

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

Subject: - Audit Report Of G.B. Pant Engineering College, Okhla Phase- III, New Delhi - 20 for the period 2014-15 to 2019-2020.

INTRODUCTION:

The I.A.R. on the accounts of Joint G.B. Pant Engineering College, Okhla Phase- III, New Delhi - 20 for the period 2014—2015 to 2019-2020, was conducted by field Audit Party No. 15 comprising of Mrs. Rajalakshmi Francis, Sr. AO/IAO, Sh. Harsh Wardhan Dev, A. O. and Ms. Sireesh Kusum, AAO. The audit was conducted during 8 working days w.e.f. 11/3/2021 to 23/3/2021. The D. A. G C. R. has been conducted the audit till 2020.

G B Pant Engineering College was established by the Govt. of NCT of Delhi in the year 2007 with the aim of imparting quality technical education for the students of Delhi and nearby ares. The institution is affiliated to Guru Gobind Singh INdraprastha University and approved by AICTE. The institute is imparting courses in B.Tech in Computer Science, Mechanical and Automation and Electronics & Communications with enrolment of 72 students per year in the above three streams.

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

S.No	Name	Designation	Post Hold	From	To
1.	Prof. O. P. Sharma	Professor	HoD	19.04.2007	28.02.2014
2.	Prof. S. Maji	Professor	HoD	07.03.2014	19.04.2017
3.	Prof. O. P. Verma	Professor	HoD	20.04.2017	Till date

Head of Office

S.No	Name	Designation	Post Hold	From	To
1.	Sh. Deepak Sharma	Lecturer	Head of Office	01.07.2009	02.06.2015
2.	Sh. Joshil K. Abraham	Assistant Professor	Head of Office	03.06.2015	08.08.2016
3.	Sh. Bhajneet Singh	Assistant Professor	Head of Office	09.08.2016	19.11.2017
4.	Sh. Kundan Kumar Chandan	Assistant Professor	Head of Office	20.11.2017	30.07.2019
5.	Sh. Jatin Verma	Assistant Professor	Head of Office	30.07.2019	Till date.

(Handwritten signatures and initials in blue ink)

DDO

S.No	Name	Designation	Post Hold	From	To
1.	Sh. Virender Kumar	AAO	DDO	03.04.2013	19.05.2016
2.	Sh. Sushil Kumar	Sr. Accounts Officer	DDO	20.05.2016	14.01.2018
3.	Sh. Subhash Chand	Sr. Accounts Officer	DDO	15.01.2018	Till Date

Cashier

S.No	Name	Designation	Post Held	From	To
1.	Sh. Naveen Kumar	Senior Assistant	Cashier	01.04.2013	31.04.2018
2.	Sh. Puneet Kumar	Junior Assistant	Cashier	01.05.2018	30.09.2018
3.	Smt. Sangeeta	Senior Assistant	Cashier	01.10.2018	Till date

Budget Allocation and Expenditure

(Amount in Rs.)

Financial Year	Budget(Plan)	Expenditure(Plan)	Budget(N.Plan)	Expenditure(N.Plan)
2014-15	Rs.11000000/-	Rs.9335105/-	Rs.85400000/-	Rs.47375261/-
2015-16	Rs.8000000/-	Rs.6425262/-	Rs.59200000/-	Rs.51387140/-
2016-17	Rs.13000000/-	Rs.12231084/-	Rs.65600000/-	Rs.62629558/-
2017-18	---	---	Rs.109700000/-	Rs.95875876/-
2018-19	---	---	Rs.116797000/-	Rs.91437503/-
2019-20	---	---	Rs.250900000/-	Rs.100841808/-

Vacancy Statement

Sr. No.	Name of Post	Sanctioned Posts	Filled Post	Vacant Posts	Remarks
1	Principal	1	1	Nil	On Diverted Capacity
2	Professor	7	3	4	--
3	Associate Professor	13	1	12	--
4	Assistant Professor	40	38	2	01 Post is filled on Contract basis--
5	Admn. Officer	1	Nil	1	--
6	Training & Placement Officer	1	Nil	1	--
7	Director, Physical Education	1	1	Nil	On Contract basis.
8	Accounts Officer	1	1	Nil	--
9	AAO	1	1	Nil	--
10	Store Officer	1	Nil	1	--
11	PS to Principal	1	1	NIL	
12	Private Secretary	2	1	1	

13	Personal Asst.	1	1	Nil	
13	Steno	4	1	3	--
14	Librarian	1	Nil	1	--
15	Asstt. Librarian	1	Nil	1	
16	Section Officer	1	1	Nil	--
17	A.S.O	2	1	1	--
18	Sr. Assistant	6	4	2	--
19	Jr. Assistant	11	5	6	--
20	Store Keeper	1	Nil	1	
21	Caretaker	1	1	Nil	On contract Basis
22	Workshop Supdt.	1	Nil	1	--
23	W/S Instructor	3	3	Nil	On Contract Basis
24	Workshop Asstt.	2	1	1	On Contract Basis
25	Sr. Mechanic	7	5	2	On Contract Basis
26	Jr. Mechanic	14	8	6	On Contract Basis
27	CAD/Draftsman	1	Nil	1	--
28	Asstt. Programmer	4	Nil	4	
29	Statistical Officer	1	1	Nil	--
30	Driver	1	1	Nil	Out Sourced
31	Attendant	15	15	Nil	Out Sourced
	Total No. of Posts	148	96	52	

Statutory Audit:-

The statutory audit of G.B. Pant Engineering College, Okhla Phase- III, New Delhi - 20 has been conducted by AGCR till 2020.

Maintenance of Records:-

The maintenance of records of G.B. Pant Engineering College, Okhla Phase- III, New Delhi - 20 for the period 2014-2020 was found satisfactory subject to observations made in current audit report and in test audit note.

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~~PART-I NIL~~
~~(BEING FIRST AUDIT)~~

PART I

~~PART-II-CURRENT REPORT~~

Para 1 (Memo No. 08)

Para-1

(2007-09)

Subject:- Number of total posts sanctioned & non-filling of vacant posts.

On scrutiny of sanctioned strength of staff provided to the audit, it has been observed that total staff strength of the institute is 106, out of which only 15 posts have been filled on regular basis & 32 posts are on contract basis and rest of 59 posts are lying vacant which besides others category are inclusive of 42 posts of professors, Asstt. Professor & lecturers. Out of these 42 posts, no posts are filled on regular basis and only 12 posts have been filled on contract basis.

The year 2009-10 is the third Academic year of the degree since the college was opened in 2007, the students strength each year has been 120, therefore, the total strength of the students presently in the third year is 360. The degree course duration is four years & the student's strength in the next academic year is likely to be 480 i.e. the full strength of the students. The total staff sanctioned strength of the college is 106. Keeping in view, the present strength of the students i.e 360, the total filled posts on regular basis should be minimum 80 whereas only 15 posts have been filled on regular basis.

The institute is operating since 2007 & almost three years have passed but no regular post(s) especially of academic side i.e, Professors/Asstt. Professor/ Lecturers have been filled, which may be affecting the quality & quantity of education given to the students in this premium institution, which can affect the carrier of the students. Immediate, suitable action may be taken to filled all these posts on regular basis so that goal for which the institution has been opened is achieved. Department may make vigorous efforts to fill the requisite regular posts at the earliest, to safeguard the interest of the students.

Para 2 (Memo No. 09)

Para-2

2007-09

Subject:- Irregularities in hiring of vehicles.

During the course of scrutiny of contingencies bills and record related to G.B. Pant Engineering College, GNCT of Delhi, Okhla, New Delhi for the Financial Year 2007-09, following irregularities have been noticed:-

1. The department had invited tender for hiring of vehicles of private vehicles from various agencies, whereas as per the instructions issued by the Deptt. of transport only commercial vehicles can be hired, therefore tender invited by the department is irregular Justification in this regard may be given.
2. The limit for hiring of vehicle per month is Rs. 15000/- whereas the department has paid Rs. 18200/- per month. The over expenditure made by the department may be regularized by the competent authority and shown to next audit.
3. Further no TDS has been deducted by the department on the bill related to hiring vehicles amounting to Rs. 55104/-. The same may be deducted under intimation to audit.

Para 3 (Memo No. 15)

Para-3

Sub:- Purchase of Split A/C's.

While scrutiny of the contingent vouchers pertaining to G.B. Pant Engg. College, Okhla, New Delhi for the financial year 2007-2009, it has been noticed that 15 split A/C's amounting to Rs. 510534/- vide bill no. CB-242 dated 25-03-08 have been purchased with the approval of HOD, whereas as per delegation of Financial power rule only desert cooler & room cooler can be purchased under HOD's power & thus the purchase of split A/C's are irregular. The same may be got regularized by the competent authority under intimation to audit. Further it has also been noticed that no stock entry and required certificate regarding goods received in good condition given, the same may also be done under intimation to audit.

2007-09/ 230/c

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Para 6 (Memo No. 07)

Para-4

Subject: Annual Stock taking- Physical verification of stock.

On scrutiny of Stock Register, it has been observed that annual stock taking has not been done since the inception of the institution, the same may please be done under intimation to the audit party for further necessary action.

TEST AUDIT NOTE (TAN)

Tan 1 (Memo No. 18)

Subject: Information regarding disposal of Old newspapers/Magazine etc. for the period from 2007-08 to 2008-09.

Newspaper & magazine etc. are procured & supplied to staff/Officers /Students & library etc., however the disposal of old newspapers & magazines should be done under intimation to the audit.

PART - II
CURRENT AUDIT REPORT
2009 - 2014

PARA - 5

Non-Govt. Fund (Pupil Fund)
(Audit Memo. No. 7 dated 28.11.2014)

Pupil Fund in Educational Institutes is used for the welfare and extra-curricular activities related to the students of the Institute. On the scrutiny of Pupil Fund Cash Book it has been found that in past several expenditures which relates to govt. budget are being met from Pupil Fund, detail is as below :-

S. No.	Bill No. C.V.No. and date	Expenditure (Rs.)	Details of Expenditure
1	450 (2011-12)	4,70,150-	Salary to Contractual staff
2	458 (2011-12)	2,939-	Repair of Staff Car
3	440 (2011-12)	1,890+16214-	Purchase of visualize Adopter and support for security related issues
4	438(2011-12)	7,46,522-	Paid to Guest/Part-time lecturers
5	420(2011-12)	2,74,960-	Paid to Guest/Part time lecturers
6	554(2012-13)	5,350-	Paid to Gaurav Enterprises for Security services.
7	551(2012-13)	5,200-	Paid to Sh. Rohit Kumar, CI-IV
8	545(2012-13)	12,819-	Payment on account of reimbursement of Taxi fare, newspaper etc.
9	569 (2012-13)	1,19,540-	Remuneration paid to contractual staff during summer vacation

The above list is not exhaustive and only few cases has cited as an example. All the above irregular expenditure needs the regularization of Competent Authority under intimation to audit.


(M.RAMAMOORTHI)
INTERNAL AUDIT OFFICER - V

Part- II

Current Audit Report
(2014-2020)

During the course of current audit, 13 audit memo's highlighting various irregularities with recovery of Rs. 816291/- were issued. Department has shown compliance of 12 (One record memo settled and two memos partially settled with recovery of Rs. 505665/- has been settled. The remaining 11 audit memo's with recovery of Rs. 310626/- have been incorporated in current audit report. (07 paras + 04 Tabs)

Details of Current Recovery :-

Memo No's	Total Recoveries (In Rs.)	Amount Recovered/Settled (in Rs.)	Balance (in Rs.)
3	512975	493975	19000
5	14139	0	14139
6	13740	11690	2050
8	9280	0	9280
9	224720	0	224720
10	34604	0	34604
12	6833	0	6833
Total	816291	505665	310626

The internal audit report has been prepared on the basis of information furnished and made available by G.B. Pant Engineering College, Okhla Phase- III, New Delhi – 20 disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.



IAO- 15

PART – II
CURRENT AUDIT REPORT

2014-2020

Para No- 01 :- Short deduction of DGEHS subscription amounting to Rs. 19000/-
(Ref. Audit Memo No. 03 dated 12/03/2021)

As per Delhi Government Employees Health Scheme, the subscription of DGEHS has been revised with effect February 2017 on the basis of Grade Pay/Pay level as detailed given below:-

As per 7th pay commission, the rates of DGEHS contribution is revised as under w.e.f.1/2/2017:-

S.No.	Contribution as per 6 PC (Rupees per month)	Contribution as per 7 PC (Rupees per month)
1	125/-	250
2	225/-	450/-
3	325	650
4	500/-	1000/-

During the Scrutiny of PBRs it has been noticed that the department has deducted less amount for DGEHS subscription from the following officer/official.

S. No.	Name	Designation	Amount deducted	Amount to be deducted	Difference	Amount to be recovered Period Feb 17 to March 2020(38 months)
1	VIBHAKAR SHRIMALI	ASSOCIATE PROFESSOR	500	1000	500	19000

The above amount may be recovered from the above employees after due verification of records under intimation to audit and other similar cases may also be checked and recovery, if any may be made for the audit period.

Para No- 02 :-Overpayment of pay and allowances due to wrong grant of increment. Rs. 141391/-
~~19000/-~~

(Ref. Audit Memo No. 05 (a) dated 15/03/2021 and memo 05 (b) dated 18/03/2021)

a) Ms. Manisha Manjul, Assistant Professor (Rs. 9450/-)

On scrutiny of service book in respect of Ms. Manisha Manjul, Assistant Professor it has been observed that she was on maternity leave w.e.f. 01/06/2017 to 30/11/2017 and joined on 1/12/2017. As per rule 10 of CCS (Revised) Pay Rules, 2008, employees completing 6 months and above in the revised pay structure as on 1st of July will be eligible to be granted the increment. (Rule 40 (1) and (4) But an employee shall not earn increment falling due during the period of any kind of leave including the Saturdays/Sundays/Holidays prefixed and/or suffixed to the holiday. The financial benefit in such cases is given w.e.f the date on which the employee resumes duty after availing leave. It is also further informed that when the date of increment [01-July for all w.e.f 01/01/2006] happens to be a Saturday/Sunday/Holiday, the employee should not avail any leave either on the previous or the next working day to earn the increment on that date [i.e. 01-July]

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As the employee was on leave she was not eligible for the grant of financial benefit on grant of increment w.e.f. 1/7/2017. But, she was wrongly granted financial benefit on annual increment benefit w.e.f 01.07.2017, instead of 1/12/2017 resulting overpayment to the tune of Rs. 9450/-.. (Annexure- A)

Period of Maternity leave counted for Increment.	Pay drawn	Pay due
01.07.2017 to 30.11.2017	321300	311850

Recovery of over-payment of pay and allowances amounting to Rs 9450/-- may be made from the above employee after due verification of facts and figures and under intimation to audit.

(b) –Mrs.Mahasweta Biswas, Senior Stenographer (Rs. 4689/-)

On scrutiny of service book in respect of **Mrs.Mahasweta Biswas, Senior Stenographer** it has been observed that she was Child Care Leave 18/1/2016 to 30/9/16. She joined on 3/10/16 (Suffix 1/10/16 & 2/10/16. As per rule 10 of CCS (Revised) Pay Rules, 2008, employees completing 6 months and above in the revised pay structure as on 1st of July will be eligible to be granted the increment. (Rule 40 (1) and (4) But an employee shall not earn increment falling due during the period of any kind of leave including the Saturdays/Sundays/Holidays prefixed and/or suffixed to the holiday. The financial benefit in such cases is given w.e.f the date on which the employee resumes duty after availing leave. It is also further informed that when the date of increment [01-July for all w.e.f 01/01/2006] happens to be a Saturday/Sunday/Holiday, the employee should not avail any leave either on the previous or the next working day to earn the increment on that date [i.e. 01-July]

As the employee was on leave she was not eligible for the grant of financial benefit on grant of increment w.e.f. 1/7/2016. But, she was wrongly granted financial benefit on annual increment benefit w.e.f 01.07.2016, instead of 3/10/2016 resulting overpayment to the tune of Rs.4590/-

PERIOD	Pay Drawn			Pay Due			Difference
	Pay	DA	Total	Pay	DA	Total	
July 16	50500	1010	51510	49000	980	49980	1530
Aug., 16	50500	1010	51510	49000	980	49980	1530
Sept. 16	50500	1010	51510	49000	980	49980	1530
1 st &2 nd Oct.2016	3258	65	3323	3161	63	3224	99
						Total	4689

Recovery of over-payment of pay and allowances amounting to Rs 4689/- may be made from the above employee after due verification of facts and figures and under intimation to audit.

Other similar cases may also be checked and recovery, if any may be made for the audit period.

Para No- 3 – Less deduction of License Fee amounting to Rs.2050/-**(Ref. Audit Memo No. 6 dated 16/03/2021)**

As per Order No.F.24(06)/DTTE/Allot/2012/515-526 dated 01/10/2014 and F.24(06)/DTTE/Allot/2012/487 dated 05/04/2018, of Dept. of Training and Technical Education, GNCT of Delhi had revised the License Fee from 1/7/2013 and 1/7/2017, but on scrutiny of PBRs it is revealed that the License Fee has been deducted at a lower rate than the revised rates from the salary of under-mentioned employee :-

S. No	Name & Desgn. (Sh/Smt.)	Residential Address	Period	License Fee(Rs.)			No. of month	Amount recoverable (Rs.)	
				Due	Deducted	Diff			
1	Venkateshwari P, Asst. Prof.	Q.No.5, Type 3, GBPIT Res. Complex	7/17 to 1/19	470	370	100	19	1900	
			Arrear deducted in 2/19						-1111
			Balance to be recovered						789
2	Sushil Kumar, Asst. Prof.	Q.No. 6 Type 4, MBIT	10/17 to 7/18	800	500	300	10	3000	
			8/18 to 1/19	800	625	175	06	1050	
			Arrear deducted in 2/19						-2789
			Balance to be recovered						1261
			Total Recovery						2050

Necessary steps may be taken to recover the less deduction of Licence Fee as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No- 4– Discrepancies in Leave Travel Concession (Rs.9280)**(Ref. Audit Memo No. 8 dated 17/03/2021)****a) Overpayment on account of journey undertaken beyond declared destination. (Rs. 5200/-)**

On scrutiny of LTC claim in respect of Sh. Chandra Mohan Dharampuri, Assistant Professor it has been revealed that he availed LTC for the block year 2016- 19 to visit Portblair (A&N) for self and five members w.e.f. 29.12.2018 to 04.01.2019. He performed journey from Delhi to Port Blair and back by air. Further he performed his journey from Port Blair to Havelock Island and from Havelock to Neil and back to Port Blair beyond the declared destination. His claim was admitted vide bill no. 253PC6 dated 13/12/2019 for Rs. 273550/- (including advance of Rs. 300000/- paid vide bill no. 314PC6 dated 3/12/2018). This claim includes payment of Rs. 5200/- which was paid for journey performed beyond the declared destination. Whereas as per LTC rules, when it is proposed to avail All India LTC, the government servant shall declare place of visit to his controlling officer and the declared place can be changed only before commencement of journey.

As the journey was performed by self and other five family members from Port Blair to Havelock and from Havelock to Neil to Portblair was performed beyond declared destination for the journey and the reimbursement for this journey for a sum of Rs. 5200/- was irregular. The details are as under:-

S.No	Particulars of Journey	Amount (in Rs.)
1.	Portblair to Havelock	2600
2	Havelock to Neil	2600* (This amount has been already restricted in the submission of claim bill vide 253PC6 dated 13/12/2019).
3	Neil to Portblair	2600
	Total	5200

Recovery of Rs. 5200/- may be recovered from Sh. Sh. Chandra Mohan Dharampuri, Assistant Professor after due verification of facts and figures, under intimation to audit.

b) Overpayment on account of journey undertaken beyond declared destination. (Rs. 4080/-)

On scrutiny of LTC claim in respect of Sh. Vadthya Bheemudu, Assistant Professor it has been revealed that he availed LTC for the block year 2016- 19 to visit Portblair (A&N) for self and four members w.e.f. 29.12.2018 to 04.01.2019. He performed journey from Delhi to Port Blair and back by air. Further he performed his journey from Port Blair to Havelock Island and from Havelock to Neil and back to Port Blair beyond the declared destination. His claim was admitted vide bill no. 267PC6 dated 19/12/2019 for Rs. 190392/- (including advance of Rs. 258300/- paid). This claim includes payment of Rs.4080/- which was paid for journey performed beyond the declared destination. Whereas as per LTC rules, when it is proposed to avail All India LTC, the government servant shall declare place of visit to his controlling officer and the declared place can be changed before commencement of journey

As the journey was performed by self and other four family members from Port Blair to Havelock and from Havelock to Neil to Portblair was performed by a private steamer, reimbursement for this journey for a sum of Rs. 4080/- was irregular. The details are as under:-

S.No	Particulars of Journey	Amount (in Rs.)
2.	Portblair to Havelock	2040
2	Havelock to Neil	2040* (This amount has been already restricted in the submission of claim bill vide 267PC6 dated 19/12/2019).
3	Neil to Portblair	2040
	Total	4080

Recovery of Rs. 4080/- may be recovered from Sh. Vadthya Bheemudu, Assistant Professor after due verification of facts and figures, under intimation to audit.





(4)

Para No- 5– Overpayment of Transport Allowance amounting to Rs. 224720/-
(Ref. Audit Memo No. 9 (a) dated 17/03/2021 and 9 (b) dated 23/03/2021)

As per M.F. O. M. No. No. 21 (1) /97- E. II(B) dated 3/10/1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22.02.2002 this allowance will not be admissible if a government employee is absent from duty for full calendar month(s) due to leave, training, tour etc. vide O. M. 21(1)/97-E. II (B) dated 22.2.2002.

During the test check of records for the audit period and as per the bio metric attendance records provided by the college, it has been revealed that the following employees were absent for a period of complete calendar month or more for which were paid Transport Allowance as detailed below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	Period of absence as per data provided by the College	Complete calendar months for which TA pd	TA Paid	Amount to be recovered
1	Mahasweta Biswas, Senior Stenographer	Child Care Leave 18/1/2016 to 30/9/16 Joined on 3/10/16 (Suffix 1/10/16 & 2/10/16)	2/16 to 9/16	3600 x8= 28800	28800
2	Bibhuti Ranjan,JA,	Jan,19 to June 19 & Oct., 19	Mar,19 to June 19 & Oct., 19	1512x6 1580x1	7628
3.	Manisha Manjul,AP	Aug,17, Feb18 to Apr.,18	Aug,17, Feb18 ro Apr.,18	15296x1 15488x3	61760
4.	Jai Bhagwan,SA	Apr.,17 Apr.,19, May 19 & Jan 2020	Apr.,17 Apr.,19, May 19 & Jan 2020	3744x1 4032x2 4212x1	16020
5.	Aman Saini,AP	Dec.,2018	Dec.,2018	7200x1	7200
6.	Ramesh Singh,PS	Sep.18 to Nov.18 & Feb.,2020	Sep.18 to Nov.18 & Feb.,2020	7848x3 8424x1	31968
7.	Prasad Mahalwal.JA	Jan.,2020	Jan.,2020	4212x1	4212
8.	Archana,AP	June 2018	June 2018	7744x1	7744
9.	P Sarvanan,AP	June 2018	June 2018	7744x1	7744
10.	Vinit Tomar,JA	Nov.,2018	Nov.,2018	1472x1	1472
11.	Ajay KS Singholi,Prof	Oct.16 & Nov.16	Oct.16 & Nov.16	7424x2	14848
12.	Sumit Kumar,ASO	Sep.,2019	Sep.,2019	4212x1	4212
13.	Mukesh Kumar,AP	June 2018	June 2018	7744x1	7744

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14.	Anurag Dixit, AP	June 2018	June 2018	7744x1	7744
15.	Amit R Kharpad, AP	June 2019 & Jan 2020	June 2019 & Jan 2020	7200x1 8424x1	15624
					224720

The overpayment of Transport Allowance during the absence for complete calendar month as per details above may please be recovered and deposited in Govt. account after due verification of facts and figures under intimation to audit. Their leave account may also be updated debiting the above absence period.

Other similar cases, if any, may also be taken into account for similar action.

Para No- 6- Overpayment of Pay & Allowances/HRA during leave amounting to Rs. 34604

(Ref. Audit Memo No. 10 (a) and 10 (b) dated 18/03/2021)

a) Mrs. Mahasweta Biswas, Senior Stenographer (Rs.14247/-)

As per provisions of Para 6(a)(i) of Min. of Finance , Dept. of Expenditure OM No.2(37)-E.II(B)/64 dated 27/11/1965 as amended from time to time the drawal of HRA during the period of leave in excess of first 180 days shall be subject to furnishing of the certificate prescribed in para 8 (d) of the OM ibid.

Vide OM No.2(9)/2012-E.II(B) dated 27/8/2012 of Min. of Finance , Dept. of Expenditure, it is further clarified that "the drawal of HRA during leave (including /CCL) in excess of first 180 days shall be subject to furnishing of the certificate prescribed in para 8 (d).

During the test check of the records provided by the office, it has come to notice that **Mrs. Mahasweta Biswas, Senior Stenographer** was granted 256 days Child Care leave w.e.f. 18/01/2016 to 30/9/2016 in continuation. Instead of leave salary, she has been paid full salary including HRA periodically without taking certificate as per rules i.e. certificate prescribed in para 8 (d), resulting in overpayment of pay and allowances/HRA as detailed below :-

S. No.	Nature and Period of leave beyond 180 days	No. of Days	HRA drawn per month	Total Amount of Recovery
1.	17/7/2016 to 31/7/2016	15 days	Rs.5736	Rs. 2775
2	01/08/2016 to 30/09/2016	2 months	Rs.5736x2	Rs.11472
			TOTAL	Rs.14247/-

The excess payment of pay and allowances Rs.14247/- may be recovered from the employee after due verification of facts and figure and deposited in government account under intimation to audit. Similar cases, if any may also be reviewed and recovery if any may also made.



b) Anu Saini, Assistant Professor (Rs.20357/-).

As per provisions of Para 6(a)(i) of Min. of Finance , Dept. of Expenditure OM No.2(37)-E.II(B)/64 dated 27/11/1965 as amended from time to time the drawal of HRA during the period of leave in excess of first 180 days shall be subject to furnishing of the certificate prescribed in para 8 (d) of the OM ibid.

Vide OM No.2(9)/2012-E.II(B) dated 27/8/2012 of Min. of Finance , Dept. of Expenditure, it is further clarified that "the drawal of HRA during leave (including /CCL) in excess of first 180 days shall be subject to furnishing of the certificate prescribed in para 8 (d).

During the test check of the records provided by the office, it has come to notice that **Smt. Anu Saini, Assistant Professor** was granted 222 days **Child Care Leave w.e.f. 20/11/2017 to 1/7/2018 and 16/6/17 to 23/7/17 for visiting abroad.** Instead of leave salary, she has been paid full salary including HRA periodically without taking certificate as per rules i.e. certificate prescribed in para 8 (d), resulting in overpayment of pay and allowances/HRA as detailed below:-

S. No.	Nature and Period of leave beyond 180 days	No. of Days	HRA drawn per month	Total Amount of Recovery
1.	19/5/2018 to 30/5/2018	13 days	Rs.14688	Rs. 6159
2	01/06/2018 to 29/06/2018	29 days	Rs.14688	Rs.4198
			TOTAL	Rs.20357

The excess payment of pay and allowances Rs.20357/-may be recovered from the employee after due verification of facts and figure and deposited in government account under intimation to audit. Similar cases, if any may also be reviewed and recovery if any may also made.

Para No- 7- Incorrect Pay Fixation (Rs. 6833/-)

(Ref. Audit Memo No. 12 dated 22/03/2021)

On scrutiny of service book and other related records of Sh.Kailash Chand Pandey, Stenographer II (Date of Birth 1/09/1975), it has been observed that annual increment allowed to him w.e.f. 1/7/2011 is not in order. The revised pay fixation is given as under:- (Annexure-B)

Period	Audit	Dept.
Pay as on 1.7.2010	11170+2800=13970	11170+2800=13970
Granted NFSG w.e.f.22/6/2011 and pay is fixed as under:-		
Pay fixed w.e.f. 22/6/11 to 30.06.11	11170+4200=15370	11170+4200=15370
Pay after annual increment on 1.07.11	11590+4200=15790	11640+4200=15840
Promoted to the post of Grade II Stenographer w.e.f.29/6/2012 in PB2 9300-34800+G.P.4600 and pay fixed as per option as under:-		
Pay w.e.f.29.6.12 to 30.6.2012	11590+4600=16190	11640+4600=16240
Pay fixed on 1.07.12	12560+4600=17160	12610+4600=17210
Pay after annual increment on 1.07.13	13080+4600=17680	13130+4600=17730
Pay after annual increment on 1.07.14	13610+4600=18210	13670+4600=18270
Pay after annual increment on 20.07.15	14160+4600=18760	14220+4600=18820
Pay fixed on 01.01.16	18760x2.57=48213 i.e. Rs.49000	18820x2.57=48367 i.e. Rs.49000
Total Recovery		6833

The recovery amounting to Rs.6833/- due to wrong pay fixation w.e.f. 01.07.2011 to 30.06.2016 may be made and issue the revised pay fixation order for the above mentioned employee , after due verification of facts and figures.

Other similar cases, if any may also be reviewed and recovery if any may also be made.



(Rajalakshmi Francis)
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**PART III
TEST AUDIT NOTE**

TAN 1:- Discrepancies in Pay Bill Register

(Ref. Audit Memo No. 02 dated 11/03/2021)

During test-check of Pay Bill Register for the audit period 2014-15 to 2019-20 revealed following irregularities in PBR:

1. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were not found filled completely in the PBR. Apart from the name and PF No, the other details like pay-scales, grade pay, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc. were not written in the PBR.
2. **Non-verifications of totals** – Vertical-totals of the columns were also not recorded in the PBR for the Audit period and Horizontal-totals has not been verified by the DDO.
3. **Balance of advances not brought-forwarded** – Balance of advances was not shown brought-forwarded to the current year with its number of installments.
4. **Abstract not filled (GAR-18):-** Abstract in the PBR has not been prepared and attested by the DDO.
5. **NPS PBR-** No separate PBR for NPS has been maintained by this office.
6. **Page Counting Certificate;-** No page counting certificate has been written on the first page of PBR and not attested by DDO.
7. **DDO Attestation :-** The entries in the PBR have not been attested by the DDO

The above necessary discrepancies may be rectified.

TAN 2:- Deficiencies in maintenance of Service Book

(Ref. Audit Memo No. 04 dated 15/03/2021)

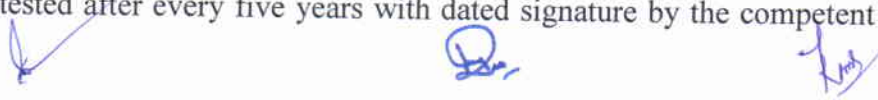
During scrutiny of service books the following observations have been made:-

1. 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 but the service book has not been shown to the official concerned once in a year as token of check.

2. 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 and the



same has not been done. Moreover, the latest photograph of employees was not pasted in the first page of service book under the signature of HOS.

3. Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non-verification of Service from concerned PAO.

On perusal of Service Book of employees of this office it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.

4. Inspection of 10% of Service Book by the Head of Office-

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions which has not been followed.

5. Annual verification of services-

Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect but has not been done.

6. Home Town' declaration

The declaration of home town under LTC Scheme should be kept in the Service Book and entry to this effect is to be made in the Service Book under the signature of HOO. E.g. The home town declaration has not been recorded/placed in the service book of few employees, however the incumbent had availed the benefit of home town travel concession.

7. Maintenance of Leave Record

The leave record has not been maintained properly and up to date in the services book of the employees. No joining reports are obtained and placed in file after availing Earned Leave, commuted leave, Maternity Leave and Child Care Leave etc.

8. Pasting of Photograph

In some the service book the photographs of the employees has not been pasted and duly attested by the H. O. O.

9. Incomplete LTC entries

It has been observed that the LTC Advance entries have been made in the service book instead of LTC register. The period of leave is not mentioned in the LTC entries made in the service book. E.g. Amit Ramesh Khaparde, Assistant Professor.

Necessary steps may be taken to rectify the above anomalies



**TAN 3:- Discrepancies in Stock Registers of various Laboratories and Stores
(Ref. Audit Memo No. 07 dated 17/03/2021)**

a) Physical Verification in the laboratories/Stores

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Non-Consumable items and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken since 2007 in the laboratories and store.

It is suggested now that necessary steps may be taken for the physical verification at the earliest under intimation to audit.

b) Non-disposal of un-serviceable goods/obsolete articles of store

Under Rule 196 of GFR, an item may be declared surplus or obsolete or un-serviceable if the same is of no use to the office/department. The reason for declaring the items surplus or obsolete or un-serviceable should be recorded by the authority competent to purchase the items. The competent authority may, at his discretion constitute a committee at appropriate level to declare items as surplus, obsolete or un-serviceable.

It is further envisaged that book value, guiding price and reserved price which will be required while disposing of the surplus goods, should also be worked out the book value, the original price of the goods in question may be utilized. A report of stores for disposal should be prepared in Form GFR-17.

It is suggested now that necessary steps may be taken for the disposal of such goods at the earliest under intimation to audit.

**TAN 4:- Discrepancies in Library of the college
(Ref. Audit Memo No. 11 dated 18/03/2021)**

On test check of the library records of audit period the following discrepancies have been noticed:-

1. No physical Verification carried out as per rules

As per Rule 194 of GFR Complete verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes such verification should be done at least in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes and if such verification reveals any unusual or unreasonable shortages, complete verification shall be done.

On scrutiny of Accession Register revealed that though the college has 19398 volumes in its library but no physical verification of books has been conducted by the college authorities' since 2007 hence correctness/authenticity of the books shown in the registers

cannot be ascertained. Reasons for non-conducting physical verification as per said rules may be intimated, necessary steps may be initiated, and compliance may be shown to audit

2. Missing Books

It has been observed that 3166 books worth of Rs. 1527905/- have been found missing as on 17/03/2021. Library In-charge may immediately initiate steps to trace out the missing books and necessary compliance may be shown to audit.

3. Books not returned by Faculty Members since long time.

It has been observed that 1682 books have been issued to faculty members of various departments and have been borrowed by the faculty members since 2007 onwards and still not have been returned till date. Had these books been returned timely the same could have been used for the purpose for which these books have been procured. It is the defined duty of the Library Incharge to ensure that the books be placed back in the shelf within the prescribed time limit. Library in-charge may take necessary action to get the books back or value of the books under intimation to audit and ensure that such irregularity be not repeated in future.

HOS is advised to conduct physical verification of library books on annual basis and record its outcome so that loss/theft of books, if any may be ascertained under intimation to audit.


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