Public Disclosure Authorized

Public Disclosure Authorized

कार्यालय महालेखाकार (लेखा परीक्षा), दिल्ली

डी जी सी ए.आर. भवन, आई.पी. एस्टेट, नई दिल्ली-110002

स. एस.एस. [illegible] 2016-17 दिनांक 03.03.2017

सेवा में,

प्रधान सचिव

प्रशिक्षण एवं तकनीकी शिक्षा विभाग,

दिल्ली सरकार

मुनी माया राम मार्ग,

पीतम पुरा, दिल्ली

विषय:- बाहरी सहायता प्राप्त परियोजनाओं के लेखाओं व लेखा परीक्षा प्रमाण पत्र जारी करने के सम्बन्ध में।

महोदय,

बाहरी सहायता प्राप्त वोकेशनल ट्रेनिंग इम्प्रुवमेंट परियोजना के वर्ष 2015-16 के लेखाओं पर निरीक्षण प्रतिवेदन व लेखा प्रमाण पत्र आवश्यक कार्यवाही हेतु संलग्न है।

भवदीय

लेखा परीक्षा अधिकारी

(एस.एस-I)

स. एस.एस. -I EAP 2016-17 दिनांक 03.03.2017

प्रति निम्नलिखित को सूचना एवं आवश्यक कार्यवाही हेतु:-

1. प्रधानाचार्य औद्योगिक प्रशिक्षण संस्थान, अरब की सराय, नई दिल्ली
2. प्रधानाचार्य सर सी.वी. रमन औद्योगिक प्रशिक्षण संस्थान, धीरपुर, दिल्ली
3. प्रधानाचार्य औद्योगिक प्रशिक्षण संस्थान, जेल रोड, दिल्ली

लेखा परिक्षा अधिकारी

(एस.एस-I)

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT), DELHI
A.G.C.R. BUILDING, I. P. ESTATE, NEW DELHI-110002

Inspection Report of World Bank Assisted Vocational Training Improvement Project for ITIs being implemented in ITI Arab ki Sarai, Nizammuddin, Sir C V Raman ITI, Dheerpur and ITI Jail Road, New Delhi. Project under administrative control of Department of Training and Technical Education (DTTE), Muni Maya Ram Marg, Pitampura, Delhi-110034.

PART I-A

INTRODUCTORY

(i) General:

The accounts of the World Bank Project, Department of Training and Technical Educational (DTTE) Muni Maya Ram Marg, Pitampura, Delhi-110034 for the period 01.4.2015 to 31.03.2016 were test checked by an Audit Party of the Office of the Accountant General (Audit) Delhi, New Delhi, comprising of Smt Vibha Singh A O, Sh. M.P. Singh, AAO, Sh. Naseer Sr. Auditor and Ms. Kanchan Prabha Sharma, Sr. Auditor from 25.01.2017 to 03.02.2017 (07 working days).

(ii) General set-up and activities

The Government of National Capital Territory of Delhi has implemented Word Bank Assisted Vocational Training Improvement Project under Training Component of Project approved vide letter No. File No. 20(66) / Exp. / Pt. file / 2007-08 VTIP / 1915-1921 dated 31.03.2015 of Department of Training & Technical Education (Government of NCT of Delhi).

The 'Vocational Training Improvement Project' is a National Project covering 34 states / UTs in which the Industrial Training Institute (ITIs) is located. The Project will be implemented under the coordination and direction of the Directorate General of Employment and Training in the Ministry of Labor & Employment, to improve the quality of training in ITIs and the up-grade the training infrastructure in Government it is into "Centers of Excellence".

The World Bank has proposed that in addition to up-gradation of ITIs into the "Centers of Excellence" the state Government may also opt for up-gradation of some of existing trade and refurbishing of ITIs. The "Vocational Training Improvement Project" is

proposed to be implemented over a time period of 5 years. The cost will be contributed by the respective State Government as state share.

The Project "Vocational Training Improvement Project" is centrally sponsored scheme assisted and financed by World Bank. The Government of India releases the funds to Government of NCT of Delhi. The Government of NCT of Delhi further releases fund to approve training units as per schedule of training programmes. The training unit incur expenditure as per norms prescribed under "Vocational Training Improvement Project" and statements of expenditure are then furnished to the (Government of NCT of Delhi), after verification of the claims as per norms of "Vocational Training Improvement Project". Further, these claims were submitted to the Government of India for getting the reimbursement from the World Bank.

Under the project three ITIs in Delhi), Arab ki Sarai, Nizammuddin, Sir C V Raman ITI, Dheerpur and ITI Jail Road under ITI Project, Department of Training and Technical Education (DTTE) have been implementing the scheme in production & management and Electrical trade respectively.

PROJECT OBJECTIVES:

To achieve the Government's goals of the employment outcomes for graduates, the vocational training system must be improved by making the design and delivery of training as more demand responsive. As a consequence, the broad objectives of the project are to.

- Produce high quality craftsmen from publicly funded ITIs.
- Enhance knowledge and skills of ITI instructor and trainers.
- Promote innovations, and.
- Bring about systemic reforms.

(ii) **Budget allocation:** The funds were received at DTTE (HQ), Pitampura and further allocated to the three ITIs as detailed below:

(Rs. in lakh)

Name of Institute	Head of Account	Budget and Allocation	Expenditure
World Bank Projects, Pitampura (Headquarter)	(94 98 42) State Share (Gen)	35.40	-
	(94 98 42) State Share (Gen)	11.81	-
ITI Arab ki Sarai, Hazrat Nizammuddin	(94 98 42) State Share (Gen)	15.00	-
	(94 98 42) State Share (Gen)	5.00	-
ITI Sir CV Raman, Dheerpur	(94 99 42) World Bank Share (Gen) (97 00 42) World Bank Share (SCSP)	29.41	25.53
	(94 98 42) State Share (Gen) (94 00 42) State Share (SCSP)	9.81	8.51
ITI Tilak Nagar Jail Road	B2 (1) (4) (1) (1) World Bank Share (CSS)	34.48	15.42
	B2 (1) (4) (1) (2) State Share (CSS)	11.50	5.14

(iv) Overall financial performance and relative significance of the unit in overall hierarchy of the department in pursuance of organizational goal:

As per the budget figures in the budget allocation during the year 2015 to 2016, it has been noticed that ITI Dheerpur could utilized financial assistance only Rs.34.04 lakh out of Rs.39.22 lakh, leaving thereby an unspent balance of Rs.5.18 lakh. Similarly, ITI (Jail road) utilized only Rs 20.56 lakh and Rs 25 .42 lakh remained unspent. ITI (Arab ki Sarai) and planning branch at DTTE, Pitampura did not utilize 100% of the allocated amount of Rs 20.00 & Rs 47.21 lakh for the specified purpose. This indicates that the total funds released to the institutes and HQs were not utilized on the components of the VTIP mentioned in the action plan and thus, objectives of the project were not fulfilled to the extent.

(v) Scope of audit:

Audit of World Bank Project, Department of Training and Technical Educational (DTTE) Muni Maya Ram Marg, Pitampura, Delhi-110034 for the period 01.4.2015 to 31.03.2016. During checking of the records, observations noticed have been placed in the inspection report.

(vi) Internal audit and control

Internal audit of the account of the director was not conducted by the Directorate of Internal Audit, Government of NCT of Delhi.

Current Audit
Part II-A (Nil)

Part II-B

Para No.1 Purchase of IT equipment worth Rs.12.72 lakh without approval of IT Department

As per delegation of financial rules, no computer / laptops (I.T. items) can be purchased without prior approval of I.T. Department Govt. of NCT of Delhi vide letter no. F10 (135)/2009/IT/1402-05 dated 09.02.2010. Further, as per Circular No. F.8/3/2010-AC/DSIII/1273-1289 dated 23.09.2011 Principal secretary / Secretary has the power to incur expenditure up-to five lakh per annum subject to approval of TEC of IT Department.

Scrutiny of the bills / vouchers for the year 2015-16 for the Vocational Training Improvement Project (VTIP), it was noticed that the following items valuing 12.72 lakh were purchased in the ITI, Dheerpur and ITI, Jail Road without prior approval of the I.T. Department as well as Finance Department of Government of NCT of Delhi, which is against the instant rules as mentioned above.

Sl. No.	Name of the unit	Items	Quantity	Amount
1.	Dheerpur	1. Desktop Computer 2. 4GB DDR3 Ram 1600MZ 3. 54.6 cm TFT / LED Digital Color Monitor	08 Nos 08 Nos 08Nos	4,11,208 19,040 19,200
			Total	4,49,448
2.	ITI Jail Road	Lenovo Desktop computer	16 Nos	8,22,416
			Total	**12,71,864**

The reasons for purchasing of I.T. items without prior approval of I.T. Department and Finance Department, as per instruction / directions issued by the I.T. Department, as mentioned above may be intimated to the audit. The matter may be looked into and necessary steps may be taken under intimation to audit.

Para No.2 Irregular purchase worth Rs.9.25 lakh

As per the OM No. F. 08.03.2010 –Ac / dsfa / 41-48 dated 22.09.2015, GNCTD relaxed the economy ban on purchase of furniture with condition that the power can be exercised only by the Administrative Secretary of the department concerned.

Scrutiny of records ITI, Dheerpur revealed that the following items worth Rs 9.25 lakh were purchased in the year 2015-16 without seeking approval of competent authority.

Sl. No.	Name of the Agency	Items	Quantity	Amount
1.	M/s Dimple Iron Factory	Computer Chair	144	3,74,400
2.	M/s Vineet Engineers	1. Storage Almirah 2. Locker Cupboard	10 06	3,24,200
3.	M/s Vineet Engineers	1. Storage Almirah 2. Locker 3. Stool	04 04 66	2,26,800
				9,25,400

Reasons for non-adherence of administrative procedure may be elucidated.

Para No.3 Non-obtaining of performance Guarantee amounting to Rs.23,655/-

As per invitation letter of sealed quotation for supply of tools, equipment and machines, if bidders fail to supply the quoted goods within the stipulated time, the performance security will be forfeited.

Record revealed that ITI Dheerpur placed order for supply of Desktop Computer, 4GB DDR3 Ram 1600MZ and 54.6 cm TFT/LED Digital Colour Monitor for the amount of Rs. 4,49,448/- to M/s Avcom Network Technologies on 28.03.2016, without obtaining 5 % performance security amounting to Rs.23,655/- from the supplier.

The matter may looked into and reasons for non-obtaining the performance guarantee may be intimated to audit.

Para No.4 Procurement on basis of Single Quotations

As per Rule 146(3) of GFR 2005 purchase of goods by purchase committee for the value of more than one lakh shall be made through limited Tender enquiry and number of supplier firms in limited Tender enquiry should be more than three. As per rule 154(B), single Tender enquiry may be resorted in case there is only one manufacture of the particular good (for a proprietary item).

Scrutiny of records of ITI Dheerpur revealed that to procure an Educational Software, only one firm M/s CDM Technologies & Solution Pvt. Ltd. was selected without

following GFR condition and procurement of item valuing Rs.3,31,800/- were made. Hence, no codal formalities of the GFR were followed for which reason may please be explained to audit.

Para No.5 Excess expenditure of Rs.21, 120/-

During the scrutiny of records of ITI Dheerpur, Delhi, it was revealed that items, under World Bank "Vocational Training Improvement Project" named as Locker was purchased from M/s Vineet Engineering in the month of March 2016, via two respective bills of even date 17.03.2016 as detailed below.

Dated	Name of Article	Quantity	Unit Price	Amount paid	Remarks
17.03.2016	Locker size 1980x910x480 mm	06	24,950	1,49,700	After applying lowest rate amount to be paid= 1,28,580/- Extra amount paid = 21,120
17.03.2016	-do-	04	21,430	85,720	

Reasons for variation in rate to purchase lockers and payment of excess amount Rs. 21,120/- needs elucidated.

Para No.6 (a) Non utilization of fund

Under the project "Vocational Training Improvement Project" (VTIP) World Bank has been extending financial assistance to selected ITIs including ITI Dheerpur for up-gradation of ITIs into "Centre of Excellence" and also for up-gradation of some of the exiting trade and refurbishing of ITIs. During the audit for the year 2015-16, the following three ITIs were released the grants from the World Bank for the expenditure on the components related to up-gradation of exiting trades / opening of new trades etc. as detailed below.

Name of the Unit	Budget Allocation	Expenditure	Unspent	Percentage
Dheerpur	39,22,000	34.04,131	5,17,869	13.20%
Jail Road	45,98,000	20,56,458	25,41,542	55.27%
Arab ki Sarai	20,00,000	-Nil-	20,00,000	100%

(Nizammuddin)				
Headquarter (Pitampura)	20,54,000 (MIS) 26,67,000 (SPIU)	-Nil-	20,54,000 (MIS) 26,67,000 (SPIU)	100%

Audit noticed that ITI Dheerpur could utilized financial assistance only Rs.34.04 lakh out of Rs.39.22 lakh, leaving thereby an unspent balance of Rs.5.18 lakh. Similarly, ITI (Jail road) utilized only Rs 20.56 lakh and Rs 25 .42 lakh remained unspent. ITI (Arab ki Sarai) and planning branch, Pitampura did not utilize 100% of the allocated amount of Rs 20.00 & Rs 47.21 lakh for the specified propose. This indicates that the total funds released to the institutes and HQs were not utilized on the components of the VTIP mentioned in the action plan and thus, objectives of the project were not fulfilled to the extent. Similar irregularity was also pointed out in the Inspection Report for the period 2011-12, but no remedial action was taken.

Reason for non-utilization of the total fund allocated / released and short fall in scope of work, if any, may be elaborated to audit.

(b) Non Utilization of grant under the head MIS and SPIU under 'VTIP' Schemes.

MOL & E vide letter no. DGET-35 (4) MIS equipment / 2011-NPIV (sanction 2) dated 30-09-2011 sanctioned for release of fund of Rs.15.39 lakh to Delhi state for procurement of computers and its peripherals for implementation of MIS application under VTIP with the World Bank Assistance. The state share of matching 25% for ITI / state HQ was to be borne by the state government. The procurement of computer & its peripherals for state Headquarter was to be done through DGS & D rate contract. The grant was to be utilized within one year from the date of issue of the sanction.

Scrutiny of records of DTTE, at Muni Maya Ram Marg, revealed that the above sanctioned fund was received & deposited in GNCTD's account in November 2011. However, no efforts were made to utilize the allocated fund for implementation of MIS application. The fund of RS 20.54 lakh (15.4 lakh lakh as centre share and 5.14 lakh as state share) remained without utilization under the MIS. Similarly Rs. 26.67 lakh were allocated under the head SPIU for the year 2015-16 but were never utilized by the department.

In reply to the audit query, department stated that fund under the aforesaid mentioned heads were not utilized as sufficient infrastructure was available to perform duties of SPIU and MIS scheme.

Audit observed that communication regarding the already existing infrastructure should have been passed on to the grant releasing authorities so that these funds could have been utilized in some other areas.

Para No.7 Rush of expenditure on the ending of the financial year.

As per Rule 56 (3) of General Financial Rules, rush of expenditure particularly in the closing month of the financial year, shall be regarded as a breach of financial propriety and should be avoided.

During the scrutiny of budget and expenditure for the year under audit, it was observed that the expenditure ranging from 47.36% to 82.15% of the total expenditure for the financial year 2015-16 under the head "VTIP" was incurred in the month of March 2016 which is against the spirit of above quoted rule provisions. Position of expenditure incurred in the month of March in "VTIP" heads is given below.

Sl. No.	Name of the unit	Total expenditur up-to March	Expenditure in the month of March	Percentage of expenditure incurred i March
1.	Dheerpur	34,04,131	27,96,547	82.15%
2.	Jail Road	20,56,458	9,74,043	47.36%

Similar irregularity was also pointed out in the Inspection Report for the period 2014-15, but no remedial action taken.

The matter may be looked into and remedial steps needs to be taken under intimation to audit.

Para No.8 Non maintenance of Grants Register

As per section 212 (4) of GFR 2005, a Register of Grants shall be maintained by the sanctioning authority in the format given in Form GFR-39.

During the scrutiny of records, it was revealed that DTTE release Grants received for World Bank Project via Center to the three ITIs but the above said register was not kept by the department. As per GFR, all grants released should be noticed in the register of grants against the relevant sanction. This will also facilitate watching of payments in installments, if any, in

the case of lump-sum sanction and this information should also be used for regulating the subsequent grants. Hence, it may be suggested that the register of grants as per GFR should be certificates (UCs), expenditure statement as per the terms and conditions for the purpose grant was released.

Para No.9 Non- Disposal of condemned items amounting to book value of Rs.4.66 lakh

As per Rule 196 of GER 2005, an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department and as per Rule 197 of GFR 2005 for surplus or obsolete or unserviceable goods with residual value less than Rs.2 lakh the mode of disposal shall be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequent blockage of space ad also deterioration in value of goods to be disposed of.

During audit it was found that department had declared 391 items as condemned with book value of Rs.4, 65,632/- for the purpose of auction but these items are still lying in stores blocking the stores space and reducing the value of goods as well.

The above matter may look in to under intimation to audit.

Para No.10 Non-conducting Physical Verification of stores

In terms of Rule 192 (1) (2) (3) of General financial rules, physical verification of all stores and stocks is required to be at least once a year and the outcome of the verification recorded on the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

Security of records of stocks / stores register revealed that physical verification and inspection of the consumable and non- consumable items in ITI Jail Road had not been conducted in last four year i.e. 01.04.2012 to 31.03.2016. In the absence of the physical verification, the correctness of the stocks actually in hand vis-à-vis the balance as reflected in the relevant in the relevant stock register could not be verified in audit.

PART-III

Follow up on findings outstanding from previous audit: At the commencement of audit 07 I.Rs with nil paras were pending for settlement. At the close of audit 03 paras remained outstanding. Details of paras remaining outstanding are given below:

Details of paras settled:

Sl. No.	Para No. and period of IR	Brief of Paras
		-Nil-

Details of outstanding paras:

Sl. No.	Para No. and period of IR	Brief of Paras	Remarks
1.	(3) 2008-09	Unrealistic preparation leads to saving and allotment to excess budget under State Share. (CV Raman ITI, Dheerpur)	Reply not furnished Hence, para stand
2.	(1) 2009-10	Non forfeiture of Performance Guarantee amounting to Rs.1.22 lakh. (Arab ki Sarai)	-do-
3.	(4) 2009-10	Loss amounting to Rs.65000/- due to theft of computer. (ITI Jail Road)	-do-
4.	(4) 2010-11	Purchase of finalization of machinery items of Rs.3.61 lakh without availability of sufficient funds. (ITI Arab ki Sarai)	-do-
5.	(1) 2011-12	Non Utilization of fund.	-do-
6.	(1) 2013-14	Non forfeiture of Performance Security on account of delayed supply. (ITI Jail Road)	-do-
7.	(1) 2014-15	Splitting up of purchases.	-do-
8.	(2) 2014-15	Unspent balance of Rs.10.68 lakh.	-do-
9.	(3) 2014-15	Non levy of liquidated damages.	-do-
10.	(4) 2014-15	Rush of expenditure during the closing month of the financial year.	-do-
11.	(5) 2014-15	Non-adhere the term & condition of the purchase procedure.	-do-
12.	(6) 2014-15	Non disposal of condemned items amounting to book value of Rs.1,23,155/-	-do-

Part-IV

Best Practices:

The 'Vocational Training Improvement Project' is a National Project covering 34 states / UTs in which the Industrial Training Institute (ITIs) is located. The Project is being implemented under the coordination and direction of the Directorate General of Employment and Training in the Ministry of Labor & Employment, to improve the quality

of training in ITIs and the up-grade the training infrastructure in Government for making it into "Centers of Excellence".

The World Bank had proposed that in addition to up-gradation of ITIs into the "Centers of Excellence" the state Government may also opt for up-gradation of some of existing trade and refurbishing of ITIs. The "Vocational Training Improvement Project" was proposed to be implemented over a time period of 5 years. The cost were contributed by the respective State Government as state share.

The Project "Vocational Training Improvement Project" was centrally sponsored scheme assisted and financed by World Bank. The Government of India released the funds to Government of NCT of Delhi which further released the funds to approved training units as per schedule of training programmes via DTTE, Pitampura. The training unit incurred expenditure as per norms prescribed under "Vocational Training Improvement Project" and statements of expenditure were then furnished to the (Government of NCT of Delhi), after verification of the claims as per norms of "Vocational Training Improvement Project" and further, these claims submitted to the Government of India for getting the reimbursement from the World Bank.

Under the project three ITIs in Delhi i.e. ITI, Arab ki Sarai, Nizammuddin, Sir C.V.Raman ITI, Dheerpur and ITI Jail Road have been implementing the scheme in production & management and Electrical trade respectively.

Part-V

Acknowledgment: The Department of Training and Technical Educational (DTTE) Muni Maya Ram Marg, Pitampura, Delhi-110034 for the period 01.4.2015 to 31.03.2016 extended cooperation in providing records and information in respect of accounts of the World Bank Project (VTIP) to audit subject to observations made in Inspection Report.

Hierarchy:

The following officers / officials have held charges of the posts indicated below for period mentioned against each:

Sl. No.			Name	Period
(i)	**Name of the Head of Office**	World Bank Projects, Pitampura (Headquarter)	MANOJ KUMAR, IAS Director, TTE	31.12.2014 to till date
			O.P. SHUKLA, Joint Director	01.04.2015 to 31.03.2016
		Sir C.V. Raman ITI, Dheerpur	S. AUGUSTHY	01.04.2015 to 31.03.2016
		ITI Jail Road	RAJIVA MALIK	10.12.2014 to 31.11.2015
			R.S. SOLANKI	01.12.2015 to 31.03.2016
		Arab ki Sarai ITI, Nizammuddin	AJAY VASHIST	01.04.2015 to 31.03.2016
(ii)	**DDO**	World Bank Projects, Pitampura (Headquarter)	K.N. SUBHASH BABU	01.04.2015 to 31.03.2016
		Sir C.V. Raman ITI, Dheerpur	B.S. RAWAT, AAO	01.04.2015 to 31.03.2016
		ITI Jail Road	Mrs. PRITI DORELA	01.04.2015 to 31.03.2016
		Arab ki Sarai ITI, Nizammuddin	ARVIND SINGH RAWAT	01.04.2015 to 31.03.2016
(iii)	**Purchase Officer**	World Bank Projects, Pitampura (Headquarter)	-	
		Sir C.V. Raman ITI, Dheerpur	AJAY ARORA	01.04.2015 to 31.03.2016
		ITI Jail Road	ASHOK KUMAR BHOLA	01.04.2015 to 31.03.2016
		Arab ki Sarai ITI, Nizammuddin	MANOJ KUMAR	01.04.2015 to 31.03.2016
(iv)	**Cashier**	World Bank Projects, Pitampura (Headquarter)	DUSHYANT	01.04.2015 to 31.03.2016
		Sir C.V. Raman ITI, Dheerpur	DALBIR SINGH	01.04.2015 to 31.03.2016
		ITI Jail Road	RAJESH BEHAL	01.04.2015 to 31.03.2016
		Arab ki Sarai ITI, Nizammuddin	MANOJ KUMAR	01.04.2015 to 31.03.2016
(v)	**Store Keeper**	World Bank Projects, Pitampura (Headquarter)	SANJAY	01.04.2015 to 31.03.2016
		Sir C.V. Raman ITI, Dheerpur	ARUN KUMAR	01.04.2015 to 31.03.2016
		ITI Jail Road	R.K. CHABRA	01.04.2015 to 31.03.2016

		Arab ki Sarai ITI, Nizammuddin	PUSPA BORA	01.04.2015 to 31.03.2016
(vi)	**Office In-charge**	World Bank Projects, Pitampura (Headquarter)	-	-
		Sir C.V. Raman ITI, Dheerpur	-	01.04.2015 to 31.03.2016
		ITI Jail Road	UMESH PAHADE	01.04.2015 to 31.03.2016
		Arab ki Sarai ITI, Nizammuddin	HARISH CHAND SHARMA	01.04.2015 to 31.03.2016

General

The Audit Report of office of the World Bank Projects, Department of Training and Technical Education (DTTE), Muni Maya Ram Marg, Pitampura, Delhi-110034 assisted World Bank for the period 2015-16 has been prepared on the basis of information / records furnished and made available Headquarter (Pitampura), Principal ITI, Dheerpur, Jail Road and Nizammuddin, Delhi.

The Inspection Report has been prepared on the basis of information / records supplied by The World Bank Projects, Department of Training and Technical Education (DTTE), Muni Maya Ram Marg, Pitampura, Delhi-110034. The office of the Accountant General (Audit), Delhi does not take any responsibility for any misinformation/non-information on the part of the auditee.

Sr. Audit officer (SS)

AUDIT CERTIFICATE

The expenditure statement / financial statement relating to the project "Vocational Training Improvement Project" (VTIP) World Bank Assisted (loan / credit No.F.20 (66) / Exp. / Part file / 07-08 / VTIP / Training / 810-818 dated: 11.09.2015) for the year 2015-16 attached here to have been audited in accordance with the regulations and standards of audit of Comptroller and Auditor General of India and accordingly included such test of accounting records, internal checks and controls, and other audit procedure necessary to confirm. That the financial resources are used for the purpose those were provided; and

(a) That the resource were used for the purpose of the project, and

(b) That expenditure statement / financial statements are correct.

During the course of audit referred to above, statement of expenditure Rs.54.60 lakh and the connected documents were examined and these can be relied upon to support reimbursement under the aforesaid Loan / Credit agreement.

On the basis of the information and explanation that have been obtained as required and according to the best of our information as a result of the test audit, it is certified that the expenditure statement / financial statements read with the observations set out above represent a true fair view of the implementation (and operation) of the project for the year 2015-16.

This certificate is issued without prejudice to CAG's right to incorporate any further / detailed audit observations and when made in the Report of CAG of India for being laid before Parliament / State Legislature.

(R.K. Juneja)
Dy. Accountant General (Social Sector)

Test Audit Note

Para no.01: Non-returning of PG (FDR) after maturity date

A scrutiny of record of the ITI Dheerpur, it was notice that records of the performance guarantee (FDR) were kept in the relevant work files of the BG/FDR after Maturity. Audit noticed that the FDR maturity dates were over but the department took no action to return the FDR to agency. The list is illustrative and not exhaustive as given below.

Sl. No.	Name of the Agency	Item	FDR (Rs.)	Date of Maturity
1.	M/s Dimpla Iron Factory	Computer chair with Arms	18,720	5.12.16
2.	M/s Vineet Engineer's	Instructor table & chairs	2,360	21.9.16
3.	-do-	Storage Almirah and Locker	16,210	18.9.16
4.	-do-	Storage Almirah, Locker and Stool	11,300	18.9.16

The matter may be looked into and necessary action remedial action may be taken under intimation to audit.

AAO (SS I)