

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
CENTRAL EXPENDITURE, NEW DELHI-110002**

**Inspection Report on the transaction audit of Indian Institute of Technology, Delhi for the  
year 2018-19**

**Part I – Introduction**

**Introductory**

The audit of the accounts of the Indian Institute of Technology, Delhi (IIT-D) for the period 1.4.2018 to 31.03.2019 was conducted by a local audit party comprising of Sh. Vinay Srivastava, Senior Audit Officer, Sh. Ram Bhajan Meena, Assistant Audit Officer, Sh. Atul Jain, Supervisor (21.01.2020) and Sh.Ram Niwas, Senior Auditor of the Office of the Director General of Audit, Central Expenditure, New Delhi from 06.01.2020 to 21.02.2020 (20+7+8working days).

During the period of audit, the following officers held the charge of the respective posts as indicated against each.

Sl. No.	Posts	Name of the Officer	Designation	From	To
1.	Head of the Department	Prof. V. Ramgopal Rao	Director	01.04.2018	Till date
2.	Head of Administration	Prof. Ashok Gupta	Dy. Director (Operations)	01.04.2018	30.06.2019
		Prof. Tara C. Kandpal	Dy. Director (Operations)	15.07.2019	Till Date
3.	D.D.O	Dr. Sandeep Chatterjee	Registrar	01.04.2018	Till Date
4.	Head of Accounts	Shri M. K. Gulati	Joint Registrar (A/Cs)	31.05.2017	04.02.2019
		Mohd. Shamim	Deputy Registrar(A/Cs)	05.02.2019	Till Date
5.	Cashier	Shri J.S. Kohli	Jr. Accounts Officer (Cash)	01.04.2018	Till Date

**1. General set up & activities**

The Indian Institute of Technology, Delhi (IITD) is one of the Institutes of excellence for higher education, research and development in Science, Engineering and Technology and in management in India. It is an autonomous statutory organization of the Government of India functioning within the “Institute of Technology Act, 1961” as amended by the “Indian Institute of Technology (Amendment) Act, 1963”. The objectives of the Institute include:

- (a) offering instructions in applied sciences, engineering and technology, and management at a level comparable to the very best anywhere in the world;
- (b) providing adequate facilities for postgraduate studies and research to meet the needs of specialized research workers and teachers in the country;

- (c) providing leadership in curriculum planning, laboratory development and examination system;
- (d) developing programme for faculty`s development, both for its own staff and for teachers of other engineering institutions;
- (e) developing close collaboration with industry through exchange of personnel and undertaking consultancy projects;
- (f) developing strong collaboration links with other academic and research institutions in the country and in abroad;
- (g) anticipating the technological needs for India and to plan and prepare to cater to them;
- (h) developing a continuing education programme for employed engineers and making it available both on campus and by distance learning techniques at off campus locations;
- (i) preparing instructional resource material in the conventional as well as the audio-visual, the video and the computer based modes;
- (j) interacting with the community at large to inculcate in our country`s men and women a feel for scientific thought and endeavor;
- (k) catering to the development of a culture for maintenance and conservation; and
- (l) Organizing study programmes to prepare manpower for the unorganized sector and for self-employment.

In pursuit of its objectives, IITD offers a wide range of academic programmes both at the undergraduate and post graduate levels. The responsibility of general superintendence, direction and control of the affairs of the Institute is vested in the Board of Governor`s (BOG).

Section 23(2) of the Institute of Technology Act, 1961 provides for the audit of accounts of the Indian Institute of Technology, Delhi by the Comptroller & Auditor General of India. The audit of the accounts of IITD has been conducted under Section 19(2) of the C&AG`s (DPC) Act, 1971.

## 2. Budget and expenditure

The Institute is financed by the Department of Secondary & Higher Education, Ministry of Human Resources Development, Government of India. It also receives funds for sponsored research projects financed by several funding agencies and industries and for consultancy assignments being undertaken by the Institute.

The detail of grants received and expenditure of IITD for the last three years is as under:

**(Rs. In lakh)**

Year	Grant received (RE)		Actual expenditure	
	Non-Recurring	Recurring	Non-Recurring	Recurring
2016-17	45500.00	45050.00	16781.53	36200.73
2017-18	38900.00	51250.00	15699.12	47210.32
2018-19	50500.00	58055.00	19533.95	55013.67

### 3 Organisational set up

During the period of audit, the following officers held the charge of the respective posts as indicated against each.

Sl. No.	Posts	Name of the Officer	Designation	From	To
3.	Head of the Department	Prof. V. Ramgopal Rao	Director	01.04.2018	Till date
4.	Head of Administration	Prof. Ashok Gupta	Dy. Director (Operations)	01.04.2018	30.06.2019
		Prof. Tara C. Kandpal	Dy. Director (Operations)	15.07.2019	Till Date
5.	D.D.O	Dr. Sandeep Chatterjee	Registrar	01.04.2018	Till Date
6.	Head of Accounts	Shri M. K. Gulati	Joint Registrar (A/Cs)	31.05.2017	04.02.2019
		Mohd. Shamim	Deputy Registrar(A/Cs)	05.02.2019	Till Date
7.	Cashier	Shri J.S. Kohli	Jr. Accounts Officer (Cash)	01.04.2018	Till Date

#### 4. (a) Procedure of budget allocation

The allocation of budget under different heads under Revenue and Capital is done by the Planning Section of the IIT Delhi and budgetary control is exercised through computerized system (ACSS) of IIT Delhi. The expenditure control is exercised by the Competent Financial Authority delegated with the powers.

#### (b) Procedure for providing budget to various departments

The budgetary allocation is made by Planning Section based on the average excess expenditure incurred by the departments based on increase in students, infrastructure etc. in the last year

#### (c) Procedure prescribed for various departments for incurring expenditure

The purchase/procurement is done by Rules and Procedures laid down in the General Financial Rules/Institute Store Purchase Rules with the approval of the Competent Financial Authority

#### (5) Internal Audit

The IITD has an internal audit wing which conducts the internal audit of its various units.. During the year 2018-19, the internal audit wing of IITD has conducted the audit of 44 units out of a total of 76 auditable units.

## **Part-II – Audit findings**

### **Part II A**

#### **Para-1: Short recovery of Income tax due to non-accounting of perquisites amounting to Rs. 6.00 crore.**

As per the provisions of section 17(2) of Income tax Act 1961 perquisite, inter alia includes (i) the value of rent free accommodation provided to the assessee by his employer and (ii) the value of any concession in the matter of rent respecting any accommodation provided to the assessee by his employer.

Further, Rule 3 of the Income Tax Rules provides that “ for employees of the Central and State governments the value of perquisite shall be equal to the licence fee charged for such accommodation as reduced by the rent actually paid by the employee. Employees of autonomous, semi-autonomous Institutions, PSUs/PSEs & subsidiaries, Universities, etc. are not covered under this method of valuation. It also prescribed the valuation of such perquisite at 15% of the taxable salary ( in case of cities having population of more than 25 lakhs as per 2001 census) For this purpose Salary includes Basic salary, DA, Bonus, Commission, all other taxable allowance and any monetary payment which is chargeable to tax (by whatever name called). Further, section 192 of Income Tax Act 1961 provides for deduction of income tax at source by the person making payment under “Salaries” to employee.

During the audit it was observed that IITD provided the facility of accommodation owned by it to most of its officials. Test check of income tax calculation of the officials of IITD revealed that value of perquisite in respect of providing accommodation was not taken into account at the time of income tax calculation for the financial year (FY) 2018-19. IITD, being an autonomous Institution, was required to compute and deduct tax from the salaries of the employees who had been allotted accommodation provided by the Institute.

Due to non-inclusion of perquisite value in Income tax calculation for the FY 2018-19 IITD made a short deduction of income tax amounting to Rs. 6.00 crore from the salary of its officials (Detail enclosed as per **Annexure 1**).

As IITD has not followed the provisions of Income Tax Act and Income Tax Rules, it may recover the short deduction of TDS from the concerned staff now and deposit the same with the Income Tax Department under intimation to Audit. All cases other than mentioned in the enclosed list, also need to be reviewed in the light of above observation and recoveries, if made be also intimated to Audit.

In this regard, a Half Margin no. 15 was issued on 21/02/2020 but reply is still awaited.

**Para:2 Inadmissible Parking of fund of Rs. 29.50 crore resulted in loss of interest to the tune of Rs. 59.34 lakh**

MHRD had set up a Higher Education Financing Agency (HEFA), a not-for-profit organization, with an initial capital base of 1,000 crore, as a joint venture with Canara Bank. HEFA is required to leverage funds from the market and supplement them with donations and CSR funds. The mandate of HEFA is to finance for Capital Expenditure for building good quality structure in the higher educational institutions such as IITs, NITs, IIITs, SERs etc. covering (a) construction of new infrastructure, renovation and expansion of existing infrastructure etc. and to finance capital projects currently underway (b) for building of research facilities including setting up and equipping laboratories. Canara Bank was also nominated as banking agency in this Joint venture. Two mandatory additional ESCROW bank accounts, one for repayment of principal of loan and another for repayment of interest have to be opened separately in Canara bank only. The principal portion of the loan would be paid from the escrowed account of internal accruals of the institution and the interest portion would be serviced by the MHRD through the normal plan funds to the institution. The term of loans given to the institutions has been envisaged to be 10 years.

HEFA sanctioned loan amounting to Rs. 588.08 crores for 9 capital projects of IITD during 2018-19 in two phases (i) Rs. 203.60 crore on 14.02.2018 and (ii) Rs. 384.48 crore on 08.01.2019. According to the stage-wise demands by construction agencies, HEFA disbursed Rs. 74.38 crore out of the total sanctioned loan for Rs. 588.08 crore up to 31.03.2019. The detail of loan sanctioned, loan disbursed and repayment by IITD along with payment –repayment schedule and deficiencies in loan agreement is annexed as **Annexure-1**'.

During the scrutiny of the loan agreement the audit observed that as per the repayment term of the loan agreement between HEFA & IITD and ESCROW agreement between IITD and bank, the principal amount of the loan is payable to bank in 20 half yearly installments (10 years) commencing from the date of disbursal of the loan. Interest is to be charged to the loan account at monthly rates. Interest accrued is to be paid by IITD at the end of the calendar quarter. The interest amount will be received from MHRD, GOI. The repayment month of six monthly principal's installment was adopted as January and June each year.

Records of Loan sanctioned by HEFA and repayment of principal amount made by IITD during 2018-19 revealed the following:

1) As per loan agreement commencement of six monthly Principal amount repayment was to be started after six months of disbursal while IIT started the said repayment not only from the date of agreement but also before the loan disbursal for the respective loan.

2) IIT made three undue/early repayments i.e Rs. 1018 lakh, Rs. 1018 lakh and Rs. 1607 lakh (Total Rs. 3643 lakh) on 25.6.18, 26.12.18 and 06.02.2019 respectively, in respect of 9 sanctioned loans during 2018-19, which is almost 50% (Rs. 3643 lakh) of the actual disbursal of loan (Rs. 7538 lakh) within one year 2018-19. This amount was against the actual sanction of loan (Rs. 58808 lakh) and not against the actual disbursal of loan (Rs. 7538.50 lakh) till 31.03.2019. Further it was also observed that out of these 9 cases, NIL disbursement was made in four cases up to 31.03.2019. It may be stated that any payment/deposit made in Escrow Account cannot be withdrawn.

3) Records further revealed that on the other hand on account of repayment of principal amount HEFA, had withdrawn only one installment from the IIT's escrow account amounting to Rs. 693 lakh on 05.01.2019, during 2018-19. This withdrawal of installment was based on the calculation at the rate of 5 % of the three sanctioned loan amounts of Rs Rs. 13860 lakh(Rs. 8434 lakh + Rs. 3926 lakh +Rs. 1500 lakh), Where the loan disbursal had already commenced on 06.07.2018. In all of the cases repayment of the loan was early and much more before (i.e. six months) from the due date of payment which resulted in inadmissible parking of funds of Rs. 2950 lakh (Rs. 3643 – Rs. 693) in the Bank's escrow account which also led to the loss of interest amounting to Rs. 59.34 lakh as detailed below:

Sl. No.	Early Amount parked at bank account in escrow account	Period	days	Rate of Interest	Rs. in lakhs
1	Rs. 1018 lakh	25.06.2018 to 31.12.2018	189	7 %	36.90
2	Rs. 325 lakh (1018-693)	26.12.2018 to 31.3.2019	98	7 %	6.11
3	Rs. 1607 lakh	06.02.2019 to 31.3.2019	53	7 %	16.33
<b>Total</b>	<b>Rs. 2950 lakh</b>				<b>59.34</b>

## **Part II B**

### **Para 1 Non installation of imported Universal Testing Machine (UTM) resulting into blockade of funds amounting to Rs. 3.57 crore.**

IIT Purchase Rule stipulates that to provide a conducive working environment for faculty and staff to promote excellence expected from IIT the procurement of the needed equipment/stores should be done in time so that laboratory and research work can be pursued with great vigor. The rule also provides that the main emphasis of the PFC will be on the time saving and buyer should ensure availability of proper space/infrastructure for installation of the equipment.

The IIT (Centre for Biomedical Engineering) has purchased “Universal Testing Machine” (UTM) to provide research facility to faculty and students through duly formed Purchase Finalization Committee (PFC) constituted on 23.04.2018. The Notice Inviting Quotation (NIQ) was processed on 19.01.2018 and the approval of director was taken vide letter dated 22.02.2018 to enhance the validity of PFC. The NIQ was floated on Institute’s website as well as on e-portal for 21 days.

In response one quotation was received and the technical bid was opened on 28.02.2018. After negotiations with the vendor, Committee recommended on 15.03.2018 for the purchase of UTM from M/s ZWICK GMBH & Co. KG, ULM, Germany, at a total FOB Price of Rs. 3,56,59,792/- including five-year comprehensive warranty. The material/equipment was delivered to the department/Centre on 07.02.2019. However, reasons for why the IIT-D not retendered when only one tender was received in response of Ist tender was not available in the records.

Audit noticed that above mentioned UTM reached IIT-D on 14.02.2019 but even after lapse of 12 months period it was lying uninstalled in the corridor of the Centre due to non-fulfillment of some stringent requirement of peripheral facilities till date (14.02.2020). It shows a deficient internal control mechanism and coordination between the departments in IIT-D resulted

Audit noticed that IIT-D procured a highly sophisticated equipment without having proper peripheral installation facilities, leading to idling of an equipment. This envisages the poor planning and lack of coordination between the departments in IIT-Delhi which deprived the students from the use of this sophisticated equipment for their research. Audit further observed that this equipment was under warranty period of 60 months, but due to non installation of this,

warranty period of 12 months has already lapsed as neither the equipment was opened nor installed so far.

In this regard, a Half Margin no. 07 was issued on 20/02/2020 but reply is still awaited.

**Para:2 Non accounting of funds of Board of Hostel Management**

During the audit of IIT-D it has been observed that IIT-D is having 13 hostels which were run by the Hostel Management Board which is constituted by the Student Affair Council (SAC). Records pertaining to BHM revealed that BHM manages all the 13 hostels housing by the collection of hostel maintenance charges from the students residing in the hostels and subsidy/grant in aid given by the IIT-D to provide boarding and lodging and other welfare activities. The audit observed the following:

(1) The BHM was constituted by SAC and the SAC was constituted by the senate in its meeting held on 8<sup>th</sup> July 1975 though it had no power to constitute it (sac constituted the BHM in its meeting held on 13/02/2013.) Only BOG has the power to constitute SAC. As per statutes, Senate is responsible for maintenance of standards of instruction, education and examination in the Institute and shall exercise such other powers and perform such other duties as may be conferred or imposed upon it by statutes. Senate also has the power to appoint advisory committee or expert committee or both to make recommendations on academic matters connected with the working of the Departments only. Hence, Senate without having any power granted by the Statue constituted the SAC which was an unauthorized action.

(2) Further SAC was constituted for policy formation and to represent the views of the student community of IIT, Delhi on any issue that may be of collective concern to it, e.g. academic affairs and student discipline and serve as a forum for discussion on such issues. According to this, constitution of BHM was not one of the functions of SAC. Hence creation of BHM was an authorized action of SAC.

(3) All the 13 hostels, managed by BHM, without having any delegation of financial power as per statute and act, were preparing Separate Receipt and Payment Accounts and submitting it to the BHM. However BHM has not prepared any consolidated accounts of hostels and has not been given any financial authority to keep the accounts of the hostels separately from the main accounts.

(4) The receipt and payment accounts submitted by the hostels were not depicting the amount of grants received from the IIT-D.

(5) Further all the funds were collected by the BHM only and students have no role in collection and disbursement of the funds as over all signing authority was given to Dean (SA)

(6) It was also noticed that IIT-D not only provides grant in aid to the BHM but also bear the financial burden of retirement benefit of all the retired permanent employees of BHM.

(7) The infrastructure was provided by the IIT-D and all the major repair and maintenance was borne by the IIT-D.

(8) Further, it was also noticed that there was a surplus amount of Rs. 31.77 crore, as detailed below, with the Board of Hostel Management, for which no details were furnished to audit except an investment in FD's amounting to Rs. 8.93 crore

<b>Year</b>	<b>Actual Receipt</b>	<b>Actual Expenditure</b>	<b>Balance</b>
2014-15	234878578.04	213173911.00	21704667.04
2015-16	245324210.94	214756526.25	30567684.69
2016-17	319138198.64	235021176.21	84117022.43
2017-18	359998103.59	264600898.22	95397205.37
2018-19	367442797.00	281492907.01	85949889.99
<b>Total</b>	<b>1526781888.21</b>	<b>1209045418.69</b>	<b>317736469.52</b>

Hence due to non-inclusion of receipt from IIT\_D in the Receipt and Payment of the hostels, the Receipt and Payment account does not depict the clear and fair view of the hostel accounts. Further, Non depiction of receipt and payment of Hostel accounts in main account of hostel does not depict the clear and fare view of IIT-D accounts.

In view of the above the misappropriation of fund cannot be ruled out because neither BHM prepared and submitted any consolidated account to IIT-D nor IIT-D conduct any audit of the BHM accounts although it involves IIT\_D funds . IIT-D could not provide details of any order which indicates that BHM is a separate entity from IIT-D and it need not merge its accounts in IIT-D main accounts.

Audit suggests that accounts of all hostels may be consolidated by BHM and depiction of the same may be made in IIT-D's accounts.

In this regard, a Half Margin no. 1 was issued on 20/02/2020 but reply is still awaited.

**Para: 3 Inadmissible payment of Rs. 20.97 crore due to Irregular appointment of staff in permanent cadre**

As per the instructions issued (October 1984) by the Ministry of Finance rules and bye laws of Autonomous Bodies, which are fully and partly funded by the Government of India (GoI), should invariably incorporate restrictive clauses relating to the powers of the GBs of such organizations in matters of creation of posts, revision of pay and allowances of their staff and similar establishment expenditure and provide for prior approval of the Central Government in specific cases. Besides, a clause indicating that the adoption of pay scales, allowances and revision thereof and creation of post above a specified pay level would need the prior approval of GoI in consultation with MoF, was also required to be added in such rules/bye laws.

A review of the records of the IITD revealed the following deficiencies:

**A. Irregular appointment in Board of Hostel Management**

During the scrutiny of the records it was observed that the BHM has employed the following staff for running of the 13 hostels.

Permanent	61	Under regular pay scale ( as applicable to IIT staff)
Contractual	165	Rs.15500 to Rs. 21,900
Daily wage	398	As per Govt. notification

However, the details of the sanctioned strength of the staff appointed in hostels, order/authority in respect of creation of permanent post in hostel and any permission obtained from the MoF/ MHRD regarding creation of permanent post were not provided to audit. Moreover, above mentioned staff was employed without having any authority to appoint and without obtaining any approval from the Boards of Governors of IIT-D. Further, it was also noticed that the permanent posts were also created without obtaining any permission from the MHRD and MoF. Audit also observed that though the permanent staff was deployed by the BHM without any permission from IIT-D even then the IIT-D was bearing 25 percent of total salary paid to the staff working in these hostels in the form of salary contribution (Grant in aid). Moreover, IITD was also irregularly paying the full gratuity and pension to all the permanent staff retired from Hostels. The irregular appointment of permanent staff and payment of gratuity and pension by IIT-D resulted in an inadmissible expenditure of Rs.20.97 crore during the last five years as per details furnished below.

Year	Salary contribution	Pension	NPS	Others*	Total
2014-15	7367481	9889591	996114	11124318	29377504
2015-16	7388978	9983896	1084624	15018493	33475991
2016-17	7318550	11688645	1220015	21769029	41996239
2017-18	9709406	13948965	1272327	19788963	44719661
2018-19	12626229	13043757	1372393	33054594	60096973
<b>Total</b>	<b>44410644</b>	<b>58554854</b>	<b>5945473</b>	<b>100755397</b>	<b>209666368</b>

\*retirement benefit, 7CPC arrears, Medical, LTC, CEA, Bonus

In this regard, a Half Margin no. 1 was issued on 20/02/2020 but reply is still awaited.

**B. Irregular appointment of permanent staff in Industrial Research and Development Unit (IRD)**

The Industrial Research & Development (IRD) Unit was specifically setup in the IITD to provide specialized administrative and managerial support for the operation of Sponsored Research Projects, Consultancy Jobs and other related R&D activities. The main functions of IRD Unit includes administrative and accounting support for Sponsored Research Projects, Jobs, Sponsored High Impact Projects, Research Grant for New faculty etc.

During the test check of records it was observed that without having any approval for creation of permanent post for the said unit from the Ministry of HRD, BoG arbitrarily sanctioned 47 posts in IRD on 19 May 2000. As per the approved sanctioned strength by BoG out of 47 staff members 20 officials were from IIT-D and remaining 27 were to be appointed by the IRD on its own. Out of 27 irregular sanctioned post of IRD, 25 appointed persons were deployed in the IRD unit. Hence irregular appointment of 25 persons \*(listed below) resulted in recurring financial burden of Rs. 39,39,256 i.e. Rs 15,98,462 per month(recurring pay) and one-time payment burden of Rs.23,40,794 (Retirement Benefit) on IIT-D as well on exchequer through Ministry in form of grant in aid to IIT-D.

S.no	Name of the official	Pay in March 2019
	Appointed in 2016	
1.	Sudesh kumar bansal	84310
2.	Anita manchanda	74942
3	Gagan mahan chugh	72738
4	Devender kumar	56317
5	Ravinder kumar sharma	56317
6	Seema nanda	56317
7	Sarita Rani	56317
8	Mangat singh(retired in jan 19) retirement benefit	1171423
9	Prem pal singh (retired in	1169371

	Jan 19( retirement benefit)	
10	Chander Prakash	33724
	<b>Permanent in March 2019</b>	<b>0</b>
11	Achhe Lal	41696
12	Anita mehan	67798
13	Bindu S	69215
14	Jinder kaur	99817
15	Lalit kumar Chadha	73084
16	Manish kumar Mishra	86650
17	Neetu setia	102743
18	Rajesh kumar gothwal	47814
19	Ravinder singh	47814
20	Renubala	81862
21	Rupi narang	99817
22	Sunil bhanvik	81862
23	Sunil dutt	34008
24	Swaran singh	86650
25	Uma saini	86650
	<b>Total</b>	<b>3939256</b>

Further, it was also observed that out of 25 officials two officials namely Sh Mangat Singh and Prem Pal Singh, retired in January 2019 and paid Rs.11,71,423 and Rs.11,69,371 respectively as retirement benefit and out of above mentioned benefits an amount of Rs. 6,32,000 and 6,57,289 respectively was paid by the IIT-Delhi from its own fund instead of IRD fund

In this regard, a Half Margin no.15 was issued on 21/02/2020 but reply is still awaited.

**Para:4 Non-accounted Revenue generation amounting to Rs.336.34 lakh in IIT Delhi account**

Foundation for Innovation & Technology Transfer (FITT) was established as a registered society on 9<sup>th</sup> of July'1992 with the corpus fund of Rs.1.62 crores from Ministry of Human Recourse Development (MHRD), Govt. of India in the campus premises of IIT-D. FITT as an Institution, is administratively and financially independent of the Institute and functions as a marketing arm of the Institute. FIIT is involved in various activities related to interaction with industry, technology business incubators, IP and know-how transfer etc., that generates revenue. The team at FITT and academicians from IIT Delhi has been largely responsible for successful outreach efforts including extensive S&T collaborations.

Audit observed that since the commencement of the operations, FITT has been sharing 50% of the net income in various activities viz. projects, HR programs, technology, licensing etc. with the Institute. The practice hitherto had been the cash payment to the Institute on the last day of each Financial year. In September 2017 it was decided that a separate book of accounts shall be

maintained in FITT to park the income accruals to the Institute, with authority vested in the Institute for operating the fund.

Therefore on this basis an MOU was signed between IIT-D and FITT and Institute's share i.e. 50% of revenue generated out of consultancy jobs undertaken by FITT, was to be annually accounted and transferred to the IIT Delhi Research and Industries outreach. Details of Consultancy jobs undertaken by FITT for the last five years, total consultancy value, share of Institute and the service charges of FITT are as follows :

<b>Year</b>	<b>Number of consultancy</b>	<b>Total consultancy value</b>	<b>Service charges of FIIT</b>	<b>Share of Institute</b>
2014-15	117	101169729	69977867	7043062
2015-16	95	70259373	5303112	5303111
2016-17	72	153525293	9064003	9064003
2017-18	50	95450070	5543652	5543652
2018-19	58	109869139	6680173	6680173
<b>Total</b>	<b>392</b>	<b>530273604</b>	<b>96568807</b>	<b>33634001</b>

Scrutiny revealed that without the approval of Board of Governors of IIT-D, a separate account has been created within FITT and IIT share generated by FITT is being transferred to this account.. Further as this 50% share of IIT was an income of the IIT but was kept in a separate account and consequently not included in the annual income of the IIT. Had the Institute included this income in its main account, the same would have been brought to the notice of the MHRD and possibly affected the amount of grant of IITD from Ministry. Thus non-inclusion of the same in main accounts resulted in a wrong depiction of the own receipts of the IIT. Records revealed that as per the annual accounts of FITT, during the last five years an amount of Rs 336.34 lakh had been kept out of IIT Delhi's account and the records pertaining to the same was not produced to audit and kept out of purview of audit. Further, it was also noticed that during the last five years the number of projects drastically reduced except a minor gain in 2018-19. This matter needs to be investigated.

The functioning of FIIT has never been reviewed either by the Ministry or IIT-D despite IIT-D having a share in FITT and also all the infrastructure i.e. building and all the equipment were purchased by the IIT-D. Monthly statement covering number of consultancy job undertaken by FIIT, value of projects, submitted by FITT was not made available to audit by IITD. Audit could not ascertain the method of administering mechanism adopted by FITT in regard to distribution of consultancy amount and its service charges as the mechanism for calculation of IIT-Delhi was not furnished to audit.

It is suggested that matter should be intervened by the higher authority to get the Institutional shares duly accounted for consequent upon the closure of the activities and outcome may be intimated to audit.

In this regard, a Half Margin no.15 was issued on 21/02/2020 but reply is still awaited.

**Para 5(a) Irregular amendment in Recruitment Rules without obtaining the approval of the Ministry**

During the scrutiny of the Recruitment Rules non academic staff of IITD, it was observed that point no 17, 18 19 were incorporated in the approved RRs, without approval of the Ministry of Human Resource Development, which is mandatory as per Ministry of Finance OM No. F No 8(4) E-Coord.84 dated 15 October 1984. IIT-D was unable to provide the copy of the approval of the Ministry for the same. The RRs were amended by the IIT-D on the basis of resolution passed in the 199<sup>th</sup> meeting of BOG considering it as an approval of BOG for insertion and implementation of point no 17.18 & 19 in RRs. However, as per resolution of the above, BOG accepted the report of implementation committee and taken as to be implemented and instead of granting approval clearly mentioned that “The Board decided to discuss and take up the matter separately in the next meeting.” However, on the basis of above mentioned resolution the IIT, Delhi without waiting for the approval in next meeting, issued the notification. Further, BOG in its 200<sup>th</sup> meeting, dated 22.04.2019 no such approval was granted as per the copy of resolution furnished to audit. Hence, The IIT-D not only irregularly amended the RRs but also implemented the same (point no 17 of RRs) without formal approval of BOG as well as approval of Ministry.

In this regard, a Half Margin no. 02 was issued on 20/02/2020 but reply is still awaited.

**Para :5(b) Unauthorized expenditure of Rs. 44,53,014 without obtaining the approval of MHRD/ MoF for Mapping of Scales**

As per Memorandum F.No.8(4) E-Coord/84 dated 15/10/1984 of Ministry of Finance, the rules and bylaws of Autonomous Bodies which were fully or partly funded by the Govt. of India should invariably incorporate restrictive clause relating to the power of governing bodies of such organization in matter of creating of post, revision of pay and allowance of their staff.

During the scrutiny it was observed that on the basis of irregular incorporation of point no 17 in the recruitment rules of the IIT-D, that the IIT-D without obtaining the approval of Ministry and Ministry of Finance and only on the basis of approval of BoG mapped the scales of incumbents, serving in the Grade pay (GP) of Rs. 2400 to GP of Rs. 2800 and others working in the GP of Rs. 4600 to GP of Rs. 4800 with effect from November 5, 2016 and 156 officials were

irregularly awarded GP of Rs. 4800 and 59 officials were awarded GP of Rs. 2800. The action of IIT-D resulted in unauthorized expenditure of Rs. 44,53,014.

IITD is required to take action to recover the above amount from the employees under intimation to audit and take steps to stop this benefits till the approval of the Ministry of Finance is taken on this subject.

In this regard, a Half Margin no. 02 was issued on 20/02/2020 but reply is still awaited.

**Para: 6 Excess Payment of Rs. 137884.91 due to erroneous granting of increment on promotion after grant of MACP**

As per annexure – I of DOPT’s OM No. 35034/3/2008- Estt(D) dt. 19.05.2009 read with clarification of DOPT’s OM No. 35034/3/2008- Estt (D)(Vol. II) dt. 04.07.2017, benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the scheme. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same pay as granted under MACP Scheme. The MACP Scheme envisages only placement of official in the next immediate pay scale/grade/level after fulfilling of certain conditions. However, at the time of actual promotion if it happens to be in a post carrying higher pay than what is available under MACP Scheme, no pay fixation would be available and only difference of level would be made available. In this regard the Ministry vide its letter 2-8/2019-TS-I dated 3/09/2019 also directed IIT-Delhi that fixation of pay shall be strictly in accordance with the 7<sup>th</sup> CPC order dated 27.10.2017 issued by MHRD and the financial upgradation as per MACP scheme of the Government of India.

During the test check of following few cases of pay fixation on regular promotion (whether through LDCE or seniority cum fitness basis), it has been observed that additional increment has been granted on regular promotion after grant of MACP where benefit of pay fixation under FR 22(1)(a)(i) has already been granted: -

Sl. No	Name of Employee	Date of appointment	MACP	Promotion through LDE	Excess amt. paid (in Rs.)
1.	Ms. Poonam Bala Negi (EC 26728), Sr. Asstt.	22-11-2005 (as LDC/Jr. Asstt) in the GP 2000 (6 <sup>th</sup> CPC)	22-11-2015 in the GP Rs. 2400 (level 4) pay fixed under FR 22(1)(a)(i) 1.7.2015 8880+2000=10880 22.11.2015 9210+2400=11610	27.07.2018 pay again fixed under FR22(1)(a)(i) in level 5 by grant of additional increment. 1.1.2018 33300 (Level 4) 27.07.2018 34900(level 5) should have been Rs. 33900/-(level 5).	19365.81
2.	Sh. Amit Kumar (EC 26671), Sr.Asstt	03.06.2004 (as LDC/Jr. Asstt.) in the GP 2000 (6 <sup>th</sup> CPC)	03.06.2014 in the GP Rs. 2400 (Level 4) pay fixed under FR 22(1)(a)(i) 1.7.2013 8510+2000=10510 3.6.2014	27.07.2018 pay again fixed under FR 22(1)(a)(i) in level 5 by grant of additional increment 1.7.2018 34300 (level 4) 27.07.2018 35900 (level 5) should have been fixed at stage Rs.	20067.81

			8510+2400 = 10910 1.7.2014 9160+2400=11560 (Option to fix pay from DNI)	34900/-(level 5)	
3.	Ms. Sharanpreet Kaur Dhiman (EC 26528), Sr. Asstt.	04.08.2000 (as LDC/Jr. Asstt.) in the GP Rs. 2000 (6 <sup>th</sup> CPC)	04.08.2010 in GP Rs. 2400 (level 4) pay fixed under FR 22(1)(a)(i) 1.7.2010 8160+2000= 10160 4.8.2010 8470+2400=10870(by grant of one increment)	27.07.2018 pay again fixed under FR 22(1)(a)(i) in level 5 by grant of additional increment 1.7.2018 36400 (level 4) 27.7.2018 38100 (level 5) should have been fixed at the stage Rs. 37000/- (level 5)	34847.68
4.	Sh. Manoj Singh (EC 26838) Sr. Asstt.	22.02.2006 (as Group D attendant) in GP Rs. 1800	22.2.2016 in GP 1900 (level 2) pay fixed under FR 22(1)(a)(i) 1.7.2015 7370+1800=9170 22.2.2016 7370+1900=9270 (Rs. 24500 in level 2) 1.7.2016 7940+1900 = 9840 (Rs. 26000 in level 2) (option to fix pay from DNI)	22.7.2018 pay again fixed under FR 22(1)(a)(i) in level 3 by grant of additional increment 1.7.2018 27600 (level 2) 27.7.2018 28400 (level 3) should have been fixed at the stage Rs. 27600 (level 3)	19633.61
			<b>TOTAL AMOUNT</b>		<b>93914.91</b>

The excess payment so made be recovered from the above employees and other similar case may also be reviewed and similar action is taken under intimation to audit.

In this regard, a Half Margin no. 02 was issued on 20/02/2020 but reply is still awaited.

**Para:7 Non fulfillment of commitment in sustainability and environment towards community**

The IIT-Delhi established in the year of 1963 through IIT Delhi Act. It was declared an Institute of National Importance. In 2018 the institute has been declared as the Institute of Eminence. Being a prime institution of Delhi in the field of Science and Technology it was expected that the IIT-D to contribute to preserve the environment by using its capabilities in science and technology. It is also a social responsibility of IIT-D (as mentioned in the annual report) mentioning the commitments in sustainability and environment not only for its campus but also for the whole community.

It is, however, observed that till date IIT has not conducted any environment study. Further, it is observed that after 54 years of its establishment, IIT initiated some research projects on air pollution, e-rickshaw charging, water pollution, waste water, rain water harvesting etc. during July 2017 to January 2020, which have not been completed till date due to the lenient approach of IIT-D to fulfill its responsibility to provide a clean environment towards the community.

In this regard, a Half Margin no. 05 was issued on 20/02/2020 but reply is still awaited.

**Para: 8(a) Non-maintenance of teaching and non-teaching staff ratio.**

As per details provided by IIT-D, the ratio for the teaching to non-teaching staff is between 1:1.2.

From the records available at IIT-D, it was noticed that against actual deployment of 669 teaching staff, the number of deployment of non-teaching staff was 841. As per the prescribed norms it should have been 803. This resulted in posting of non-teaching staff in excess and also not in consonance with the ratio prescribed.

**(b) Shortfall in teaching and non-teaching posts**

Scrutiny of details regarding sanction strength and actual deployment of teaching and non-teaching staff in IIT-D revealed heavy shortfall in the actual deployment of teaching and non-teaching staff as compared to sanctioned strength. The shortfall ranged between 33.76 per cent to 37.50 per cent in teaching posts and 23.44 per cent to 37.27 per cent in non-teaching post respectively, as detailed below:

(Position as on 31/03/2019)

<b>Teaching</b>				
<b>Year</b>	<b>Sanctioned</b>	<b>Men in position</b>	<b>Vacant</b>	<b>% of vacant post</b>
2016-17	776	485	291	37.50
2017-18		487	289	37.24
2018-19		514	262	33.76
<b>Total</b>				<b>36.16</b>
<b>Non-Teaching</b>				
<b>Cadre</b>	<b>Sanctioned</b>	<b>Men in position</b>	<b>Vacant</b>	<b>% of vacant post</b>
Group A	110	69	41	37.27
Group B	273	209	64	23.44
Group C	471	335	136	28.87
<b>Total</b>	<b>854</b>	<b>613</b>	<b>241</b>	<b>28.22</b>

From the above table it can also be seen though the overall shortage in the teaching cadre was 36.16 per cent posts. This indicates that teaching standards were compromised in IIT- Delhi.

Further it is also mentioned that sanctioned staff strength is not in consonance with the ratio of 1:1.2 as intimated by IITD. Against the sanctioned strength of teaching staff of 776, the sanctioned of non-teaching staff should have been 931 but it is only 854. This issue may be looked into and necessary action may be taken accordingly.

In this regard, a Half Margin no. 09 was issued on 20/02/2020 but reply is still awaited.

**Para:9 Non maintenance of teacher and student ratio.**

As per rules the ideal ratio between teachers and student is 1:10, but this ratio is not being maintained in IIT, Delhi.

<b>Year</b>	<b>Faculty (teacher)</b>	<b>Student</b>	<b>Ratio</b>
2016-17	485	8330	1:17.17
2017-18	487	8754	1:17.97
2018-19	514	8864	1:17.24

It is observed that during last three years the student teacher ratio remained constant on higher side, which reflects that the students were deprived from getting better education facilities.

In this regard, a Half Margin no. 09 was issued on 20/02/2020 but reply is still awaited.

**Para:10 Irregularities in allotment of Institute's flats**

Statute 18 of the IIT provides that every employee of the Institute may be allotted an unfurnished house within the campus of the Institute for residential use, if available. The house allotment rules of the Institute provide that employees appointed on regular scales of pay, on deputation, appointed in visiting capacity and appointed on contract basis whether on regular scale of pay or on fixed emoluments are entitled to residence.

The audit scrutiny revealed that Institute has not followed the allotment norms as provided under House Allotment Rules of IIT and following irregularities were noticed.

**(A) Irregular retention of flats**

As per clause 11 B allotment rules 'for any assignment during the first year the house may be retained on payment of normal license fee as applicable to the occupied category of the house and during the second year on payment of ten times the license fee applicable. The house must be vacated after two years failing which holding rent (three times the market rent) shall be charged.

During the scrutiny of the records it is observed that the above mentioned rule was not followed by the IIT-D resulting in loss of revenue of Rs. (fill in the amount) due to charging less license fee than prescribed as detailed below:

Name & designation	Period of deputation	Organisation where posted	Licence fee charged	Licence fee to be charged		Total amount to be charged	Actual amount charged	Less charged
				Period	Amount per month			
Prof Santosh Kapuria	30/12/15 to 29/12/2020	Director, CSIR Chennai	1870	30/12/15 to 30/12/16	1870	22440	-22400	0
				31/12/16 to 30/12/17	18700	224400	-22400	202000
				31/12/17 to till date (25 months)	Must be vacate or 194700	4867500	-46750	4820750
<b>Total</b>								<b>5022750</b>
Prof Jagadesh Kumar	27/1/16 to 27/02/21	VC JNU	1870	27/01/16 to 26/01/2017	1870	22400	-22400	0
				27/01/17 to 26/01/2018	18700	224400	-22400	202000
				27/01/2018 to till date (13 month)	Must be vacate or 194700	2531100	-24270	2506830
<b>Total</b>		<b>0</b>						<b>2708830</b>
Prof. Suddhasata Basu	9/2/18 to 8/2/23	Director CSIR, Bhubneshwar	1870	9/2/18 to 8/2/19	1870	22400	-22400	0
				9/2/19 to 8/2/20	18700	224400	-22400	155200
				9/2/20 to till date	Must be vacate or 194700	194700	-1870	192830
<b>Total</b>								<b>348030</b>
<b>Grand Total</b>								<b>8079610</b>

It was also noticed that the IIT-D does not have any information, about the persons on deputation and who have been allowed to retain accommodation in IIT have also been allotted residences by the organization where he/she posted on deputation. This indicates the weak internal control mechanism in IIT-Delhi and lax approach of IITD towards such an important issue where revenue is involved. Other similar case may also be reviewed under intimation to audit.

**(B) Loss of Rs.66,720 /-due to excess lease payment**

During the scrutiny of the records it was noticed that IIT, Delhi has provided private accommodations outside the IIT campus to three of its officials (i) Dr. Aditya Agnihotri, 16817 (ii) Dr. Tapan Kumar Nagak, 16869 (iii) Dr. Vansi Krishna Chalamalla, 16870. As per agreement between owner of the flat and IITD, these accommodations were hired on lease @ Rs.42,000/- w.e.f 01.12.2019, Rs. 40,000/- w.e.f. 01.01.2019 and Rs.51,000/- pm w.e.f. 10.1.2019 respectively. For this purpose IITD paid to its two officials lease rent @ Rs. 35000/- pm. In this regard following is observed:

- a) No document/approval/ authorization was provided to audit for providing private accommodation outside the campus.

b) As per the records in each category there were many flats lying vacant and could have been allotted to these officials

Thus, this action of IITD has led to extra payments as detailed below:

Sl. No.	Name	B.P. (Rs.)	HRA Due (Rs.) (24%)	Lease Rent Allowed (Rs.)	Over-paid (Rs.)	Period	Months	Total (Rs.)
1.	Sh. Aditya Narayan Agnihotri, 16817	104500	25080	35000	9920	21.12.2018 to 31.03.2019	3.30	32736
2.	Ms.Vansi Krishna Chalamalla, 16870	92600	22224	35000	12776	10.01.2019 to 31.03.2019	2.66	33984
<b>Total</b>								<b>66720</b>

As there was no rule provision under the IITD Act for providing compulsory accommodation to its officials, IITD incurred an extra expenditure of Rs. 66,720/- .

In this regard, a Half Margin no. 14 was issued on 20/02/2020 but reply is still awaited.

**(C) Loss of revenue Rs. 9.42 lakh due to non-allotment of vacant flats**

The flat/accommodation to be allotted shall be the type to which the person is eligible. An employee of the Institute who has been allotted accommodation shall be liable to pay license fee as provided under Rule.

However, it has been noticed that the Institute has 1308 flats and out of which 1030 flats have been occupied and remaining 278 flats are vacant till date. Thus IITD has suffered a loss of revenue to the tune of Rs. 9.42 lakh as detailed below:

Sl. No.	Types of flats	Total Flats	Occupied Flats	Vacant Flats	License Fee per month	Total License Fee	Total License fee of one financial year (2018-19)
1.	I	01	01	-	2280	-	
2.	IIA/East Campus	17	11	06	1670	10020	120240
3.	IIA/Vikrashila	96	89	07	1870	13090	157080
4.	IIB/West Campus(01 to 08)	08	07	01	1670	1670	20040
5.	IIB/East (1 to 10) Campus	10	10	-	1380		
6.	IIB/East Campus (11 to 18)	08	08	-	1670		
7.	IIIA/East Campus North Avenue	32	27	05	1380	6900	82800
8.	IIIA/Taxila West Campus	44	44	-	1270		

9.	IIIA/West Campus Multistory Houses	48	48	-	1270		
10.	IIIB/West Campus (Duplex)	20	19	01	1190	1190	14280
11.	IIIB/East Campus (Duplex)	70	68	02	1190	2380	28560
12.	IVA/Mini Campus West Campus	16	15	01	680	680	8160
13.	IVB/Vaishali West Campus	72	68	04	680	2720	32640
14.	IVC/East Campus	40	38	02	680	1360	16320
15.	D type	32	23	09	640	5760	69120
16.	C type	49	42	07	470	3290	39480
17.	B type	399	235	164	310	50840	605760
18.	A type	346	277	69(62+7)	150 & 190	9300+1330	127560
<b>Grand Total</b>		<b>1308</b>	<b>1030</b>	<b>278</b>			<b>941880</b>

It is suggested that efforts may be made to allot these vacant flats to the eligible employees to generate revenue.

**(D) Undue benefit amounting to Rs. 10.80 lakh to contractual staff**

As per Note 1 below Rule 3 “Persons employed against temporary position in Institute’s projects such as Thrust area, R& D projects and Institute’s sponsored projects, are eligible for earmarked accommodation for such employees. Further, all persons employed again sponsored projects of IRD would be considered for IRD earmarked houses for which separate rules have been approved.” Audit noticed that Institute had allotted 11 accommodations to the contractual staff and allotments were not as per norms of the Institute. The employees employed under IRD projects were provided the Institute’s accommodation instead of earmarked accommodation at normal rent for which they were not eligible. Audit further observed that the persons, to whom IIT accommodation was provided were employees of private organization which was in contrary to the above provision.

The details of such cases along with rent recoverable from them are detailed below:

Sl. No.	Name and Emp. Code	Department	House No.	Market rent	Total rent for one year
1.	Mr. Sunil Dutt	IRD Project	A-7/A-4	5,400	64800
2.	Mr. Dharam Singh	Cook(FGH)	A-7/D-2	5,400	64800
3.	Sh. Rajender Kumar	Cook (BHM)	A-7/D-3	5,400	64800
4.	Sh. Kapil Dev Sah	Cook (BHM)	A-8/A-2	5,400	64800
5.	Ms. Poornima Singh	IRD Project	A-8/A-3	5,400	64800
6.	Sh. Dinesh	IRD Project	A-14/B-1	7,000	84,000
7.	Sh. Himanshu Kumar	IRD Project	A-14/B-4	7,000	84,000

8.	Sh. Ranbir Singh	FLC, BHM	A-15/C-1	7,000	84,000
9.	Sh. Ravindra Singh	MTE(FGH), BHM,	A-15/D-2	7,000	84,000
10.	Sh. Tara Giri	Cook (FGH), BHM	A-16/C-2	7,000	84,000
11.	Sh. Babinder	Cook, BHM	A-17/A-3	7,000	84,000
12.	Sh Mahender	FITT	A-16/D-4	7,000	84,000
13.	Mrs. Himani vashishtha	FITT	A-17/A-1	7,000	84,000
14.	Sh Chandan Singh Bisht	FITT	A-17/C-1	7,000	84,000
	<b>Total</b>				<b>10,80,000</b>

It is stated that market rent may be recovered from the allottees who were not the contractual employees of IIT-D from the date of allotment as the allotment date was not furnished by the IIT-D to audit. Other similar cases may also be reviewed under intimation to audit.

**(E) Provided two accommodations at same time**

Audit further noticed that in two cases the Institute has allotted two accommodations, to the same official, at the same time in contrary to the above provision, as there is no provision of allotment of two flats at a time in allotment rules. The details of officials are as under:

Sl. No	Name & Emp. Code	House No.	Date of allotment	Rent charges by IIT	Market rent on one flat	Period of irregular occupation in months	Total market rent
1.	Sh. Ram Pal Singh, (26591)	A-6/B-1, A-6/B-2	24/10/2013	Normal Rent	5400	65	3,51,000
2.	Sh. Amit Kumar, (26671)	A-8/A-5, A-8/A-6	19/02/2014	Normal Rent	5400	61	3,29,400

The IIT-Delhi must initiate action against the defaulter to vacate the one house and also recover the market rent for the II house from the date of allotment and responsibility for such carelessness may also be fixed. Similar other issues may also be reviewed under intimation to audit.

**(F) Irregularities in allotment of accommodation on medical ground**

Rule 9 of allotment rules of IIT-D provides that out of turn allotment of ground floor flats in multi-story blocks for all those who are already in occupation of the Institute's residence will be considered for a house one category below except A, B, IVB and V on medical grounds by applying to the Estate Officer.

Audit noticed that Institute contrary to the provisions of above mention rule IIT-D allotted 18 flats on medical ground (**including** 7 occupants as pointed out in the report of 2015-16 & 2016-17) were allotted on permanent basis though there was no provision of permanent allotment in the rule as detailed below:

S. No.	Name, E.C.	House No.	Allotment Date
1	Sh. Omvir, (50324)	B-14/A-3	07.2010
2	Sh. Hatan Gaur, (50224)	B-21/A-2	29.07.2012
3	Sh. Harish Chand Papnoi, (50496)	B-15/A-2	11.02.2014
4	Sh. B.G.Goswami, (50275)	B-8/A-3	07.11.2014
5	Sh. Jagdish Singh, (50303)	B-18/A-1	24.04.2017
6	Sh. Rajeev Kumar Dahiya, (26646)	B-3/A-2	07.06.2017
7	Sh. Kapil Kumar, (26722)	B-21/B-3	26.09.2017
8	Sh. Dhan Singh, (50071)	B-20/A-1	15.01.2015
9	Sh. Sunil Dutt (IRD)	A-7/A-4	27.10.2015
10	Sh. Sunil Kumar, (26688)	B-16/A-2	08.06.2016
11	Sh. Ramesh Chand, (50608)	B-9/A-3	23.01.2017
12	Sh. Raj Pal, (50368)	B-25/A-2	02.03.2017
13	Sh. Dhanbir Singh Rawat, (50265)	B-18/A-3	10.11.2017
14	Smt. Sunita Yadav, (50709)	B-18/A-2	18.12.2017
15	Sh. Kishan Kumar, (50663)	B-19/A-2	18.01.2018
16	Sh. Somvir, (27005)	B-12/A-3	31.01.2019
17	Sh. Gaurav Munjal, (16701)	IVC/I/D-1	26.08.2019
18	Dr. L. Pangerlemba, SMO,IITD	IVC/XIV/B-3	27.08.2019

Further 4 flats out of 18 flats were allotted on the basis of illness of their parents, as detailed below, which is not covered under the allotment rules of IIT-Delhi.

1	Sh. Sunil Dutt (IRD)	A-7/A-4	27.10.2015	Father illness
2	Sh. Somvir, (27005)	B-12/A-3	31.01.2019	Mother illness
3	Sh. Gaurav Munjal, (16701)	IVC/I/D-1	26.08.2019	Mother illness
4	Dr. L. Pangerlemba, SMO,IITD	IVC/XIV/B-3	27.08.2019	Mother illness

It is stated that such irregular allotment of IIT accommodation may please be avoided and suitable action may be taken in all above cases under intimation to audit.

In this regard, a Half Margin no. 03 was issued on 20/02/2020 but reply is still awaited.

#### **Para:11 Overspending an amount of Rs.396.27 crore under Earmarked and Endowment Funds**

Indian Institute of Technology creates several earmarked funds for some specific purposes. During the scrutiny of Balance Sheet for the year 2018-19 it was observed that the IIT-D incurred excess expenditure of Rs.396.27 crore under earmarked and Endowment funds as per the details furnished below.

Sl.No.	Details of excess expenditure	Amount(Rs.)
1	Benevolent Fund	-3668679
2	Research and Development Promotional Fund	-3929246045
3	Endowment Funds	-29778937
	<b>Total</b>	<b>-3962693661</b>

The reasons for the excess expenditure and sources from where such excess expenditure incurred were not furnished to audit. IIT-D may initiate immediate steps to recoup the excess expenditure under intimation to audit.

In this regard, a Half Margin no. 04 was issued on 20/02/2020 but reply is still awaited.

**Para:12 Splitting up of purchases to avoid obtaining approval of appropriate Competent Financial Authority**

As per Rule 1.1 (iv) read with Rule 4.4.1 of Comprehensive Stores & Purchase Rules 2008, purchase should not be split to avoid obtaining approval of appropriate Competent Financial Authority. As per procurement procedure of IIT-D based on GFR 2017, purchases are classified in three categories as per details furnished below:

Minor Purchase- (Rs 25000 to Rs 2.5 lakh) constitution comprising of three faculty members/ Group A officers. PFC to be approved by HOD/HOC/PI

Medium Purchase- (above Rs. 2.5 lakh and upto 25 lakh) constitution of the committee comprising of three faculty members/Group A officers + HOD/PI or his nominee

Major Purchase- (above Rs. 25 lakh) Constitution of the committee Chairman (nominated by Director), buyer, two experts, AR/DR Accounts and AR/DR (Stores). The PFC to be approved by the director

During the scrutiny of records, it was observed that department of Electrical Engineering (BEEN) purchased a Super Micro X86 Server on 16/10/2018 from M/s Netweb Technologies India Pvt Ltd at a cost of Rs.17,28,499.50 and the same was supplied to IIT-D on 28/11/2018. Further it was noticed that the IIT-Delhi (Department of Computer Science and Engineering) issued a repeat order of the above mentioned server which was approved on 17/12/2018 and sanction was granted on 04/01/2019. The same was supplied and installed on 31/01/2019. The above details elucidate that the IIT-D split the purchase of the same article to avoid the procedure prescribed to purchase the article having purchase value above Rs. 25 lakhs because the budget requirement of the department of computer Science and Engineering for the year 2018-19 clearly mentioned the requirement of GPU server and multicore server. Audit is of the opinion that such practices should be avoided in future and prior assessment of every requirement be made to follow the prescribed purchase rules.

In this regard, a Half Margin no. 04 was issued on 20/02/2020 but reply is still awaited.

**Para:13 Non recovery of excess expenditure and interest amounting to Rs. 94,78,887/-**

The India International Science Festival 2015 was organized at IIT Delhi in December 2015. The organizers of the fest were VIBHA, TIFAC, DST and Inspire. The AMU was signed among the organizers and IITD, however, same was not furnished to audit. The expenditure, for organizing the fest, of Rs. 281,02,563 was incurred by the IIT-Delhi and in this regard IIT-D stated that this amount was to be recouped by the Organizers mentioned above. During the audit it was observed that an amount of Rs. 200 lakh was recouped by the TIFAC during March 2016 to April 2016 but the remaining amount of Rs. 81,02,563 is still recoverable from the other organizers. The non-payment of balance amount not only resulted in loss of Rs.81,02,563 but also resulted into a loss of interest of Rs. 13,76,324.

The IIT Delhi must initiate action to recover the balance amount along with interest from the organizers.

In this regard, a Half Margin no. 06 was issued on 20/02/2020 but reply is still awaited.

**Para:14 Non recovery of TDS amounting to Rs. 5.63 crore from income tax department**

Tax Deducted at Source (TDS) is the sum that is deducted from a taxpayer's income like salary, interest from bank accounts, rent etc. If the TDS collected is more than what you owe to the government, the excess tax can be claimed as an income tax refund under Section 237 of the Income Tax Act, 1961.

During the scrutiny of the records of IIT-D it was observed that an amount of Rs 5.63 crore is deducted as tax deduction at source which has been claimed as refund along with interest in the Institute's income tax return, but the same has not been received so far. The year wise detail of pending refund along with interest till date is shown below.

<b>I. Year</b>	<b>II. Amount of refund</b>	<b>III. Interest @ 4% (SBI Interest)</b>	<b>IV. Total</b>
2010-11	561551.00	269544.48	831095.48
2011-12	496982.00	208732.44	705714.44
2012-13	437506.00	157502.16	595008.16
2013-14-	1546648.00	463994.40	2010642.4
2014-15	770667.00	184960.08	955627.08
2015-16	1970845.00	354752.10	2325597.1
2016-17	3363374.00	403604.88	3766978.88
2017-18	18602101.00	1116126.06	19718227.06
2018-19	25449212.00	0	25449212
<b>Total</b>	<b>53198886.00</b>	<b>3159216.6</b>	<b>56358102.6</b>

Further, it was also noticed that an amount of Rs. 3,28,99,114.00 was also deducted from the bank account of IIT-D as a demand on perquisites and interest amounting to Rs.

3,28,99,114.00 for which an appeal was filed in 2016. This resulted in loss of revenue to the IIT-D to the tune of Rs.8.93 crore.

IITD may initiate vigorous efforts to settle this issue with Income Tax authorities and recovered the pending amount from the Income tax department under intimation to audit.

In this regard, a Half Margin no. 07 was issued on 20/02/2020 but reply is still awaited.

**Para:15 Non recovery of debit balances**

The Industrial Research & Development (IRD) Unit was specifically set up in the Institute to provide specialized administrative and managerial support for the operation of Sponsored Research Projects, Consultancy Jobs and other related R&D activities.

During the scrutiny of records it was observed a Sum of Rs.335.11 crore pertaining to the projects undertaken by the IRD, has been shown as debit balance for the last five years as per details furnished below.

<b>Year</b>	<b>Debit balance</b>	<b>Bank interest @ 4%</b>	<b>Total</b>
2014-15	310880737.00	49740917.90	360621654.90
2015-16	503772500.00	60452700.00	564225200.00
2016-17	567652457.00	45412196.60	613064653.60
2017-18	1192376359.00	47695054.40	1240071413.40
2018-19	573148813.00	0	573148813.00
<b>Total</b>	<b>3147830866.00</b>	<b>203300868.90</b>	<b>3351131734.9</b>

The above table elucidates that due to non-recovery of these amounts there was not only a loss of revenue to the tune of Rs. 314.78 crore but also a loss of interest amounting to Rs. 20.33 crore. Hence, IIT-Delhi may initiate action to recover those amounts/balances from the concerned project authorities along with interest under intimation to audit.

In this regard, a Half Margin no. 07 was issued on 20/02/2020 but reply is still awaited.

**Para:16 Excess claim of Depreciation on vehicles**

As per Para 3.4 of Uniform format of accounts prescribed by the Ministry of HRD, assets are valued at cost less accumulated depreciation and Depreciation on fixed assets may be provided on Straight line method, at the rates prescribed by Ministry of HRD. In case of vehicles it is 10 per cent.

During the scrutiny of the record it was observed that IIT charged 12.5% depreciation on Vehicles instead of 10% since inception. This resulted in overcharging of depreciation as per details furnished below

Total value of Vehicles as on march 2019	Total Depreciation charged @ 12.5% upto March 2019	Amount of Depreciation to be charged @10%	Excess claim of Depreciation upto March 2019
8413014	5661746	4529397	11,32,349

The excess claim of depreciation of Rs.11.32 lakh not only reflects the reduced value of assets but also reflects the excess expenditure by the same amount, which finally resulted into furnishing a deficient Utilization certificate to Ministry by depicting excess expenditure.

In this regard, a Half Margin no. 07 was issued on 20/02/2020 but reply is still awaited

**Para:17 Non transfer of NPS fund to designated fund.**

As per the guidelines of NPS, the contribution of funds under NPS including employee share and employer fund has to be deposited online in the NDSL designated fund

During the scrutiny of the records it was observed that IIT-D has not deposited an amount of Rs. 18.39 lakh pertaining to NPS fund to the designated fund, as per details furnished below:

S.no	Emp. code	Name	Period	Amount	Reasons
1.	16423	Divya Diwedi	09/2012 to 12/2019	846171.00	Not applied for PRAN
2.	16691	Debanjan Bhowmik	02/2017 to 12/2019	343131.00	Not applied for PRAN
3.	16726	Harshan Jagadesh	08/2017 to 12/2019	417080.00	Not applied for PRAN
4.	16800	Kaushik saha	07/2018 to 12/2019	209973.00	Not applied for PRAN
5.	16985	Manabendra Saharia	11/2019 to 12/2019	22324.00	Not applied for PRAN
			<b>Total</b>	<b>1838679.00</b>	

However, reasons for not applying for PRAN were not made available to audit. The IIT-D must initiate immediate action to transfer the amount of Rs. 18.39 lakh to the designated fund.

In this regard, a Half Margin no. 08 was issued on 20/02/2020 but reply is still awaited.

**Para:18 Irregular counting of past service for pensionary benefit**

The test checks of service records of IITD revealed that the IIT circulated an internal advertisement no E-II/02/93(i) dated 11/03/1993 for the permanent and temporary employees working in the Scheme/projects/Appointed through regular selection, to fresh appointment to fill up the different vacant posts. During the scrutiny it was observed that IIT appointed Sh. Pradeep Kumar Saxena as mechanic in the scale of Rs. 975-1540. Mr. Saxena on 1/5/1995 submitted an application to count his past service from 22/11/85 to 1/7/94 rendered in IRD department. The IIT vide its letter dated 28/7/2000 irregularly treated the past service of 14/2/91 to 1/7/1994 as

qualifying service for the purpose of pensionary benefits. The act of the IIT-D was irregular because the employee was employed on the basis of qualifying the test and interview and the advertisement was for fresh appointment and there was no mention for counting of previous service. Further the said employee before joining in IIT-D, worked in temporary capacity under the project on contract basis in IRD. Hence qualifying the past temporary service for pension benefit is irregular.

Further, it was also noticed that the daily wages services of the 82 employees were irregularly counted for 240 days for pensionary benefits. However, overall financial impact could not be ascertained as the requisite information was not furnished to audit.

In this regard, a Half Margin no. 08 was issued on 20/02/2020 but reply is still awaited.

**Para19: Unsettled Scooter and Computer Advance**

As per compendium of rules of advances the Government Servant has to purchase the article for which the advance has been taken, within one month of the grant of advance and subsequently the same has to be mortgaged with the department.

The scrutiny of the advance register revealed that the concerned officials have not submitted the details of the articles purchased within the prescribed time limit i.e. one month. Further, the mortgaged details were also not furnished as per the register maintained. It was also noticed that the computer advance was granted to the persons who were not eligible for that advance. The details of the persons who did not submit the details of the purchase of the article is furnished below.

S.no	Name of the person	Designation	Type of Advance	Date of sanction of advance	Amount of advance
1	Rajinder Singh	Jr. Mech	Scooter advance	14/09/2017	24000
2	Vir bhan singh	Asstt. Engin	Personal Computer	14/07/2015	30000
3	Jagbeer singh	JTS	-do-	14/07/2015	30000
4	Ratan chand	Attendant	-do-	15/07/2015	30000
5	Ramesh chander	Attendant	-do-	23/09/2015	30000
6	Amit kumar	Attendant	-do-	17/07/2016	30000
7	Kundan singh	Helper	-do-	11/07/2016	30000
8	Jasbir	Attendant	-do-	11/07/2016	30000
9	Sanjeev Kumar	Attendant	-do-	05/08/2016	30000
				<b>Total</b>	<b>264000</b>

The IIT-D has not initiated any action to recover the amount of advance along with interest from the defaulters. Audit suggests that violation of GFRs may be avoided in future and necessary documentation /recovery may be initiated under intimation to audit.

In this regard, a Half Margin no. 08 was issued on 20/02/2020 but reply is still awaited.

**Para:20 Irregular payment of Nursing Allowance amounting to Rs. 4800/.**

As per Ministry of Finance vide letter no.T19051/03/2013-E.IV dated 19<sup>th</sup> July 2018 Nursing Allowance will be admissible to nursing personnel during absence of more than 30 days due to leave, training, tour etc., however, duration of such leave will be restricted to maximum 60 days, beyond 60 days leave/absence, the Nursing Allowance will not be admissible. During test check of records of IITD it was noticed that Hawaibam Ronibala Devi, Staff Nurse was on maternity leave from 20.5.2017 to 15.11.2017 and Child Care Leave from 16.11.2017 to 29.01.2018 and she was absent from place of duty for more than two months but Nursing allowance was paid to her, which is inadmissible:

Sl. No.	Name of the employee	Employee code	Period of leave	Absent	Nursing Allowance
1.	Ms. Hawaibam Ronibala Devi	26989	20.05.2017 to15.11.2017 (ML) & 16.11.2017 29.01.2018 (CCL)	20.05.2017 to 29.01.2018	4800

In this regard, a Half Margin no. 08 was issued on 20/02/2020 but reply is still awaited.

**Para:21 Difference of Rs. 9,72, 33,720/- in e-Journal stock register.**

During the test check of records of IITD it was observed that an addition of Rs. 13,33,09,569/-was made under the 'Sub-head-e journals' in its annual accounts 2018-19 at Schedule-6-Fixed Assets by IITD. On the other hand the entry made in stock register maintained in IITD in respect of e-journals was for Rs.23,05,43,289/-.The difference of Rs. 9,72,33,720/- could not be clarified by IITD.

In this regard, a Half Margin no. 14 was issued on 20/02/2020 but reply is still awaited.

**Para:22 Inadmissible grant of income tax rebate u/s 80D amounting to Rs.60951.**

Section 24 (b) of Income Tax Act 1961-2019 (No.2) defines that benefit of interest on house property loan can only be availed if the said property has been acquired.

A test check of records of Income Tax calculation revealed that the following officials were allowed rebate u/s 80D before acquiring the property.

The cases where loan was sanctioned in joint name and the entire benefit of the deduction was given to single loan applicant is also as under:

<b>(I)Prof. Shankar Prakriya (15808)</b>		
Amount of interest as per certificate by bank=	Rs. 1,27,199	
Deduction allowed under section 80 D of Income Tax Act 1961 (F.Y 2018-19)	Rs. 1,27,199	
Date of possession letter 28.09.2018		
Admissible period for deduction 06 months (28.09.2018 to 31.03.2019) i.e. 50% of (Rs.1,27,199/2) =	= Rs. 63,599	
Admissibility of deduction due to joint name 50% (63599/2) =	Rs. 31,800	
Excess deduction = (1,27,199-31,800)=	<b>Rs. 95,399</b>	
<b>Tax payable</b>		<b>Rs.32741</b>
<b>(i) Prof. Anupam Shukla (16097)</b>		
Total deduction allowed by IIT (F.Y 2018-19) u/s 80D	=Rs. 2,00,000/-	
Interest paid as per bank certificate (F.Y 2018-19)	= Rs. 361221/	
Loan issued in joint name hence, admissibility of loan becomes 50%	= Rs.180610/-	
Excess inadmissible deduction allowed by IIT =(2,00,000- 180610)	= <b>Rs. 19390/-</b>	
<b>Tax payable</b>		<b>Rs. 6655</b>
<b>(ii) Prof. Anil Verma (16560)</b>		
Total deduction allowed by IIT (F.Y 2018-19) u/s 80D	= Rs.2, 00,000/	
Interest paid as per bank certificate (F.Y 2018-19)	= Rs. 1159/-	
Loan issued in joint name hence, admissibility of loan becomes 50%	= Rs.1,30,824/	
Excess inadmissible deduction allowed by IIT (2,00,000- 1,30,824)	=Rs. <u>69,176/-</u>	
Tax Payable		+Rs.21555
		<b>Rs. 60951</b>

Income Tax due on above inadmissible deductions may be recovered from respective officials along with interest and be deposited to income tax department under intimation to audit.

All other cases may also be reviewed (including previous years rebate allowed and income tax due along with interest (if any)) for inadmissible deduction be recovered from the respective officials.

In this regard, a Half Margin no.14 was issued on 20/02/2020 but reply is still awaited.

### **Para:23 Submission of incorrect / Inaccurate Utilization Certificates to MHRD**

Other than its own generated income IITD receives grants under various heads from MHRD to meet out its various expenses. As per MHRD guidelines after completion of financial year, the utilization certificates (UCs) has to be submitted to the granting agencies in the next financial year for each head under which the grant has been received during previous year. Utilization Certificate contains specific columns for filling up details of unspent grant of previous year, interest earned thereon, total grant received in current year, total fund available, expenditure incurred and closing balance etc.

As per 'Schedule 9-Grants/Subsidies' of annual accounts 2018-19, IITD had previous unspent grant for Rs. 120.08 crore, additional grant received during the year was Rs.631.29 crore and after expenditure closing balance of unspent grant was Rs. 124.10 crore. IIT, Delhi issued separate utilization certificate for the grants received under each head.

Test check of Utilization Certificates submitted to MHRD revealed the following description:

- (i) As per UCs for the grant OH-35” creation of capital assets for Science Park”, expenditure of Rs. 11.00 crore was made and remaining balance was for Rs. 19.00 crore, while on the other hand NIL expenditure was shown in Schedule 9 of annual accounts for the year 2018-19.
- (ii) Similarly, UCs against the grant OH-35 “creation of capital assets’ was submitted by IITD showing full utilization of grant of Rs. 76.71 crore while in Schedule 9 of annual accounts, there was an expenditure of Rs. 107.84 crore by adding Rs. 31.13 crore from its own fund.

In this regard IIT, Delhi submitted that in point no. 1 the difference of Rs. 11.00 crore is an advance to NBCC and not taken in Schedule 9, but shown in UC. For the point no.2 IITD clarified that it is a book adjustment for correction of previous year entries. Audit is of the opinion that any adjustment made for grants or any other differences between Schedule 9 and UC, required to be appeared into the UCs mentioning the note there under.

In this regard, a Half Margin no. 14 was issued on 20/02/2020 but reply is still awaited.

**Para:24 Irregular expenditure of Rs. 9.59 crore under the head ‘salary’.**

Test check of records of IIT D in respect of grants received from MHRD on account of salary under the head OH36 revealed that IITD had previous year’s unspent balance of Rs. 15.76 crore, whereas additional grant received from MHRD for the current year 2018-19 was Rs. 238.02 crore. Against the total grant of Rs. 253.78 crore (Rs.238.02+ Rs.15.76) expenditure of Rs. 263.37 crore (263.13+ 0.24) was made during the year 2018-19, resulting into an excess expenditure of Rs. 9.59 crore from the salary head. Audit observed that IITD did not obtain any approval from MHRD to make the excess expenditure of Rs. 9.59 crore on account of salary but only get it approved in its BOG. Thus in the absence of approval from Ministry, the expenditure of Rs. 9.59 crore incurred by IITD was found irregular.

Moreover, the excess expenditure incurred by IITD of Rs. 9.59 crore was shown as grant receivable in the annual accounts. IITD could not furnish any of the correspondences held with MHRD to recoup this excess expenditure of Rs. 9.59 crore in next financial year. Hence, showing the salary grant receivable for Rs. 9.59 crore is irregular.

In this regard, a Half Margin no. 14 was issued on 20/02/2020 but reply is still awaited.

**Para:25 (A) Irregular payments of arrear of allowances amounting to Rs. 4.31 crore/-**

MHRD vide its letter no. 15-4/2017-7TC,GOI , dated 27.10.2017 and subsequent letter no. 15-1/2017-TC (Vol II), dated 29.12.2017 and 15-4/2017TC/GOI dated 31.01.2019 issued guidelines for revision of pay of faculty, Scientific/Design staff and non-teaching staff as per recommendation of 7<sup>th</sup> CPC.

As per point no. 10(i) of the above circular revision of pay was to take effect w.e.f 01.01.2016 and its arrear were to be paid during financial year 2017-18.

Point no. 10(ii), in continuation to the above, circular no. 342/15-4/2017-TC/, dated 31.01.2019 and corrigendum no. 344 dated 01.02.2019 was also issued by GOI/MHRD/Department of Higher Education. Revision of allowances took effect from 01.07.2017 as per guidelines of these circulars, but no guidelines were furnished by IITD for payment of arrears of allowances for the period 01.07.2017 to 31.01.2019. IITD made payment of Rs.4,30,94,427/- to its officials on account of arrear of allowances without any approval from competent authority i.e. MHRD. The payment of arrear of allowance made to IITD officials without the approval of competent authority i.e. MHRD stands irregular as per rule.

**Para:25(B) Irregular payment of Rs. 43.10 crore by violating MoF guidelines.**

MHRD had given clear guidelines for revision of pay of allowances of the staff in the above said circulars. As per point no. 5 (iii) of OM no. 1//2016 III(A) GOI dated 13.01.2017, **“in no case the government support shall be more than 70 percent of the additional final impact for revision of 7<sup>th</sup> CPC”**.

During the audit it was observed that IITD violated the guidelines of MoF and MHRD and allowed revision of pay & allowances to its officials without making any financial contributions from its internal income. The entire payments of Rs. 43.10 crore on account of revision of 7<sup>th</sup> CPC was made from MHRD’s grants under the head salary. IITD could not furnish any of the approval by MHRD or MoF in this regard. Hence, the payment of arrear of salary and allowance amounting to Rs. 43.10 crore as arrear and future revised enhanced payment due to adoption of 7<sup>th</sup> CPC fro MHRD grants stands irregular.

In this regard, a Half Margin no. 14 was issued on 20/02/2020 but reply is still awaited.

**Para:26 Irregular payment of honorarium amounting to Rs.19.66 crore to the Institute's staff.**

As per DOPT OM No. 1711/9/85-Estt. (Allowances), dated 23.12.1985, delegation of powers to HODs of Departments in respect of honorarium is maximum of Rs. 2500/-in each case in a year.

IIT, Delhi paid honorarium amounting to Rs. 1995.63 lakh to its officials under various heads i.e. JEE, IRD, CEP, QIP, JAM, GATE, FITT etc. during 2018-19.

<b>Particulars</b>	<b>Amount</b>
Grants	2939234
CEP	21288573
INRECEP	219587
QIP	284500
GATE-JAM	19519132
JEE	12280300
IRD	117655530
FITT-IRD	6005542
MISC.HON	19371432
<b>TOTAL</b>	<b>19,95,63,830</b>

Audit observed that in the year 2018-19 in IITD, in each case , honorarium of more than Rs. 2500/- was paid which resulted into an over payment of Rs. 1966.28 lakh. Audit suggests that this over payment may be recovered from the concerned officials and further excess payment beyond Rs. 2500 under the head 'Honorarium' be stopped in future.

In this regard, a Half Margin no. 14 was issued on 20/02/2020 but reply is still awaited.

**Para:27 Excess payment of Rs. 7, 26,366/- due to employment of extra drivers.**

IIT, Delhi has 10 four wheelers i.e. two buses, one maruti gypsy, two tractors, one ambulance and four cars for official use. IITD has employed 16 drivers i.e three drivers on regular basis and 13 drivers on contractual basis during 2018-19. During the audit it was noticed that out of these 16 drivers, four drivers are engaged for two buses long duty hours, three drivers for ambulance (round the clock for three shifts eight hours each) two drivers for two tractors and four drivers for cars. A maruti gypsy is being used by security unit and is to be driven by the contractual /regular security staff. Hence, three drivers were found to be extra. From the records it was also noticed that average monthly payment made to drivers during 2018-19 is Rs. 20,176/- p.m. per person. Thus extra expenditure paid on account of payment to drivers for the period

2018-19 is calculated as Rs. 7,26,336 ( Rs. 20176\*12 months \*3 persons). It is suggested that this extra expenditure may be stopped without any further delay under intimation to audit.

In this regard, a Half Margin no. 14 was issued on 20/02/2020 but reply is still awaited.

**Para:28 Non recovery of contribution on account of pension and gratuity from other departments**

As per amendment to SR-307 dated 22 August 1983 in notification no F.1(1) E-III (b)/76 dated 19/04/1976 “The contribution for leave salary or pension, due in respect of a Government servant on foreign Service may be paid annually within fifteen days from the end of a financial year and if the payment is not made within the said period, interest must be paid to Government on the unpaid contribution”.

During the scrutiny of the records it is observed that the following officials were on deputation in respective departments and above mentioned contribution was not received from the respective departments.

S. no	Name	Designation	Period of deputation	Department where posted
1.	S.N. Tiwari	Assistant Registrar	16.04.19 to till date	Gautam budha university
2.	Ruchi Sanotra	Junior Assistant	31.12.15 to 31.10.19	Financial Intelligence Unit-India
3.	Prof. Harish Hirani	Professor	16.3.16 to 15.3.21	CSIR
4.	Prof. S. Basu	Professor	9.2.18 to 8.2.23	CSIR
5	Prof. Kanika T. Bal	Professor	20.8.17 to 21.12.17	SFU Canada
6	Prof. Jayan Jose Thomas	Professor	10.1.17 to 31.12.17	Kerala Govt
7.	Prof. Ranjan Bose	Professor	29.8.18 to 28.8.23	IIT Delhi

It is recommended that efforts may be made to recover this amount from the departments concerned and compliance shown to next audit.

In this regard, a Half Margin no. 10 was issued on 20/02/2020 but reply is still awaited.

**Para:29 Delay in installation of various imported equipment’s procured by various Departments of the IIT.**

The Comprehensive stores and purchase rules (2008) of the IIT Delhi provides that a record of all purchases including the purchases through project funds shall be maintained by the Institute. A record of all items of non-consumable in nature i.e. Permanent Assets Category shall be recorded in the PA-Asset Register and the Limited Time Assets category in the LTA Assets Register by the SPS of the Institute.

Scrutiny of purchase records (imported equipments) revealed that IIT procured various imported equipments but these equipments were installed late and delay ranged between 17 days to 10 months. The details of these equipments are furnished in **Annexure 2**.

Further it was also observed that the delayed installation of these equipment not only resulted in lapse of warranty period of these equipments but also delayed the outcome of laboratory/research work due to deficit planning of the Institute. Audit is of the view that proper planning should have been done by the Institute before purchase of the said equipment. In response to audit observation the Institute stated the main reason of delay is generally due to non-compatible infrastructure at the site of installation. The desired work/requirement to install the equipment is being done by IITD Maintenance Division and due to lot of requisitions pending with Maintenance Division the delay occurs in the process of installation.

Audit suggests that proper coordination maybe maintained between Maintenance Division of the Institute and purchase department to avoid unnecessary blockade of funds and to make the optimum utilization of the equipment. The similar issues have been pointed out in the previous reports also, but the deficiency still persists.

In this regard, a Half Margin no. 10 was issued on 20/02/2020 but reply is still awaited.

**Para:30 Loss of interest amounting to Rs. 75.50 Lakh**

The IIT Delhi maintains 23 bank accounts dealing with different nature of transactions. Scrutiny of the bank statements relating to saving bank account no. **10773572622** (IITD Revenue Account), **10773572600** (IITD IRD Account), **36819334799** (IITD Revenue Account ‘CEP’), **8599101000396** (IRD IITD Account) and **0346101052707**(Registrar IIT Delhi).for the period 2018-19 revealed that the Institute has large unspent balances in these accounts but it did not explore the possibility of investing the surplus funds in term deposits to optimize its returns. Due to non-investment of surplus funds in term deposits, the Institute suffered a loss of interest of Rs.75.50 lakh as detailed below:-

Month	Minimum balance during the month				A/c No. 8599101000 396	Total	Loss of interest @2.5% (Term deposit interest rate i.e.6.5% – 4% Saving bank interest rate i.e.)
	A/c No. 10773572622	A/c No. 10773572600	A/c No. 36819334799	A/c No. 0346101052707			
<b>April 2018</b>	26316349.45	101227877.40	35651768.37	61110080.04	21989096	246295171.26	513114.49
<b>May</b>	15693652.63	41032452.58	46268496.37	53153354.40	10017505	166165460.98	346178.04
<b>June</b>	21643834.77	197318579.80	32867115.96	41798288.76	31805697	325433516.29	677986.49
<b>July</b>	130858846.05	219043098.10	29607225.62	27864368.26	14969048	422342586.03	879880.38

<b>August</b>	61534171.44	60212635.55	32207653.62	21816473.67	5817923	181588857.28	378310.11	
<b>September</b>	190990820.90	69482919.39	32142605.22	9234936.17	5807471	307658752.68	640955.73	
<b>October</b>	24189395.60	181268477.00	35634499.86	36184304.03	56269438	333546114.49	694887.73	
<b>November</b>	315171432.80	77783331.96	42927932.86	12576094.99	56254438	504713230.61	1051485.89	
<b>December</b>	157352735.41	77195254.92	48826508.77	4481383.99	56246915	344102798.09	716880.82	
<b>January 2019</b>	41890596.96	137974969.10	41300586.79	75894602.22	56241915	353302670.07	736047.22	
<b>February</b>	11643262.93	51324995.30	28060075.65	41900248.76	55170014	188098596.64	391872.07	
<b>March</b>	160069653.60	13946016.30	14843622.35	6642110.76	55070014	250571417.01	522023.78	
	Total							7549622.75

The Institute may plan its fund flow statement and invest the surplus funds judiciously in term deposits so as to optimize its interest returns.

In this regard, a Half Margin no. 10 was issued on 20/02/2020 but reply is still awaited.

**Para:31 NC not received worth Rs.144.27 crore**

IIT Purchase Rule stipulates that to provide a conducive working environment for faculty and staff, to promote excellence expected from IIT, the procurement of the needed equipment/stores should be done in time so that laboratory and research work can be pursued with great vigor. The rule also provides that the main emphasis of the PFC will be on the time saving and buyer should ensure availability of proper space/infrastructure for installation of the equipment.

The audit noticed that equipments worth Rs. 46.44 crore have been purchased by various Departments but no duly filled up NC form has been received from concerned department, consequently, the items worth Rs. 144.27 crore remained as unaccounted assets. This reflects the weak internal control mechanism and depiction of deficient financial position of IITD. Further installation status of these items could not be ascertained in audit. The SPS has no NC Form/latest position in this regard. **(Annexure 3 and 4)**

The similar issues have been pointed out in the past 3-4 years however, the deficiency still persists.

In this regard, a Half Margin no. 10 and 13 was issued on 20/02/2020 but reply is still awaited.

**Para:32 Non recovery of penalty from commercial units to the tune of Rs. 27.33 lakh**

The Institute has various commercial outlets which have been provided space on rent like Mother Diary/Café/ Confectionary Store etc from which Institute charges the rent and generates its own income.

As per the General Condition No. 12 of the License Deed, every licensee has to pay additional penalty in the next bill along with normal due discharge, in case the license fee or any other dues like electricity/water etc. is paid after expiry of the date printed on bill. Besides, above penalty, licensor reserves the right of revocation of license by giving 60 days notice.

On scrutiny of records it has been observed that penalty as per Condition No. 12 has not been imposed on any of the defaulters although number of licensees have paid their dues after the expiry of due date printed on the bill. Penalty charges for the late payment of licence fee, electricity charges and water charges for the period of 2015-16 to 2018-19 has been worked out as Rs. 27.33 lakh.

Detailed review of penalty charges to be imposed on defaulting commercial establishment may be made and action initiated as per general condition of license deed, as mentioned above, and recovery made under intimation to audit.

In this regard, a Half Margin no. 10 was issued on 20/02/2020 but reply is still awaited.

**Para:33 Outstanding liability of Rs. 1.83 lakh on account of Earnest Money Deposits**

As per **Rule 157**, to safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, Bid Security (also known as Earnest Money) is to be obtained from the bidders. Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the contract.

Scrutiny of Security register of the electrical and civil works revealed that security amounting to Rs. 1.83 lakh was lying with the Institute. It is suggested that necessary steps may be taken to refund the deposits to the contractors to minimize the liabilities of Institute at the earliest under intimation to audit.

In this regard, a Half Margin no.11 was issued on 20/02/2020 but reply is still awaited.

**Para:34 Unrecovered/ overdue library books worth Rs. 1.02 lakh**

In the meeting of the advisory committee of the IIT library it was decided that if overdue books are not being returned by the faculty/ staff members, a one month time to return overdue books should be given before any administrative action for recovery of books due against their name is intimated.

Scrutiny of records in audit revealed that 77 books worth Rs. 1,02,290 are overdue and have not been returned by the faculty/ staff members during 01.04.2018 to 31.03.2019. The cost price of these books are between Rs. 32.0 and Rs. 8502/-.

Thus the delay in return/ non return of these books not only resulted into academic loss to the students/ faculty but also defeated the very purpose of the library.

It is suggested that necessary steps may be taken either to restore these books in the library or to recover the cost value of these books from the members under intimation to audit.

In this regard, a Half Margin no. 11 was issued on 20/02/2020 but reply is still awaited.

**Para :35 Irregular payment of Transport Allowance amounting to Rs. 2,48,750/.**

As per rule, Transport allowance is not admissible to the employees during absence from duty for a full calendar month due to leave/training/tour etc. During test check of various Pay Bill Registers it was revealed that following officials were on leave for full calendar month but transport allowance was paid to them, which is inadmissible and may be recovered:

Sl. No.	Name of the employee	Employee code	Period of leave	Month of full absence	TA paid
1.	Sujin B. Babu	16532	28.05.2018 to 06.07.2018	June 2018	7648
2.	Nand Lal	50422	30.11.2018 to 10.01.2019	December 2018	3824
3.	Preeti Srivastava	16343	28.05.2018 to 06.07.2018	June 2018	7648
4.	Somnath Baidya Roy	16491	28.05.2018 to 06.07.2018	June 2018	7648
5.	Mausam	16554	30.05.2018 to 13.07.2018	June 2018	7648
6.	Ranjan Kumar Mallik	15851	18.05.2018 to 06.07.2018	June 2018	7648
7.	Sumantra Dutta Roy	16150	21.05.2018 to 13.07.2018	June 2018	7648
8.	Nilanjan Senroy	16170	21.05.2018 to 10.07.2018	June 2018	7648
9.	Dr. Lily Khosa	26247	10.12.2018 to 08.02.2019	January 2019	7648
10.	Dr. P. K. Rajesh	26879	25.01.2019 to 02.03.2019	February 2019	7848
11.	Milind Wakankar	16565	21.05.2018 to 06.07.2018	June 2018	7648
12.	Pardeep Kumar Batra	26093	12.11.2018 to 05.04.2019	December 2018	7648
13.	Digavalli Ravi Kumar	15848	31.05.2018 to 03.07.2018	June 2018	7648
14.	Jayanti Sarkar	16236	17.09.2018 to 14.12.2018	October 2018 & November 2018	15296
15.	Prathosh A. P.	16741	30.05.2018 to 06.07.2018	June 2018	7648
16.	Bahni Roy	16699	28.05.2018 to 13.07.2018	June 2018	7648
17.	Ms. Indramani	26734	17.02.2018 to 11.02.2019	January 2019	3824
18.	Ms.Mamta Yadav	26762	09.01.2018 to 23.03.2018	February 2018	3824
19.	S Pradyumna	16296	01.06.2018 to 01.07.2018	June 2018	7648
20.	Jayan Jose Thomas	16309	22.05.2018 to 01.07.2018	June 2018	7648
<b>Total</b>					<b>248750</b>

The above said amount of Rs. 2,48,750/- may be recovered from the respective officials under intimation to audit.

In this regard, a Half Margin no. 11 was issued on 20/02/2020 but reply is still awaited.

**Para :36 Non Utilization of sponsored fellowships & scholarships projects**

During scrutiny of various records with the statement of Accounts for the year 2018-19, it was noticed that a large number of sponsored fellowships & scholarships not being used by the Institute for advantage of students/beneficiaries. A few such cases are pended in **Annexure 5** . Similar cases of non-utilization of sponsored projects were noticed in the year 2016-17 & 2017-18 also but no action has been taken so far. Necessary steps may therefore be taken now to make full use of such sponsored fellowships/scholarships.

In this regard, a Half Margin no.12 was issued on 20/02/2020 but reply is still awaited.

**Para:37 Overspending an amount of Rs. 33.23 lakh under sponsored fellowships & scholarships projects**

Indian Institute of Technology receives Grants/Funds for conducting various projects on behalf of various Ministries/Departments/other departments. However, a scrutiny of Balance Sheet for last 3 years i.e. 2016-17 to 2018-19 revealed that following Programs have negative closing balances and the same was recoverable from the various Ministries/Departments during the year as detailed below: -

(Amount in Rs.)

Sl.No.	Description of Award/Fellowship	Closing balance during 2016-17	Closing balance during 2017-18	Closing balance during 2018-19
1.	Jawahar Gajre Membership	-	-	19064
2.	NBCC PRIZE OF EXCELLENCE	5405	5,405	10,000
3.	SWARAN JAYANTI PROJECT	277541	277,541	277,541
4.	URBAN DEVELOPMENT (CPHEEO)	3016346	3,016,346	3,016,346
	<b>Total</b>	<b>7236792</b>	<b>70,14,932</b>	<b>33,22,951</b>

The above table elucidates that due to poor monitoring mechanism the Institute is unable to recover the amount of Rs.33.23 lakh from respective departments. The Institute must initiate necessary efforts to recover the above-mentioned amount along with interest from concerned Ministries/Departments under intimation to audit.

In this regard, a Half Margin no. 12 was issued on 20/02/2020 but reply is still awaited.

**Para:38 Parking of Funds amounting to Rs.75.29 crore**

The scrutiny of the accounts of the IIT-D it is observed that IIT-D has created an Industrial Liason fund for interaction between the industries and scientists. However, it was observed that during the last four years the IIT-D has not spent any money from this fund for

interaction between the industries and scientist. The details of the fund for the last four years are furnished below.

Year	Opening balance	Addition and interest	Previous year accrued interest	Expenditure	Closing balance
2015-16	548504860	108545001	30732569	0	626317292
2016-17	626317292	66257179	29052060	0	663522411
2017-18	663522411	79650916	33260389	0	709912938
2018-19	709912938	85497458	42498951	0	752911445

The above table elucidates that the IIT-D created an earmarked fund of RS.75.29 crore just to park the funds and used this fund to earn revenue. The act of the IIT not only resulted in unauthorized parking of fund but was also unable to develop the new ideas to utilise the funds for interaction between industries and scientists and to reform the education pattern as the industrial needs.

In this regard, a Half Margin no. 13 was issued on 20/02/2020 but reply is still awaited.

### **Para :39 Deficient internal control and financial management**

Internal control system encompasses the policies and procedures adopted by the management of an entity to assist in achieving management's objective of ensuring, efficient and effective operations, safeguarding of assets, reliable financial reporting, compliance with laws and regulations, prevention and detection of fraud and error. Internal control procedures reduce process variation, leading to more predictable outcomes.

The existence of an adequate system of internal control minimizes the risk of errors and irregularities. It is the responsibility of audited entity to develop adequate internal control systems to protect its resources and to ensure that controls are in place and functioning.

Following instances indicate that adequate internal control system did not exist in the Institute which affects the safeguard of assets, protection of resources, loss due to non-compliance with regulations, blockade of fund due to improper planning and adverse impact in achieving the objectives.

a) **Encroachments on IIT land:** Indian Institute of Technology Delhi has an area of around 2.5 acres of land. It was observed that 5 cases of encroachment of land of area around 745 Sq. yards are pending in court of law since Jan. 1981. In absence of effective internal control system, possibility of illegal occupancy could not be ruled out. Efforts may be made to expedite the settlement of ongoing suits in the law courts so that the encroachments could be got vacated.

b) **Loss due to not timely payment of property tax and availing 15% rebate:** This issue was raised during the audit of IIT Delhi for the Year 2010-11. Institute has filed an appeal

before the Appellate Tribunal challenging the revised assessment made by MCD and the matter is sub-judice. Records revealed that no follow up with MCD is done by the institute in this regard since July 2015.

c) **Non regularization of building constructed in IIT:** IIT has constructed 15 buildings containing Academic, Residential and Community facility but approval from the local bodies viz MCD, DUAC, Delhi Fire Service etc has not been obtained by the IIT for these buildings. However, MCD approved the revised master plan during 2009 and 2012 with the condition that the buildings constructed without sanction shall be regularized as per the policy of Building Deptt. Thus, construction of building without prior approval of local authority/MCD indicates non-compliance with laws and regulations.

d) **Persistent irregularities:** To facilitate the students of the Institute with research equipment and environment, Institute has taken adequate initiatives which include procurement of the needed equipment's/store and setting-up of infrastructure. Instances of delay in installation and commissioning of equipment in absence of assurance of space/infrastructure for equipment's and delay in construction due to non-completion of pre-construction requirement, not obtaining the approval of local authority have been noticed which resulted not only in blockade of fund but also delayed research outcomes. This irregularity persists for the last 4-5 years, but adequate action has not been taken by the authority, which reflects the weak internal control mechanism of the Institute.

In this regard, a Half Margin no. 13 was issued on 20/02/2020 but reply is still awaited.

#### **Para:40 Other deficiencies**

##### **(1) Improper maintenance of PBR (Pay Bill Register/Record)**

During the scrutiny of total payments made to employees it was observed in audit that all the payment made by IITD are not being shown in PBR like payment of arrears and taxable allowances like children education allowance and LTC leave encashment etc. which may be done now and shown to next audit.

##### **(2) Outstanding Advances**

As per Rule of 261 of GFR, LTC advance should be adjusted within one month of completion of return journey. However, LTC advances of Rs. 3.67 lakh paid during 2018-19, are outstanding as of now.

As per TA rules, TA advance should be adjusted within 15 days of completion of the return journey. It was, however, seen in audit that TA advances of Rs. 12.60 lakh paid during 2018-19 are outstanding as of now.

In this regard, a Half Margin no. 13 was issued on 20/02/2020 but reply is still awaited.

### Part –III

#### Follow up on findings outstanding from previous reports

At the commencement of audit 07 Inspection Reports with 45 paras were pending for settlement. As a result of review during current audit, 20 paras were settled/updated/taken afresh by audit party. After conclusion of current audit, 07 IRs with 25 paras remained outstanding as detailed in Annexure 'I'. The details of 14 paras settled are shown in Annexure 'II'.

#### Annexure-I

#### List of paras outstanding during audit

Sl. No.	Year of I.R.	Para No.	Particulars of Observation	Remarks
1.	2011-12	1(Part II-A)	Loss of Rs. 1.62 crore on the consultancy jobs undertaken by Institute Faculty under FITT	Reply not tenable. Para stands.
2.	-do-	2	Loss of interest on investment amounting to Rs. 1.20 crores.	Reply not tenable. Para stands.
3.	-do-	3	Loss of Rs. 43.16 lakh on account of short recovery of medical contributions from the beneficiaries	Reply not tenable. Para stands.
4.	-do-	5	Irregular expenditure of Rs.2.87 crore on retirement benefit by allowing officials to switch-over from CPF to GPF in contravention of Govt. of India orders.	Matter is still under process. Para stands.
5.	-do-	3	Irregular appointment of Information Officer	Reply not tenable. Para stands.
6.	2012-13	2	Irregular payment of Assistantship/ Scholarship resulting into loss of Rs.1.15 crore.	Current status not furnished. Hence Para stands.
7.	-do-	10(part II B)	Irregularities in hiring of contractual staff in Industrial Research Development.	Contractual staff was hired in violation of guidelines issued by the Ministry of Finance. Reply not tenable. Hence Para stands.
8.	2013-14	12 Part II B	Irregularities in board of sports activities	In absence of records details could not be verified. Hence Para stands.
9.	2014-15	II A-5	Irregular appointment and payment of excess fee to the Architect resulting in loss of Rs. 119.78 lakh	Reply not tenable. Para stands.
10.	-do-	8	Deficiencies in re employment of retired persons in IIT – nonacademic staff	Reply not tenable. Para stands.
11.	-do-	9	Improper maintenance of records – Works department	Compliance not shown. Hence para stands.
12.	2015-16	5(Part II B)	Irregularities in the grant of Professional Development Allowance to every member of Faculty. (a) Excess expenditure of Rs. 886814 out of Professional Development Allowance. (b) Non Compliance of provision to carry forward unspent balance of Professional Development Allowance.	Records/entries regarding carry forward of unspent balance of last block year in the respective PDA register could be verified only for Prof. S. Dharamraja and found in order. Since the remaining cases could not be verified. Para stand.

			(c) Absence of centralized watch over the payments of Professional Development	
13.	-do-	11	Splitting up of purchases to avoid obtaining approval of appropriate Competent Financial Authority.	Action and compliance not shown. Hence Para stands.
14.	-do-	12	Irregularities in investment of NPS Funds (a) Delay in registration with PEFRDA and retaining huge amount in fixed deposit/saving accounts. (b) Non refunding of funds lying in NPS to the subscribers/NSDL since 2004.	Action pending. Hence Para stands.
15.	-do-	15	Delay in adjustment of Temporary advances	Documents in support of settlement of advances not furnished. Hence Para stands.
16.	-do-	12	Irregularities in allotment of accommodation of Institute flats (a) Provided two accommodations at same time. (b) Irregularities in allotment of accommodation on medical ground. (c) Irregularities in retention of flat under death cases.	Reply not received. Hence Para stands.
17.	-do-	18	Register of valuable goods	Reply not tenable. Para stands.
18.	-do-	19	Avoidable expenditure in the form of payments to outsourcing agency Rs. 1.68 crore.	Reply not tenable. Para stands.
19.	2017-18	1(Part II B)	Improper planning and inadequate monitoring of execution of construction works	Reply not tenable. Para stands.
20.		6	Release of amount in excess of Rs. 87.20 lakh over and above of estimated cost.	Reply not received. Hence Para stands.
21.		9	Excess payment of Rs. 8 lakh to architect.	Reply not received. Hence Para stands.
22.		10	Non recovery of penalty from commercial units to the tune of Rs. 29.54 lakh.	Reply not received. Hence Para stands.
23.		16	Purchase of Air Tickets from other than authorized Travel Agents.	Reply not received. Hence Para stands.
24.		19	Deficient internal control and financial management (a) Encroachments of IIT land (b) Loss due to not timely payment of property tax and availing 15% rebate. (c) Non regularization of building constructed in IIT. (d) Persistent irregularities	Reply not received. Hence Para stands.
25.		20	Irregular payment of pension to pre-2006 pensioners.	Reply not received. Hence Para stands.

**Annexure-II**  
**List of paras settled/updated/taken afresh during audit**

Sl. No.	Year of I.R.	Para No.	Particulars of Observation	Remarks
1.	2011-12	2(Part II-B)	Loss of licence fee of Rs 2.25 lakh per year due to 163 'A' type staff quarters lying vacant since 2005-06	Para updated.
2.	-do-	22	Purchase of vehicles despite ban	In view of the compliance shown to audit para is settled.
3.	2012-13	6	Irregular import of machinery worth Rs.1.04 crore without advertising in Newspapers.	-do-
4.	2014-15	II B-2	Non installation of equipments worth Rs. 54.29 crore	-do-
5.	2016-17	II B-3	Irregularity in accepting the pro-rata pensionary benefits by IIT Delhi amounting to Rs. 56, 73,083/- of Dr. Sandeep Chatterjee, Registrar as a result of his past pensionary qualifying service.	-do-
6.	-do-	9	Non adjustment of Travelling Advances and non-recovery of penal interest on unspent TA advances	-do-
7.	-do-	10	Outstanding rent amounting to Rs. 8.01 lakh from commercial outlets.	Para updated
8.	-do-	12	Irregularities in allotment of accommodation of Institute flats (d) Non allotment of vacant flats	Para updated
9.	2017-18	2 (Part II B)	Avoidable loss of Rs.115.88 lakh due to delay in setting up of STP.	In view of the compliance shown to audit para has been settled
10.		3	Delay in installation of various imported equipments procured by various Departments of the IIT Delhi.	Para updated
11.		4	Unsettled arrear on account of water charges amounting to Rs. 42.62 crore.	In view of the compliance shown to audit para has been settled
12.		5	Non -accounted Revenue generation amounting to Rs. 199.11 lakh in IIT Delhi account.	Para updated
13.		7	Loss of interest amounting to Rs. 38.58 crore.	Para updated
14.		8	Non installation of equipment worth Rs. 14.71 crore.	Para updated
15.		11	Outstanding liability of Rs. 23.81 lakh on account of Earnest Money Deposits.	Para updated
16.		12	Irregular payment of honorarium amounting to Rs. 11.73 lakh to the Institute staff.	Para updated
17.		13	Uncovered/overdue library books worth Rs. 2.01 lakh.	Para updated
18.		14	Irregular payment of Transport Allowance amounting to Rs. 34032	In view of the compliance shown to audit the para has been settled.
19.		15	Non utilization of sponsored fellowships & fellowships projects.	Para updated
20.		17	Overspending an amount of Rs. 70.14 lakh under sponsored fellowships & fellowships projects.	Para updated
21.		18	Irregularities in procurement of imported equipment.	Para updated

- In the serial no.8 part of para has been updated, so it has not been counted in total number.

## **Part-IV- Best Practices**

**Nil**

### **Part V Acknowledgement**

The general condition of the accounts of Indian Institute of Technology, Delhi for the year 2018-19 was found to be satisfactory subject to the observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by the IIT, Delhi. The office of the Director General of Audit, Central Expenditure, New Delhi disclaims and misinformation and or non-information on the part of auditee institution. The audit of the IIT, Delhi has been conducted as per the prescribed Auditing Standards.

**Sr. Audit Officer(IR)**

**ANNEXURE 1**

Detail of HEFA loan sanctioned, Disbursed and Repayment

Amount in lakhs

Sl. No.	Project Description	Loan Sanctioned		Loan disbursed		Total loan disbursed til date of repayment	Repayment made by IITD			Amount due as per agreement		% of Repayment amt. v/s released amount	Amount actually taken by HEFA		
		Date	Amt.	Date	Amt.		Date	Amt.	Total repayment made	Date	5 % Amount of disbursal amount (Col 5*5%)		Date	Amount	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<b>PHASE I Loan Sanctioned amount 20360 lakh Date of agreement 12/06/2018</b>															
1	Construction of Boys Hostel 'E' Delhi	14.02.2018	8434			NIL				Dec-18	42.5		100.00		
2							25.06.2018	421.7							
3				06.07.2018	850										
4						850	26.12.2018	421.7	843.4						99.22
<b>Remarks 1. Repayment (26.6.18) started before disbursal (06.07.19) of loan</b> <b>2. Repayment made was 19 times higher than repayment due amount for the loan released amount.</b> <b>3. Loan repayment was not due during 2018-19 but IITD made repayment in advance even before dsbursal of loan.</b>															
5	construction of 414 capacity single seated girls Hostel	14.02.2018	3926							Dec-18	20.0		100.00		
6				06.07.2018	400	NIL	25.06.2018	196.3							
7						400	26.12.2018	196.3	392.6						98.15
<b>Remarks 1. Repayment (26.6.18) started before disbursal (06.07.19) of loan</b> <b>2. Repayment made was 19 times (app.) higher than repayment due amount for the loan released amount.</b> <b>3. Loan repayment was not due during 2018-19 but IITD made repayment in advance even before dsbursal of loan.</b>															
8	Construction of Central Research Facility (CRF) building	14.02.2018	1500							43435	50.6		14.83		
9						NIL	25.06.2018	75.0							100.00
10				06.07.2018	310										
11				23.10.2018	169.5										
12				28.11.2018	275.19										
13				14.12.2018	70.62										
14				24.12.2018	185.98										
15						1011.29	26.12.2018	75.0	150.0						
16			30.01.2019	181.97											
17			15.03.2019	193.25											

05.01.2019

693

<b>Remarks 1. Repayment (26.6.18) started before disbursal (06.07.19) of loan</b> <b>2. Repayment made was 50% higher than repayment due amount for the loan released amount.</b> <b>3. Loan repayment was not due during 2018-19 but IITD made repayment in advance even before dsbursal of loan.</b>															
18	Equipment for CRF at Sonepat Campus of IIT Delhi	14.02.2018	6500												
19						NIL	25.06.2018	325.0				1.00			
20								26.12.2018	325.0	650.0	43435	0.0	1.00		
<b>Remarks 1. Repayment (26.6.18) started before disbursal (06.07.19) of loan</b> <b>2. No repayment of loan was due as Nil disbursal was made till the date of repayment of loan (Rs. 650 lakh).</b> <b>3. Loan repayment was not due during 2018-19 but IITD made repayment in advance even before dsbursal of loan.</b>															
21	Total-i		20360		2636.5			2036.0	2036.0			113.1			
<b>PHASE II Loan Sanctioned amount 38448 lakh Date of agreement 29.01.2019</b>															
22	Construction of Engineering Blocks (99B and 99c academic area)	08.01.2019	23821												
23						NIL	NIL	06.02.2019							
24	Construction of Faculty Houses 37 B West Campus)	08.01.2019	10111												
25							NIL	06.02.2019							
26					05.03.2019	3337									
27	Redevelopment of Nalanda Research Scholar Apartments.	08.01.2019	2985												
28						NIL	NIL	06.02.2019							
29					15.03.2019	1501.4									
30					29.03.2019	63.57									
31	Development of extended campus of IIT Delhi at Jhijjar Haryana	08.01.2019	312									42.5			
32		Construction of Indoor sports Complex at IIT Delhi	08.01.2019	1219									42.5		
33	TOTAL - ii			38448		4901.9		06.02.2019	0	1607		85.0			
<b>Remarks: Loan-Phase II</b>  <b>Consolidated amount of repayment against the sanctioned loan of Rs. 38448 lakh (08.012019) was made for Rs. 1607 lakh on 06.02.2019 while the disbursal of loan was of Rs. 4901.90 lakh only in March 2019.</b> <b>As per the agreement term the repayment was to be started after the six months of disbursal of loan i.e. August 2019 but IITD, made its repayment in february 2019.</b> <b>Moreover, in three cases out of 5 no loan was disbursed till the date of repayment to the bank.</b>															
34	Grand Total (i+ii)		58808		7538.5			2036	3643		198.1	0.00		1386	

## Annexure 2

Sr. No.	File no.	Equipment name	Value ( Rs in crore)	Date of release/arrival	Date of installation	Delay (in months)
1	FES(10)/CIVIL/18/SP-1	Plasma quant PQ 9000 thermal optical carbon	.33	10.08.2018	25.02.2019	05 Months 15 days
2	FES(48)CARE/18/SP-I/	Analyser	.24	04.10.2018	18.01.2019	03 Months 15 days
3	FES(57)CRF/18/SP-I/	Thermal Series Spares for Electron Beam	2.19	22.11.2018	26.09.2019	10 Months 04 days
4	FE(352)/TT-18/SP-1/	Top Sputter Coating Unit	.15	30.05.2019	28.08.2019	02 Months 29 days
5	FE(113)/CRF/18/SP-1/	Accessories	2.41	11.03.2019	10.10.2019	07 Months 0 days
6	FES(93)/EE/18/SP-1/	Lithography System	1.87	14.12.2018	05.04.2019	03 Months 21 days
7	FES(413)/CIVIL/18/SP-1/	Imaging System Real Time Digital	.40	24.09.2019	16.12.2019	02 Months 23 days
8	FES(386)/ME/18/SP-1/	Pure Air Generator	.12	28.06.2019	17.10.2019	03 Months 19 days
9	FES(127)/TT/18/SP-1/	Twin Screw Extruder	1.49	19.11.2018	17.06.2019	06 Months 28days
10	FES(77)/TT/18/SP-1/	Tester	.55	07.12.2018	12.03.2019	03 Months 05 days
11	FES(148)/ME/18/SP-1/	Micro CT Scanner	3.76	20.03.2019	08.08.2019	04 Months 19 days
12	FE(424)/NRF/18/SP-1/	Work Flow	.25	27.06.2019	28.08.2019	02 Months 01 days
13	FES(236)/TT/18/SP-1/	Weatherometer	.69	30.04.2019	04.07.2019	02 Months 04 days
14	FES(206)TT/18/SP-I/	Rheometer	1.42	11.06.2019	21.12.2019	06 Months 10 days
15	FES(152)/CHE/18/SP-I/	Glavanost at Compression Molding	.17	20.12.2018	07.03.2019	02 Months 15 days
16	FES(01)BSE/18/SP-I/	Protein Liquid Chromatography System	.24	28.06.2018	30.10.2018	04 Months 02 days
17	FE(64)CIVIL/18/SP-I/	System Beta Attenuation	.27	10.10.2018	18.04.2019	06 Months 08 days
18	FE(173)/ME/18/SP-1/	High Speed Camera Additional Disks for Net app Storage	1.27	26.12.2018	26.02.2019	02 Months 01 days
19	FE(367)/CSC/18/SP-1/	Up gradation of existing Net app Storage	1.48	13.05.2019	20.08.2019	03 months 07 days
20	FES(171)/TT/18/SP-1/	Computerized Knitting Machine	.38	20.05.2019	12.07.2019	01 Months 22 days
21	FE(11)/CIVIL/18/SP-1/	Nephelometer	.35	28.11.2018	10.01.2019	01Months 12 days
22.	FES(137)/CIVIL/18/SP-1/	Analyser	.19	07.12.2018	30.03.2019	03 Months 23 days
23.	FES(321)/TT/18/SP-1/	Ftir	.37	07.06.2019	04.07.2019	00 Months 27 days
24.	FES(356)/ME/18/SP	Optical Particle Counter	.11	01.07.2019	17.08.2019	01 Months 16 days
25.	FES(55)/PHY/18/SP	Terahertz Kit	.20	13.10.2018	08.01.2019	02 Months 25 days
26.	FES(86)/CARE	Parameter Analyser	.21	12.10.2018	15.11.2018	01 Months 03 days

	/18/SP					
27.	FES(19)/ME/18/SP	Test Chamber	3.70	28.05.2019	16.10.2019	04 Months 18 days
28.	FES(289)/IDD C/18/SP	EEG 64 Channel System	.53	07.03.2019	12.07.2019	04 Months 05 days
29.	FES(96)/EE/18/SP	Glove Box	.40	04.07.2019	06.08.2019	01 Months 02 days
30.	FES(122)/CRF/18/SP	Physical Parameter Measurement System	5.82	01.05.2019	01.11.2019	06 Months 00 days
31.	FES(322)/EE/18/SP	Grid Simulator	.42	14.05.2019	27.07.2019	02 Months 13 days
32.	FES(333)/ME/18/SP	Multi Wave Length Black Carbon Monitor	.32	27.08.2019	17.10.2019	01 Months 20 days
33.	FES(281)/WORKS/18/SP	Alcatel Telephony Solution	1.17	18.05.2019	24.09.2019	04 Months 06 days
34.	FES(344)/MSE/18/SP	Thermal Series	1.70	05.04.2019	30.08.2019	04 Months 25 days
35.	FES(409)/MSE/18/SP	Capillary Flow Porometer	.24	08.07.2019	28.11.2019	04 Months 20 days
36.	FES(124)/TT/18/SP	Thermal Characterization Instrument	1.26	15.10.2018	17.04.2019	04 Months 02days
37.	FE(42)/CRF/18/SP	Scattering System	4.16	19.12.2018	15.11.2019	10 Months 27 days
38.	FES(420)/MSE/18/SP	Microhardness Testers With Accesories	.30	03.08.2019	27.11.2019	03 Months 24 days
39.	FES(426)/NRF/18/SP	Femtosecond Puls	.48	02.07.2019	13.08.2019	01 Months 11 days
40.	FES(431)/EE/18/SP	Acoustic Camera	.30	17.08.2019	27.09.2019	01 Months 10 days
41.	FES(338)/EE/18/SP	Digital Storage Oscilloscope	.54	17.09.2019	22.10.2019	01 Months 05 days
42.	FES(363)/EE/18/SP	Wave Form Generator	.77	19.09.2019	22.10.2019	01 Months 03 days
43.	FES(28)/PHY/18/SP	Nanoindentation System	1.94	11.09.2018	28.09.2018	00 Months 17 days
44.	FES(49)/PHY/18/SP	UHV Sputtering System	1.67	10.12.2018	14.02.2019	02 Months 04 days
45.	FES(345)/ME/18/SP	Climate Chamber for Battery Testing	.25	18.09.2019	15.11.2019	01 Months 27 days
	FES(435)/IDD C/18/SP-1/	Functional Near Infrared Spectroscopy	.47	19.06.2019	16.07.2019	00 Months 27 days
<b>Total</b>			<b>47.55</b>			

### Annexure-3

#### List of outstanding of NC forms

<b>File No.</b>	<b>Item</b>	<b>Value in Rs.</b>
FES(366)/ME/18/SP-I	AMBIENT CHEMICAL SPECIFICATION MONITOR	21275000
FES(387)/ME/18/SP-I	MICROBALANCE	1505020
FE(234)/NRF/18/SP-I	REAL TIME PCR	1455701
FE(214)/NRF/18/SP-I	SURFACE PHOTOVOLTAGE MEASUREMENT SYSTEM	6054998
FE(443)/NRF/18/SP-I	FURANCE SYSTEM FOR OXIDATION	14958962
FE(376)/NRF/18/SP-I	RAPID THERMAL PROCESSING SYSTEM	5474977
FE(402)/NRF/18/SP-I	ATOMIC LAYER DEPOSITION SYSTEM	24778260
FE(301)/NRF/18/SP-I	HIGH TEMPERATURE ATTACHMENT	3811663
FE(433)/NRF/18/SP-I	INGAAS DETECTOR FOR RAMAN SPECTROMETER	3852878
FE(442)/NRF/18/SP-I	HIGH PRESSURE RHEED	7338272
FES(176)/CHE/18/SP-I	BET SURFACE AREA ANALYZER	6894720
FE(371)/PHY/18/SP-I	CLOSED CYCLE CRYOSTAT	2484080
FES(430)/PHY/18/SP-I	CW SPECTROMETER	8750150
FES(266)/DBE/18/SP-I	MULTICHANNEL POTNTIONSTAT	2192064
FES(407)/DBE/18/SP-I	LYOPHILIZER WITH TRAY DRY SYSTEM	2414945
FES(429)/DBE/18/SP-I	BIOLOGICAL SAFETY CABINET	1036224
FES(378)/CES/18/SP-I	TUNABLE DIODE LASER SYSTEM	1712017
FES(37)/CES/18/SP-I	GLOVE BOX FOUR PORT WITH MOUNTED SPIN COATER	4508000
FES(331)/CBME/18/SP-I	MOTORIZED INVERTED FLUORESCENCE MICROSCOPE	2442772
FES(134)/EE/18/SP-I	VACUUM SYSTEM	2498832
FES(228)/EE/18/SP-I	REAL TIME SIMULATOR	7184280
FES(203)/EE/18/SP-I	ELECTROCHEMICAL WORKSTATION	2187756
FE(103)/CIVIL/18/SP-I	HIGH TEMP LABORATORY FURANCE	1901121
FES(427)/CIVIL/18/SP-I	GROUND PENETRATING RADAR SYSTEM	7369600
FE(342)/CSC/18/SP-I	RDHX PANELS	2507120
FES(172)/TT/18/SP-I	VACUUM COMPRESSION MACHINE	4873861
FE(52)/CRF/18/SP-I	RHEOMETER	18337524
FE(44)/CRF/18/SP-I	HIGH RESOLUTION ELECTRON MICROSCOPE	129752000
FE(54)/CRF/18/SP-I	UNIVERSAL TESTING MACHINE	35659792
FE(35)/CRF/18/SP-I	X-RAY PHOTOELECTRON SPECTROSCOPY	75453800
FE(51)/CRF/18/SP-I	XRD SYSTEM	33737356
FE(353)/CARE/18/SP-I	POWER AMPLIFIER &HYDROPHONE	2237771
FE(432)/IDDC/18/SP-I	FULL BODY 3D SCANNER	5127333
FES(276)/MSE/18/SP-I	MICRO TENSILE TESTING MODULE FOR SEM	6161055
FE(397)/MSE/18/SP-I	TRIBOMETER WITH ACCESSORIES	6422175
<b>Total</b>		<b>464352079</b>

#### Annexure 4

File no.	Item	Actual date of supply	Value in Rs.
FE(209)/EE/18/SP-I/	Eye tracker	12-11-18	2485930.00
FES(128)/NRF/18/SP-I/	Spares for electron beam lithography	10-03-18	1098508.38
FE(52)/CRF/18/SP-I/	Rheometer	22/11/18	18337524.00
FES(192)/CRF/18/SP-I/	Spares for sem	04-03-19	1120801.00
FE(214)/NRF/18/SP-I/	Surface photovoltage system	03-11-19	6054998.50
FES(228)/EE/18/SP-I/	Real time simulator	28/3/19	7184280.00
FES(135)/EE/18/SP-I/	Spares for micro raman spectroscopy	15/12/18	1860730.00
FES(237)/CBME/18/SP-I/	Dynamic light scattering particle analyser	19/2/19	2273645.00
FES(219)/EE/18/SP-I/	Fabrication of ic's	04-05-19	7172550.00
FE(371)/PHY/18/SP-I/	Closed cycle crystal	18/9/19	2484080.00
FE(402)/NRF/18/SP-I/	Atomic layer deposition system	13/12/19	24778260.00
FE(35)/CRF/18/SP-I/	X-ray photoelectron spectroscopy	20/3/19	75453800.00
FES(266)/DBE/18/SP-I/	Multichannel potentiostat	03-06-19	2192064.00
FE(442)/NRF/18/SP-I/	High pressure rheed	28/9/19	7338272.50
FE(342)/CSC/18/SP-I/	Rdhx panels	10-01-19	2507120.00
FES(176)/CHE/18/SP-I/	Surface area analyser	20/2/19	6894720.00
FES(430)/PHY/18/SP-I/	Cw spectrometer	25/7/19	8750150.00
FES(387)/ME/18/SP-I/	Microbalance	16/11/19	1505020.00
FE(272)/IDDC/18/SP-I/	Software	software download	1049888.00
FE(376)/NRF/18/SP-I/	Rapid thermal processing system	09-11-19	5474977.50
FES(167)/TT/18/SP-I/	Single screw extruder	29/5/19	8577562.00
FE(441)/NRF/18/SP-I/	Mini spectrometer	10-10-19	1582350.00
FE(301)/NRF/18/SP-I/	Auto sampler changer	25/9/19	3811663.00
FES(331)/CBME/18/SP-I/	Motorized inverted fluorescence microscope	09-04-19	2442772.00
FES(134)/EE/18/SP-I/	Vacuum system	17/9/19	2498832.00
FES(378)/CES/18/P-I/	Tunable diode laser system	12-10-19	1712017.00
FE(159)/CRF/18/SP-I/	Panscan freedom tesla stm closed cycle system	-	89929400.00
FE(397)/MSE/18/SP-I/	Tribometer with accessories	30/12/19	6422175.00
FE(443)/NRF/18/SP-I/	Furance system for oxidation	23/10/19	14958962.00
FES(71)/TT/18/SP-I/	Compression molding machine	17/1/19	2571975.00
FES(254)/CES/18/SP-I/	Aaa solar simulator & eqe setup	04-05-19	1992446.00
FE(44)/CRF/18/SP-I/	High resolution electron microscope	05-10-19	129752000.00
FE(305)/PHY/18/SP-I/	Spares for spectrometer	15/11/19	2490000.00
FES(337)/CIVIL/18/SP-I/	Direct push sampling system	25/11/19	38184472.00
FES(372)/BS/18/SP-I/	Macbook pro	18/9/19	1576680.00
FES(412)/CRF/18/SP-I/	Micro raman spectroscopy system	08-02-19	2924404.00
FE(103)/CIVIL/18/SP-I/	High temp. Laboratory furance	12-12-18	1901121.62
FES(61)/EE/18/SP-I/	Lock in amplifier	08-03-18	2603446.00

FES(407)/DBE/18/SP-I/	Lyophilizer	08-12-19	2414945.00
FES(37)/CES/18/SP-I/	Glove box	02-09-19	4508000.00
FE(234)/NRF/18/SP-I/	Real time pcr	22/12/18	1455701.00
FES(95)/EE/18/SP-I/	Reactive ion etching system	01-11-19	11296320.00
FE(243)/ME/18/SP-I/	Medical grade polymer	17/5/19	1316196.00
FES(403)/CY/18/SP-I/	Microplate reader	08-05-19	2376800.00
FES(80)/PHY/18/SP-I/	Customized optical table	01-12-19	2237540.00
FE(334)/MSE/18/SP-I/	Creep testing system	08-01-19	7056000.00
FES(427)/CIVIL/18/SP-I/	Ground penetrating radar system	12-02-19	7369600.00
FES(276)/MSE/18/SP-I/	Micro tensile testing module for sem	12-02-19	6161055.00
FE(150)/CY/18/SP-I/	Data processing workstation	02-07-19	1163600.00
FES(383)/AM/18/SP-I/	Particle trading velocimetry system		199263681.00
FE(211)/BSC/18/SP-I/	Blue laser assy - light source	18/1/19	1293600.00
FE(51)/CRF/18/SP-I/	Xrd system	15/3/19	33737356.00
FES(94)/EE/18/SP-I/	Electrical characterization system	24/5/19	2822960.00
FES(32)/CHE/18/SP-I/	Refles spectrometer system	25/8/18	9256800.00
FES(45)/CIVIL/18/SP-I/	Multi channel aerosol speciation sampler	09-05-18	2197083.75
FES(181)/CIVIL/18/SP-I/	Real time hybrid software	01-08-19	2125200.00
FES(365)/ME/18/SP-I/	No2 monitor	26/9/19	2578530.00
FE(347)/NRF/18/SP-I/	Portable cryocooler model	19/12/19	1284640.00
FES(353)/CARE/18/SP-I/	Power amplifier & hydrophone	15/7/19	2237771.25
FES(279)/TT/18/SP-I/	Drop tower impact tester	23/10/19	16417400.00
FES(375)/PHY/18/SP-I/	Molecular beam epitaxy		69819208.00
FES(203)/EE/18/SP-I/	Electrochemical workstation	04-02-19	2187756.00
<b>FES(195)/CHE/18/SP-I/</b>	<b>Trace metal removal</b>		<b>11930100.00</b>
FES(429)/DBE/18/SP-I/	Biological safety cabinet	21/8/19	1036224.00
FE(432)/IDDC/18/SP-I/	Full body 3d scanner	23/10/19	5127333.00
FE(54)/CRF/18/SP-I	Universal testing machine	02-07-19	35659792.00
FE(433)/NRF/18/SP-I/	Ingaas detector for spectrometer	10-03-19	3852878.50
FES(366)/ME/18/SP-I/	Ambient chemical speciation monitor	25/9/19	21275000.00
FES(172)/TT/18/SP-I/	Vacuum compression machine	30/5/19	4873861.00
<b>Total</b>			<b>978282528</b>

## Annexure 5

(Amount in Rs.)

Sl. No.	Description of Award/Fellowship	Opening Balance on 01.04.2018 (Rs.)	Receipt during 2018-19 (Rs.)	Payments during 2018-19 (Rs.)
1.	AICTE	1,56,94,274	NIL	NIL
2.	AICTE HITENDRA MALIK	54,174	NIL	NIL
3.	AICTE NAVEEN GARG	422,329	NIL	NIL
4.	AMERICAN EXPRESS S/SHIP	6,595	NIL	NIL
5.	ASTRA MICROWAVE DR.R.P. SHENOY PROF.CHAIR	6,00,000	NIL	NIL
6.	ATTRACTING YOUNG PEOPLE	17,259	NIL	NIL
7.	CENTRAL WAREHOUSING CORPORATION	1,19,816	NIL	NIL
8.	CISCO S/SHIP	487,827	NIL	NIL
9.	CYBER MEDIA	120,346	NIL	NIL
10.	DEPTT. OF ATOMIC ENERGY	459,903	NIL	NIL
11.	G.E FUNDS	60,000	NIL	NIL
12.	G.E SCHOLARSHIP A/C	1,975,159	NIL	NIL
13.	HERA DEVI S/SHIP	2,426	NIL	NIL
14.	HONEYWELL FELLOWSHIP	111,292	NIL	NIL
15.	IBM S/SHIP	227001		172245
16.	INAE DISTINGUISHED PROFESS	136194	136194	NIL
17.	ICSSR	19,684	NIL	NIL
18.	INFOSYS S/SHIP	1,298,168	NIL	NIL
19.	INLAKS FOUNDATION	173,596	NIL	NIL
20.	IRD SCHOLARSHIP	7270865	NIL	1398900
21.	JAWAHAR GAJRE MEM. S/SHIP	180936	NIL	200000
22.	LIONS CLUB S/SHIP	5,587	NIL	NIL
23.	L&T SPONSORED	593926	NIL	NIL
24.	MNES S/SAHIP	872,128	NIL	NIL
25.	MNRE FELLOWSHIP	321178	NIL	NIL
26.	MTECH BIO CHEM & BIO TECH RESEARCH	21450	NIL	NIL
27.	MAURITIUS RESEARCH COUNCIL	151877	NIL	NIL
28.	NCERT (NTSE)	1,374,185	NIL	NIL
29.	N.C.T OF DELHI	68,480	NIL	NIL
30.	NITRA	42,466	NIL	NIL
31.	NRE FELLOWSHIP	2,008,925	NIL	NIL
32.	NTPC MTEC PROG	148,905	NIL	NIL
33.	PETROTECH PROF. S/SHIP	6,48,521	NIL	NIL
34.	P L KAPOOR MEMORAIL AWARD	128549	NIL	102500
35.	PROVIDENT FUND	40,000	NIL	NIL
36.	RANBAXY SCHOLARSHIP	205,217	NIL	NIL
37.	SAIL S/SHIP	14,763	NIL	NIL
38.	SCIENCE PARK RECEIPTS FROM IRD & FITT	450,000,000	284982141	NIL
39.	SC TOP CLASS S/SHIP	122779	42321	NIL
40.	SINGAPORE TECHNOLOGIES ENGINEERING	193836	NIL	NIL
41.	SHANTI SWAROOP BHATNAGAR	3,405,000	NIL	NIL
42.	SHIVRAJ NANDAN SINHA	144686	NIL	NIL

	MEDAL			
43.	SHRI GURDIAL ARORA SCHOLARSHIP	15,000	NIL	15000
44.	STUDENT ACTIVITIES	53,659	NIL	NIL
45.	STUDENT TECHNICAL EVENTS	75,000	NIL	NIL
46.	SWARAN JAYANTI PROJECT	277541	NIL	NIL
47.	TATA IRON STEEL	15,739	NIL	NIL
48.	TECH. EDUCATION IMPROVEMENT PROGRAMME	417099	NIL	61599
49.	THINFLIMS	158,476	NIL	NIL
50.	TIBU FUNDS	19,500	NIL	NIL
51.	TODAI UNIVERSITY OF TOKYO JAPAN	118,005	NIL	NIL
52.	URBAN DEVELOPMENT (CPHEEO)	3016346	NIL	NIL

# Fwd: Inspection Report on the transaction audit of IIT-Delhi for the year 2018-19



**From** Deputy Director (Operations) <ddo@admin.iitd.ac.in>  
**To** Mahesh Kumar Gulati <a26452@admin.iitd.ac.in>, Ar Audit <araudit@admin.iitd.ac.in>  
**Date** 30.05.2020 22:16  
**Priority** Highest

 Final IR of IIT 2018-19.docx(~181 KB)

May 30, 2020

Dear Shri Gulati ji,

Kindly help expedite the submission of replies to the issues raised in the report of the transaction audit of the Institute as desired by the Director in the trailing e-mail.

Thanks and best regards.

Tara C. Kandpal

----- Original Message -----

Subject: Fwd: Inspection Report on the transaction audit of IIT-Delhi for the year 2018-19

Date: 30-05-2020 15:25

From: "Prof. V.Ramgopal Rao <director@iitd.ac.in>" <director@iitd.ac.in>

To: "DD(0)" <ddo@admin.iitd.ac.in>, Registrar <registrar@admin.iitd.ac.in>

Reply-To: [director@iitd.ac.in](mailto:director@iitd.ac.in)

Please get this done.

Warm regards,  
Ramgopal Rao

-----  
Prof. V. Ramgopal Rao  
Director, Indian Institute of Technology (IIT) Delhi  
Hauz Khas, New Delhi-110 016, INDIA  
Tel:+91-11-2659 1701, +91-11-2658 2020 (W)  
Fax:+91-11-2658 2659  
Email: [director@iitd.ac.in](mailto:director@iitd.ac.in) OR [rrao@iitd.ac.in](mailto:rrao@iitd.ac.in)  
Web: <http://www.iitd.ac.in/admn/>  
: <http://www.ee.iitb.ac.in/~rrao>  
-----

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----- Forwarded message -----

From: KIRANMONGA SRAO <[mongak.del.cca@cag.gov.in](mailto:mongak.del.cca@cag.gov.in)>

Date: Tue, May 26, 2020, 1:28 PM

Subject: Inspection Report on the transaction audit of IIT-Delhi for the year 2018-19

To: <[director@admin.iitd.ac.in](mailto:director@admin.iitd.ac.in)>

Cc: <[registrar@admin.iitd.ac.in](mailto:registrar@admin.iitd.ac.in)>

Good afternoon sir, PFA the Inspection report on the transaction audit of Indian Institute of Technology, Delhi for the year 2018-19. It consists of 2 paras in part II A and 40 paras in Part II B. Kindly arrange to provide the replies to these observations at the earliest possible.