

23

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

Sub: -Audit report ITI MangolPuri, S- Block Industrial Area Mangolpuri, Delhi for the year 2019-2020 to 2021-2022

**INTRODUCTION:**

The I.A.R. on the accounts of ITI MangolPuri, Delhi for the year 2019-2020 to 2021-2022 was conducted by field Audit Party No. XVI Comprising of Smt. Kavita Saxena, SR.AO/IAO, Sh. Ram Poojan, AAO & Sh. Sandeep Kumar ASO. The audit was conducted during 07 working days w.e.f. 02.05.2022 to 11.05.2022. This was the general audit.

**AIMS AND OBJECTIVES:-**

This Institution falls under the Directorate of Technical and Training Education, Muni Maya Ram Marg, Pitampura Delhi and the main objective of ITI MangolPuri, Delhi is to impart quality education to boys and girls in various Engineering trades and non-engineering trades.

**HOO /DDO/ Cashier**

The following officers/officials have served as HOO/DDO/Cashier

**LIST OF HO)**

S.NO.	NAME	Designation	TIME DURATION
1.	R.S., Solanki	Principal	01.04.2019 to 31.03.2021
2	B.S. Negi	Principal	01.04.2021 to 28.02.2022
3	Manish Kumar Thakur	Vice Principal	01.03.2022 to 31.03.2022

**LIST OF DDO**

S.NO.	NAME	Designation	TIME DURATION
1.	Smt. Ruchi Bali	AAO	01.04.2019 to 31.03.2022

**LIST OF CASHIER: -**

S.NO.	NAME	Designation	TIME DURATION
1.	Sh. Parvesh	Jr. Assistant	01.04.2019 to 31.03.2021

**Budget allocation and Expenditure for the year 2019-2020 to 2021-2022**

Year	Budget allotment	Expenditure upto year ending	Excess/ Saving

2

21

	03	3780	0	3780
G.Total Rs.		127689	48037	79652

During the course of current audit 17 audit memo's highlighting various irregularities/recovery to the tune of Rs561041 /- were issued. The HOO of Institute has shown compliance of 05 audit memos. In which 04 audit memos settled as such spot recovery amounting to Rs.18380/- was made. Remaining 14 Audit memos converted into 08Paras( memo No.01 & 5 clubbed in para No.01) + 05TANsalongwithrecovery amounting to Rs. 542661/-

Details of Current Recovery ( Audit Period 2019-2020 to 2021-2022)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01&5/01	436860 ✓ 36108 ✓	0	436860 36108
02/6	57240 ✓	0	57240
nil/08	18380 ✓	18380	0
04/10	1717 ✓	0	1717
05/11	665 ✓	0	665
06/12	1660 ✓	0	1660
07/13	8411 ✓	0	8411
Total	561041 ✓	18380	542661

The internal audit report has been prepared on the basis of information furnished and made available by LHR Gupta ITI Narela, Delhi .The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

  
(KAVITA SAXENA)  
(IAO Audit Party No.XVI)

29

2019-2020	59705000	49116890	10588110
2020-2021	64131500	52714520	11416980
2021-2022	59200000	54793130	4406870

**Statutory Audit:-** Statutory audit of ITI MangolPuri, Delhi has conducted up to 31.03.2018 (2017-2018) by AG (Audit), Delhi.

**Vacancy Statement:-**

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1.	Group A	01	01	0
2.	Group B	39	37	02
3.	Group C	07	07	0
	TOTAL	47	45	02

**Maintenance of Records:-**

The maintenance of records of ITI Mangol Puri, Delhi for the year 2019-2020 to 2021-2022 was found satisfactory subject to observations made in Current audit report and in test audit note.

**Old Audit Report:-**

As per Old Audit Report there was 06 old outstanding para containing a recovery of Rs. 127689/-. The HOO of Institute has shown compliance of 01 audit para. In which 01 audit para settled as such recovery amounting to Rs.48037/- was made. Remaining 05 Audit paras alongwith recovery amounting to Rs. 79652/- has taken in the current Audit Report.

S.No	Year	Total Para	Para Settled	Outstanding Paras
1	2015-16	02	0	02
2	2016-2019	04	01	03

**Details of old Recovery**

S.No	Year	Para No,	Total old Recovery	Amount Recovered	Balance Recovery
1	2015-16	01	3050	Nil	3050
2	2016-2019	01	48037	48037	0
		02	72822	0	72822

Part I

208 8/C

Old Report  
~~PART II~~

**CURRENT AUDIT REPORT**  
(2015-16)

Part II

**PARA 1: Procurement of Books of Rs. 3050/-**  
(Ref: Memo No. 08 dated 09-02-2017)

As per rule 159(1) of GFR: advance Payment to Supplier: Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to made advance payments in the following types of cases:-

- (i) Advance payment demanded by firms holding maintenance contracts for servicing of Air-conditions, computes, other costly equipment etc.
- (ii) Advance payment demanded by firms against fabrication contracts, turn-key contracts etc.

Such advance payments should not exceed the following limits:

- (i) Thirty per cent of the contract value to private firms.
- (ii) Forty percent of the contract value to a State or Central Government agency or a Public Sector Undertaking or
- (iii) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

Ministries or Departments of the Central Government may relax, in consultation with their Financial Advisers concerned, the ceilings (including percentage laid down for advance payment for private firms) mentioned above. While making any advance payment as above, adequate safeguards in the form of bank guarantee etc. should be obtained from the firm.

During test check of the records relating to Procurement of Books, it has been observed that the institute has made an advance payment of Rs. 61140/- (vide bill No.ACB-18 dated 21-1-2016) to National Instructional Media Institute for purchasing of books, which is not as per rules.

However, 1<sup>st</sup> lot of books received on 14.06.2016 approximately after the four and half months and still 20 books amounting to Rs.3050/- have not been received till date.

Head of Institute may pursue the matter and procure the books immediately under intimation also explicit the reason for advance payment to National Instructional Media Institute.

*[Signature]*

710  
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**PARA 2: Recovery of payment Rs. 2824/-**

**(A) Procurement of Electronics-Tool, Machinery & Equipments for various Trades.**  
(Ref. Memo No.12 dated : 10.02.2017)

During test check of the records relating to Procurement of Electronics-Tool, Machinery & Equipments for various Trades, it has been observed that supply order No.F.5(30/SCVRITI/ITIMANGOLPURI/PUR/PACKAGE-I/2015-16/24-25 DATED 28-09-2015 amounting to Rs.24,27,203/- was issued to M/s A.K.Sales Corporation for supply of Electronics-Tools, Machinery & Equipments. The supplier had to deliver supply order within six weeks from the date of issue i.e.28.09.2015 but supplier failed to deliver Switch with POE ports amounting to Rs.17850/- without any specific reasons. In this regard, Institute neither contacted the supplier for delivery of goods nor imposed the penalty.

H.O.O. may deduct Rs. 893/- (5% of non supplied items i.e. 17850/-) from P.G. under intimation to the audit.

**(B) Procurement of Raw Material.**  
(Ref. Memo NO. 13 dated 13-02-2017 )

During test check of the records relating to Procurement of Raw Material it has been observed that supply order No.F.5(09)/ITIMANGOLPURI/PUR/RAW MAT/2015-16/171-172 DATED 15-10-2015 amounting to Rs.4,57,117/- was issued to M/s JMD Sales Corporation for supply of Materails. The supplier had to deliver supply order within Four weeks from the date of issue i.e.15-10-2015 but supplier failed to deliver the following items to Rs.17,700/- without any specific reasons. In this regard, Institute neither contacted the supplier for delivery of goods nor imposed the penalty.

S.No.	Name of Material	Amount
1.	Blue Ray Disk	7875.00
2.	Rebonding Boards	245.00
3.	Shimmer Diff. Shades in 1 pack AD 3	675.00
4.	Gitter Diff. shades in 1 pack AD 5	679.50
5.	Astringent lotion 120ml lakme	981.00
6.	Toner 120ml Lakme	967.50
7.	Scrub (Peeling) 200g	1476.00
8.	Neutralizing Lotion velocity	490.50
9.	Hair pre lighteners/ bleach streax/Wella	1755.00
10.	Post colour Shampoo	607.50
11.	Protective Creame	981.00
12.	Glitter spray	967.50
	<b>Total</b>	<b>17700.50</b>

*[Handwritten signature]*

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H.O.O. may deduct the 5% of Rs. 17,700/- (not supplied items) Rs. 885/-, as mentioned in supply order, from P.G. submitted by the agency, under intimation to audit.

**(C) Procurement of Tool, Machinery & Equipments for basic cosmetology Trade.**  
(Ref. Memo 14 dated 13.02.2017)

During test check of the records relating to Procurement of Tool, Machinery & Equipments for Basic cosmetology, it has been observed that supply order No.F.5(08)/SCVRITI/ITIMANGOLPURY/PUR/PACKAGE-VI/2015-16/558-59 DATED 29-12-2015 amounting to Rs. 6,14,544/- was issued to M/s Lakshya Enterprises for supply of Tools, Machinery & Equipments. The supplier had to deliver supply order within two weeks from the date of issue i.e. 29-12-2015 but supplier failed to deliver items Amounting Rs. 20,914/- without any specific reasons. In this regard, Institute neither contacted the supplier for delivery of goods nor imposed the penalty.


H.O.O. may deduct the 5% of Rs. 20,914/- (not supplied items) Rs. 1046/-, as mentioned in supply order, from P.G. submitted by the agency under intimation to audit.

**Para 3:- Non Production of Records**  
(Ref Memo No.2 dated :31.1.17)

The following records have not been produced before audit:-

1. Advance Register
2. Stock Register of GAR 6 (TR 5)
3. Property Register
4. Liability Register
5. Trade wise caution money/pupil's fund received during the audit period.
6. Caution money register.
7. Detail of fee chargeable from students (year wise).
8. Fee collection register.
9. NIT Register.
10. Tender Open Register.
11. P. G. deposit Register.

The above records may be shown to next audit.

  
**(GOVIND BALLABH BHATT)**  
IAO, Audit Party XXXIV

Secret-2

**PART-II**  
**CURRENT REPORT**  
**2016-2017 to 2018-19**

**Para No.:- Recovery of TA amounting to Rs.48037/-**  
**(Memo No.9 dated 08.08.2019)**

As per circular no. F. DTTE/AC/VII/1(1)/2007-08 dated 28.06.2016 issued by Directorate of Training and Technical Education Muni Maya Ram Marg, Pitampura (HQ), stipulated that the faculty/ staff of DTTE and institute deputed for undergoing training in other training institutes within municipal limits (Noida, Ghaziabad etc.) of Delhi are not Admissible to TA/ DA, claim as per GIO (1) of SR 164 of TA rules.

On test check of TA Bills it has been noticed that the office had paid to staff deployed in training, duty etc. within the municipal limits which are not admissible as per TA rule and circular issued by the Dy. Controller of Accounts.

S. No.	Name of Official Mr./Ms.	Desig.	Bill No. & Date	From	To	Amount Claimed	Inadmissible Amount
1	Rajindersingh Thappa	GI	TA-06, 10.04.2018	Nangloi	ITI Jafferpur	9240	9240 /
2	Lalita Grover	GI	TA-06, 10.04.2018	Sec-24 Rohini	ITI Morigate	9240	9240 /
3	Jasbeer Kaur	GI	TA-120, 02.11.2018	Keshopur Mandi	ITI Morigate	8624	8624 /
4	Rajindersingh Thappa	GI	TA-120, 02.11.2018	Nangloi	ITI Jail Road	5040	5040 /
5	Amlik Singh	GI	TA-191, 15.03.2019	Tri Nagar	Gurgaon.	1232	1232 /
6	Suresh Kalara	CI	TA-191 15.03.2019	ITI Mangolpuri	, HQ, etc.	2128	2128 /
7	Sanjeev Rathi	CCI	TA-191 15.03.2019	Tri Nagar	Gurgaon.	1092	1092 /
8	Baljeet Singh	CI	TA-191 15.03.2019	Bahadurgar h	Gurgaon.	1025	1025 /
9	Dev Anand	CI	TA-191 15.03.2019	Mangolpuri	Lodhi Garden etc	1176	1176 /
10	Purshottam	CCI	TA-191 15.03.2019	Sec.21	Gurgaon.	1344	1344 /
11	Manoj Kumar	CI	TA-191 15.03.2019	Bahadurgar h	Gurgaon	1036	1036 /
12	Anand	CI	TA-191	Friend	Gurgaon.	1176	1176 /

4/18

13	DevAnand	CI	TA-191, 15.03.2019	Bawana	Gurgaon	3034	3024	✓
14	Rakesh Bhatia	CI	TA-191, 15.03.2019	HTI Mangolpuri	Central Park etc.	2660	2660	✓
						Total	48037/-	

Necessary Recovery of Rs. 48037/- be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.

**Para No.2:- Non Adjustment of LTC Advance**  
(Memo No.03 dated 06.08.2019)

As per LTC Rules, when advance is taken it should be settled within one month after the completion of return journey, if not, outstanding advance will be recovered in the one lump sum and the claim is treated as one where no advance is sanctioned. Further penal interest @ 2% over GPF interest on the entire advance from the date of drawl to date of recovery will be charged.

During test check of records, it has been observed that the following official had been granted LTC Advance drawn. But in this case the final adjustment has not submitted by official till date.

Sno.	Name of employee	Block year	Bill no. & date	Amount (In rs.)
1	Lalita Grover, GI	2014-2017	15 Dt. 09.09.2016	72822

Necessary step should be taken to recover the outstanding LTC advance amounting to Rs. 72822/- as detailed above after due verification of records under intimation to Audit.

**Para No3.: Recovery of Transport allowance amounting to Rs3780/-**  
(Memo No.12 dated 13.08.2019)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/ tour etc.

During test check of attendance register and PBRs, it has been observed that the School authority had made payment of Transport Allowance to the under mentioned staff during the period they were on leave for the full calendar month as per detail given below which is irregular.

SN	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
1	Sh. Pardeep Kumar BistC.I.	Dec-17	01	3780	3780
<b>Total</b>					<b>3780/-</b>

Recovery of Rs.3780/- be made from the employee concerned after due verification of records under intimation to audit. Other similar cases may also be reviewed.

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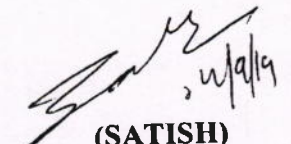


**Para No.4.: Discrepancies in Sanitation & Manpower Services.**  
(Memo No.10 dated 08.08.2019)

During test check of sanitation /outsourcing record in respect of M/s Secure Shield Security Services of ITI, MangolPuri Delhi, the following discrepancies have been noticed: -

1. M/s Secure Shield Security Services has charged @17830.54/-wages rate per manpower according to invoice no. 4S/19-20/0064 dated 01.06.2019 salary transfer in only four employees @12075/- as firm intimated on 11.06.2019.As provided by agreement by Department
2. M/s Secure Shield Security Services has not followed the terms and conditions as agreement clause No.04 of 3.2( Service provider obligations)
3. ITI has made the payment without receiving the ESIC/EPF subscriptions statements details.
4. Voucher found without attendance certificates of employees.
5. Satisfactory services certificate not found with voucher.
6. Firm has charged CSGT 9% and SGST 9% but submission certificate not submitted with invoice.

Reasons for above discrepancies are to be may be elucidated to Audit.

  
(SATISH)  
IAO, Party No. XVIII

14

**PART-II**  
**CURRENT REPORT**  
**20019-2020 to 2021-2022**

**Para No.01(A):- Recovery of Transport allowance amounting to Rs.436860/-  
( Memo No.01 dated 02.05.2022)**

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.(estt.iii)/2020DSiv/204 DATED 10.12.2020 endorsed by Finance department Govt of NCT of Delhi regarding clarification admissibility of Transport Allowance during Nation-wide Lockdown due to Covid-19 pandemic. The following 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 and PBRs it has been observed that the HOO of ITI, Mangolpuri has not recovered Transport Allowance to the under mentioned staff according as above Rules. . Details are as under:-

SN	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
1	Anand Kumar, CI	04/2020 to 06/2020	03	4212	12636
2	Anil Kumar Chandeliya, CI	04/2020 to 06/2020	03	4212	12636
3	Baljeet Singh, CI	04/2020 to 06/2020	03	4212	12636
4	Bijender .CI	04/2020 to 06/2020	03	4212	12636
5	DevAnand, CI	04/2020 to 06/2020	03	4212	12636
6	NandKishor, CI	04/2020 to 06/2020	03	4212	12636
7	SmitaRastogi, CI	04/2020 to 06/2020	03	4212	12636
8	Alka Sharma, CI	04/2020 to 06/2020	03	4212	12636
9	Amlik Singh, CI	04/2020 to 06/2020	03	4212	12636
10	Ishwar Singh, Store Keeper	04/2020 to 06/2020	03	4212	12636
11	Jagdish Chand, CI	04/2020 to 06/2020	03	4212	12636

14

13

12	JasbeerKaur, CI	04/2020 to 06/2020	03	4212	12636
13	Lalit Kumar, CI	04/2020 to 06/2020	03	4212	12636
14	Manoj Kumar. CI	04/2020 to 06/2020	03	4212	12636
15	Manoj Kumar Saxena, GI	04/2020 to 06/2020	03	4212	12636
16	Praveen Dutt,Kaushik CI	04/2020 to 06/2020	03	4212	12636
17	RejeevSaini, GI	04/2020 to 06/2020	03	4212	12636
18	Rejender Singh, Thapa, GI	04/2020 to 06/2020	03	8424	25272
19	Rakesh Bhatia, CI	04/2020 to 06/2020	03	4212	12636
20	Satish Kumar Gaba, GI	04/2020 to 06/2020	03	8424	25272
21	SumanLata, CI	04/2020 to 06/2020	03	4212	12636
22	Suresh Kalra, CI	04/2020 to 06/2020	03	4212	12636
23	Zile Singh, CI	04/2020 to 06/2020	03	4212	12636
24	Ram Niwash, CCI	04/2020 to 06/2020	03	4032	12096
25	Surekha, CCI	04/2020 to 06/2020	03	4032	12096
26	Jatin Sharma, CCI	04/2020 to 06/2020	03	4032	12096
27	SanjeevRathi, CCI	04/2020 to 06/2020	03	4032	12096
28	Rekha, CCI	04/2020 to 06/2020	03	4032	12096
29	Jagvinder Singh Rana, CCI	04/2020 to 06/2020	03	4032	12096
30	MeenakshiVashisht, CCI	04/2020 to 06/2020	03	4032	12096
31	Purshotam, CCI	04/2020 to 06/2020	03	4032	12096
32	Mahvish Khan, CCI	04/2020 to 06/2020	03	4032	12096
33	NavaljeetKaur, CCI	04/2020 to 06/2020	03	4032	12096
					436860/-

The Excess payment of Rs.436860/- may be recovered from the officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at own level.

12

**Para No.01(B): Over Payment of Transport allowance amounting to Rs.36108/-**

**(memo No.05 dated 04.05.2022)**

(B)As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/ tour etc.

During test check of attendance register and PBRs it has been observed that the School had made payment of Transport Allowance to the under mentioned staff during the period they were on leave for the full calendar month as per detail given below which is irregular.

S N	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
1.	Mahvish Khan, CCI	10/2018 to 02/219 03/2021 to 06/2021	05 04	3852 4212	19260 16848
					36108 ✓

Recovery of **Rs.36108/-** be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

**Para No02. Recovery of Ad-hoc-bonus amounting to Rs.57240/- ( Memo No.06 dated 06.05.2022)**

As per Office Memorandum No.7/24/2007/EIII (.A) dated 04.10.2019 issued by GOI, Ministry of Fiancé and endorsed vide F.(31)/FIN.(ESTT.III)/2017/dso/1517dated 10.10.2019 by Finance Department Govt of Delhi. Regarding Grant of Non-Productivity Linked Bonus.

As mentioned in the para2(iii) “ The casual labour who have worked in offices following a 6 days week for at least 240 days for each year for 3 years or more (206 Days in each year for 3 years or more in the case of offices observing 5 day week), will be eligible for this Non-PLB(Ad-hoc Bonus) payment. The amount of Non-PLB (Ad-hoc Bonus) payable will be (1200X30/30.4 i.e. Rs.1184.21 (round of Rs.1184). In cases where the actual emoluments fall below Rs.1200/-PM, the amount will be calculated on actual monthly emoluments.

During test check of records, it has been observed that the Institute has given ad-hoc-bonus to their CCI without followed of above order in the year 2019-2020. Resulting excess payment had made to their employees. Details are as under :-

S.No.	Name of Employee( Sh. /Smt.)	Bonus paid by ITI	Amount due as per Govt. order	Excess payment (in Rs.)
1	Sanjeev Rathi, CCI	6908	1184	5724
2	Surekha, CCI	6908	1184	5724
3	Jagvinder Singh, CCI	6908	1184	5724
4	Ram Niwas Singh, CCI	6908	1184	5724
5	Rekha, CCI	6908	1184	5724
6	Jatin Sharma, CCI	6908	1184	5724
7	Purushotam, CCI	6908	1184	5724
8	Mahvish Khan, CCI	6908	1184	5724
9	Meenakshi Vashisht , CCI	6908	1184	5724
10	Navaljeet Kaur, CCI	6908	1184	5724
G.Total Rs.				57240

The Excess payment of Rs.57240/- may be recovered from the officials concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at own level.

10

**Para No.03: - Discrepancies in Sanitation & Manpower Services.**

**(Memo No.9 dated 06.05.2022**

As per circular No RA/Addl.LC/Lab/2021/1199-1201 dated 09.03.2021 issued by Additional Labour Commissioner, Labour Department Govt of NCT of Delhi., it is advised that while clearing the bills of contractors, document/proof of payment of Minimum wages, Bonus and remittance of ESI and EPF contribution should be Sought from the contractor and after verifying that the same has been paid to the workers/remitted to concerned Authority.

During test check of sanitation /outsourcing record in respect of M/s Secure Shield Security /M/sAryan Security Services ( started services w.e.f 02.12.2021) of ITI, Mangolpuri Delhi, the following discrepancies have been noticed

1. No documentary proof of disbursement of minimum wages found in the payment file.
2. All attendance sheets have been tempered.
3. M/s Secure Shield Security Services has not followed the terms and conditions as mentioned in the agreement point 3.2(11).
4. Satisfactory services certificate not found in the file.
5. Firm has charged CSGT 9% and SGST 9% but certificate of submission not found in the file

The above discrepancies may be regularized from Head of Department of Training & Technical Education under intimation to audit. Other similar cases may also be reviewed at your own level.



9

**Para No.04 – Recovery of short deduction TDS on Professional Fees amounting to Rs.1717/-**

( Memo No.10 dated 06.05.2022)

As per Income Tax Section 194J, 10% TDS is to deducted on Professional fee.

During test check of records, it has been found that DDO of Institute has not deducted Income tax according to Income Tax Act.. Resulting short deduction of Income Tax in CA payment bills . Details of the same are under:-

S.No.	Name of Agency/firm	Bill No. & Date	Amount	TDS due	TDS deducted by Institute	Short deduction of TDS
1	M/S Ultrasoft Tech India	CB/100 & 14.12.2020	3500	350	70	280
2		53 & 8510	7500	750	150	600
3		CB-142 & 12.01.2022	9300	930	93	837
				2030	313	1717

Necessary recovery of Rs.1717/- be made from concerned agency/vendors after due verification of record under intimation to Audit. Other similar cases may also be reviewed at your own level.



8

**Para No.05: - non- returning of Library Books by the Staff/Students amounting to Rs.665/-**

**.( Memo No.11 dated 09.05.2022)**

The ITI Mangolpuri has provide information in prescribed Performa that following of books not-returned teachers / students during audit period 2019-20 to 2021-22.

S.No.	ACCESSION No.	Name & Designation of the Officer / Official	NAME OF BOOK	COST OF BOOK
1	194	Jagvinder Singh Rana, CCI	Elec. Mec, 2 <sup>nd</sup> Sem	215
2	209	Jagvinder Singh Rana, CCI	Elec. Mec, ist Sem	290
3	359	Pritam(COPA)	Emplyatily Skill	160
<b>G.Total</b>				<b>665/-</b>

The amount of Rs.665/- be made from concerned employees after due verification of record under intimation to Audit. Other similar cases may also be reviewed at your own level.



**Para No.06:- Recovery of CCL leave amounting to Rs.1660/-**

(7)

**( Memo No.12 dated 09.05.2022)**

As per office memorandum \NO. 11020/01/2017/-Estt.(L) dated 30/08/2019 regarding amendment in the CCS (Leave) Rules(43-C),1972 dated in 7<sup>th</sup> CPC. Issued by DOP&T. According to para III(A) CCL may be granted at 100% of the leave salary for the first 365 days and 80% of leave salary for the next 365 days.

During the test check of Service Book in respect of Smt.Smita Rastogi, CI , it has been observed that Official has already availed CCL 375, currently she availed 05 CCL from 31.12.2018 to 04.01.2019 as record. During these leave official should be paid 80% of the salary as per rules.As per PBR the official has been paid 100% leave salary instead of 80%..Office should recover of the excess amount of leave salary details as under;-

<u>S.No.</u>	Name of official	CCL period	No. of days	Calculation of over payment
01	Smt.Smita Rastogi, CI	31.12.2018 to 04.01.2019	05days(excess of 365 days CCL)	BP+DA=(46200/-+4158) DA@12%=5544/- Gross 50358/31*1 days =1624(A) Gross 51744/31*04 days =6677(B) Total=1624+6677/=8301 Over payment 20%= 8301*20%=1660/-

Necessary recovery of Rs.1660/- be made from concerned agency/vendors after due verification of record under intimation to Audit. Other similar cases may also be reviewed at your own level.

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**Para No07.-Recovery of Ta amounting to 8411/- ( Memo No.13 dated 09.05.2022)**

As per office order No.F.1(7)/Admn/CCI/ITIMP?PT\_II/2019 dated 16.09.2020, issued by Principal, ITI Mangolpuri regarding offer of appointment of Instructors on full time contractual basis. As per terms & conditions No2, "The remuneration to the instructors engaged on full time contractual basis will be Rs.54100/- per month (consolidated) and no charges other than this will be paid .

During the test check of TA bills , it has been observed that HOO of Institute has been paid TA bills to Sh. Jatin Sharma, CCI without followed of above order. Resulting excess payment made to their employee. Details are as under  
as under;-

<u>S.No.</u>	Name of official	Bill No. & Date	Amount	Inadmissible amount as per order
01	Sh. Jatin Sharma, CCI	TA-137 & 07.03.2021	8411	8411

Necessary recovery of Rs.8411/- be made from concerned agency/vendors after due verification of record under intimation to Audit. Other similar cases may also be reviewed at your own level.

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**Para No.08:- Discrepancies in condemnation. (memo No.16 dated 10.05.2022)**

During the test check of records of Library Branch, it has been observed that HOO of Institute had condemned the various items without followed the of GFR- 2017 Rules. These discrepancy shortcomings are as under:-

1. The Institute has sold ruddi without invite tender Notice/short notice
2. The quotation has received without date & sealed envelope.
3. Quotations have not been opened by the condemnation committee.
4. Comparative statement has not been prepared by the committee.
5. The Institute established in 2016 and reimbursed three daily newspapers & three monthly & Magazine w.e.f 2017 as verbal information provided by Account Branch. The office has condemned news paper & Magazine for the period of 2019-2022 67Kg only. Which is very less quantity in reference to the period i.e more than 54 months.
6. Tender opening date has not informed to committee member as well vendor.
7. Tender opening register has not been maintained by the library in charge.
8. Gate pass has not found in the file.
9. Neither challan nor Tr-5 found in the condemnation file.

The above discrepancies may be regularized from Head of Department of Training & Technical Education under intimation to audit. Other similar cases may also be reviewed at your own level.



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**TAN No1. -Non-verification of Service from concerned PAO.**  
**(Memo No.02 dated 02.05.2022)**

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Amlik Singh, CI	28.01.1991	>18 Years
2.	SumanLata , CI	19.11.1990	>18 Years
3.	Rakesh Bhatia, CI	19.07.1994	>18 Years

**(B) Improper maintenance of S/Books:**

During the test check of Service Books, the following shortcomings have been observed:

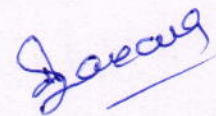
**(1) Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

**(2) Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

Needful steps should be removed of above discrepancies under intimation to audit.



**(KAVITA SAXENA)**  
**IAO, Party No.XVI**

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**Tan No.2: - Discrepancies in stock registers. ( Memo No.14 dated 09.05.2022)**

During test check of Stock register of ITI Mangolpuri, it has been observed the ing discrepancies given as under:-

1. The storekeeper has issued some items without approval of competent Authority/HOO of Institute i.e..book No.30 dated 20.01.2021,book No.21 dated Nil,Book No. MP-12 dated 18.03.2021; Book No.14 dated 18.03.2021, Book No.MP-24& dated 16.02.2021 etc.
2. The Raw Materiel section has Demand Brown Paper 250 No.s vide MP-13 dated 08.12.2021. but storekeeper has increased No. in demand ( tempered ) & issue in the stock register without attested by Competent Authority
3. Some items i.e Pen Drive, Electric Kettle & Heat blower etc. are Non Consumable items, but storekeeper has entered these items in the Consumable stock register.
4. The Storekeeper has issued items without signature of receiver in the Stock Register.
5. Verification of page Certificate has not recorded in the Stock Registers.
6. As per Rules 213 (1) & (2) of GFR, Physical Verification of all Consumable and Non- consumable items should be made 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 notice/ account. On scrutiny of consumable and Non-consumable stock Registers it revealed that no physical verification of the stock i.e. RM-1, RM-2, DSR,& Property Register has been carried out in the audit period, which is irregular.
7. Property Register has not been properly maintained in accordance with the Rule laid down in GFR 2017
8. Store quantity should be issued in piecemeal but register shows that all items have been issued in one time

Needful steps should be removed of above discrepancies under intimation to audit.



**Tan No3. -Discrepancies in Cash Book.(Memo No.15 dated 10.05.2022)**

During the test check of Govt. Cash book following shortcomings have been noticed:-

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

1. As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under

“Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs. ....(Rupees.....)Which tallies with the closing balance as worked out in the cash book”.

2. Page Counting Certificate not attested on the first page of Cash Book.

3. Number of Cutting without attested seen in Cash Book;

4. White Fluid frequently used in cash book.

Needful steps should be removed of above discrepancies under intimation to audit.



**Tan No.4:- Discrepancies in Canteen . ( Memo No.17 dated 11,02.2022)**

During test check of Stock register of ITI Mangolpuri, it has been observed the following discrepancies given as under:-

1. The institute has not mentioned Fan charges per month in the terms & conditions at serial No.23, store keeper/purchase officer has informed that fan has installed in the canteen.
2. As per Terms & condition serial No. 37 Institute has not obtained Certificate from MCD Health Department within a period of 30 days from award of the contract.
3. As per Terms & Conditions S.No4, the contract of the canteen will be operative for a period of one year from the date of award however the Principal may extend it for a period up to two years on the same terms and conditions if performance is found satisfactory. But with the condition of enhanced bid money by 10-15%. . But institute has extended tender w.e.f 01.04.2022 without increasing of rate 10-15%.

Needful steps should be removed of above discrepancies under intimation to audit.

**(KAVITA SAXENA)**  
**IAO, Party No.XVI**