

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

**AUDIT REPORT OF DIRECTORATE OF I.T.I. FOR WOMEN, VIVEK VIHAR,
DELHI FOR THE PERIOD 2019-2022.**

INTRODUCTION

The Internal Audit Report of I.T.I. for Women, Vivek Vihar, Delhi on the accounts for the period 2019-2022 was conducted by the field Audit Party No. XXVI comprising of Smt. Savita Jain, IAO/AO, Sh. Shalendra Kumar Heta, AAO and Smt. Kamla (DEO). The conducted during 07 working days between 27.05.2022 to 06.06.2022.

ABOUT INSTITUTE

Industrial Training Institute Vivek Vihar for Women is a Government of Delhi institution located in Vivek Vihar, in East Delhi, presently having strength of 288 Trainees from different parts of Delhi and National Capital Region. This Institute was established in 2007 with the aim to cater to the need of IT Sector for the intake strength of 552 trainee. In the year 2013 World Class Skill Centre established on the 1st & 2nd floor of the institute and temporarily some courses were discontinued and at present DSEU has taken the 1st & 2nd floor of the institute.

AIMS AND OBJECTIVES

Industrial Training Institute, Vivek Vihar for Women is functioning under the Department of Training & Technical Education, Government of NCT of Delhi. It is imparting training to educated women youth in various 05 Engineering and Non-Engineering trades. The objectives of the ITI are:

1. To ensure steady flow of skilled workers in different trades for the domestic industry
2. To raise the quality & quantity of industrial production by systemic training of workers
3. To reduce unemployment among the educated youth by providing employable training.
4. To cultivate and nurture a technical and industrial attitude in the mind of younger generation.

H.O.D./H.O.O./ D.D.Os / CASHIERS

The following officers have served as Head of Institution/ DDO / Cashier during 2019 to 2022:-

S. No.	Name of the Officer	Designation	Period	
			From	To
HOO (S/Shri/Ms.)				
1.	Sh. Ajay Vashisht	Principal/HOO	01.04.2019	07.04.201
2.	Sh. Ram Gopal	Principal/HOO	08.04.2021	Till date

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D.D.O (S/Shri/Ms.)				
1.	Smt. Minakshi Singh	AAO	01.04.2019	15.09.2019
2	Sh. Kishor Sharma	AAO	16.09.2019	02.07.2020
3	Smt. Minakshi Singh	AAO	03.07.2020	18.10.2020
4	Sh. Kishor Sharma	AAO	19.10.2020	23.04.2020
5	Smt. Minakshi Singh	AAO	24.04.2020	30.09.2021
6	Sh. Kishor Sharma	AAO	01.10.2021	Till Date
Cashier (S/Shri/Ms.)				
1.	Sh. Rajeev Kumar Srivastava	Cashier	01.04.2019	06.10.2020
2.	Sh. Ganesh Kumar Yadav	Cashier	07.10.2020	03.02.2022
3.	Sh. Umesh Negi	Cashier	04.02.2022	Till date

Budget received and expenditure of the Deptt. for the year 2019-22

(Amount in lacs of Rupees)

Year	Non-Plan/Revenue Head		
	Budget	Expenditure	Balance
2019-20	33968000	30192807	3775193
2020-21	39693000	30669442	9023558
2021-22	44606000	40252289	4353711

Vacancy Statement:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	01	01	0
2	Group – 'B'	45	20	25
3	Group – 'C'	20	12	8
	Total	66	33	33

Statutory Audit:-

The Statutory audit of I.T.I. for Women, Vivek Vihar, Delhi, has not been conducted by AG (Audit) Delhi till date.

Maintenance of Records:-

The maintenance of record of I.T.I. for Women, Vivek Vihar, Delhi for the period 2019-22 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

30/c

There were 06 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2007-09	01	-	-	01
2	2009-12	02	-	-	02
3	2012-17	01	-	-	01
4	2017-19	02	02	01 & 02	-
	TOTAL	6			04

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
NIL						

Current Audit Report :

During the course of current audit, 10 Observation Memos were issued for the period 2019-2022. No Audit Memos have been settled on the spot. Out of 10 remaining observation Audit Memos, 07 Audit Memos (memo no 8 clubbed with 3) have been converted into paras and 02 to TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	02	36886	Nil	36886	05
2	03+08	105828	14216 regularized	91612	04
3.	05	360	Nil	360	06
TOTAL		143074	14216	128858	

Internal audit report has been prepared on the basis of information furnished and made available by I.T.I. for Women, Vivek Vihar, Delhi, for the period 2019-2022. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

Savita Jain

(SAVITA JAIN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

PART-I

OLD AUDIT REPORT
(2007-2019)

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PART I

271c

I.T.I. for Women, Vivek Vihar, Delhi (1984/17)					
S.No.	Start Year	End Year	Para No.	Subject of Para	Amount
1	Apr-07	31-Mar-09	1	Irregular expenditure of Rs. 346030/- on account of Security Services	0
2	1-Apr-09	31-Mar-12	2	Outsourcing of Security Services	0
3	1-Apr-09	31-Mar-12	4	"Earn while you Learn Scheme"	0
4	1-Apr-12	31-Mar-17	1	Booking of Air Tickets from Unauthorized Agent	25848
5	1-Apr-12	31-Mar-17	2	Recovery of Licence Fee amounting to Rs. 33338/- in r/o Govt. Accommodation	21113
6	1-Apr-12	31-Mar-17	4	Non productin of record	0
7	1-Apr-12	31-Mar-17	6	Recovery of Children Education Allowance of Rs. 7500/-	7500
8	1-Apr-12	31-Mar-17	7	Discrepancies in Medical Bills	13861
9	1-Apr-12	31-Mar-17	8	Purchase not made as per GFR	0

Total paras - 9
 Settled - 5 with Re: 68322/- 68322
 Remaining of 4 with NIL re carry

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PART-I (OLD AUDIT REPORT)

No internal audit was conducted previously. Hence no audit para is pending

PART-II

(CURRENT AUDIT REPORT) (2007-09)

PARA NO: 1

Para 1

Subject: Irregular expenditure of Rs.3,46,030/- on account of Security Services.

On scrutiny of records of Security Services of the ITI, it has been observed that M/s Gorakh Security Services were awarded the contract for Security Services of the institute for 03 months w.e.f. 24.01.08 to 31.03.08 on the basis of AA & ES issued by the Jt. Director (TTE), Directorate of TTE. The agreement was made between the contractor and the institute for a period of 03 months w.e.f. 25.01.08. the contractor had deposited the Security Deposit @ 10% of the contract value of Rs.1,10,885/- which is for 03 months as per clause 03 of the agreement.

It is further noticed that the contractor was given extension for a further period not exceeding one year or till the finalization of fresh tender proceeding whichever is earlier on the same terms and conditions w.e.f. 01.04.08 by the Directorate of TTE vide letter dt. 04.07.08. It is seen that no AA & ES were received from the Directorate of TTE for the contract value for the period w.e.f. 01.04.08 to 31.03.09 (till date). The institute had not entered into any agreement with the contractor for the above period. The contractor had also failed to deposit the Security Deposit @ 10% of the contract value for one year amounting to Rs.44,354/- (i.e. 10% of Rs.4,43,544/-) with the institute.

The institute had made payments to the tune of Rs.3,46,030/- vide bills nos. 86 and 87 dt. 12.12.08 without obtaining the AA & ES from the Competent Authority. The institute had also not taken any action for fresh tendering of the security services as envisaged in the letter of extension dt. 04.07.08 of Directorate of TTE.

The irregular expenditure as stated above may be got regularized from the competent authority and outcome may be intimated to audit.

PARA NO. 25

Ref. Audit Memo No.21.

Subject:- Outsourcing of Security Services.

During the scrutiny of outsourcing file of security services of I.T.I. (Women), Vivek Vihar, Delhi, the following irregularities have been noticed by the audit:-

1. As per letter No.F.1/ITI(W)/VV/Security Services/2007-2008/337-338 dated 19-05-2011, issued to contractor placed at page no.274/c in the file, it has come to notice that the theft case has been happened at two places in the ITI(W), Vivek Vihar, Delhi during the audit period and a case was also registered with S.H.O. vide F.I.R. No. 292 dated 18-12-2010. As per agreement dated 24-01-2008, clause 4 of Annexure-II of terms & Conditions that The contractor shall compensate in full the loss sustained by the department on account of the theft, burglary and any other kind of intrusion in Building/Areas given for security. The amount of loss to be compensated by the contractor shall be determined by the Principal Employer or on his behalf by authorized nominee. Same shall be binding on the contractor. Whether the loss were recovered from the contractor as per above clause 4 or not, if yes then copy of the same may be provide to audit and if not then the reason of the same may be explained to audit.
2. The agreement dt.25-01-2008 executed between the principal, I.T.I. (Woman), Vivek Vihar, Delhi, and M/s Gorkha Security Services for a period of three months w.e.f. 24-01-08 and as per clause 3 of the agreement the contractor has to deposited earnest money (Security Deposit) of 10% of the amount of contract in each case. In this case M/s Gorkha Security Services has deposited of Rs.12000/- for 03 (three) months performance guarantee w.e.f.24-01-2008. And there after no performance guarantee deposited by and M/s Gorkha Security Services w.e.f.01-05-2008 to 08-12-2011. The Institute has paid the bill of M/s Gorkha Security Services. For the period 01-05-08 to March 2009. Without obtaining Security.
3. As per clause 23 of Annexure-II of terms & conditions, the contractor shall comply with all the statutory provisions laid down under various labour Laws/Acts. "The contractor shall comply with the all the statutory provision as laid down under various labour Laws/Acts/Rules like minimum wages, Provident Fund, ESI, Delhi Shop and Establishment Act. Bonus, Gratuity. Contract labour Laws /Acts in additions to the provision that Contractor shall comply with all legal requirements for obtaining license under the contract Labour(R&A) Act.1970 at its own cost. In case of violation of such statutory provisions under Labour Law by the contractor, there will not be any liability on Pr. Employer and the contract will be liable for termination."

The following information may be obtained from the contractor i.e. M/s Gorkha Security Services and shown to audit.

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- (a) Copy of License under the contract labour (R&A) Act 1970.
 - (b) Copy of Service Tax certificate valid up to 2011-12.
 - (c) ESI & PF Numbers of each employee who are deployed at ITI(W)Vivek Vihar, Delhi
 - (d) Proof of depositing ESI & P.F of employee deputed at ITI(W)Vivek Vihar, Delhi for the audit period.
4. The agreement was not executed when the period of agreement extended w.e.f 01-04-08 to 31-03-09.
 5. No further extension of period obtained from the competent Authority. The reason of the above may be elucidated to audit.

04
PARA NO. 03

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Para 3

AuditMemoNo.19.

Subject:- "Earn While you Learn Scheme".

During the test check of records of L.T.I. (Women), Vivek Vihar, Delhi, saving bank pass Book A/c No. 31352956033 in the name of Principal, and the it revealed that:-

A sum of Rs.1, 00,000/- deposited in S.B. A/c No. 31352956033 on 25-08-2010 under the Earn While you Learn Scheme, for maintenance the Government building by the ITI's of Delhi as Pilot Project the scheme are as under :-

- (i) To provide cost effective and timely maintenance of select Government buildings with focus on quality ;
- (ii) To provide opportunity to the Students of the ITI to get on the job training;
- (iii) To provide opportunity to the Students to earn While Learning
- (iv) To enhance the placement prospects of the student;
- (v) The student as well as instructors will not only improve their professionalism but will also earn soft skill like team building, leadership and work ethics.

And Scope of the work to be undertaken.

- (i) All kind of civil works (repairing work).
- (ii) All kind of Electrical works (repair replacement of electrical items).

It has observed that no work of repair of Rs.1, 00,000/- on the EWL Scheme as mention in its guide ling.

No cash Book was maintained by the Institute for this A/C.

As per S.B. A/c, the total amount at bank as on 30-06-12 is Rs.107251/-.

The reason for not utilizing of the funds in the above scheme may be elucidated to audit.

(N.C. DOBRIYAL) 4/7/12

IAO Audit Party No. X

Relief
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Para-4

~~Para No. 08 - Purchases not made as per GFR.~~

(Ref. Audit Memo. No. 17 Dated: 17/01/2018)

During the course of audit, it has been observed that there are following financial irregularities in the purchases made by the Deptt. In 2015-16.

As per GFR - 145 found that purchases of goods upto the value of Rs. 15000/= on each occasion be made without inviting quotation and or bids on the basis of certificate to be recorded by the competent Authority as under.

"I _____ personally satisfied that there goods purchased one of requisite quality & specification and have been purchased from a reliable supplier at a reasonable price."

However during the Audit, it has been found that the procedure laid down in GFR 145 has not been made while making purchase in respect of a number of Bills. Detail in respect of few Bill is as under:-

- (1). Purchase of keyboard Tray amounting to Rs. 11542/- was not made as per GFR. (Bill No. 277) at 31/3/15.
- (2). Purchase of electrical item. Amounting to Rs. 14694/- vide Bill No. 276 at 31/3/15.
- (3). Purchases of Raw material & consumable items amounting to Rs. 8843/= vide Bill No. 275 at 31/3/15.

Further, all the contingent Bills are without Administrative approval & Expenditure sanctions of Competent Authority Detail in respect of few Bills is as under:-

S.No.	Bill No.	Date	Amount
1.	266	27.3.15	7453
2.	265	27.3.15	2467
3.	264	27.3.15	5115
4.	263	27.3.15	5229
5.	262	27.3.15	5251
6.	268	31.3.15	3409
7.	269	31.3.15	1999

The Ex-Post facto of administrative approval and Expenditure sanction of Head of Department be obtained under intimation to Audit.

TAN NO. 2-Discrepancies in income tax deduction

(Ref. Audit Memo. No. 03 Dated: 10/01/2018)

As per Income Tax Rules, DDO is required to deduct income tax on monthly basis from employees salary after computing average monthly income of the employees considering the details of proposed investment/savings given by them. During the course of audit, it has been found that a nominal amount as income tax has been deducted from monthly salary of the officials without computing their estimated annual income. Further, in the last 02 months i.e. January and February, major portion of amount of income tax has been deducted from salary in respect of the staff members, which is contrary to the provisions of Income tax. Details for the Financial year 2014-15 as per PBR and Form-16 as made:-

S.NO	Name of Employee Smt./Ms./Sh.	Designation	Income tax deducted Financial Year		
			March to December	January (Rs.)	February (Rs.)
1	Sh.-R. S. Solanki	Principal	March 2013 – Rs.5000 PM	Jan-14	Feb-14
			April to Dec 2013 – Rs.4000 PM	20000	22784
2	Sh. D. K. Gupta	C.I.	March to Dec. 2013- Rs.1500 PM	Jan-14 10000	Feb-14 11466
3	Smt. Madhu Lata	G.I.	March to Dec. 2013- Rs.1500 PM	Jan-14 10000	Feb-14 8216
4	Sh. R. S. Solanki	Principal	March to Oct. 2014- Rs.5000 PM	Jan-15	Feb-15
			Nov to Dec. 2014 - Rs.15000 PM	15000	27148
5	Sh. Karan Singh	G.I.	March to Nov. 2015- Rs.2000 PM	Jan-16	Feb-16
			Dec.2015 - Rs.10000 PM	12000	11394
6	Sh. Subhash Chand	G.I.	March to Oct. 2016- Rs.2000 PM	Jan-17	Feb-17
			Nov to Dec.2016 - Rs.10000 PM	15000	12770
7	Sh. Ram Narain	G.I.	March to Dec.2016 - Rs.2000 PM	Jan-17 30000	Feb-17 35791
8	Sh. Karan Singh	G.I.	March to Dec.2016 - Rs.2000 PM	Jan-17 30000	Feb-17 39302

The Principal may explain the reason for the same and ensure that Income Tax is deducted as per Income Tax rules. The compliance may be reported to the next Audit.

2018

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TAN NO. 04 - Irregularities in the Cheque & Draft Register.

(Ref. Audit Memo. No. 13 Dated: 15/01/2018)

On scrutiny of the cheque & Draft Register 2014-15, 2015-16, 2016-17, 2017-18 the following irregularities have been found:-

1. Page counting certificate is not available in the Register.
2. Date of Receipt- col. No.2, col. No.7,8,9,11 have been left blank.
3. The entries in the cheque & Draft Register are not signed by DDO.
4. At page 73, the cancellation entry is not attested by DDO.

The above irregularities may be shown to next Audit.



Tan No.5- Huge expenditure in the month of March of Financial Year

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(Ref. Audit Memo. No. 10 Dated: 12/01/2018)

During the Test check of Reconciliation/Expenditure for the period 2012 to 2016. It has been found the major portion of the Budget allotted has been incurred in the month of march as detailed below:-

Year 2012-13		
Major Head-2230 (Non Plan)	BUDGET ALLOTTED	EXPENDITURE IN MARCH ONLY
B-2(1) (2) (1) (2) Pvt. Security & Sanitation	674000	173844
Major Head-2230 (Plan)		
B-2(1) (2) (1) (15) T. Cos MH-2230 (Plan)	400000	400000
B-2(1) (2) (1) (15) Tasks MH-2230 (Plan)	150000	143491
Major Head-2225 (Plan)		
C-1 (1) (3) (1) MH-2225(PLAN)	150000	95124
C-1 (1) (2) (1) MH-2225(PLAN)	90000	66418
Year 2013-14		
MAJOR HEAD 2230 (PLAN)	BUDGET ALLOTTED	EXPENDITURE IN MARCH ONLY
B-2(1) (2) (1)(10) MS	400000	298339
B-2 (1) (2) (1) (9) M & E	2000000	988225
B-2 (1) (2) (1) (13) TASSKS	66000	2290
C-1 (1) (1) (2) SC (SCSP)	100000	47311
C-1 (1) (1) (3) (1) SC	100000	32102
Year 2014-15		
Major Head-2230 (Plan)	BUDGET ALLOTTED	EXPENDITURE IN MARCH ONLY
B-2 (1) (2) (1) (10) MS	400000	8843
B-2 (1) (2) (1) (11) OC	100000	1400
Major Head-2225 (Plan)		
C-1 (1) (3) (1) Voc & Tech. Scholarship (SC) MH-2225 (PLAN)	100000	51831
C-1 (1) (1) (2) Voc & Tec Scholarship (SC) (SCP) MH-2225(PLAN)	100000	84157
Year 2015-16		
MAJOR HEAD 2230 (PLAN)	BUDGET ALLOTTED	EXPENDITURE IN MARCH ONLY.
03 003 99 00 31 TECOSS	400000	390532
03 003 99 00 31 TASSKS	50000	34662
03 003 99 00 13 OE	100000	99456
03 003 99 00 21 MS	600000	216216

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According to Rule 56(3) of General Financial Rules(GFR) rush to expenditure particularly in the closing months of financial year shall be regarded as a breach of financial propriety and shall be avoided. As per guidelines, the last quarter expenditure must be limited to actual procurement of goods and services and reimbursement expenditure already occurred.

Rush of expenditure on procurement should be avoided during the last quarter of the fiscal year and the last month of the year so as to ensure that all expenditure are complied with and there are no wasteful or infructuous expenditure.

In view of above ,Principal, ITI for women, Vivek Vihar,Delhi may ensure that expenditure be incurred as per GFR.

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Tan No 6

Un- Utilized funds under Major Heads

(Ref. Audit Memo. No. 05 Dated: 10/01/2018)

As per rule 59 of GFR 2017, Head of Department or controlling officer shall be in a position to estimate likely savings or excess and to regularize them in accordance with the instructions laid down in Rule 62.

The said rule position has not been adhered to by Head of Office as per detail given below:-

2012-13				
MAJOR HEAD	BUDGET ALLOTTED	EXPENDITURE	EXCESS SAVINGS	PERCENTAGE
B-2(1)(2)(1)(2) Pvt. Security & Sanitation (NP)	674000	173844	(-) 500156	74%
B-2(1)(2)(1)(8) Stipend Plan	55000	27375	(-) 27375	50%
-2013-14				
(PLAN)	BUDGET ALLOTTED	EXPENDITURE	EXCESS SAVINGS	PERCENTAGE
B-2(1)(2)(1)(13) TASSKS	66000	2290	(-) 63710	96%
2014-15				
MAJOR HEAD	BUDGET ALLOTTED	EXPENDITURE	EXCESS SAVING	PERCENTAGE
B-2(1)(2)(1)(12) Pvt. Security & Sanitation (NP)	1500000	-	-	100%
B-2(1)(2)(1)(11) OC(V) (NP)	500000	12970	(-) 487030	97%
B-2(1)(2)(1) 10 MS (PLAN)	400000	8843	(-) 391157	97.78%
B-1(2)(1)(11) OC (PLAN)	100000	1400	(-) 98600	98.60%
B-2(1)(2)(1)(8)SCH/STIPEND (PLAN)	70000	12750	(-) 57250	81%
2015-16				
MAJOR HEAD	BUDGET ALLOTTED	EXPENDITURE	EXCESS SAVING	PERCENTAGE
03 003 9900 50 OC(V) (NP)	492000	99000	(-) 393000	79%
03 003 99 00 42 Pvt. Security & Sanitation (NP)	1135000	288592	(-) 846408	74%
2016-17				
MAJOR HEAD	BUDGET ALLOTTED	EXPENDITURE	EXCESS SAVING	PERCENTAGE
03 003 99 00 50 OC(V) (NP)	496000	155353	(-)340647	68%
03 003 99 00 31 TASSKS (NP)	50000	-	(-) 50000	100%
03 003 99 00 13 OE (PLAN)	100000	26188	(-) 73812	73.81%
03 003 99 00 34 SCH/STIPEN (PLAN)	50000	8250	(-) 41750	83.50%
03 003 88 00 52 M & E (PLAN)	1500000	-	(-) 1500000	100%

16/10

Tan no. 07-Discrepancies in stock Registers and condemnation of Articles.


(Ref. Audit Memo. No. 07 Dated: 10/01/2018)

On scrutiny of stock registers and current condemnation file the following discrepancies have been noticed:-

- (1). Items issued have been deducted from the total quantity and balance in stock Register (Non consumable) have been shown after deducting the issued items which is not as per rules.
- (2). Page counting certificate is not available in the stock Registers.
- (3). Date of Purchase and value of articles are not available in non Consumable stock Register.
- (4). Adaptor comfort cable and lan cable of Biometric attendance Machine is missing as per entry made at page no. 66 in stock Register DSR-2 but further course of action has not been taken till date. The same is required to be clarified by Principal, ITI for Women, Vivek Vihar, Delhi.
- (5). Condemnation of items has not been done as per GFR/Circular No. F.1(29)/IT/4958-76 Date 8/10/17 issued by Secretary, IT, GNCT, Delhi as Minutes of Condemnation Board, calculation sheets in correction with reg. depreciation value/Reserve price of articles to be condemned have not been furnished and sale account in respect of goods disposed of in GFR 18, duly signed by the officer who supervised the sale or auction has also not been prepared and cuttings in the list of unserviceable items have not been attested.

Further, inspite of observation of IT Deptt. At page 17/01 in condemnation file for not auctioning hardware at S.No.4 (Dot martik Printer 04-No.) being less than 5 Years. Old, has been declared condemned & auctioned.

The HOO, ITI for Women, Vivek Vihar Delhi may take necessary action under intimation to audit.


(H.D. Kanswal)
IAO: Audit Party XXII

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PART-II

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

Para No. 01

(Ref, Audit Memo No. 18, dated 09/12/2019)

Sub:- Excess accumulation in Pupil Fund and discrepancies in maintenance of Pupil Fund Cash Book & Pass Book.

During the test check of Pupil Fund Cash Book and Bank Pass Book, it is revealed that huge amount are lying in the Pupil Fund account. Further, funds are subscribing from the students as per details given below:-

Year	Opening Balance	Yearly Subscription	Total	Expenditure	Closing Balance
2017-18	774126.5	9481283	10255409.5	7845671.13	2409738.37
2018-19	2409738.37	23690139	26099877.37	12290940	13808937.37

On scrutiny of records, it is also revealed that the Pupil Fund from students of World Class Skill Centre(WCSC) and students of ITI for Women, Vivek Vihar are being entered in the same cash book and bank pass book. Due to this, it is not easy to ascertain whether the Pupil Fund of ITI, Vivek Vihar are actually utilized for the welfare of students of ITI, Vivek Vihar. The details of Pupil Fund of ITI, Vivek Vihar & WCSC may be provided to audit separately.

HOO may take necessary steps for operate a separate Bank Account for WCSC and to transfer the funds of WCSC from ITI for Women, Vivek Vihar and to maintain separate Pass Book and Cash Book for both the institutions after due verification of facts and figures under intimation to audit.

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Para No. 02

(Ref, Audit Memo No. 21, dated 13/12/2019)

Sub:-Non Transfer of undisbursed Caution Money to concerned Revenue/Receipt Head.

As per Rule 189(1) of Receipt and Payment Rules 1983, "at the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits".

Caution Money @Rs. 500 is being collected by the ITI from every student at the time of admission and the amount is being deposited in Major Head "8443" Civil Deposit, which should be refunded after successful completion of the training.

During the test check of records and as per information provided by ITI, it is observed that the undisbursed amount of Caution Money more than three years lying under the Major Head "8443" Civil Deposit as per details given below:-

Total amount of Caution Money collected at the time of admission upto FY 2014-15 from 3728 trainees	Rs. 18,64,000
Withdrawal for disbursement to 2503 trainees	Rs. 12,51,500
Amount disbursed to 2461 trainees	Rs. 12,30,500
Re-deposited undisbursed amount of 42 trainees	Rs. 21,000
Caution Money balance amount lying in Head "8443" for more than three years	Rs.6,33,500 (approx.)

On scrutiny of above information, it is revealed that an amount of Rs. 6,33,500/- (approx.) as undisbursed Caution Money which is more than three years lying under the Major Head '8443-Civil Deposit' and the same is not transferred to concerned Revenue Head of the Institute till date.

Head of the Institute may take necessary steps to transfer the undisbursed Caution Money to the concerned Revenue/Receipt Head as lapsed deposit after due verification of facts and figures under intimation to audit.

Signature of I.A.O: _____

Kumar
13/12/19

Name: KRISHNA KUMAR P.V.

Audit Party No. V

3/c
13/c

PART-III

TEST AUDIT NOTE

TAN No. 01

(Ref, Audit Memo No. 19, dated 11/12/2019)

Sub:- Heavy Consumption of Electricity by ITI for Women, Vivek Vihar.

During the test check of Electricity bills & other records of ITI, Vivek Vihar, it has observed that there are huge amount of electricity bills paid by ITI, Vivek Vihar during the audit period as per details given below:-

Sl.no.	Bill No.	Date	Fixed Charges (in Rs.)	Unit Consumed	Amount (in Rs.)
1.	06	17/04/2017	134500	14748	195740
2.	50	20/06/2017	134500	26724	412870
3.	59	11/07/2017	134500	25764	402820
4.	82	16/08/2017	134500	25392	398640
5.	96	13/09/2017	134500	23760	380910
6.	132	16/10/2017	139880	23364	396710
7.	145	10/11/2017	139880	17832	331930
8.	160	07/12/2017	139880	12288	277110
9.	176	09/01/2018	139880	10656	261070
10.	191	12/02/2018	139880	10932	263770
11.	211	13/03/2018	171465	12384	313350
12.	25	20/04/2018	108294	10020	112100
13.	27	09/05/2018	269000	20244	484850
14.	46	11/06/2018	269000	25800	548720
15.	79	13/08/2018	269000	27576	561280
16.	91	11/09/2018	269000	19560	492880
17.	116	12/10/2018	312387	22776	575140
18.	135	19/11/2018	315279	17832	530460
19.	155	21/12/2018	300817	11712	460660
20.	168	25/01/2019	277677	10452	421830
21.	191	20/03/2019	249165	9252	377310

World Class Skill Centre has been set-up under the aegis of the Department of Training & Technical Education (DTTE), Govt. of NCT of Delhi in collaboration with the institute of Technical education, Govt. of Singapore. Initially the centre is operated from the campus of ITI, Vivek Vihar new building, recently renewed with the World Class facilities for the trainees. At this centre admission process held twice in a year i.e. in the month of July and February having intake capacity of 500 students in each session. The students will receive world class- training, training technologies as well as a world class physical environment.

Due to setting up of WCSC, 3 trades of ITI, Vivek Vihar has abolished and now there are only 5 different trades having strength of 288 students in 12 sections/units imparting training to them by ITI for women.

There are 35 rooms including labs well furnished with 134 split Air Conditioners for WCSC. Due to this, heavy load of electricity consumption bear by ITI. If a separate electricity meter installed by WCSC, then the burden of electricity consumption will be decreased and to avoid unnecessary expenditure of huge electricity charges. This fund may be

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utilized for any other fruitful purpose of ITI. BSES charging electricity bills depends upon fixation of slab on the KW consumed by the Institution. Details of electricity bills as per above table, it is also revealed that fixed charges increasing month to month due to huge consumption of electricity by WCSC.

There are separate Budget allotted every year for both WCSC & ITI, Vivek Vihar and there is no order to utilize the budget of ITI, Vivek Vihar to WCSC as per information/records provided by ITI, Vivek Vihar and sufficient fund in office expenses is available with WCSC, then WCSC can utilize its own budget to the expenses of electricity charges consumed by them.

HOO may take necessary action for installation of separate Electricity Meter for WCSC after approval from the Competent Authority and shown to next audit.

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

Kumey
13/12/19

11/c

SUMMARY OF PARAs AND TANs

S.No	Memo No.	Para No.	Brief	Recovery Raised (Rs.)	Recovered/Regularize at the spot	Balance (Rs.)
1.	09	01	Excess accumulation of Pupil fund and discrepancies in maintenance of Pupil fund cash book & Pass book.	0	0	0
2	10	02	Non Transfer of undisbursed Caution Money to concerned Revenue/Receipt Head.	0	0	0
3	06	03	Irregular payment of Rs.149677/- to Civil Defence Volunteers.	0	0	0
4	3&8	04	Irregular payment of Transport Allowance Recovery.	91612	0	91612
5	02(Revised)	05	Short deduction of License Fees-Recovery.	36886	0	36886
6	05	06	Short deduction towards UTGEIS.	360	0	360
7	04	07	Unserviceable Stock of Rs.2117400/-.	0	0	0
TOTAL				128858	0	128858

S.NO.	Memo No.	TAN NO	BRIEF
1	01	01	Shortcomings in Pay Bill Register.
2	07	02	Pay Bill Register of Contractual Staff.

Sankh Jain
6/6/22
JAO, Parle No:26

PART-II

CURRENT AUDIT REPORT
(2019 to 2022)

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PARA-01-Excess accumulation of Pupil Fund and discrepancies in maintenance of Pupil Fund Cash Book & Pass Book.

Audit Memo. No. 09

Date: 06.06.2022

During the test check of Pupil Fund Cash Book and Bank Pass Book and information provided by the ITI Women, Vivek Vihar, Delhi, it is revealed that an amount of Rs. 1623007.69 is lying in the Pupil Fund Account as per details given below:

S. No	Year	Opening Balance	Yearly Subscription	Total	Details of Expenditure (Itemwise)	Closing Balance
1.	2019-20	13808937.37	28931302	42740239.37	29577088.74	13163150.63
2.	2020-21	13163150.63	3642498	16805648.63	15206332.78	1599315.85
3.	2021-22	1599315.85	289593	1888908.85	265901.16	1623007.69

As per reply given by unit, opening balance of 2019-20 was Rs. 13808937.37 major part of amount was related to world class skill centre and the same has been transfer to the accounts of the World Class Skill Centre. Remaining amount i.e. closing balance of 2021-22 amounting to Rs. 1623007.69 pertains to ITI for women, Vivek Vihar, Delhi.

The amount standing to the credit of the Pupil Fund shall be at the disposal of head of the institution. As per guideline issued by directorate of Training and Technical education time to time, the said amount shall be spend in the interest of the students for various institution activities, students welfare activities, T&P activities, physical and co-curricular activities etc.

As per above data unspent amount of Rs. 1623007.69 under pupil fund shows that no activity is carried out for the welfare of students.

HOO may be advised to take necessary action for best utilization of unspent amount under pupil fund for the welfare of students under intimation of audit.

PARA-02:- Non Transfer of undisbursed Caution Money to concerned Revenue/Receipt Head.

Audit Memo. No. 10

Date: 06.06.2022

As per Rule 189(1) of Receipt and Payment Rules 1983, "at the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account year, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits".

Caution Money @Rs. 500 is being collection by the ITI from every student at the time of admission and the amount is being deposited in Major Head "8443: Civil Deposit, which Head "8443" Civil Deposit as per detail given below:-

Total amount of Caution Money collected at the time of admission upto FY 2019-22 form 5583 Trainees @Rs. 500 per trainee.	Rs. 2791500
Caution money disbursed to 3746 students @ Rs. 500 per trainee	Rs. 1873000
Total undisbursed amount for 1837 trainee	Rs. 918500
Caution money undisbursed out of 1837 trainees above which belongs to more than 3 years for 1081 trainees.	Rs. 540500

On Scrutiny of above information, it is revealed that an amount of Rs.5,40,500/- as undisbursed Caution Money which is more than three years lying under the Major Head '8443-Civil Deposit' and the same is not transferred to concerned Revenue Head of the Institute till date.

Head of the Institute may take necessary steps of transfer the undisbursed Caution Money to the concerned Revenue/Receipt Head as lapsed deposit after due verification of facts and figures under intimation to audit.



PARA-03:-Irregular payment of Rs. 1,48,151/-to Civil Defence Volunteers.

Audit Memo. No. 06

Date: 03.06.2022

During the scrutiny of File/related record pertaining to the payment of Civil Defense Volunteer deployed in the Institute ITI for women, Vivek Vihar as Security Guard, it has been noticed that A/A of E/S issued by Directorate of T.T.E, Maya Muni Ram, Pitam Pura, Delhi for payment to Civil Defence volunteer for 30 days per month at fixed rate. The ITI has paid excess amount of Rs. 1,48,151/- to Civil Defense Volunteer on monthly basis in excess of 30 days duty which is irregular as per details given below-

S. No.	Month	Name of employee						No. of Days paid in excess of 30 days in a month	Excess payment (Days x Rate)	Total Amount (in Rs.)
		Surender Kain	Princ e	Ami t Dag ar	Ra vi Ku ma r	Himan shu Shar ma	Ravi			
1.	May 20		31			31	31	3	754*3	2262
2.	July 20		31	31		31	31	4	754*4	3016
3.	Aug. 20		31			31	31	3	754*3	2262
4.	Dec. 20	33	37	33	36			19	763*19	14497
5.	Jan. 21	34	34		34			12	763*12	9156
6.	Feb. 21			31				01	763*1	763
7.	Mar. 21	33	32	32	32	32	36	17	763*17	12971
8.	April 21			31			34	05	782*5	3910
9.	May 21				40			10	782*10	7820
10.	Aug. 21		33			31		4	782*4	3128
11.	Oct. 21	33	34	31	34	31	32	15	782*15	11730
12.	Nov. 21	32	34			31		07	782*7	5474
13.	Dec. 21	34	35	32	35	34	33	23	782*23	17986
14.	Jan. 22	34	35			34		13	782*13	10166
15.	Feb. 22	33	41		42	32		28	782*28	21896
16.	Mar. 22	43				44		27	782*27	21114
Total										148151

In view of above, audit is of the view that:

1. The DTTE has issued sanction for 30 days per person whereas the Deptt. has made payment to 06 civil defence volunteer out of 08 civil defence volunteer more than 30 days in a month almost in every month during the audit period.
2. Further, as per labor law, weekly rest should be allowed to employee which shall ordinarily be Sunday but the employer may fix any other day of the weekly rest for any employee. Most of the volunteer has performed double duty for two to five days in a week which is irregular and violation of labor law.
3. Clarification should be obtained from the DTTE for no. of day off to be given to each volunteer.
4. In the month of March, 2022, no civil defence volunteer attended duty from 28.03.22 to 31.03.22 as security guard. Reason for the same may be clarified.

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PARA-04:- Irregular payment of Transport Allowance Recovery of Rs. 91,612/

Audit Memo. No. 03 & 8

Date: 31.05.2022 & 03.06.2022

As per Order Nos.1 and 8 of Appendix-5 and OM dated 06.08.2015, Transport Allowance is not admissible to the employees who have been absented from their duties in a full calendar month due leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.


Further clarification has been issue vide O.M. No. 21/03/2020-E-II(B) Govt. of India, Min. of Finance, Deptt. of Expenditure Dated 01.12.2020, the transport allowance is not eligible who were absent whole calendar month during Nation-wide lockdown due to COVID-19 pandemic.

On scrutiny of PBR & attendance register for the month of April, May and June 2020, it has been found that the Transport Allowance was paid to him/her as per the details given below which is irregular:

S.No	Name & Dsg. (S/Shri/Ms.)	Nature of leave	Period of leave / absence from duty	Amt. Paid	Total amount recoverable (Rs.)
1.	Sh. Subhash Chand, G.I.	Absent due to lockdown	April 2020	4212/-	4212
2.	Sh. Ashwani Kumar Manchanda, G.I	Absent due to lockdown	April 2020	4212/-	4212
3.	Sh. D.K. Gupta, C.I.	Absent due to lockdown	April 2020	4212/-	4212
4.	Sh. Jitender Mishra, C.I	Absent due to lockdown	April 2020	4212/-	4212
5.	Sh. Devender Kumar, C.I	Absent due to lockdown	April 2020	4212/-	4212
6.	Smt. Pragya Sharma, L.I	Absent due to lockdown	April 2020	4212/-	4212
7.	Sh. Rajeev Srivastava, UDC	Absent due to lockdown	April 2020	4212/-	4212
8.	Sh. Abdul Haid, LDC	Absent due to lockdown	April 2020	1580/-	1580
9.	Sh. Baban Mehto, S.K	Absent due to lockdown	April 2020	4212/-	4212
10.	Sh. Mukat Singh, Sweeper	Absent due to lockdown	April 2020	4212/-	4212
11.	Ms. Sonali, CCI	Absent due to lockdown	April 2020	4212/-	4212
12.	Ms. Rupender Kaur, CCI	Absent due to lockdown	April & June 2020	4212x2	8424
13.	Ms. Toni Devi, CCI	Absent due to lockdown	April 2020	4212/-	4212
14.	Ms. Pooja Singh, CCI	Absent due to lockdown	April 2020	4212/-	4212
15.	Sh. N. Adil, CCI	Absent due to lockdown	April & June 2020	4212x2	8424
16.	Ms. Sunita Kumari, CCI	Absent due to lockdown	April & June 2020	4212x2	8424
17.	Ms. Geeta Rani, CCI	Absent due to lockdown	April & June 2020	4212x2	8424
18.	Ms. Meena, CCI	Absent due to lockdown	April 2020	4212/-	4212
19.	Sh. Sonu Kumar, ASK	Absent due to lockdown	May 2021	1580/-	1580
TOTAL					91612

The facts and figures mentioned above may please be confirmed and the recoveries of Rs.91612/- may be made and deposited in appropriate head of account.

Other similar cases may also be examined and recovery if any may also be made under intimation to the audit.



PARA-05:- Short deduction of License Fees–Recovery of Rs. 36,886/-.

514

Audit Memo. No. 02(revised)

Date: 03.06.2022

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2017 vide Order No. F.4 (1)/Misc/PWD&H/A-II/2004/2749-65 dated 10.03.2014 and further revised w.e.f. 01.07.2020 vide Order No. F.4(1)/Misc./PWD&H/A-II-2004/Pt. File/8494-8588 dated 08.10.2020 issued by AHC (PWD), Deptt. of PWD & Housing, GNCT of Delhi. The rate of L/Fee of the govt. accommodation of Directorate of Estate, GOI, were also revised wef 01.07.2020 vide Order No. 18011/2/2015-Pol.III dated 29.06.2020.

As per information provided to Audit, it has been observed that the office has not revised the License Fees in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees.

The memo has been revised as per reply given by unit in r/o Sh. Sunny, LDC to whom Govt. Accommodation is allotted at Kasturba polytechnic Campus, Type II and the rate of license fees and water charges for DTTE (General Pool) has been fixed vide Order No. F.24(6)/DTTE/allot./2012/487 dated 05.09.2018.

The detail of recovery to be made from the officer given as under:-

S. No.	Name of Officer/Designation	Type	Period	Month	Amount of license fee and water charges to be deducted	Already deducted as per PBR	Difference	Total amount to be recovered
1.	Sh. Jitender Mishra, C.I.	III	01.07.2020 to 30.06.2021	12	560	470	@ 90/- for 12 months	1080
2.	Sh. Harish Kumar, WSA <i>Note: Non entitled category, the license fees charged 3 times.</i>	III	01.07.2020 to 31.05.2022	23	560x3=1680	470x3=1410	@ 270/- for 23 months	6210
3	Sh. Raja Giri, WSA	II	01.07.2020 to 31.05.2022	23	370	310	@ 60/- for 23 months	1380
4	Sh. Babban Mahto, WSA	II	01.07.2020 to 31.05.2022	23	370	310	@ 60/- for 23 months	1380
5	Smt.Sunita, Sweeper	I	01.07.2020 to 30.06.2021	12	180	150	@ 30/- for 12 months	360
		II	01.07.2021 to 31.05.2022	11	370	310	@ 60/- for 11 months	660
6	Sh. Abdul Haid, LDC	II	01.09.2021 to 31.05.2022	09	370	310	@ 60/- for 09 months	540
7	Sh. Sunny, LDC	II	01.01.2019 to 31.03.2021	27	540+196	Nil	@ 736/- for 27 months	19872
			01.04.2021 to 31.05.2022	14	540+196	310+40	@ 386/- for 14 months	5404
Total (In Rupees)								36886

The rate of License fees & Water charges may be revised for above officials w.e.f. 01.06.2022.

The facts and figures mentioned above may please be confirmed and the recoveries may be made and amount may be deposited in govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be affected under intimation to the audit.

PARA-06:- Short deduction towards UTGEIS-Recovery of Rs. 360/-.

4/C

Audit Memo. No. 05

Date: 02.06.2022

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

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'B' employees who were placed in PB-2 is not deducted at the enhanced rate of Rs. 60/- as per details given below:

S.N o	Name of the employee & Desig. (Smt/Shri/Ms.)	UTGEIS Contribution (in Rs.)		DIFF.	Period/ Month	Amt. to be recovered (in Rs.)
		DEDUCT ED	TO BE DEDUCT ED			
1.	Sh. D. K. Gupta, C.I.	30	60	30	12/2019 to 11/2020 = 12 months @ Rs. 30	360
Total						360

The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officials and deposited into govt. account under intimation to the audit.

Other similar cases may also be reviewed if any, and the recoveries be made accordingly.

PARA-07:-: Unserviceable Stock of Rs. 2,11,740/-.

3/c

Audit Memo. No. 04

Date: 01.06.2022

During the scrutiny of non-consumable stock registers & the file bearing No. F.1(2)/TRG./Condemnation/VV(W)/2014-15/Part-I, it has been found that 10 items of IT, 30 item of Tools & furniture and 23 items of electronic item were lying unserviceable in the store. As per annexure-I items having of Rs. 2,11,740/- are lying unserviceable in store and the file for the approval of condemnation has already been sent to Dy. Director (Training), TTE.

Lying of unserviceable items for a long period gets damaged and disposal cost decreases day by day as well as it occupies space and also causes health hazard. This is a revenue loss to the Govt.

Hence, the condemnation of goods may be processed through MSTC after the approval of Directorate of TTE and may be shown to audit.



TAN 1: Shortcomings in Pay Bill Register.

2/c

Audit Memo. No. 01

Date: 30.05.2022

During test-check of PBR, following irregularities have been noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the period 2019-22.
2. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOO/DDO and initial checkers signature is not found.
3. 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 and tuition frees/bonus, arrear etc were not found in PBR.

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TAN 02: Pay Bill Register of Contractual Staff..

Audit Memo. No.07

Dated: 03.06.2022

During test-check of PBR, following irregularities have been noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the period 2019-22.
2. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOO/DDO and initial checkers signature is not found.
3. The total of gross salary is required for calculation of Income Tax which was not done during the audit period. The same may be done.
4. Cutting on Page no. 54, 55, 64 to 70 has not been attested by DDO.



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