. Audit Memo No. 20 dt. 07-03-16)

During the course of audit it has been observed that the irregular payments for LTC have been made to under mentioned staff members, which needs to be recovered after due verification under intimation to audit :

1. **Sh. Prithvi Raj Digwal, G.I.**

He has claimed LTC Advance vide Bill No.41 dt. 19-05-2014 of Rs. 32904/- for the journey performed between Delhi to Kodaikanal & back. On scrutiny of LTC Adjustment Bill No. 118 dt. 21-08-14 amounting to Rs. 3952/-, he has performed journey from Delhi to Banglore & Back by Train and he has also claimed for the journey from Banglore to Mysore, Ooty, Kannur & back to Banglore by road using Pvt. Taxi hired from M/s Nandi Travels. As he has not visited Kodai Kanal and changed the intended place without approval of competent authority. Hence, his whole claim has been disallowed and Rs.36,856/- irregular payment of LTC may be recovered from him after due verification under intimation to audit.

Necessary steps should be taken to recover Rs.36,856/- from him after due verification of records under intimation to audit.

(E) Recovery of Income Tax to the tune of Rs. 8,138/- (including Cess)
 (Ref. Audit Memo No. 16 dt. 04-03-16)

As per Income Tax Rule, while calculating the Total Income of an employee, Leave Encashment has to be included in the total income of the employee. But scrutiny of Pay Bill Registers, Calculation sheet and Form 16 for the under-mentioned employees revealed that tax calculation have not been made correctly, resulting less recovery of Income Tax have been made as per details given below:-

Sh. Jitender Kumar, Asstt. Store Keeper (F.Y. 2012-13)

He has claimed rebate amounting to Rs.30,000/- under Section 80G for donation to Sri Salasar, Balaji Sangh, which is not admissible as authorized by income tax department, hence tax revised as per below :

S.No.	Description	Calculation by the Deptt. (in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	384840/-	384840/-
2	Deductions permissible	133329/- (18000/-GPF, 34629/-LIC, 19200/-TA, 30000/-T.F., 1500/-Med., 30000/-80G)	103329/- (18000/-GPF, 34629/-LIC, 19200/-TA, 30000/-T.F., 1500/-Med.)
3	Taxable Income	251511/-	281511/-
4	Income tax	5151/-	8151/-
5	Cess	155/-	245/-
6	Total tax	5306/-	8396/-
7	Total tax already deducted		5306/-
8	Income Tax Recoverable		3090/-

2. Smt. Poonam Grover, C.I. (F.Y. 2013-14)

She has claimed rebate amounting to Rs.15000/- under Section 80G for donation to CRY, which is not admissible as authorized by income tax department, hence tax revised as per below:

S.No.	Description	Calculation by the Deptt. (in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	695318/-	695318/-
2	Deductions permissible	140914/- (100000/-80C, 9600/-TA, 14820/- 80D, 1494/- PMRF, 15000/- CRY)	125914/- (100000/-80C, 9600/-TA, 14820/- 80D, 1494/-PMRF)
3	Taxable Income	554404/-	569404/-
4	Income tax	40880/-	43880/-
5	Cess	1226/-	1316/-
6	Total tax	42106/-	45196/-
7	Total tax deducted		42106/-
8	Income Tax Recoverable		3090/-

3. Sh. Praveen Dutt Kaushik, C.I. (F.Y. 2013-14)

He has availed rebate of Rs.19000/- for interest on HBA on manual calculation instead of any authentic certificate from the borrowing Bank. He may be asked to produce a deduction certificate of interest from concerned Bank otherwise this rebate may be disallowed and tax revised as per below :

(20) 46/c ~12 8/c

S.No.	Description	Calculation by the Deptt. (in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	614910/-	614910/-
2	Deductions permissible	139922/- (100000/-800,9600/-TA,3900/- 80D,1222/-PMRF,19000/- Intt. On HBA)	120922/- (100000/-800,9600/- TA,3900/-80D,1222/-PMRF)
3	Taxable Income	474988/-	493988/-
4	Income tax	25499/-	27400/-
5	Cess	765/-	822/-
6	Total tax	26264/-	28222/-
7	Total tax deducted		26264/-
8	Income Tax Recoverable		1958/-

Necessary steps should be taken to recover the balance income tax of Rs. 8,138/- (including cess) from the concerned employees after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

(F) Less deduction of UTEGIS Contribution from the salary amounting to Rs.2,895 /-.
(Ref. Audit Memo No. 05 dt. 29-02-16)

As per GIO(1) below Para 5.4 of Group Insurance Scheme, 1980, 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 from January, 2011 onwards.

But scrutiny of Pay Bill Registers revealed that the department is making less deduction of UTEGIS contribution of the following employees :-

Name & Designation (Sh. / Smt.)	Grade Pay and Group	Due w.e.f. January 2011(p.m.) (in Rs.)	Deducted w.e.f. January 2011(p.m.) (in Rs.)	Difference (Per Month) (in Rs.)	Period	No. Of months	Amount recoverable (in Rs.)
Dinesh, Peon	1900 (Group 'C')	30	15	15	01/11 to 03/13 (Trfd.)	27	405/-
Amar Lal, W.S.C.	2000 (Group 'C')	30	15	15	01/11 to 02/16	62	930/-
Jagdish, W.S.C.	2000 (Group 'C')	30	15	15	01/11 to 02/16	62	930/-
Raj Pal, Mali	1800 (Group 'C')	30	15	15	01/11 to 06/14 (Trfd.)	42	630/-
TOTAL							2895/-

D/S →

Necessary steps should be taken to recover Rs. 2,895/- from the above mentioned employees and to ensure the correct deduction of contribution w.e.f. March, 2016 after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No. 30
 79 25/6 7/17 11
 21

Para - 2 Non-Utilisation/Withholding of Permanent Advance/Imprest
 (Ref. Audit Memo No. 07 dt. 29-02-16)

As per Rule 291 of GFR, Permanent Advance or Imprest may be granted by the Head of Department in consultation with Finance Department for smooth functioning and meeting day to day contingent and emergent expenditure. But during the course of audit of Department, it was found that DDO, Veer Savarkar Basic Training Center, Pusa, New Delhi has an Permanent Advance/Imprest amounting to Rs.5,000/- which has not been utilized during the period of audit, which is irregular.

Challan No 977
 at 16/12/2016

Necessary steps should be taken to refund the Permanent Advance/Imprest in Govt. account if not required under intimation to the audit.

Para 3 Unrealistic Budget
 (Ref. Audit Memo No. 17 dt. 04-03-16)

Para No. 31
 20 22

As per Rule-54 of General Financial Rules, control over expenditure may be effective and real and the Controlling Officer should be in position to estimate the likelihood of savings. The scrutiny of budget statement revealed that there was huge saving some heads in the financial year 2013-14 & 2014-15 which are reflected in the table here under:

Settled

(Amount in Rs.)

S.No.	Head of Account	Budget Allotted	Expenditure	Saving	Percentage of Savings
NON-PLAN 2012-13					
1.	B-2(1)(2)(1)(11) OC	100000	NIL	100000	100
2.	B-2(1)(2)(1)(8) Scholarship	45000	NIL	45000	100
PLAN 2012-13					
1.	B-2(1)(2)(1)(9) M.E.	850000	NIL	850000	100
2.	B-2(1)(2)(1)(10) M.S.	1000000	388399	611601	61
3.	B-2(1)(2)(1)(15) G.I.A (TASSKS)	75000	NIL	75000	100
4.	B-2(1)(2)(1)(15) G.I.A (TECOS)	100000	NIL	100000	100
5.	B-2(1)(2)(1)(8) Scholarship	100000	33625	66375	66
NON-PLAN 2013-14					
1.	B-2(1)(2)(1)(13) Medical	700000	258931	441069	63
2.	B-2(1)(2)(1)(8) Scholarship	70000	NIL	70000	100
3.	B-2(1)(2)(1)(11) OC	100000	26162	73838	74
PLAN 2013-2014					
1.	B-2(1)(2)(1)(9) M.E.	1500000	652318	847682	57
2.	B-2(1)(2)(1)(10) M.S.	1000000	329890	670110	67
3.	B-2(1)(2)(1)(15) G.I.A (TASSKS)	100000	NIL	100000	100
4.	E-2(1)(2)(1)(6) PSS	2800000	NIL	2800000	100
5.	B-2(1)(2)(1)(8) Scholarship	80000	NIL	80000	100
NON-PLAN 2014-15					
1.	B-2(1)(2)(1)(16) Minor Work	15000	NIL	15000	100
2.	B-2(1)(2)(1)(8) Scholarship	70000	NIL	70000	100
PLAN 2014-2015					
1.	B-2(1)(2)(1)(11) O.C.	50000	8670	41330	83

⑩ 24/C 6/C

As per above table savings ranged from 57 to 100 percent, which are on huge side and it is very much clear that while preparing the Budgetary provisions, Department has not given the due attention on the actual expenditure of previous year and future requirement of department. This is the clear cut blockage of Govt. funds, which could be used on another project if timely surrendered.

Necessary steps should be taken to make a realistic budget under intimation to audit.

~~Para-4~~

Non-production of Records

(Ref. Audit Memo No.1,9 &14 dt.25-02-16, 01-03-16 & 03-03-16)

The following records / information have not been produced to audit:-

1. Medical Reimbursement Register
2. Spouse Information of all Staff members
3. Pupil Fund Record
4. Service Postage Register
5. Caution Money Record
6. Re-imburement of Tuition Fee Register

The department may ensure to produce the above mentioned records to the next audit.

~~Para-5:~~

Non-adjustment of Outstanding A.C. Bills amounting to Rs. 1,29,29,943/-

(Ref. Audit Memo No. 12 dt. 02-03-16)

Under Rule 162 (1) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form GAR 30 for disbursing to the parties. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

As per information provided by the B.C. Pusa, a no. of A.C. Bills are pending from 2006-2007 as per details given below:-

S.No.	Year	Bill No. & Date	Amount (in Rs.)	Purpose Of Advance	To whom paid
1	2006-07	15 dt. 14.03.07	12926223/-	Edust Project	M/s Antrix Corp. Ltd. (ISRO HQ)
2	2009-10	68 dt. 06.07.09	1500/-	Digital Signature	MTNL
3	2011-12	266 dt. 27.2.12	2220/-	Digital Signature	MTNL
Total			12929943/-		

Necessary steps to be taken to adjust the outstanding AC bills amounting to Rs 1,29,29,943/- at the earliest after due verification of records under intimation to audit.

*Settled
Taken as per*

(Ajay Kumar Kapah
IAI)

CURRENT AUDIT REPORT

(Period 2018-19 & 2019-20)

During the course of current audit, 13 audit memos including 2 record memos, highlighting various irregularities & recoveries to the tune of Rs.80,700/- were issued. On the basis of compliance shown by the School, two memos were settled along with recovery of Rs.80,700/- on the spot. Remaining memos have been converted into 03 paras and 04 TANs (02 memos merged) along with NIL recovery and incorporated in the current audit report.

In addition to above, there were 23 old paras are outstanding along with recovery of Rs.8,03,174/- out of which 05 Paras were fully settled and 03 paras were partly settled and a recovery of Rs.2,18,906/- has also been made. Remaining 18 paras along with recovery of Rs.5,84,268/- have been incorporated in the current audit report.

Details of Current Recovery (Audit period 2018-19 & 2019-20)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Recovery of UTGEIS subscription amounting to Rs.80,700/-	SETTLED	80,700/-	80,700/-	NIL
4	Improper maintenance of Pay Bill Registers.	TAN-1(A)	NIL	NIL	NIL
5	Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)	TAN-1(B)	NIL	NIL	NIL
6	Shortcomings in maintenance of Service Books	TAN-2	NIL	NIL	NIL
7	Non-adjustment of outstanding A.C. bills amounting to bill Rs.1,33,07,778/-.	PARA-1	NIL	NIL	NIL
8	Irregularity in allowing rebate in Income Tax on the basis of HRA receipts.	TAN-3(A)	NIL	NIL	NIL
9	Irregularities in computation of Income Tax recoverable on account of Home Loan	TAN-3(B)	NIL	NIL	NIL
10	Shortcomings in maintenance of Library records	TAN-4	NIL	NIL	NIL
11	Un-disbursement of Scholarship amount Rs.1,40,000/-	PARA-2	NIL	NIL	NIL
12	Irregular commutation of HPL and recovery of Rs.22,464/- thereof.	Settled	NIL	NIL	NIL
13	Refixation of Pay in r/o Ms. Minni Adlakha, Gr.I/S.O.	PARA-3	NIL	NIL	NIL
	Total		80,700/-	80,700/-	NIL

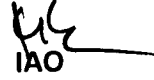
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The internal audit report has been prepared on the basis of information furnished and made available by the Veer Savarkar Basic Training Centre, Pusa, New Delhi-110012 for the period 2018-19 & 2019-20.

The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of audit.

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CURRENT AUDIT REPORT

PERIOD 2018-2020

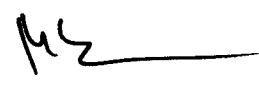
PARA-1:- Non-adjustment of outstanding A.C. bills amounting to bill Rs.1,33,07,778/-.
(Audit Memo No .07 Dated: - 03.07.2020)

Under Rule 162(1) of GFR, advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental officers who maintain details accounts of such advances in lump sum on abstract bills in Form GAR 30 for disbursing to the parties. In no case, should be submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

As per information provided by the Veer Savarkar BTC, Pusa, a no. of A.C. Bills are pending from 2006-17 as per details given below:-

S.No.	Year	Bill No. & Date	Amount (in Rs.)	Purpose of Advance
1.	2006-07	15 dt. 14.03.2007	1,29,26,223/-	Edusat Project
2.	2007-08	292 dt. 11.12.2007	3,77,835/-	NICSI
3.	2009-10	68 dt. 06.07.2009	1,500/-	Digital Signature
4.	2011-12	266 dt. 27.02.2012	2,220/-	Digital Signature
		TOTAL	1,33,07,778/-	

HOO/DDO may take necessary steps to adjust the outstanding AC bills amounting to Rs.1,33,07,778/- at the earliest after due verification of records and compliance be sent to audit.



PARA-2:- Un-disbursement of Scholarship amount Rs.1,40,000/-
(Audit Memo No .11

Dated: - 07.07.2020)

On scrutiny of records and reconciliation, it has been noticed that the Scholarship amount of Rs.1,40,000/- has been received by the Basic Training Centre during the year 2019-20 which remained un-disbursed till date for no apparent reasons.

DDO may therefore get ex-post facto sanction approval from the competent authority and disbursed the amount to the bonafide students under intimation to the audit.



PARA-3: Refixation of Pay in r/o Ms. Minni Adlakha, Gr.I/S.O.

(Audit Memo No: 13

Dated: 09.07.2020)

On test check and scrutiny of Service book and other records of Smt. Minni Adlakha, Grade-I(DASS)/Section Officer, it is found that Vide Order No.F.23(67)/ADMN/BTC/P.File/1030 dated 04.11.2019, she has been granted NFSG in Pay Band-3 Rs.15,600-39,100/- with Grade Pay of Rs.5,400/- (Pre-revised) and Level 10 Cell 11 as per 7th CPC w.e.f. the date of her adhoc appointment i.e. 26.09.2017 instead of completion of 04 years regular service in Grade-I(DASS)/Section i.e. 01.01.2018.

Consequently, her pay and allowances are required to be re-fixed w.e.f. 01.01.2018 on completion of regular service of four years.

The HOO may reconsider the fixation of pay on account of grant of NFSG w.e.f. 01.01.2018 afresh and re-issue the fixation order accordingly and further makes necessary recovery of excess amount if due any, under intimation to audit.



TEST AUDIT NOTE

(2018-19 & 2019-20)

TAN-1(A): Improper maintenance of Pay Bill Registers.
(Audit Memo No. 04)

Dated: - 01/07/2020)

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. White fluid used which is not permissible.
3. Upper column i.e. previous PBR No., Govt. Accommodation, Service verified etc. have not been filled in PBR.
4. PBR entries have not been signed by the writer.
5. Totaling 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.

DDO may update the PBRs at the earliest possible and shown to next audit.



7

TAN-1(B): - Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)
(Audit Memo No .05) Dated: - 01/07/2020)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

However, it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation Ms/Mrs/Sh.	Date of Apptt.
1.	Manoj, C.I.	06/12/2004
2.	Tanuja, C.I.	28/04/2005
3.	Pawan, C.I.	23/01/2006
4.	Sandeep, Junior Asstt.	07/09/2016
5.	Deepak, Sr. Asstt.	November, 2018

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

MS

TAN-2: - **Shortcomings in maintenance of Service Books.**
(Audit Memo No.06) Dated: 02.06.2020

During the test check of Service books maintained by the Veer Savarkar Basic Training Centre, Pusa, New Delhi-110012, the Service Books of following employees have been test checked by the audit.: -

Sr. No.	Name & Designation
1	B.S. Nandel, C.I.
2	Rajender Bansal, C.I.
3	Kanwal Jeet Singh, C.I.
4	Pawan Dutta, C.I.
5.	Rita Tyagi, C.I.
6.	Sandeep, Jr. Asstt.
7.	Rajesh Kumar, C.I.

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned above at S.No.1 to 7.

2. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified and Signature of official in Foreign Service obtained after the Accounts Officer has made necessary entries regarding Foreign Service.

It is observed that the service books of the employees mentioned above at Sr. No 1 to 7 were not shown to them.

3. Entry of AADHAAR number has not been made in the Service Book of the employees mentioned above except S.No.1 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR number. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

4. Fluid has been used in Service Book which is not permitted.

5. Finger Prints are not available in the Service Books of officials at S.No.1 to 7.

6. CCL record is not maintained in the prescribed format in r/o Ms. Rita Tyagi, C.I.

The HOO may take necessary action to update the service books of all the employees as per above observations and may be shown to next audit.



4

TAN-3(A): - Irregularity in allowing rebate in Income Tax on the basis of HRA receipts.
(Audit Memo No.08) Dated: 03.07.2020

According to Income Tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

The disbursing authority should satisfy him/her in this regard by insisting on production of proof of actual payment of rent, copy of rent agreement, PAN and ownership proof of the property owner before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records during the audit period, it has been noticed that the DDO has allowed a deduction of HRA to the following employees on only on the basis of rent receipt in which the mode of payment is not specified i.e. whether the payment is made by cash or cheque etc. No other documents such as proof of actual payment of rent, copy of rent agreement and ownership proof of the property owner have been produced/obtained by the DDO before allowing deduction of HRA to employees which is necessary to authenticate creates doubts about the genuineness of the payment of rent. It is also noticed that some employees have made the payment to their spouse or close relatives. The details of some cases are as under: -

S No	Name & Designation of employee	Financial Year	Missing Documents
1.	Rajender Bansal, C.I.	2018-19	Proof of actual Payment of rent, copy of rent agreement and ownership proof of the property owner
2.	Deepak Kumar, UDC	2018-19	PAN & ownership proof of the property owner

The DDO may therefore review all the required documents to ensure compliance of income tax Act requirement. In case the payment of rent is not verified, necessary recovery of income tax may be made as per income tax rules.

Similar cases may also be checked by the HOS/DDO at his own level and recovery, if any, may be made accordingly.

TAN-3(B): - Irregularities in computation of Income Tax recoverable on account of Home Loan
 (Audit Memo No .09) Dated: - 03.07.2020

According to the Income Tax Act, an employee can claim deduction of maximum Rs.1,50,000/- towards repayment of Principal under Section 80 C and Rs.2,00,000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of Principal part of the home loan and interest thereon is allowed after the construction is complete and possession having been taken over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction or possession of it was not handed over.

During test check of income tax calculation sheets for the F.Y. 2018-19, it has been found that the rebate under Sec 24 and under section 80 C on account of payment of Principal and interest thereon has been allowed to the following employees on the basis of only provisional certificate issued by respective lender bank/institution during this period.

Till date, no final certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after closing of the financial year in order to cross check the correctness of actual rebate allowed. Further, no proof or record of ownership has been attached either by the employees or a certificate from their spouse furnished in case of property ownership/home loan is in joint name for claiming the rebate on home loan. In addition, no possession letter/completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under Sec 24 and u/s 80 C. Some examples are as under:-

S No	Name and Designation of employee	Financial Year	Remarks
1	Jagdish Singh, UDC	2018-19	100% rebate of interest and Principal amount allowed while loan availed in joint name. Ownership proof of property and Possession certificate/completion certificate not attached.
2.	Jagjeet Singh, C.I.	2018-19	100% rebate of interest and Principal amount allowed while loan availed in joint name. Ownership proof of property and Possession certificate/completion certificate not attached.
3.	Poonam Pahwa, C.I.	2018-19	100% rebate of interest and Principal amount allowed while loan availed in joint name. Ownership proof of property and Possession certificate/completion certificate not attached.

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The HOO/DDO may obtain necessary documents to check the correctness of computation of income tax of the above-named employee based on the actual payment certificate/the possession letter/completion certificate/undertaking.

Similar other cases may also be checked for the audit period from 2018-19 & 2019-20 and submit compliance to the audit.

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TAN-4:

Shortcomings in maintenance of Library records
(Audit Memo No.10)

Dated: 06.07.2020)

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.

- (i) 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 come to the notice:-

1. Physical verification of library Books has not been done. Hence, without physical verification, the audit is not in a position to ascertain the exact position of the library stock.
2. 02 Accession Registers are being maintained with different accession numbers. Hence, the audit is not in a position to ascertain the exact number of library books.
3. Condemned/Weed out books were not entered/deleted in the Accession Register
4. No book has been purchased since 2014 which shows gross negligence
5. Some columns like author, source etc in the Library Accession Register were not filled.
6. Very few books have been issued to teachers also.
7. There were lot of cuttings in the Accession numbers in the Accession Register and the same were not attested.
8. Signature of the Librarian and HOS were missing on each page or after making entry every year.

During the scrutiny of records, it has been found that hundreds of books are missing/not traceable during the audit period, a list of which is attached. HOO may look into the matter and get the matter investigated as per provisions of GFR.

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


(IAO)