

**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
4<sup>th</sup> LEVEL, C-WING, DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub: Audit report of ITI Ch. Braham Prakash, Jaffar Pur, New Delhi-73 for the period 2020-21 to 2022-2023.**

**INTRODUCTION**

The Internal Audit of the account of ITI Ch. Braham Prakash, Jaffar Pur, New Delhi-73 for the period 2020-21 to 2022-2023 has been conducted by field Audit Party No. XIX, comprising of Krishan Kumar, Sr.AO/IAO, and Sanjeev Gupta, AAO. The audit has been conducted during 07 working days w.e.f. 17.07.2023 to 25.07.2023

**AIMS & OBJECTIVE**

Ch. Brahm Prakash Industrial Training Institute, Jaffarpur was named after Grate Freedom Fighter & First Chief Minister of Delhi State. The Department of Training and Technical Education, Govt. of Delhi, in its mission to promote and establish centre of skill excellence in the form of Institutes has added Ch. Brahm Prakash Government Industrial Training Institute at Jaffarpur, Delhi, from academic session 1996-97. This Institute was initially started for girls only in the year 1986 at I.T.I. (W) Tilak Nagar, New Delhi, under Craftsmen Training scheme, which was incorporated in seventh five year plan with the objective to create more opportunities for employment to the rural youths by equipping them with suitable skills and knowledge. Later on this Institute was shifted to its present own building at Jaffarpur Kalan in the year 1996 .

Now Ch. Brahm Prakash I.T.I. Jaffarpur have trainees from NCT Delhi region and other parts of India. The Institute is running 13 different Engineering & Non-Engineering Trades/Courses under Craftsman Training Scheme (CTS) of National Council of Vocational Training (NCVT) & State Council of Vocational Training (SCVT). Ch. Brahm Prakash Industrial Training Institute is a Co-Educational Institute running 30 Section/Units of different Engineering & Non-Engineering Trades.

**H.O.O./D.D.O./Cashier**

The following officers/officials have served as HOD/H.O.O./D.D.O./Cashier during the Audit period 2020-21 to 2022-23.

**Head of Office**

S.No.	Name	From	To
1.	Sh. Maheshanand Sharma	01.04.2020	31.01.2021
2.	Sh. Suresh Kumar	01.02.2021	31.03.2023

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**D.D.O.**

S.No.	Name	From	To
1.	Smt. Sujata Singh	01.04.2020	09.09.2022
2.	Sh. Pramod Pathik	10.09.2022	31.03.2023

**CASHIER-**

S.No.	Name	From	To
1.	Sh. Ranju Kumar	01.04.2020	31.03.2023

**Budget Allocation and Expenditure for the year 2018-19 to 2022-23**

(Amount in Rs)

Year	Budget allotted	Expenditure made	Balance
2020-21	38816000	33393125	5422875 ✓
2021-22	48854000	45291824	3562176 ✓
2022-23	53800000	44808427	8991573 ✓

**Details of Vacancy Statement as on 31/03/2023**

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	01	01	00 ✓
B	34	32	02 ✓
C	22	11	11 ✓

**STATUTORY AUDIT**

Statutory audit of the Office of ITI Ch. Braham Prakash, Jaffar Pur, New Delhi-73 has been conducted by AGCR upto 2019-20 .

**MAINTENANCE OF RECORDS**

The maintenance of records of Office of ITI Ch. Braham Prakash, Jaffar Pur, New Delhi-73 has been found satisfactory subject to observations made in Current audit report.

**OLD AUDIT REPORT**

There were 04 audit paras involving recovery of Rs.81853/- outstanding, out of which Nil ara has been settled during the current audit. Balance paras are incorporated in the current audit port.

(A)

Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
2013-2016	01	-	-	04
2016-2020	03	-	-	01 to 03





**(B) Details of Old Recovery**

S.No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras(Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1	2016-20	81853		nil	01	81853


During the course of current audit, 15 Audit memos + 13 record memos highlighting various irregularities/short comings were issued raising recovery of Rs.151096/- out of which 01 memo settled on the basis of reply submitted by the unit. The rest audit memos have been converted 05 Paras and 08 TANs [Two Memos merged into one para No.[3(a) & 3 (b)] which are incorporated in current audit report with the total recovery of Rs.143274/-.

**Details of Current Recovery-**

Memo No.	Total Recoveries Detected(Rs.)	Amount Recovered	Balance	Para No.
1	10470	-	10470	2
3	132804	-	132804	1
5	7822	7822	Nil	-
<b>Total</b>	<b>151096</b>		<b>143274</b>	

Accordingly, the internal audit report has been prepared on the basis of information furnished by the ITI Ch. Braham Prakash, Jaffar Pur, New Delhi-73. Directorate of Audit, GNCT of Delhi, disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

  
Sanjeev Gupta, AAO

  
Krishan Kumar  
Sr.AO/IAO,  
Audit Party-XIX

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**PART - I**  
**OLD AUDIT PARAS**  
**(2013-2020)**

Para 04

**Irregular extension of contract**  
(Memo No.12 dated: 18.05.2016)

Para No. 1

17

20/c

According to Delegation of Financial Powers issued by Finance Department, GNCT of Delhi, a contract of Security/Sanitation Services can be extended by the HOD provided the contract has a provision for extension after expiry of initial period of contract and fulfillment of other conditions prescribed in Rule 204 of GFR 2005.

From DTTE letter No.F 76(7)/ADPL/Sanitation/2012-13/592 dated 26.06.2013 awarding sanitation work to M/s. Shivalik House Keeping Service and the terms & conditions of the contract it is transpired that initially the work was awarded for two year from the date of entering contract with respective institution & offices. The terms & conditions of the contract as provided to audit do not show any provision for extension of the contract. Since the contract was commenced from 01.07.2013; according to the terms & conditions the contract had to be terminated on 30.06.2015. However, the department continued the contract by extending the same from time to time and currently the same has been extended up to 30.06.2016.

Since the contract do not have any provision for extension of contract, the extension of the contract by the department is in violation of the Delegation of Financial Powers issued by the government and therefore is irregular. Since the contract was initially awarded under the concurrence of Finance Department, ex-post facto approval of Finance Department for these extensions may be obtained to regularize the same under intimation to audit.

E.D.ASHOKAN, A.O.  
IAO, Audit Party No.14

16  
12/c

**PART II**  
**CURRENT AUDIT REPORT**  
**(2016-17 to 2019-20)**

**Para No.1 Non-Deduction of TDS**  
**(Ref. audit memo 11 dt. 14.08.2020)**

Para - 2

As per Section 194 C of Income Tax Act, 1961, Deductor are liable to deduct TDS(Income Tax) @2% from contractors if the amount paid or credited to the contractor in a single contract exceeds Rs.30,000/- or the aggregate amount paid or credited during the financial year exceeds Rs.1,00,000/-. During the test check of Cash Book, it has been noticed that payment of more than thirty thousand has been made to the contractors but no TDS(Income Tax) has been deducted. The details of such payment and amount deductible are as under:

Sr. No.	Name of Agency	Bill No.	Date	Amount	TDS(Income Tax)
1	Lal Chand Kalu Ram Jain	127	17.12.2019	64006	1280
2	Lal Chand Kalu Ram Jain	86	10.10.2019	64006	1280
3	Industrial Equipment	109	14.11.2019	113281	2266
4	Balaji Sales Corporation	109	14.11.2019	115860	2317
5	Lal Chand Kalu Ram Jain	199	27.03.2018	283352	5667
6	Bharat Enterprises	199	27.03.2018	397155	7943
7	Manish Traders	206	29.03.2018	31800	636
8	Shaksham solution	206	29.03.2018	49900	998
9	SKS Enterprises	91	12.10.2018	47200	944
10	Manish Traders	15	15.05.2018	31800	636
11	Shaksham solution	15	15.05.2018	49900	998
12	Lal Chand Kalu Ram Jain	181	27.03.2019	121999	2440
13	Adax Trade Venture	183	27.03.2019	70978	1420
14	Bharat Enterprises	183	27.03.2019	159080	3182
15	Lal Chand Kalu Ram Jain	183	27.03.2019	92483	1850
16	Avcom Network Technology	183	27.03.2019	118108	2362

21.8.2020

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17	Praksh Computers Solutions	183	27.03.2019	76459	1529
18	Adax Trade Venture	156	26.02.2019	39438	789
19	Vineet Engineers	233	28.03.2017	998925	19979
20	JMD Sales Corp.	234	28.03.2017	517815	10356
21	Industrial Equipment	242	31.03.2017	174781	3496
22	Bharat Enterprises	243	31.03.2017	387465	7749
23	Yash Traders	244	31.03.2017	86784	1736
					81853

An amount of Rs.81,853/- may be recovered from the contractors/firms after verification of facts and figure and deposit the same in the Govt. Account under intimation to the Audit. Similar other cases may also be reviewed.

A  
21.8.2020

Para No.2 Non-furnishing of fidelity Bond by the Cashier  
(Ref. audit memo 14 dated 18.08.2020)

Para 3

14

10/c

As per Rule 306 of GFR 2017, every Govt. Servant who actually handles cash or stores shall be required to furnish security, for such amount and in such form as the Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

The amount of Security to be obtained from a Government servant shall be determined on the basis of actual cash handled.

Security should be furnished in the form of fidelity bond in GFR 17, the security bond should be executed in form GFR 14.

In reply to memo, unit submitted a copy of fidelity guarantee executed for the period 21.11.2017 to 20.11.2018 in the name of Sh. Neeraj, LDC for an amount of Rs.50,000. But, no fidelity bond/ guarantee is executed after 20.11.2018.

HOO/DDO may take necessary steps to obtain a fidelity Bond as per rule under intimation to audit.

21.8.2020



Para 4

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**PARA No.3 Irregularities in Cash Book**  
(Ref. audit memo No.18 Dated:20.08.2020)

During the test check of Cash Book maintained by the unit for the audit period, following shortcomings have been noticed:-

1. Amount of Rs.5,179/- received from 3R recycler through MSTC Ltd. vide cheque no. 367908 dated 01.06.2017 and TR5 is issued for an amount of Rs.5,179/- vide TR5 No. 093/23 dated 09.06.2017. But, the entry of the same is not recorded in the cash book.
2. It has been noticed that an amount of Rs.13500/- has been received through cheque No. 163884 dated 11.07.2017 from TIME section on account of tuition fees. But, no entry of the same was found in the receipt side of the Cash Book(PWF). Similar cases may be reviewed and necessary correction may be done.

HOO/DDO may take necessary action to rectify the errors under intimation to Audit.

*[Handwritten mark]*

*for*

*[Handwritten signature]*

**(KULBHUSHAN ARORA)**  
INSPECTING AUDIT OFFICER  
AUDIT PARTY No.VII

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**PART- II**  
**CURRENT AUDIT REPORT**  
**(01.04.2020 to 31.03.2023)**

**Para No.1 :**

(Ref. Audit Memo No. 03, Dated: 19/07/2023)

**Sub:- Over Payment of Transport Allowance amounting to Rs. 132804/-**

As per OM No.21/3/2020-E II(B) dated 01/12/2020 issued by Ministry of Finance Department of Expenditure & F.(22)/Fin.Esstt.III/2020/DSIV/204 dated 10.12.2020 endorsed by Finance department Govt. of NCT of Delhi regarding clarification for admissibility of Transport Allowance during Nation-wide lockdown due to Covid-19 pandemic. The clarification are as under:

1. Transport allowance is granted to Central Government employees to compensate them for the cost incurred on account of coming between residence and office. The Central Government employees, who could not attend office in a whole calendar month during lockdown period are not eligible to draw Transport Allowance for that month as these employees had not incurred any expenditure for coming office.
2. The Central Government employees, who could not attend office and work from home is a whole calendar month, are not eligible to draw Transport Allowance for that month as these employees had not incurred any expenditure for coming office.

During test check of attendance register, PBRs and information provided by the institute, it has been observed that ITI, Ch. Braham Prakash, Jaffarpur, New Delhi has not recovered Transport Allowance to the under mentioned staff according to above Rules. Details are as under.

S.No.	Name of the Employee & Designation	Period of Leave	Total Amount
1.	Sh. Satbir Singh, GI	April 2020	4212 ✓
2.	Sh. Bhajan Lal Vats, GI	April 2020	4212 ✓
3..	Sh. Sudhir Singh, CI	April 2020	4212 ✓
4.	Sh. Jarnail Singh, CI	April 2020	4212 ✓
5.	Sh. Harish Kumar, CI	April 2020	4212 ✓
6.	Sh. Narender Singh, CI	April 2020	4212 ✓
7.	Sh. S.L. Meena, CI	April & Aug. 2020	8424 ✓
8.	Sh. Parveen Kumar, Storekeeper	April & Aug 2020	8424 ✓
9.	Sh. Mukesh Kumar, WSA	April & Aug 2020	8424 ✓
10.	Sh. Raj Singh,, WSA	April 2020	4212 ✓
11.	Sh. Bijender Singh, WSA	April & Aug 2020	8424 ✓
12.	Sh. Parmod Sharma, CI	April, May & Aug 2020	12636 ✓





13.	Sh. Prem Khanna, GI	April & May 2020	8424
14.	Ms. Rajni, CCI	April 2020	4032
15.	Ms. Kusum Lata,, CI	April 2020	4212
16.	Ms. Monika, CCI	April 2020	4032
17.	Ms. Anita, CCI	April 2020	4032
18.	Sh. Hem Raj, CCI	April 2020	4032
19.	Sh. Vikram Singh, CCI	April 2020	4032
20.	Sh. Rajbir, CCI	April 2020	4032
21.	Sh. Manoj Kumar, CCI	April 2020	4032
22.	Sh. Jitender, CCI	April 2020	4032
23.	Sh. Sanjeet Kajla, CCI	April, May & July 2020	12096
	Total		132804

Action may be taken to rectify the irregularities and over payment may be recovered after due verification of facts and figures under intimation to audit. Similar cases, if any may be reviewed at the level of HOO.

**Para No. 2 :**

(Audit Memo No.01 Dated: 18/07/2023)

**Subject: Short deduction of License Fee amounting to Rs. 10470/-**

License fee in respect of Delhi Govt. have been revised vide office order No. F.4(1)/Misc./PWD&H/A-II/2004/Part file/8494-8588 dated 08.10.2020 by Public works Department, Govt. of NCT of Delhi and revision of flat rate of licence fee for General Pool Residential Accommodation by Ministry of Urban Development, Govt. of India, Directorate of Estates Vide O.M. No. 18011/2/2015-Pol.III dated 29.06.2020. Further, Department of Training and Technical Education vide order No.F.24(06)/DTTE/Allot/2012/433-444 dated 20.7.2022 has also revised the License fees in respect of Government Accommodation.

On scrutiny of PBRs and records, it has been observed that the department had made short deduction of Licence Fee from the salary of under-mentioned employee according to the revised rates as per details given below:

S. No.	Name & Desgn.	Residential Address	Description	Period	License Fee and water charges (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deduct ed	Diff.		
1.	Sh. Ashok Kr. Yadav, Sr. Asstt.	Type II,, BDO Office Complex, Najafgarh, Delhi	L. Fee	1.7.20 to 30.9.21	370	310	60	15	900/-

2.	Ms. Usha, Lab Cleaner/Peon	Type II, GB Pant Polytechnic Campus	L.Fee	1.3.21 to 31.7.23	370	310	60	29	1740/-
3.	Sh. Babu Lal, Peon	Type III, Ist Floor, New Campus, GB Pant Polytechnic	L.Fee	1.3.21 to 31.7.23	1680	1410	270	29	7830/-
<b>Total</b>									<b>10470/-</b>

Action may be taken to rectify the irregularities and over payment may be recovered after due verification of facts and figures under intimation to audit. Similar cases, if any may be reviewed at the level of HOO.

**Para No. 3(a)**

( Audit Memo No.11 Dated: 24.07.2023)

**Sub: Irregularities in purchasing through GeM.**

As per amended Rule 149 (ii) of GFR, 2017 Government of India has established the Government e-Marketplace (GeM) for common use Goods and Services. GeM SPV will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The Credentials of suppliers on GeM shall be certified by GeM SPV. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under:

- (i) Upto Rs.25000 through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.
- (ii) Above Rs.25000 and up to Rs.500000/- through the GeM Seller having lowest price amongst the available sellers (excluding automobiles where current limit of 30 will continue), of at least three different manufacturers, on Gem, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the buyers even for procurements less than Rs.500000/-.

During scrutiny of the purchase file, it is observed that the institute has purchase for items from M/s Sems Infotainment Media Network Pvt. Ltd. through GeM without following the above rule 149(ii).

GeM Contract No.	Bill No and date	Description of Material	Quantity	Amount
GEMC 511687750381796 dt. 27.3.21	CB-166 dated 30.03.2021	Unbranded blue CAT 6V/VTP Patch cord 1.0 mts	700 Mtr	31500/-
GEMC 511687777124386 dt. 27.3.21	CB-166 dated 30.03.2021	Concealed in Wall Laying & Installation Charges for cables	700 Mtr.	62300/-

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Action may be taken to rectify the irregularities and regularize the expenditure from competent authority under intimation to audit. Similar cases, if any may be reviewed at the level of HOO.

**Para No. 3 (b)**

(Audit Memo No.14 Dated:24.07.2023)

**Subject: Purchase of items other than GeM.**

As per Rule 149 of GFR-2017, the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods and Services available on GeM. As per circular of Finance Department issued vide No.F.1(48)/Fin/Rev-II/2018-19/Misc./DSV/2106 dated 26/10/2018, GeM Hand Book has been endorsed to the Departments for reference. As per para 2.3.3.2.4 of the Handbook, the GeM platform shall be a dynamic online marketplace with new categories of goods/services continuously being added. In situations where the product/service is not supported on the platform or there is insufficient competition basis specifications input by the buyer including service shall be deemed not available for procurement on the GeM platform and the buyer shall be allowed to procure via the offline mode. In such situations, the buyer shall be allowed to download a report for the purpose of audit and shall allow the buyer to show verification proof for procuring outside the GeM platform. However, during the test check of bills, it has been observed that items have been purchased from local market without enclosing proof of non-availability of items on GeM portal. The details of such purchase bills are as under:

S.No.	Name of Agency (M/s)	Bill No. & Date	Amount (Rs.)
1.	Prakash Computers Solutions	CB-128 dated 03.03.2021	57702/-
2.	SKS Enterprises	CB-128 dated 03.03.2021	33926/-
3.	Realtech Enterprises	CB-129 dated 04.02.2021	36934/-

Action may be taken to rectify the irregularities and regularize the expenditure from competent authority under intimation to audit. Similar cases, if any may be reviewed at the level of HOO.

**Para No. 4**

(Audit Memo No.15 Dated:24.07.2023)

**Subject: Non Adjustment of Contingency Advances.**

As per Receipt & Payment Rules 1962, the adjustment of advance shall be settled within a month of drawl of advance. As per Delegation of Financial Powers issued by Finance Department vide letter dated 7.8.2019 at S.No.22, the amount of drawl of advance is to be rendered to PAO within one month from the date of drawl of advance.

During the test check of the records and information provided to the audit, it has been observed that the following advance was drawn for various purposes but not adjusted within the specified time limit :

S.No.	Bill No. and date	Amount (in Rs.)	Advance granted to
1.	ACB-38, dated 01.06.2022	91,000/-	Delhi Jal Board

HOO may take necessary steps to adjust the above advances at the earliest after due verification of the facts and figures under intimation to audit. Similar cases, if any may be reviewed at the level of HOO.

**Para No. 5**

(Audit Memo No:- 06 Dated: 20.07.2023)

**Sub:- Non-Condempnation of unserviceable stores.**

As per list provided by ITI Ch. Braham Prakash, Jaffar Pur, New Delhi, 58 different items which were declared obsolete and unserviceable since more than six month are lying in store. These items are occupying valuable space. Moreover their value is also being decreasing by passage of time. List of the items are as under:-

S.No.	Name of the obsolete/ unserviceable/ condemned item	Quantity in stock
1	AC/DC Voltmeter 0-1000 V	1
2	Mill Amp Meter AC/ DC 0-500 MA	1
3	Mill Amp Meter AC/ DC 0-50 MA	1
4	AC/DC Voltmeter 0-500 V	1
5	AC/DC Voltmeter 0.5 Volt	1
6	AC/DC Amp Meter 0.1 Amp	2
7	DC Amp Meter 0.1 Amp	2
8	DC Amp Meter 0.500 M Amp	1
9	DC Amp Meter 0.500 M Amp	1
10	DC Amp Meter 0.100 M Amp	1
11	DC Voltmeter 0.5 V	1
12	DC Voltmeter 0.50 V	1
13	DC Voltmeter 0 -10 V	1
14	AC/DC Voltmeter 0-500 V	1
15	Mill Amp Meter 0-500 M Amp AC/ DC	1
16	Mill Amp Meter 0-50 M Amp AC/ DC	1
17	AC/DC Voltmeter 0-500 V	1
18	AC/DC Voltmeter 0-500 V	1
19	DC Amp Meter 0-5 MA	2
20	DC Amp Meter 0-50 M Amp	1
21	DC Amp Meter 0-100 MA	1
22	DC Voltmeter 0-5 V	1
23	Projector screen wallmount	1

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24	Soldering Iron 65 Watt	8
25	Soldering Iron 10 Watt	10
26	Soldering Iron 25 Watt	10
27	DC Amp Meter 0-5 M Amp	2
28	Sensor Therometer Digital	2
29	Steel Locker Eight Peigon Hole	2
30	Refrigerator 165 Ltrs	2
31	Pressure Gauge 0-50 PS/G	8
32	Pipe Cutter Miniature	8
33	Charging Manifold	1
34	Ref 170 Ltrs Eletcrolux	1
35	Monoblock Pump 1/2 HP	1
36	Philips Screw Driver Set in Plastic	11
37	Steel Table with sunmica 3"x2"x2.1"x2"	1
38	Steel Rack side 30"x36"x15"	2
39	Table Media Tribune	2
40	Computer Table	3
41	Computer Chair	2
42	Chest Drawer	1
43	Land Measuring Chain 30 Mtrs.	2
44	Dumpy Level with qua	1
45	Plain Table with Stand	1
46	Pentagraph	1
47	Steel Chair Armless	2
48	Servey Umbrella	2
49	Steel Locker	2
50	HP Series 8000 Desktop Computer	1
51	Multimeter size 0-1000 ohm 2.5 to 5000 V	1
52	Electric Kettle 1000 W	1
53	Electrician 750 W230 V with temp control	1
54	AC Single phase energy meter 230 V (10-120 Amp)	1
55	Wire Stripper 20 cm	1
56	HP Computer System	1
57	Photophone overhead projector	1
58	AC Repulsion Motor 230 V complete with starter	1

With the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the institute, then Institute may condemn these items as per the prescribed procedure at the earliest.

Necessary action may be taken to condemn the above unserviceable items under intimation to audit

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**PART III**  
**TEST AUDIT NOTES**  
**(01.04.2020 to 31.03.2023)**

**TAN No.01:**

(Memo No.02 : Dated: 18.07.2023)

**Subject: Shortcomings in Bill Register**

On scrutiny of Bill Registers of CBP ITI Jaffarpur New Delhi-73 for the period from 2020-21 to 2022-23 , following shortcomings have been observed:

1. Page counting certificate has not been recorded on the first page of the register.
2. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Necessary action may be taken to rectify the shortcomings and shown to next audit.





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TAN No.02:

(Memo No.04 Dated: 19.07.2023)

**Sub: Deficiency in maintenance of Service Books**

On random check of Service Books maintained by the office, the following shortcomings were observed:

- (i) **Photograph:** Vide GID below SR 197, A photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.
- (ii) **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS and Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official. But the same was not found in most of the service book.
- (iii) **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 in token of his perusal.
- (iv) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book.
- (v) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified as per the provision of the rule referred above. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN No. 03

(Memo No. 07 Dated 21.07.2023)

**Subject:- Improper maintenance of Pay Bill Registers.**

During the test check of Pay Bill Registers of ITI, Ch. Braham Prakash, Jaffar Pur, New Delhi-73 for the period from 2020-21 to 2022-23, the following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBRs. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for

calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.

3. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
4. Monthly entries in PBRs in some cases have not been verified and signed by the D.D.O. for its correctness.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

**TAN No.04**

(Audit Memo No.08 Dated: 21.07.2023)

**Sub: Non-compliance of provisions of Income Tax Act.**

On scrutiny of calculation sheet of income tax, Form 16 along-with PBR, following shortcomings have been observed:

**Non deduction of Income Tax on average basis:** As per Income Tax Act, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year.

During scrutiny of the record of audit period, it observed that in most of the cases, tax not deducted on average basis and maximum amount of annual tax has been deducted in the last quarter.

As per the provisions of Income Tax Act, ITI Ch. Braham Prakash, Jaffar Pur, New Delhi-73 should have deduct the Income Tax from the officials/officers in proportion during a financial year.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

**TAN No. 05**

(Audit Memo No.09 Dated: 21.07.2023)

**Sub: Shortcomings in maintenance of Cash Book.**

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

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- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.
- (v) As per Rule-6 of R & P Rules " all money received on account of revenues shall be received against a proper printed receipt i.e TR-5/GAR-6 and without undue delay be paid in Govt. account.

However, on scrutiny of GAR-6 and Cash book of the office, it has been observed that:-

1. An amount of Rs.1700/- was received vide GAR No.31/25 dated 2/3/2021. However, in cash book amount of Rs.1500/- was shown on 2.3.2021 on receipt and payment side. Balance of Rs.200/- was deposited into pupil fund account on 5.3.2021. This is irregular as separate GARs should be issued for PWF fund.

2. During scrutiny it has been observed that there is delay in remittance of Govt. money e.g.

Date of receipt	Date of deposit	Amount(Rs.)	Delay in days
1.2.22	18.2.22	04	17
4.2.22	18.2.22	159400	14
4.2.22	18.2.22	42650	14
8.2.22	18.2.22	1400	10
25.2.22	14.3.22	20	17
2.5.22	9.5.22	393450	7
7.7.22	14.7.22	73159	7

3. Certificate of closing balance at the end of the each month not recorded by the DDO concerned in various months.

4. Numerous cutting and overwriting were found in the cash book but entries were not initialed by the DDO/Head of Office on every such correction.

- 5. At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. No certificate is recorded in the cash book in cash book of PWF and caution money.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN 06

(Audit Memo No.10 Dated: 21.07.2023)

**Sub : Shortcomings in Stock Registers**

As per GFR Rule, 213 :-

- 1) Physical verification of Fixed Assets:** The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.
- 2) Verification of Consumables:** A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.
- 3) Procedure for Verification:** (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.  
 ii) A certificate of verification alongwith the findings shall be recorded in the stock register.  
 iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214.  
 Buffer Stock: Depending on the frequency of requirement.

During the test check of stock registers, the following shortcomings were observed in the stock registers for the audit period:

**(a) Non-Consumable**

- 1. Yearly Physical verification of stock has not been done.
- 2. Progressive total of items is not shown.
- 3. Signature of Head of Institution is not appended in stock register.
- 4. Some items entered in the register long back but not issued till date.
- 5. No record regarding issuance of the items is made available.

**(b) Consumable**

- 1. Yearly Physical verification has not been done
- 2. Signature of Head of Institution is not appended in stock register.
- 3. Issuance entries are not proper.
- 4. No record regarding issuance of the items is made available.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

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TAN 07:

(Audit Memo No.12 Dated:24.07.2023)

**Subject: Non Refund of caution money.**

During the test check of records, it has been noticed that Caution Money @ Rs.500/- is collected from the students at the time of admission as a security and the same is refundable to the students on completion of the course. The amount so received is deposited in the Head 8443-Civil Deposits. But it has been observed that the amount have not been refunded to the students. The details of deposits in the Caution Money Account are as under :

Year	Opening Balance	Yearly subscription	Total	Expenditure (i.e. refund)	Closing balance
2020-21	812500	222500	1035000	----	1035000 ✓
2021-22	1035000	187000	1222000	----	1222000 ✓
2022-23	1222000	237500	1459500	----	1459500 ✓

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN 08

(Audit Memo No.13 Dated:24.07.2023)


**Subject: Non -Utilization of Pupil Welfare Fund.**

During the test check of records, it has been noticed that huge amount of money is lying in the Bank Account of the institution pertaining to Pupil Welfare Fund. The amount is collected from students @Rs.200/- per student and the amount is kept in the Bank Account of the institution. As per information furnished by the office, the details of amount in Pupil Welfare Fund are as under :

Year	Opening Balance	Yearly subscription	Total	Expenditure	Closing balance
2020-21	720296	89000	809296 ✓	56839	752457 ✓
2021-22	752457	74800	827257	44761	782496 ✓
2022-23	782496	95000	877496	106908	770588 ✓

The expenditure out of Pupil Welfare Fund is meant to be incurred on Welfare of the students. HOO has not taken necessary steps for utilization of Pupil Welfare Fund amount for the welfare of the students.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

  
Krishan Kumar  
Sr.AO/IAO  
Audit Party-XIX