

3/11/20

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

Sub: - Internal Audit Report on accounts of Ambedkar Institute of Technology, Geeta Colony, Delhi for the period 2015-16 to 2019-20.

The accounts of **Ambedkar Institute of Technology, Geeta Colony, Delhi**, were test audited by the Audit Party No. XXI comprising of Sh. V.S. Ranjith, A.O., Smt. Rekha, Sr. Asstt. ~~And Ms. Vaishali Mathur, DEO~~ during the period from 21/08/2020 to 03/09/2020 (10 working days).

INTRODUCTION, AIMS & OBJECTIVES OF INSTITUTE

The institute was established in the year 2001 and functioned along with the Ambedkar Polytechnic. It is started functioning independently in its own building w.e.f. 2007. The institute offers Engineering courses both under Graduate and Post Graduate courses in the advance and emerging area of Technology namely electronics and Communication Engineering and Computer Science Engineering, GNCT of Delhi.

VISION

- Imparting Quality Technological Education With Emphasis On Industry-Oriented Needs, Research Ethics And Human Values.

MISSION

- To Strive For Imparting Quality Technological Education With Reasonably Latest Facilities.
- To Strive For Providing Solutions To Industry-Oriented Needs.
- To Strive For Contributing Quality Research In Relevant Areas.
- To Inculcate Awareness For Promotion Of Ethics And Human Values Among Students, Staff And Faculty Through Social Initiatives.

List of Principals/HOD:

S.No.	Name	From-To
1.	Prof. Ashok Mittal	01/08/12 to 20/01/2016
2.	Prof. Ashok Prakash Mittal	21/01/16 to 03/05/2016
3.	Prof. Rajiv Kapoor	04/05/16 to 17/12/2018
4.	Prof. R.K. Sharma	18/12/2018 to till date

List of HOO:

S.No.	Name	From-To
1.	Prof. Manoj Kumar	03/07/2015 to 06/01/2016
2.	Ms. Rashmi Manchanda	07/01/2016 to 14/12/2016
3.	Sh. M. Gangadharappa	15/12/2016 to 03/10/2018
4.	Dr. R. S. Rao	04/10/2018 to 3/12/2018
5.	Prof. Manoj Kumar	24/12/2018 to till date
6.	Ms. Sarmma Roy, Sr. A.O.	07/04/2017 to 30/04/2017(Absence/Leave Period)

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List of DDO:

S.No.	Name	From-To
1.	Ms. Saramma Roy	28/10/2015 to till date

List of Cashier

S.No.	Name	Designation	From-To
NA	NA	NA	NA

Vacancy Statement:

Group (A, B, C)	Sanctioned Post	Filled posts	Vacant posts
A	79	38(Reg.)+09(Con.)	32
B	10	05(Reg.)	5
C	44	14(Reg.)+06(Con.)	24

Detail of Budget/ (Contingency Grant) during Audit Period 2015-2020

S. N	Year	Plan			Non-Plan		
		Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
1	2015-16	107300000	82304143	249958 57	-	-	-
2	2016-17	48000000	31550219	164497 81	61800000	61002326	797674
3	March & Equip(2016-17)	10000000	4249908	575009 2	-	-	-
REVENUE							
	Year		Budget allotted	Expenditure made		Balance	
4	2017-18		150900000	115682953		35217047	
5	Mach & Equip (2017-18) 4202 105 83 00 52 Capital Head		10000000	6870500		3129500	
6	2018-19		133100000	114718684		18381316	
7	Professional Develop. Fund (2018-19) 2203 00 112 42 00 20		1500000	1410737		89263	

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8	Mach. & Equip. (2018-19)	1000000	7080000	2920000
9	2019-20	135300000	120636942	14663058
10	Professional Develop. Fund (2019-20)	2000000	140283	1859717
11	Mach. & Equip. (2019-20)	5000000	0	5000000

Statutory Audit

The audit of AGCR has been conducted upto 2011-12 as per information provided by the unit.


Maintenance of Records

The maintenance of records of **Ambedkar Institute of Technology, Geeta Colony, Delhi**, for the period 2015-16 to 2019-20 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

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GOVERNMENT OF NCT OF DELHI
DIRECTORATE OF AUDIT
FORM-II, M-8
(Referred to in Para 3.7.2)

There were 13 old outstanding Audit Paras with recovery of **Rs. 15,25,147/-** pertaining to the period 2008-15. As per reply submitted by the unit, the replies are not found satisfactory hence, all Paras still stand.


(V.S.RANJITH)
IAO/A.O.
Audit Party No. XXI

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PART I

Para 2

Soa No 1

OLD REPORT

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Subject - Purchases

During the scrutiny of Purchase Files for the year 2008-09 in r/o Ambedkar Institute of Technology, it has been noticed that the Institute has been serving the Limited Tender Enquiry (Below the cost of 25 lacs) to the dealers or suppliers who are **NOT** registered with the Sales Tax Depart (Now Dept of Trade &

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Kumar H.C.

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taxes). As per circular issued by the Finance Department GNCTD vide No. F.3(20)/Fin.(T&E)/2005-06/dsft/312 dated 04.05.2007 and endorsed in all the departments of Technical Education vide letter No. F.D.T.T.E./AC/X(5)/Cir/2006-07/2397 dated 08.05.07, "all the supplier MUST be registered with the Dept. of Trade & Taxes. In most of the cases the Limited Tender Enquiry has been served to three or four suppliers only whereas as per GFR 151 'efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive bids. Further web-based publicity should be given for limited tenders. In many of the cases web-based publicity have been avoided. A few of the other irregularities are as under:-

1. No.F.3(140)/AIT/Phy.Lab/2008-09 - For the purpose of Procurement of Physics Lab Apparatus worth Rs.1,47,810/- only 4 dealers were send the tender enquiry, out of which only three participated. In violation of the GFR 151 the institute proceeded for the purchases. The tender enquiry was sent through UPC and Tender Notice was also put on Web-site. Start date for sale of Tender Document was 20.02.2009 whereas the Tender Enquiry was posted on 26.02.2009 and Tender Notice was placed on Web-site in the evening hours of 25.2.2009 which shows lack of transparency on the part of the Institution.

2. File No. F3(8)/AIT/VNA/2007-08 - Open Tender Enquiry was floated in three newspapers for the purchase of Machinery and Equipments. The start date of sale of tenders was 29.10.2007 whereas the Tender Notice was published on 14.11.2007 and thus violating the provisions of the GFR. As per GFR No.160 the purchases should be made in a transparent, competitive and fair manner, to enable the prospective bidders to formulate and send their competitive bids with confidence. The bidders require reasonable time to send their bids. Here the Tender Notice came to the bidders' notice after a lapse of 17 days which is against the sanctity of the Tender System

3. File No. F.3(116)/AIT/Lab View/Soft/08-09 For the purchase of Lab View Tools worth Rs.22,90,250/- only 4 suppliers were sent the Limited Tender Enquiry. The Tender Notice was put on Web-site. The start date of sale of tenders was 20.2.2009 whereas the tender notice was posted on 24.2.2009 and Tender Notice was put on Web at 12.15 hrs of 23.2.2009

Reasons for the abovementioned irregularities may kindly be elucidated to the audit.

Tan No. 2 Tan-I

Subject: Service Postage Stamp Account

A test check of the Service Postage Stamps Account/Register of the Ambedkar Institute of Technology for the year 2008-09 revealed the following discrepancies:

1. Page counting Certificate has not been found recorded on the first page of the Register.
2. Neither the Closing Balance for the year 2007-08 nor the Opening Balance for the year 2008-09 has been found recorded in the Register.
3. In order to carry out physical verification of the balance of the stamps it is essential that bifurcated record under each denomination i.e., Rs.1,2,5 etc. should be maintained. The same is not being maintained by the institution. Similarly at the

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time of receiving the new stock of the stamps, it should be recorded denomination-wise to maintain the correct balance.

4. No authority has been checking the consumption of stamps at the end of each month.

5. On 10.4.2008, the Opening Balance of stamps was Rs.912.00 and the usage was of Rs.40/- the balance has been shown as Rs.868/- instead of Rs.872.00; on 4.3.2009 the OB was Rs.2116/- and the usage was Rs.42.00 the closing balance has been shown as 2069/- instead of Rs.2074/-

The aforesaid discrepancies may kindly be corrected under intimation to audit

TAN No. 27

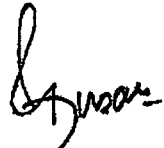
Subject:- Outsourcing of Security Services

During the course of audit for the years 2008-09 in r/o Ambedkar Institute of Technology, it has been noticed that the Security Services have been outsourced to N/s. Ex-Man Raghav Security Services, Pvt. Ltd after going through the Open Tender Process. The Agency was awarded the contract vide letter dated 5.6.08 (p/85/c) for a period of 12 months.

As per GFR 158, in order to ensure due performance of the Contract, Performance Guarantee is to be obtained from the successful bidder who has been awarded the contract. The Performance Guarantee was obtained from the Agency on 5.2.2009 effective from the same date.

It is hereby advised that 'Performance Guarantee' should be obtained simultaneously after award of the contract

Sh. Ramesh


(Zahid Hussain)

A.A.O.

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PART 16

CURRENT AUDIT (2009-10 TO 2011-12)

Para No. 1

Subject: Outsourcing of Security Services

File No. 4(11)/AIT/Security/2010-11

During the course of audit of accounts for the year 2009-10 to 2011-12 in r/o Ambedkar Institute of Technology, it has been noticed that an 'Open tender/Web based tender enquiry' was floated by the Institute in the month of June/July 2010 for hiring the services of Security personnel. The tender enquiry was finalized and the Security Services were outsourced to M/s. Indian Industrial Security Services (IISS) for a period of one year from 07.08.2010 to 06.08.2011. The Agreement was entered into on 05.08.2010 between the Principal, AIT and the Service Provider (Security Services).

In this regard the audit observations are as under:-

1. As per terms and conditions of the Tender (No. 35), the contract period was twenty four months from the date of commencement whereas as per the award letter dated 03.08.2010 the contract was awarded for a period of 12 months.
2. As per the award letter the contract had expired on 06.08.2011. Further an extension was accorded and conveyed to contractor vide letter dated 27.7.2011. Whether the consent of the contractor was obtained prior to the approval of the extension of the contract since the reasons are not available in the records made available to the audit, as to why the extension was accorded and conveyed.
3. Whether any provision was kept in the original agreement for the Extension of the contract?
4. For the Services provided by the Security Agency beyond the period after 06.08.2011, whether any fresh Agreement was entered into or any formal amendments to the contract were signed by both the parties? If yes, copy of the same may be provided to the audit.
5. Whether any Performance Guarantee was obtained prior to award of the contract to M/s. IISS (P) Ltd. If yes, copy of the same may be provided to the audit immediately.
6. As per Terms and conditions No. 04 of the Tender Document, the Antecedents of the Security Staff deployed shall be got verified by the local Police Authority. As per records made available to the audit, the said condition has not been fulfilled by the Contractor.

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7. As per Agreement , the address of the Security Services is A-4/144, New Kondli, Delhi 110096 whereas as per letter dated 26.11.2010 addressed to the SHO, Sector 24 NOIDA by the contractor, the address of the IISS (P)Ltd. is L-25/4, Om Shopping Complex, Sector 12, NOIDA, UP

Clarification in this regard was sought through issuance of an audit memo but not reply was received submitted by the department.

Para No. 3

Subject:- Loss of Revenue due to non-allotment of Canteen

During the scrutiny of Voucher files and cash book of the Nov-Govt. Account in Ambedkar Institute of Technology, it has come to the notice that a Canteen was being run by one Sh. Ved Prakash. As per the vouchers the said contractor has supplied meals and snack on different occasions and has been paid through cheque by the Institution. The Canteen in the college premises had been allotted to a contractor unauthorisedly during the period 2009-10 to 2012-13. The contractor had been running his business which is evident from the vouchers found attached with the bills passed and paid through cheques/cash from Non- Govt. Fund maintained by the Institute.

Thus unauthorised allotment of the canteen has caused loss of Revenue to the Govt. for the last 04 years. Further loss of revenue has been caused due to the electricity and water provided to the contractor in the canteen.

Very recently the said canteen has been allotted through Tender Process and Rs.1,81,644/- is being yielded annually through Licence fee. Had it been allotted on licence fee basis, the revenue loss to the Govt. could have been avoided.

Reasons for the above lapse were requested through an audit memo but the reply submitted by the department is not tenable. The department has stated that a temporary arrangement was made in the interest of students for refreshment etc. on no profit no loss basis. The department has not submitted any documentary evidence in support of allotment of canteen on temporary basis.

Para No. 3

Subject:- Caution Money Account

During the course of audit of accounts for the year 2009-10 to 2011-12 in r/o Ambedkar Institute of Technology, it has been noticed that Ambedkar Institute of Technology conducts B.Tech (04 years) and M.Tech

Para No. 4

Subject: Irregular Expenditure of Rs.22344/- on the Insurance of Govt. Vehicle

As per Rule 15 of the Delegation of Financial Powers Rules 1978, Government property, both movable and immovable, shall not be insured and no subordinate authority shall undertake any liability or incur any expenditure in connection with the insurance of such property without the previous consent of the Finance Ministry. But during the scrutiny of auditable records, it has been noticed that this Institute has incurred Rs.22,344/- on the payment of premium of towards the Insurance of Govt. vehicle, regn No. DL-13C-3944. In the light of above rule, the expenditure incurred is irregular. The same may be got regularised by the competent authority and compliance may be submitted to the audit.

Para No. 5

Subject:- Leave Account

During the course of test check of service books of the employees of the Ambedkar Institute of Technology, it has been noticed that Earned Leave is being credited to the leave accounts of the Vacational Staff beyond the cut off date i.e., 01.09.2008. As per rule 28(2) of the 6th Pay Commission Report, no earned leave will be admissible to a Govt. Servant of a Vacation Department in any year in which he avails full vacations. Wef 01.09.2008, Half Pay Leave will be credited only to their leave account. A few of the instances are as under:-

- a. Sh. Suresh Kumar, Asstt. Professor
- b. Smt. C.S. Vinita, Lecturer
- c. Sh. Manoj Kumar, Associate Professor

It may result in loss of revenue to the Govt. through leave encashment while availing the LTC facility or at the time of retirement. So it is requested that all the service books of the vacational staff may be reviewed and their Leave Account may be corrected/recasted and compliance may be shown to the audit.

Para No. 6

Subject:- Outsourcing of Sanitation Services

During the course of audit of accounts for the years 2009-13 in r/o of the Ambedkar Institute of Technology, it has been noticed that for outsourcing the sanitation services, an open tender enquiry was floated and M/s. Yasikan Enterprises were selected and awarded the contract on 15.01.2009 (Page 201/C). The contract was awarded for a period of 24 months effective from 09.01.2009 to 08.01.2011 The contract was awarded on the terms and condition mentioned in the Tender Document.

In this regard observations of the audit are as under:-

1. The Sanitation Services were started and paid for wef 09.01.2009 whereas the Award letter was issued on 15.01.2009.
2. As per Rule 204, no work of any kind should be commenced without proper execution of an agreement but here in this instant case, the contract was awarded and completed its terms of 24 months but NO AGREEMENT was executed.
3. As per terms and conditions of the Tender accepted by the Contractor, the antecedents of staff deployed shall be got verified by the contractor from local police authority. Prior to release of the first payment of

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In this regard audit may be appraised the duration of the Guarantee/Warranty period of the said machine. After the repairs, day upto which date the machine was functioning. In addition, it may also be intimated whether the same is functioning at present or not?

Clarifications as requested above were not submitted by the department.

Para No. 9 Page No. 6

Subject:- Purchase of Stationery for more than Rs.5.00 lacs

During the course of audit of accounts for the years 2009-12 in r/o AIT GNCTD it has been noticed that during the year 2011-12, the institute has purchased stationery items worth Rs.6,83,943/- through Kendriya Bhandar. These purchases have been made in violation of the General Financial Rules 2005.

For the above purchases, no quotations were obtained from any dealer. In partial modification of rule 146 of GFR 2005, Departments are permitted to make purchase upto Rs.1.00 lakh on each occasion from KB without calling the quotations. But reasonability or rates, quality or specifications should be certified by the local purchase committee as envisaged under rules 146. No such certificate has been obtained from the Local Purchase Committee for the purchases made on 5.3.12 (three separate supply orders), 07.03.12, and 01.02.2012.

It has further been noticed that supply orders have been split up with the objective of circumventing the limit of Rs.1.00 lakh, the details of which are as under:-

1. 05.03.2012	Rs.23,464
2. 05.03.2012	Rs.84,744
3. 05.03.2012	Rs.39,428
4. 07.03.2012	Rs.88,829
5. 01.02.2012	Rs.73,465

For the purchases above Rs.1.00 lakh, the supply order has been placed directly to M/s. Kendriya Bhandar without calling the quotations in violation of the GFR. In GFR 2005, there is no such provision stating to place supply orders above Rs.1.00 lakh to M/s. Kendriya Bhandar without obtaining the quotations. Details of such supply order are as under:-

1. 14.09.2011	Rs.206225/-
2. 11.01.2012	Rs.219582/-

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Above all , it is worth mentioning that HOD is empowered to make purchases of stationery items upto Rs.5.00 lakhs per annum whereas this institution has purchased the stationery of Rs.6,83,943/-.

Hence the purchases made above are irregular. The same may be got regularised by the competent authority under intimation to the audit.

For the exceeding the monetary limit of Rs.5.00 lakhs, the matter may be got regularized by the Finance Department, GNCT of Delhi and compliance may be shown to the audit.

Para No. 10 para No 7 early

Subject:- Income Tax

During the course of scrutiny of Income Tax Calculations for the years 2009-12 in r/o of the officials of the Ambedkar Institute of Technology, GNCT of Delhi, Geeta Colony, it has been noticed that:-

1. As per section 23(2), Interest on borrowed capital can be set off against income in case the house property is fully utilized throughout the year by the owner for his own residence. Mrs. Manisha Khulbe, Asstt. Professor, has been allowed deduction of amount of Interest from her income on a/c of interest paid on borrowed capital whereas she has not been utilizing the house property for her residence. She has been residing at the address different from one for which he has taken housing loan. She has been residing at G-366, Rajnagar, Part - 2, Palam Colony, New Delhi for which she has been claiming House Rent Rebate whereas he has taken housing loan for Olot No. B-2, Vasundhara Enclave, Delhi 110096. So the rebate allowed by the DDO is irregular. However revised calculation of income tax is as under:-

2011-12	Mrs. Manisha Khulbe,
Total Income excl. Tpt. Allowance	7,56,956
Rebate under Chapter IV	97,220
Balance Taxable income	6,59,736
Income Tax +cess	64836
Less already Paid	29675
Balance of IT to be recovered	35161

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JAN : 3
TAN No. 01

TEST AUDIT NOTES

Subject: LTC Claim In r/o Dinesh Kumar Raheja

During the course of audit of accounts for the years 2009-12 in r/o AIT GNCTD it has been noticed that Sh. Dinesh Kumar Raheja, Asstt. Professor, has been sanctioned Leave Travel Concession for the block year 2010-13. He alongwith his family has visited Port Blair. For the purpose he was sanctioned and paid LTC Advance to the tune of Rs.174240/- vide bill No. 256 dated 2.12.2011. He has completed return journey on 3.01.2012. Since the officer has been paid LTC advance, he had to submit the details bill within one month of the return journey failing which the outstanding advance will be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned.

In this instant case, the adjustment bill of LTC was not submitted by the officer within the period prescribed under the rules. He submitted the adjustment bill on 14.02.2012. But the department had not initiated action to recover the amount of outstanding advance alongwith penal interest from the officer.

The department has already recovered the penal interest on the amount of advance for the intermittent period but the delay period has not been condoned by the competent authority. It is requested that the period of delay in submitting the LTC claim may be got condoned by the competent authority and compliance may be shown to the audit.

PARA No.01

Ref.Audit Memo No.17 Dated:-29-07-2015

Subject: Recoveries on account of License Fees & Water Charges w.e.f. 01-07-10 & 01-07-13 as per Central Govt. & PWD Orders.

Vide orders NO.18011/1/2013-Pol-III dated 01-07-10 & 21-11-13 CPWD has revised the rates of license fees and similarly PWD also vide order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27-07-2012 & F. 4(1)/Misc./PWD & H/A-II/2004/2749-2765 dated 10-3-2014 revised the rates of license fees and water charges (where no meter installed) w.e.f. 01-07-12 & 01-07-13.

During the test check of Pay Bill Registers maintained by the Ambedkar Institute of advance Communication Technology and research Geeta Colony, Delhi, It has been noticed that the revised License fee/ water charges of government accommodations has not been recovered from the following Officers/ Officials:-

S. No.	Name & Desg.	Address	Date of Allotment	Old license fees + water charges	Revised license fees+ water charges 1-7-2012	Revised license fees+water charges 1-7-2013	As per PBR license fees/ water charges deducted	Difference & Months license fees + water charges	Total amount be recovered
1.	Arvind Kumar, A/P	B-2-102, Type IV Shalimar Bagh Delhi	16-10-12	293+W/C	420+315	500+315	420+315	80x25	2000
2	Nanhey Singh, A/P	A-205, Type IV Shalimar Bagh Delhi	20-6-13	293+W/C	420+315	500+315	420+315	80x25	2000
3.	G. Veda, A/P	A-206, Type IV Shalimar Bagh Delhi	11-06-13	293+W/C	420+315	500+315	420+315	80x25	2000
4.	Avinash, A/P	B-2-111, Type IV Shalimar Bagh Delhi	27-09-12	293+W/C	420+315	500+315	420+315	80x25	2000
5.	R.S. Rao, A/P	B-303, Type IV Shalimar Bagh Delhi	04-04-13	293+W/C	420+315	500+315	420+315	80x25	2000
6.	Prakash Rao, A/P	B-1 103 Type IV Shalimar Bagh Delhi	20-12-12	293+W/C	420+315	500+315	420+315	80x25	2000
7.	Ganga Dharpe, A/P	B-2,103 Type III Shalimar Bagh Delhi	15-10-12	293+W/C	420+315	500+315	420+315	80x25	2000
8.	Sanjeev Kumar, A/P	B-1,105, Type IV Shalimar Bagh Delhi	06-11-12	293+W/C	420+315	500+315	420+315	80x25	2000
9.	Vishal Gupta, A/P	118-A, Paschim Vihar, Type -V, Delhi.	02-08-13	632+30	900+472	1065+472	900+472	165x24	3960
10	Manoj Kumar, A/P	Shakar Pur Poly Tech.	01-10-08	367+19	525+315	625+315	525+19	100x25+296x37	2500+10952
11	R.K.Sharma, A/P	Shakar Pur Poly Tech.	01-08-10	367+19	525+315	625+315	525+19	100x25+296x37	2500+10952
12	Manju Khari, A/P	Shakar Pur Poly Tech.	01-08-10	367+19	525+315	625+315	525+19	100x25+296x37	2500+10952
13	Suresh Kumar, A/P	Shakar Pur Poly Tech.	17-09-13	367+19	525+315	625+315	525+19	100x23+296x23	2300+6808
		Total							69424/-

The recovery of Rs. 69424/- on account of revised License fee & water charges w.e.f.01-07-12 to 31 July 2015 may be recovered from above official after due verification of facts and figures, under intimation to audit. All other similar cases may also be reviewed.

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PARA NO. 02

09

Ref. Audit Memo No.04. Dated:- 22-07-2015

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Subject:- Non deduction of TDS.

During test check of records it has been noticed that Sanitation work is outsourced to M/s Yasikan Enterprises. According to Section 36 A of DVAT Act 2004 in a work contract activity whenever any material is also transferred to the awarder the contractee is liable to deduct TDS 4% in the case of registered dealer and @ 6 % in r/o unregistered dealer It has been further revealed that Department awarded sanitation contract to M/s Yasikan Enterprises with the condition that material required for the cleaning to be provided by the contractor. But in the following bills TDS has not been deducted as required. From the bills submitted by the agency, it seems that the agency is registered with VAT department of GNCT Delhi (TIN No. 07300336121) hence 4% DVAT should be deducted:-

The details are as under:-

S.No.	CB No. & Date	Amount of bill	% of DVAT to be deducted	Amount to be deducted @	Agency
1.	355,01-03-13	6,47,063/-	4 %	25882/-	M/s Yasikan Enterprises
2.	388,22-03-13	145092/-	4 %	5803/-	
3.	92,-01-07-14	17,56,993/-	4 %	70279/-	
4.	122,05-08-14	5,08,204/-	4 %	20328/-	
5.	178,11-09-14	3,44,714/-	4 %	13788/-	
6.	232,14-10-14	17,23,57/-	4 %	6894/-	
7.	288,18-11-14	17,23,57/-	4 %	6894/-	
8.	320,11-12-14	17,23,57/-	4 %	6894/-	
9.	380,20-02-15	3,44,714/-	4 %	13788/-	
10	408,10-03-15	1,72,357/-	4 %	6894/-	
	Total			1,77,444/-	

Necessary recoveries may be made and under intimation to audit. All other similar cases may also be reviewed.

[Signature]

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PARA No.03 10

Ref. Audit Memo No. :17 Dated.29-07-15

Subject : Irregular claim of LTC & Leave Encashment amounting to Rs. 12,43,118/-by the employees

During test check of Leave Travel Concession (Home Town/Anywhere in India) bills of Ambedkar Institute of Technology, Geeta Colony during 2012-13, 2013-14 & 2014-15, it is noticed that the employees/officers have irregularly claimed the LTC (Anywhere in India).

As perDOPT O.M.No.31011/1/4/2008-Estt(A) dated 23rd September,2008 & subsequent clarification given by Department of Personnel and Training Establishment (A-IV) vide letter No.F.No.31011/7/2013-Estt(A-IV) dated 26th September,2014, ' Fresh recruits to the Central Government are allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the Government for the first time. The first two blocks of four years shall apply with reference to the initial date of joining the Government service As per Rule 7 of CCS(LTC) Rules, 1988 the LTC entitlement of a fresh recruit will be calculated calendar year wise with effect from the date of completion of one year of regular service till the completion of eight year. Carryover of LTC to the next year is also not allowed in the Ist eight years."

In the instant case LTC granted to the employee is not in conformity with the provisions of the aforesaid orders.Details are given below:-

DETAIL REGARDING CLAIM OF LTC & LEAVE ENCASHMENT

S.No.	Name of Employee & Designation	Place of Journey&	Date of Joining	Date of Journey	LTC claimed for the Block Year Home Town/ Any where in India	LTC Amount	Leave Encashment Amount
1	Nanhay Singh A/P	Delhi to KanyaKumari	15-06-11	03-10-14	2010-13	1,43,462/-	Nil
2	B.K. Kanojya, A/P	Delhi to Port Blair	31-01-08	10-10-13	2010-13	2,13,264/-	34086
3	RashmiGupta, A/P	Delhi to Goa	09-09-11	18-09-13	2010-13	83,058/-	Nil
4	ManjuKhari, A/P	Delhi to Port Blair	09-05-07	08-11-14	2010-13	2,18,024/-	18851/-
5	Suresh Kumar, A/P	Delhi to Kochi, Kerala	29-06-07	27-12-14	2010-13	1,40,348/-	Nil
6	Vishal Bhatnager, A/P	Delhi to Mumbai	10-01-07	15-06-13	2010-13	1,34,120/-	29544/-
7	Vishal Gupta, A/P	Delhi to Goa	19-05-11	05-10-14	2010-13	83,058/-	Nil
8	Manisha Bharti, A/P	Delhi to Port Blair	19-09-11	10-10-13	2010-13	1,45,303/-	Nil
					Total	11,60,637	82481
					Gross Total		12,43,118

In view of above mentioned orders & the details, LTC claim of the employees is irregular, hence, after due verification of facts and figure Rs..12,43,118 /- may be recovered under intimation to audit. All other similar cases may also be reviewed.

[Signature]

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Subject : E- Resources Subscription

During the audit period 2012-13, 2013-14 & 2014-15 Ambedkar Institute of advance communication Technology and research Geeta Colony, Delhi, incurred an expenditure of Rs. 2,95,14,181/- for E- Resources subscribing. Details are given below:-

S.No	Name of E-Resources	Year and Amount Paid			Total
		2012-13	2013-14	2014-15	
1.	IEL On line (15 users	51,01,190	56,89,900	67,65,152	175,56,242
2.	Springer Link(520 Journals)	3,16,280	3,34,710	8,96,000	15,46,990
3.	ACM Digital Library	3,03,590	3,38,620	3,93,026	10,35,236
4.	SD(EE,ESE,IT&CS)PG	6,58,840	7,34,870	16,87,862	30,81,572
5.	Wiley Black Well E-Resouces (12 core collection 23 custom collection).	17,30,800	20,61,751	25,01,590	62,94,141
	Total	81,10,700	91,59,851	1,22,43,630	2,95,14,181

As per the delegation of Financial powers issued by the Finance Department of GNCT Delhi(2008) It is not classified /delegated power to the HOD's for subscribing online scientific research publication /other Journals of foreign publishers so it needs approval of the Finance department.

Ex-post facto approval of the Finance Department, Delhi Govt. may be obtained under intimation to audit.

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PARA NO. 95

Ref. Audit Memo No. 11 Dated. 27-07-15

Subject : Purchase of Stationary made by splitting the items and Quantities.

During the scrutiny of records of purchase of stationary it is noticed that the Ambedkar Institute of Technology, Geeta Colony splitting the purchase sanctions to circumvent the purchase procedure laid down in General Financial rule.

The details of stationary purchased during 2013-14 & 2014-15 is given below:-

S.No.	Financial Year	CB. Bill No.	Purchases from	Amount
1.	2013-14	81,dt.03-07-13	NCCF	99,286/-
2.		119,dt.08-08-13	NCCF	98,984/-
3.		141,dt.04-09-13	Techno system	9,600/-
4.		208,dt.14-10-13	KendriyaBhandar	99,654/-
5.		244,dt.14-11-13	Techno System	13,125/-
		279,dt.01-01-14	KendriyaBhandar	98,240/-
		320,dt.13-02-14	KendriyaBhandar	80,948/-
		392,dt.25-03-14	KendriyaBhandar	67,467/-
		411,dt.29-03-14	NCCF	27,227/-
		Total		
6.	2014-15	155,dt.20-08-14	KendriyaBhandar	81,370/-
7.		169,dt.07-09-14	NCCF	97,625/-
8.		257,dt.03-11-14	KendriyaBhandar	99,638/-
9.		412,dt.17-03-15	KendriyaBhandar	96,375/-
10.		435,dt.26-03-15	NCCF	84,251/-
11.		437,dt.27-03-15	K.Bhandar	99,768/-
	Total			6,58,729/-

Under Rule 148 of GFR 'A demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand"

The above purchase is irregular. Ex-post facto approval of the competent authority may be obtained under intimation to audit..

b) Subject : Excess Expenditure on purchase of stationary.

During the scrutiny of file regarding purchase of stationary items in AIT Geeta Colony Delhi, it is noticed that the office has incurred excess expenditure on purchase of stationary items during 2013-14 & 2014-15 as per detail below:-

S.No.	Financial Year	Amount
1	2013-14	594631
2	2014-15	658728

Financial power delegated by the Finance department of GNCT Delhi to HODS for purchase of stationary is 5,00,000/- only, hence the above purchases needs regularization of the competent authority.

The Ex-post facto approval of the competent authority may be obtained for purchases more than Rs.500000/- of stationary items under intimation to audit for the financial year 2013-14 & 2014-15.

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PARA NO.06

13

Ref. Audit Memo No.10 Dated:- 24/7/2015

Subject: Short Comings in Income Tax calculations.

During the test check of Form No.16 of Income Tax for F.Y. 2012-13,2013-14 & 2014-15 maintained in the office of Ambedkar Institute of Technology, Geeta Colony, Delhi, the following shortcomings were noticed in granting rebate on HRA , interest on housing loan and repayment on principal under rules of the Income Tax. The details given here under:-

- 1) It is also observed that Mrs.Manisha Kulbe, AP granted a rebate for interest on housing loan (Rs.150000 (2012-13) , Rs.150000 (2013-14) & Rs.200000 (2014-15) and repayment on principal (Rs.100000 (2012-13) Rs.92848 (2013-14) & Rs.137730/- (2014-15). The employee also obtained rebate on HRA (Rs.99816/- (2012-13), Rs.25489/- (2013-14) & Rs.32963/- (2014-15).

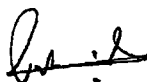
Under Rule 23(i)(a) Annual Value of a property is liable to be calculated and shown in annual return even in case of where property is mortgaged and no income is derived from it.

Under section 24 for self-occupied house property is only eligible for deduction of interest on borrowed capital.

Under Rule 23 (2) (a) & (b) "Where the property consists of a house or part of a house which cannot actually be occupied by the owner by reason of the fact that owing to his employment, business or profession carried on at any other place, he has to reside at that other place in a building not belonging to him- the annual value of such house or part of the house shall be taken to be nil."

In the instant case, Rule 23(2)(a)&(b) is not applicable as the employee/borrower reside in the same city but in a different location so. No other condition is applicable for treating annual value as nil. Therefore in view of above rule provisions rebate on interest granted is irregular.

Annual value may be calculated considering the fair value of rent of the locality where the residential accommodation is located. The borrower is entitled for standard deduction of 30% of the total expected rental income of the year. Interest on borrowed Capital may be set against the annual value. The tax liability may be recalculated and if any tax due the same may be recovered under intimation to the audit. All other similar cases may also be reviewed.


(Roy Chacko.P.)

I.A.O., Audit Party No.VIII



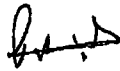
TAN No.01

Ref. Audit Memo No. : 9 Dated : 24-7-2015.

Subject : Payment of late payment charges to MTNL

During scrutiny of file regarding MTNL bill for 2 MBPS Circuit (NIC), it is noticed that AIT, Geeta Colony has paid the MTNL bill including late payment charges for 2 MBPS (NIC for the period 1/4/2013 to 31/3/2014 (Invoice No. BILL 127991 dt.01/4/2013) and 1/4/2014 to 31/3/2015 (Invoice No. BILL 134094 dt.01/4/2014). The late payment charges were paid to the tune of Rs.4000/- (Rs.2000 in each bill) which is irregular. .

The late payment charges should be waived off & may be adjusted from the future bills of MTNL under intimation to audit,





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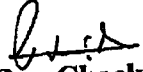
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TAN 02.

Ref. Audit Memo No.12. Dated : 28-07-15.

Subject: Irregularities in Service Books

During the test check of Service Books maintained by the office of the Ambedkar Institute of Technology Geeta colony Delhi , As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Needful may be done and shown to next audit.


(Roy Chacko.P.)
I.A.O., Audit Party No.VIII



Current Audit Report
(2015-20)
PART-II

During the course of current audit, 14 audit memos were issued including 08 record memos, highlighting various irregularities with a recovery of **Rs.45840/-**. 04 paras have been made with reference to record memo no.9, 11, 13 & NPR and 03 TANs with reference to audit Memo No. 8, 12 & 14. The details are as under:

Memo No.	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
01 to 7, 10	-	-	-	-	-
08	-	-	-	8640	TAN 01
09	8640	0	0	37200	PARA 01
11	37200	0	0	-	PARA 02
12	-	-	-	-	TAN 02
13	-	-	-	-	PARA 03
14	-	-	-	-	TAN 03
	NPR				PARA-4
	45840	0	0	45840	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Ambedkar Institute of Technology, Geeta Colony, Delhi** for the period 2015-16 to 2019-20. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

(V.S.RANJITH)
IAO/A.O.
Audit Party No. XXI

6/C

PART II
CURRENT AUDIT REPORT (2015-16 to 2019-20)

PARA No. 1

(Ref: Record Memo No. 09, dated 26/08/2020)

Sub:- Short deduction of UTGEIS subscription from Staff amounting to Rs. 8,640/-

During test check of pay bill registers for the audit period, it has been observed that the unit has deducted Subscription towards UTGEIS @ Rs. 30/- p.m. instead of Rs. 60/- in r/o Group 'B during the period **January 2010 to December 2017** from the salary of staff. Accordingly the short recovery @ 30/- per month is to be recovered. The details of recovery as under:-

Sl.no.	Name(Mr./Ms.) & Designation	Period	Months	Short recovery made per month	Total Recovery	Short Recovery
					(in Rs.)	(in Rs.)
1	K. Madhulata, Steno. (Gr.II)	01/2010 to 12/2017	96	30	96X30=2880	2880
2	Hema Arora, P.A.	01/2010 to 12/2017	96	30	96X30=2880	2880
3	Neelam Rattan, P.S.	01/2010 to 12/2017	96	30	96X30=2880	2880
					Total	Rs. 8640

The above recovery may be made to the concerned staff under intimation to audit.

PARA No. 2

(Ref: Record Memo No. 11, dated 27/08/2020)

Sub: Over payment of Rs.37,200/- on account of Family Planning Allowance.

Vide O.M.No.F.No.12(4)/2016-E-III-A dated 7th July, 2017 of the Govt. of India, Ministry of Finance, Department of Expenditure, endorsed by Finance (Estb.III) Department, Govt. of NCT of Delhi via circular No. F.(21)Fin.(Estt.-III/07CPC/2016/dsv/725 dated 11.07.2017, the Family Planning Allowance for adoption of small family norms has been discontinued w.e.f. 1st July 2017.

On test check of the PBR it has been observed that the School has paid FPA till date to the following teachers/officials. The details are given below:

Sl. No.	Name & Designation	Period	Excess amount paid (Rs.) (Rs.)
1.	Sh. Dinesh Kumar Raheja, Asstt. Professor	July, 2017 to January 2020 (31 months)	@650 X 31=20150/-
2	Sh. G. Vedaboariswaran, Asstt. Professor		@550 X 31=17050/-
		Total	Rs. 37,200/-

The above recovery may be made to the concerned staff under intimation to audit.

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PARA No.3

(Ref: Record Memo No. 13, dated 01/09/2020)

Sub:- Blockage of Government Money due to non usage of Grass cutter and composite Machine.

On scrutiny of the record, it is observed that the institute has purchased compost machine for an amount of **Rs. 12,20,000/-** vide seller invoice no. Siw/2017-18/66, dated 15/03/2018.

However, as per comments of the store officer at page 7/N of said file NO.F.11(5)/IT/AIACTR/2017-18/Equipment, the machine is still remain untested/non-functional.

The reason of keeping the above machine unfunctional till date, which leads to blockage of huge amount of government money for purchase of unwanted machinery as above.

The above discrepancies may be clarified and shown to next audit.

Para No.4

(Ref: Record Memo no. 1, dated 21/08/2020)

Sub:- Non-Production of Record.

1. Medical Register.
2. Tuition Fee Register.
3. Purchase Files/AMC files.

V.S. Ranjith

(V.S.RANJITH)
IAO/A.O.
Audit Party No. XXI

31c

PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 08, dated 25/08/2020)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of Pay Bill Registers of unit for the period from 2015-16 to 2019-20, following shortcomings have been observed:

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., Aadhar No., PAN No. etc. are not found completely filled.
2. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
3. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
4. GAR-18, Abstract of Pay bill is not signed by DDO.
5. Totaling of figures in the PBR has not been made.
6. Bill Numbers have not been mentioned against entry of bills made in the

The above shortcomings may be rectified and shown to the next audit.

TAN No. 02

(Ref: Audit Memo No. 12, dated 01/09/2020)

Sub: Improper maintenance of Consumable/ Non-consumable Stock Register No. 1, Store No. II (IT Cell).

On the test check of Stock Register No. 1, Store No. II (IT Cell) of the Department during the audit period it was found that Physical verification of stock register was not done. As per Rule 213 of GFR 2017, Physical Verification of consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, should be recorded in the register for appropriate action by the competent authority shall be promptly investigated and brought to account. But scrutiny of consumable/ Non-consumable stock registers revealed that no physical verification has been carried out during the audit period by the Department. Physical verification of Stock register should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register.

The above shortcomings may be rectified and shown to the next audit.

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 very old.
- (ii) **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, 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) **Aadhar No.-** entry of aadhar no. has not been entered in the service book.
- (vi) **Leaves-** Leave entry has not been updated in the service book of most of the teachers/staff.

The above shortcomings may be rectified and shown to the next audit.


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