

कार्यालय महानिदेशक लेखापरीक्षा (गृह, शिक्षा एव कौशल विकास )

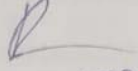
इंद्रप्रस्थ इस्टेट नई दिल्ली 110002

11-02-2022  
दिनांक 15-02-2022

पत्र संख्या: AMG-I/IR/1 /IIT/2021-22/ 155 ]

सेवा में

रजिस्ट्रार,  
भारतीय प्रौद्योगिकी संस्थान,  
हौज़ खास, नई दिल्ली - 110016

  
15 FEB 2022

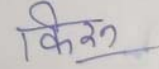
विषय: वर्ष 2020-21 की अवधि के लिए "भारतीय प्रौद्योगिकी संस्थान" के लेखों की लेखापरीक्षा/ निरीक्षण प्रतिवेदन।

महोदय,

उपर्युक्त उल्लिखित लेखापरीक्षा/निरीक्षण प्रतिवेदन आवश्यक कार्यवाही हेतु अनुरोध के साथ भेजी जाती है कि इस सन्दर्भ में आपका उत्तर निरीक्षण प्रतिवेदन की प्राप्ति के एक माह के भीतर भेजा जाए।

इस प्रतिवेदन में भाग II (क) के 1 से 08 एवं भाग II (ख) के 01 से 08 पैरों में इंगित की गयी अनियमितताओं की ओर आपका ध्यान विशेष रूप से आकृष्ट किया जाता है।

भवदीया,



वरिष्ठ लेखापरीक्षा अधिकारी  
(ए.एम.जी.-I)



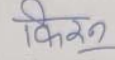
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15 FEB 2022

पत्र सं: AMG-I/IR/1 /IIT/2021-22/ 1552

दिनांक 15-02-2022

इस प्रतिवेदन की प्रति उप- रजिस्ट्रार भारतीय प्रौद्योगिकी संस्थान, हौज़ खास नई दिल्ली - 110016 को सूचना तथा आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।



वरिष्ठ लेखापरीक्षा अधिकारी

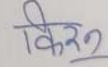
(ए.एम.जी.-I)

15 FEB 2022

पत्र सं: AMG-I/IR/1 /IIT/2021-22/ 1553

दिनांक 15-02-2022

इस पत्र की प्रति सचिव, उच्चतर शिक्षा विभाग, शिक्षा मंत्रालय, शास्त्री भवन, नई दिल्ली-110001 दिल्ली को सूचना एवं आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।



वरिष्ठ लेखापरीक्षा अधिकारी

(ए.एम.जी.-I)

**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 2020-21**

**Part I – Introduction**

**Introductory**

The transaction audit of the Indian Institute of Technology, Delhi (IIT-D) for the period 1.4.2020 to 31.03.2021 was conducted by a local audit party comprising of Shri Nand Kishore, Senior Audit Officer, Sh. Arun Kumar, Assistant Audit Officer, Sh. Anurag Sonkar, Assistant Audit Officer (30.12.2021 to 07.12.2021) and Sh. Parveen Singh, Sr. Auditor of the Office of the Director General of Audit, (Home, Education and Skill Development) New Delhi from 02.12.2021 to 07.01.2022 (27 working days).

**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 Education, 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 crore)

Year	Actual Grant Received		Budget (Revise Estimate)		Actual Expenditure	
	Non Recurring OH-35	Recurring OH 36 & OH-31	Non- Recurring OH-35	Recurring OH-36 & OH-31	Non Recurring OH-35	Recurring OH 36 & OH-31
2018-19	149.00	482.29	505.00	580.55	129.56	537.40
2019-20	130.00	562.58	90.00	596.00	178.56	524.59
2020-21	131.15	581.35	177.25	727.09	199.49	556.84

## 3 Organizational set up

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

Name of post	Name of Staff	Designation	Period
<b>Head of the Department</b>	Prof. V. Ramgopal Rao	Director	01.04.2020 to 31.3.2021
<b>Head of Office</b>	Prof. Tara C. Kandpal	Deputy Director (Operations)	01.04.2020 to 31.03.2021
<b>DDO</b>	Dr. Sandeep Chatterjee	Registrar	01.04.2020 to 23.09.2020
	Shri M.K. Gulati	Officiating Registrar	24.09.2020 to 28.12.2020
	Dr. Deepika Bhaskar	Registrar	29.12.2020 to Till date
<b>Head of Account</b>	Mohd. Shamim	Deputy Registrar (A/cs)	01.04.2019 to Till date
<b>Cashier</b>	Shri J.S. Kohli	Jr. Accounts Officer (Cash)	01.04.2019 to 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: Non availing of rebate despite commissioning of rain water harvesting and waste recycling system in IIT-D resulting in avoidable payment of Rs 4.52 crore.**

*Reference is invited to Para No. 5.4 of Report No. 23 of 2013 regarding Non-claiming of rebate on Water Charges and ATN furnished by the Ministry of Education, Department of Higher Education in this regard.*

Delhi Jal Board vide its order no. DJB/DOR/Tarrif/2009 dated 16 December 2009 had notified the new rates of water tariff in Delhi w.e.f. 1 January 2010 and also granted a rebate of 15 per cent on the monthly bill amount of category II-A consumers viz. Government offices, institutions, Government schools, etc. provided they adopt rain water harvesting and/or waste water recycling and furnish a certificate to this effect to the Regional Revenue Officer. Plot/Properties with an area of 2000 sq. mtrs and above, having installed functional RWH System or waste recycling system shall be granted rebate @10% in the total bill amount and 15 % if both the above systems have been set up and are functional.

Scrutiny of records had revealed that IIT Delhi had 39 functional Rainwater Harvesting Systems and 02 Sewage Treatment Plant installed on different locations along with five water connections of Delhi Jal Board in its campus. Scrutiny of the water bills of above said water connections during the years 2013-21 revealed that against total water charges of Rs. 88.52 crore, IIT-D availed only rebate of Rs. 8.76 crore thereby making a total payment of Rs. 79.76 Crore till November 2021. As per the above rule IIT Delhi was entitled to avail 15% (10% + 5%) rebate on total monthly water bill as rain water harvesting system and waste recycling system both exists in the campus but IIT Delhi did not fully avail the rebate., thus resulting in avoidable payment of Rs. 4.52 crore during the years 2013-21 is as per details given below:

*(figures in Rs.)*

S.No <i>Col. 1</i>	Meter Connection <i>Col. 2</i>	Amount of Water charges <i>Col. 3</i>	Total admissible rebate for commission ing RWH and WWR systems (i.e 15 %) <i>Col. 4</i>	Rebate obtained		Total rebate obtained <i>Col. 5</i> plus <i>Col.</i> <i>6= Col. 7</i>	Difference <i>Col. 4</i> minus <i>Col.</i> <i>7</i>
				RWH systems <i>Col. 5</i>	WWR systems <i>Col. 6</i>		
1	New K.No.	6382092	957314	634653	144528	779181	178133

	8302621000						
2	New K.No. 1502621000	72928733	1093910	7359150	0	7359150	3580160
3	New K.No. 9502621000	717926752	107689013	70477240	0	70477240	37211772
4	New K.No. 0602621000	34895571	5234336	3140974	0	3140974	2093362
5	New K.No. 1602621000	53057504	7958626	0	0	0	7958626
<b>Total</b>		<b>885190652</b>	<b>122933199</b>	<b>81612017</b>	<b>144528</b>	<b>81756545</b>	<b>51022053</b>
<i>Minus Rebate granted by DJB on 25.12.2019</i>							5844209
<b>Total</b>							<b>45177844</b>

As per ATN furnished by IIT-D it was assured by the Institute that Sewerage Treatment Plant will be completed within two years after than they will avail the additional 5% rebate. Although IIT-D wrote to DJB for granting rebates against RWH and WWR systems but still rebates are not fully granted. Institute authorities may initiate rigorous efforts to avail the required concession on future bills and may also seek refund of the excess amount already paid, if any.

Matter was referred to the department vide half margin no. 14 dated 06.01.2022 but reply is awaited.

**Para 2: Non recovery of License fee and penalty from commercial units to the tune of Rs. 64.62 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. After 01.01.2020, penalty of late payment of license fee and other dues are calculated as per clause 6.1 of Commercial Establishment Allotment Rules.

On scrutiny of records it has been observed that penalty, as per above mentioned conditions, 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 2019-20 has been worked out as **Rs. 30.58 lakh**. Also license fee for the year 2020-December, 21 of **Rs. 34.04 lakh** is outstanding till date.

Period	Outstanding penalty Amount (in Rs.)
2015-16 to 2017-18	27,00,459
2018-19	11,233
2019-20	12,141
2020-21	10,748
April 2021-November 21 (List 1)	75,946
2020-December 21 (List 2)	2,48,008
<b>Total</b>	<b>30,58,535</b>

Outstanding License Fee, Elect. Charge, Water Charge List for the year 2020-December, 2021 (List 2)							
Sl. No.	Name & Trade	License Fee (Rs.)	Water Charge (Rs.)	Elect. Charge (Rs.)	Total outstanding (Rs.)	Received amount	Penalty December, 2021 (Rs.)
1	Mother Dairy(Safal), Taxila Apartment	25623			25623		500
2	Mother Dairy(Safal), Mehrauli Gate	32897			32897		500
3	Smt. Maya Devi, Cycle Shop	2621			2621	Shop Vacant (death case)	
4	Sh. V.P. Tiwari, Stationary Shop	10036			10036	10036/- R.No.905/RV/IITD/2 1-22/12/181 dt.23/12/2021	500
5	Sh. Ravi Dass, Barber	6246			6246	Shop Vacant	
6	State Bank of India	807424	12000	627105	1446529	639105/- R.No.905/RV/IITD/2 1-22/12/64 dt.14/12/21 793738.84 R.No.905/RV/IITD/2 1-22/12/114 dt.15/12/2021	23967 39968
7	M/s. Chaayos Café	8549			8549		500
8	Mrs. Komal, Beauty Parlor	12935			12935		500
9	Rakesh Kumar, Dhobi, Nilgiri Hostel	19040	28552	18211	65803		32000



10	Mother Dairy(Milk), near Taxila Apartment	5292			5292	5292 /- received th. RTGS	0
11	Mother Dairy(Milk), Shop No.-131	15470	3978		19448	15470/- & 3978/- received th. RTGS	0 0
12	M/s. Xprese Laundromart	108643	11634	183729	304006		54133
13	M/s. Rajdhani Chatkara Food	244137		12609	256746	Shop Vacant	
14	M/s. The Original Café (Regd.)	116168	27744	49361	193273	Shop Vacant	
15	M/s. Affozo Pvt. Ltd., I floor Synergy Building	358059	1650	340092	699801		14047 40902
16	Sh. Mukesh Kumar Choudhary, Fruit Shop, Near SBI	30034	1564	22960	54558	Shop Vacant	13992
17	FITT Office, TIFAC Building 50% Bill Amount	17700	848	23400	41948		500 1500
18	M/s. FITT, Main Building		1752	157709	159461		7176
19	M/s. Tata Communication	58905			58905	24000/- received th. RTGS	500 16823
		1879779	89722	1435176	<b>3404677</b>	<b>1505305</b>	<b>248008</b>

Outstanding amount excluding penalty = Rs. **3404677**

TOTAL outstanding including penalty = Rs.**30,58,535** + **Rs.34,04,677** = **Rs. 64,62,512**

In compliance of audit observation, IITD initiated action for recovery of outstanding License Fees (including other dues) and recovered **Rs 1505305** from defaulter licensees.

Detailed review of penalty charges to be imposed on defaulting commercial establishment may be made and action initiated (as per clauses as mentioned above) to recover the balance amount of **Rs. 4957207** of License Fee as well as penalty, with intimation to audit.

Matter was referred to the department vide half margin no. 10 dated 03.01.2022 but reply is awaited.

### **Para 3: Prejudice award of work leading to wasteful expenditure of Rs. 1.58 Crore regarding installation of CCTV.**

In order to meet the requirements of engineering laboratories for increased students' strength and for new technologies in the field of science and technology, a project of construction of Engineering Block 99B and 99C at Indian Institute of Technology-Delhi (IIT-D) campus was assigned to the CPWD for Rs. 159.00 crore and Rs. 167.00 crore respectively

along with 3% contingencies for the probable cost of the work. The project was assigned to CPWD with the approval of BOG. Administrative and Expenditure sanction of Rs. 326 crore was accorded in September 2013. Work was stipulated to complete in June 2020, however, the work is still going on.

Scrutiny of component wise breakup of preliminary estimates in respect of Engineering Block 99B and 99C submitted by CPWD revealed that provisions for installation of CCTV for both the building blocks amounting to Rs. 3529200 excluding taxes (Rs.1775400 for 99B and Rs. 1753800 for 99C) has already been provided there.

However, another work regarding Supply, Installation, Testing & Commissioning of IP network low light IR outdoor/indoor cameras in campus and different building of IIT Delhi was approved by BoG which was awarded to M/s Supreme Audiotek Pvt. Ltd amounting to Rs. 42503030 and was to be completed in six months (till 20.06.2020) . Above mentioned work could not be completed till 20.06.2020. Therefore, extension was given upto 19.10.2020 without prejudice to the right of the Institute to recover liquidated damages in accordance with the provision of Clause-12 of the said agreement. Again, work could not be completed on 19.10.2020 and extension of time was granted up to 31.01.2021 on the same term & conditions, due to following reasons:-

1. Due to ongoing COVID 19 pandemic situation.
2. Additional work assigned to the agency by Computer Service Centre (CSC) for laying pipe at different location at IIT Delhi Campus.
3. Additional work assigned to agency for CCTV work of 99B and 99C for under construction building.

Original work costing Rs.4.25 crore could not be completed on 31.01.2021. Instead, as per note dated 12.01.2021, deviation in original work as well as additional works mentioned above, were approved by the Director on 01.03.2021. Deviations are as following:-

1. Original work as per agreement	Rs. 42503030
2. Deviation in original work (till date)	Rs. 5297496
3. Addition due to CSC work	Rs. 188000
4. Addition work due to CCTV project of 99B & 99C	<b>Rs. 15778979</b>
<b>Total</b>	<b>Rs. 63767505</b>

After the approval given by Director for above mentioned deviation, extension of time was given up to 31.03.2021 by Institute Engineer (I.E) because of the additional work mentioned above with no reference to original work. In addition with a note that further additional time will be needed as the building (99B & 99C) will not be completed by 31.03.2021. Hence, provisional extension of time was taken up to 31.10.2021.

Further, work could not be completed till 31.10.2021, and yet again an extension of time was granted to 31.01.2022 owing to reason as 99B & 99C buildings are still not ready to perform CCTV work. From the above facts following issues draw serious concerns and points towards a suspected fraud and favoritism to the agencies by IIT-D:

1. As construction of Engineering Block 99B and 99C was given to CPWD and its administrative approval and expenditure sanction of Preliminary Estimates (P.E.) was given by BOG on 07.08.2013 against Rs 159 crore for 99B and at Rs 167 crore for 99C.

Scrutiny of component wise breakup of PE revealed that provision for CCTV work for both the building blocks at Rs.1775400 for 99B and at Rs. 17,53,800 for 99C, has already been provided there. Total cost for CCTV work in PE for blocks 99B and 99C is Rs 35,29,200.

In light of the current tender, there appears replicacy in tendering work as well as gross negligence in monitoring, as same nature of work has been awarded now with much inflated cost of Rs. 15778979 in comparison to Rs. 3529200 as mentioned above.

2. Scrutiny of documents further revealed that original work has not been completed till date. Extension of time for the original work was given till 31.03.2021 and was approved with deviation costing Rs 5297496. Even after that there has been no concern over completion of original work and several extension of time had been granted to complete the work. It appears that delay in the completion of original work is being regularized by covering it over the background of additional works. Liquidated damages/Penalty may levied, as same has also been pointed out by Internal Audit wing of IIT-D.

3. Further, above mentioned CCTV work for 99B and 99C was approved by the Director on 01.03.2021. But, scrutiny of the records revealed that only 75% construction of Engineering Block 99B and 99C has been completed as on 31.10.2021. This cites improper planning in granting of tender process.

4. As per rule 8.6 (iii) of Manual of Procurement of Goods 2017, if the maintenance contract is to be entered into with the supplier of the goods, then suitable clauses for this purpose are to be incorporated in the tender enquiry document itself and while evaluating the offers, the cost component towards maintenance of the goods for specified number of years is also to be added in the evaluated tender value on overall basis to decide the inter se ranking of the responsive tenderers. Accordingly, Internal Audit Section of IIT-D pointed out this aspect stating that evaluation of tender value should be based on overall cost including cost of AMC. But approval was accorded to open financial bids stating that conditions for AMC have been added into NIT which will come into effect after completion of work, thereby ignoring the above stated rule.

Hence, it won't be any less to say that owing to sloppy monitoring of IIT-D and negligent approach has lead to an wasteful expenditure of Rs. 1.58 Crores. Had IIT-D been pro-active, it would have avoided the duplicacy of awarding the same work of installing CCTV.

Matter was referred to the department vide half margin no. 09 dated 03.01.2022 but reply is awaited.

#### **Para 4: Non-Recovery of transport allowance amounting to Rs. 1.42 crore**

Ministry of Home Affairs, Government of India vide orders dated 24.03.2020, 14.04.2020, 01.05.2020 and 17.05.2020 issued direction for strict implementation of instructions of national lockdown, to all ministries/ Departments of Government of India and State governments.

As per the above said instruction/guidelines, among other activities, Colleges, educational institutions were ordered to remain closed. Only online/distance learning were allowed to continue.

In addition, any person violating these guidelines will be liable to be proceeded against the provisions of Section 51 to 60 of the Disaster Management Act, 2005, besides legal action under Sec. 188 of the IPC. In particular, as per section 55 of DMA, 2005, the HOD will be deemed to be guilty of the offence of violation of the guidelines unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

Further, Dept. of Expenditure vide O.M. no.21/3/2020-E.II(B) dated 01/12/20, directed that Transport allowance was not admissible for those employees:-

- Who could not attend office
- Who worked from home
- Who are physically disabled and pregnant women employees
- Who are non-entitled officers/officials and were temporarily provided with facility of official car; and could not attend office for whole month, during Nationwide lockdown due to COVID-19 pandemic.

Scrutiny of records revealed that IIT Delhi paid Transport Allowance of Rs 14186016 during the month of April and May, 2020, which is the period of nationwide lockdown. It was further revealed that in violation of Dept. of Expenditure vide O.M. no.21/3/2020-E.II(B) dated 01/12/20, recovery of inadmissible Transport allowance of Rs 14186016 has not been done from the concerned employees.

In reply IIT Delhi stated that M/o Finance order has not been endorsed to IIT and IIT is an autonomous body working under M/o Education and any order issued by the M/o Finance or DoPT is implemented in the IIT when the same is endorsed by the M/o Education. Further as most faculty members are residing in the campus area, so during lockdown period they attended the office. Further, it is stated that employees were called for attending duties in the office in view of work exigencies including essential services.

Reply of IIT Delhi is not acceptable as IIT has not furnished any document in support of their reply. Moreover, as per guidelines regarding measures to be taken for containment of COVID-19, all educational institutions were ordered to remain closed and only online/distance learning were allowed to continue during the period of nationwide lockdown. Further, violation of lockdown measures is punishable under DMA, 2005 and Section 188 of IPC.

In view of the above, it is requested to recover the inadmissible Transport Allowance amounting to Rs. 1.42 crore, under intimation of audit.

Matter was referred to the department vide half margin no. 03 dated 23.12.2021 but reply is awaited.

**Para 5: Unplanned procurement leading to idling of equipments worth Rs. 84.37 crore.**

Government of Haryana allotted 50 acres of land free of cost in Rajiv Gandhi Educational City, Kundli, Sonapat. In order to meet the increasing demand for High end Analytical Research Facility Labs, IIT Delhi constructed laboratory space for the Central

Research Facility in 10 acres of this 50 acres plot. CRF includes construction of various Labs, Utility, shaft modules etc..

For the construction of above, work was assigned to M/s NBCC for which Administrative approval and expenditure sanction for an amount of Rs. 15 crore dt. 22/02/2018 was approved by Chairman BOG (Board of Governors). Construction was completed by M/s NBCC on 31.03.2019. For the functioning of CRF Labs, procurement activity of machines and instrument was carried for equipping the labs.

Scrutiny of records pertaining to procurement of equipments revealed that equipments purchased by IIT Delhi are still lying unutilized/ idle for period ranging from 1.5 months to 32 months. Details of such equipments are mentioned below:

Sl. no	FILE NO. & date OF PLACING ORDER	ITEM	VALUE	VALUE IN RS.	MATERIAL RECEIVED ON
1	FE(135)/CRF/19/SP-I/ DT. 22/10/19	TOF SPECTROMETRY	EURO 823618.00	75641080	07/10/20
2	FE(178)/CRF/19/SP-I/ DT. 10/2/20	ELECTRON PARAMAGNETIC RESONANCE	EURO 478692.00	44499208	12/11/20
3	FE(35)/CRF/20/SP-I/ DT. 31/8/20	DC AND NOISE MEASUREMENT	USD 462990-00	40446808	19/2/21
4	FES(41)/CRF/20/SP-I/ DT. 10/9/20	CRYOELECTRON MICROSCOPE	US\$ 2900000.00	253344000	25/9/21
5	FE(76)/CRF/20/SP-I/ DT. 27/10/20	PHOTOVOLTAIC FABRICATION SYSTEM	YEN 72000000.00	56764800	27/08/21
6	FES(79)/CRF/20/SP-I/ DT. 11/11/20	STED MICROSCOPE	EUR 421500.00	40969800	31/3/21
7	FES(80)/CRF/20/SP-I/ DT. 11/11/20	CONFOCAL FLUORESCENCE MICROSCOPE	EUR 299717.94	29132582	26/3/21
8	FES(82)/CRF/20/SP-I/ DT. 11/11/20	SPECTROPHOTOMETER	USD 184916.00	15037369	31/7/21
9	FE(98)/CRF/20/SP-I/ DT. 7/12/20	MULTI SPECIMEN SINGLE TILT CRYO TRANSFER HOLDER & TEMP. CONTROLLER	USD 93000.00	8020320	31/3/21
10	FES(107)/CRF/20/SP-I/ DT. 12/1/21	GLOVE BOX WORKSTATION	EUR 84000.00	8578080	12/11/21
11	FE(125)/CRF/20/SP-I/ DT. 25/2/21	ELECTRON PROBE MICRO ANALYZER	USD 389200.00	33128704	02/11/21
12	FES(145)/CRF/20/SP-I/ DT. 18/2/21	50GHZ VECTOR LOAD PULL	USD 198852.00	17148996-00	14/6/21
13	FE(152)/CRF/20/SP-I/ DT. 3/3/21	HIGH RESOLUTION FIELD EMISSION SCANNING ELECTRON	USD 382430.00	32980764	07/09/21

		MICROSCOPE			
14	FE(35)/CRF/18/SP-I/ DT. 8/6/18	X-RAY PHOTOELECTRO N SPECTROSCOPY	GBP 698000.00	75453800	22/3/19
15	FE(44)/CRF/18/SP-I/ DT. 11/6/18	HIGH RESOLUTION ELECTRON MICROSCOPE	US\$ 1655000.00	129752000	15/5/19
			<b>Total amount: 843749315</b>		

The matter was referred to IIT-D vide Half Margin No. 04 dated 24.12.2021 inviting clarification on reasons for non-installation of equipments as mentioned in the above table, of labs constructed in CRF, Sonapat and Name of the labs lying idle for want of equipments. Since no reply/clarification was sought from IIT-D's side, audit has an opinion that unplanned procurement from IIT-D had led to idling of equipments worth Rs. 84.37 crore at CRF, Sonapat.

**Para 6: Casual approach of IIT-D for procurement, leading to idling of equipments/blockade of funds amounting to Rs. 14.99 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.

Scrutiny of records pertaining to procurement of equipments revealed that following equipments purchased by IIT Delhi are still lying unutilized/ idle for period ranging from 12 months to 30 months. Details of such equipments are mentioned below:

S.NO.	File No. & Date	Item Name	Date Of Receiving	Amount	Amount In Rs.
1	FE(373)/CHE/19/SP-I/ DT. 20/4/20	Forced Air Oven	16/10/2020	EUR 6135.00	597794
2	FE(275)/CY/19/SP-I/ DT. 14/2/20	MULTIPURPOSE X- RAY DIFFRACTOMETER SYSTEM	05-09-2020	EURO 113400.00	10598800
3	FE(360)/EE/19/SP-I/ DT. 28/4/20	THERMAL EVAPORATION SOURCE	12-10-2020	USD 11450.00	960083
4	FE(443)/NRF/18/ 23/4/19	Furnace System for Oxydation	23/10/19	USD 185503-00	14958962
5	FES(07)/PHY/20/SP-I/ DT. 16/7/20	Tunable Diode Laser System	22/11/2020	EURO 26118.12	2583090
6	FES(287)/PHY/19/SP-I/ 11/3/20	High Power 1000 wt. Ozone Free light	15/10/2020	US\$ 19599.93	1646400
7	FES(375)/PHY/18/SP-I/ DT. 23/4/19	MOLECULAR BEAM TECHNOLOGIES	28/9/20	EUR 733395.00	69819208

8	FES(43)/PHY/20/SP-I/ DT. 29/9/20	High Speed Translation stage	28/12/20	USD 14994.00	1343470
9	FE(125)/TT/18/SP-I DT. 30/8/18	SOFTWARE & CARD UPGRADATION	30/5/19	EURO 8501-14	821210
10	FES(02)/TT/20/SP-I/ DT. 20/7/20	MOTORIZED WALKING MOTION STAND	15/12/2020	USD 37250.00	3295880
11	FES(144)/TT/19/SP-I/ 20/11/19	Thermal manikin system	12-09-2020	USD 345000.00	29359500
12	FES(211)/TT/19/SP-I/ 29/1/20	2 PORT GLOVE BOX WORKSTATION	26/11/20	EURO 23044.35	2142203
13	FES(276)/TT/19/SP-I/ 24/2/20	UNIVERSAL TESTING MACHINE	25/8/20	USD 127636.00	10578472
14	FES(29)/TT/20/SP-I/ DT. 21/8/20	HIGH TEMPERATURE MUFFLE FURANCE	26/12/20	EURO 8990.00	896123
15	FES(307)/TT/18/SP-I DT. 26/3/19	CO2 INCUBATOR	01-05-2019	USD 6200-00	500000
				<b>TOTAL</b>	<b>149982305</b>

The matter was referred to IIT-D vide Half Margin No. 05 dated 2.12.2021 inviting clarification on reasons for non-installation of equipments as mentioned in the above table and status of completion of concerned labs pertaining to chemical engineering, chemistry, Electronics, NRF, Physics and Textile departments.

Since no reply/clarification was received from IIT-D, audit has an opinion that unplanned procurement from IIT-D had led to idling of equipments/blockade of funds amounting to Rs. 14.99 crore.

**Para 7: Non-Levy of liquidated damages amounting to Rs. 1.83 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 Purchase Committee will be on the time saving and buyer should ensure availability of proper space/infrastructure for installation of the equipment.

Scrutiny of records pertaining to procurement of equipment revealed that in following cases delivery of the equipment has been delayed. As per the delivery clause 12 of the tender document, delivery date starts from the opening of Letter of Credit (LC) and the permissible delivery period is given in Supply order/ Import Order. As per clause 13, for delayed delivery beyond the permissible delivery period, penalty of 1% per week of the equipment value/price and the maximum deduction is 10% of the value.

Further scrutiny of the records revealed that IIT Delhi procured different equipment during the period 2019-20 and 2020-21. Equipments ordered were received after a delay ranging from 4 weeks to 12 months and IIT Delhi made payment (80%), as per clause 33, to

the supplier but failed to invoke delayed delivery provisions. Failure to invoke delayed delivery provisions led to non-levy of liquidated damages amounting to **Rs 18332431** as detailed below:-

S. No.	Purchase Order	Name of Equipment	Value in Foreign currency	Value In Rs.	Date of Opening of LC	Delivery Period	Date of Shipment Arrival on port	Period of delay	% Penalty	Delayed Penalty amount (Rs)
1	FES(17)/CHE/20/SP-I/6309/243940 dt.12/6/20(15/7/20)	BATTERY CYCLER SYSTEM	US\$ 73400.00	6494432	21-09-20	16 weeks	19.02.2021	4 weeks	4	259777
2	FES(42)/PHY/20/SP-I/6369/258593 dt.19/8/20(18/9/20)	ATOMIC FORCE MICROSCOPE	USD 342500-00	30688000	11-11-20	16 weeks	30.06.21	more than 10 weeks	10	3068800
3	FES(46)/PHY/20/SP-I/6378 dt.21/8/20	ULTRA HIGH SPEED FRAMING CAMERA	PND 156838-00	17000000	07.11.2020	12 weeks	01.05.21	more than 10 weeks	10	1700000
4	FES(79)/CRF/20/SP-I/6443/272075 dt.14/10/20(11/11/20)	STED MICROSCOPE	EUR 421500.00	40969800	04.01.2021	10 weeks	31.03.2021	2 weeks	2	819396
5	FES(82)/CRF/20/SP-I/6449/272072 dt.14/10/20(11/11/20)	SPECTROPHOTOMETER	USD 184916.00	15037369	23-02-21	12 weeks	20.07.2020	7 weeks	7	1052616
6	FE(178)/CRF/19/SP-I/5890/214063 dt.04/02/19(10/02/20)	EPR SPECTROMETER	EUR 478692	44499208	24.06.20	8 weeks	12.11.2020	more than 10 weeks	10	4449921
7	FES(375)PHY/18/SP-I/5368 dt.15.03.2020(23.04.20)	Molecular Beam Epitaxy	EURO 733395	69819208	28.06.2019	24weeks	22.09.2020	more than 10 weeks	10	6981921
			<b>TOTAL (Rs)</b>	<b>224508017</b>						<b>18332431</b>

Matter was referred to the department vide half margin no. 07 dated 29.12.2021 but reply is awaited. Therefore, it is suggested to recover the above said amount of Rs. 1.83 Crore at the earliest under intimation to audit.



**Para 8: Defying the Recruitment Rules leading to unauthorized payment of pay and allowance amounting Rs 89.54 lakh.**

Board of Governors in its 193<sup>th</sup> meeting held on 05/11/2016 approved the recruitment rules (RR) for the Indian Institute of Technology, Delhi (IITD). Further, Department of Higher Education, Ministry of Human Resource and Development (now, Ministry of Education) approved the cadre recruitment and promotion rules of Group A, B, C in IITD in July, 2017.

Scrutiny of RR of IITD approved by Ministry revealed that there will be no post of Joint Registrar (JR) in IITD. However, in violation of RR, currently in IITD one position of Joint Registrar namely Shri. Kalyan Kumar Bhattacharjee (EC- 26621) was held in an unauthorized manner w.e.f 30.10.2017. This resulted into unauthorized payment of Rs. **8954155/-** on account of pay and allowance during the period 01.11.2016 to 01.12.2021.

Unauthorized payment of Rs 89.54 lakh may be recovered from the concerned officials under intimation to audit. It is also requested to review similar cases, for example Sh. Atul Vyas (EC-26761 who is holding post of JR w.e.f. 11.12.2017) in IITD and recover the unauthorized payments made to him on account of pay and allowance.

Matter was referred to the department vide half margin no. 16 dated 07.01.2022 but reply is awaited.

## **Part II-B**

### **Para 1: Skeptical award of contract and non-adherence to the GFR-2017.**

Rule 149 of General Financial Rules, 2017 stipulates that DGS&D or any other agency authorized by the Government will host an online Government e-Marketing (GeM) for common use goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The procurement of goods or services by Ministries or department will be mandatory for goods or services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D the procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the government buyers for direct on-line purchases.

Rule 151(iii) of General Financial Rules, 2017 stipulates that a procuring entity may debar a bidder or any of its successors, from participating in any procurement process undertaken by it, for a period not exceeding two years, if it determines that the bidder has breached the code of integrity.

Further, as per Rule 175 (1) (iii), of General Financial Rules 2017, no official of a procuring entity or a bidder shall act in contravention of the codes which includes disclosure by the bidder of any previous transgressions made in respect of the provisions of sub-clause (i) with any entity in any country during the last three years or of being debarred by any other procuring entity.

Scrutiny of records revealed that as the current term of contract with M/s Orion Security Solution Pvt. Ltd. (OSSPL) was going to expire in June 2019, Indian Institute of Technology (IIT-D) constituted a Purchase Finalization Committee (PFC) in September 2018 for preparing/processing the tender for hiring outside security agency for security services of the institute. After gap of 11 months, IIT-D published tender documents for hiring of security agency on 23.08.2019. Date of opening of technical bids and financial bids was 23.09.2019 and 15.11.2019 respectively.

Scrutiny of tender documents revealed that participating firms were required to furnish information in respect of details of any legal suit/legal sanction/black listing, pending especially with regards to any violation in the PF Act, ESI Act, Labour Laws and Income Tax etc. If there was no pending proceeding then agencies should furnish an affidavit.

It is worthwhile to mention that OSSPL was already providing security services to IIT-D since 2016 and previous contract term was valid up to June 2019 which was later extended to 10.08.2020.

A new Purchase Finalization Committee (PFC) was constituted on 29.08.2019. PFC opened technical and financial bids and declared OSSPL as L-1 on 19.11.2019. After finalization of tender proceedings, file was submitted to Internal Audit Section for vetting of agreement copy and draft offer. Internal audit made strong observations (December 2019) such as lower EMD amount, non-procurement of security manpower service through GeM, higher performance security etc. Concerned division (Estt.-II) justified that security personnel were not available at that time as well as physical visit of the training sites was not available under GeM platform. Regarding performance security it was stated that amount has been kept high to stop the qualified bidder from withdrawing the service abruptly. With Rs. 3.00 crore

as performance guarantee IIT-D will be liable to get service for three months, which is sufficient for fresh tendering process, if need arises. Internal Audit Section did not find the reply of Establishment section to be satisfactory. PFC gave its green signal to award the current work w.e.f.11.08.2020.

Meantime, a press release dated 15.02.2020 was issued alleging OSSPL regarding evading tax worth Rs. 22.00 crore and GST liability of Rs. 88.00 crore by the Additional Commissioner, AE, CGST & CS Delhi East. Further, it was reckoned that OSSPL was debarred by Air India for three years w.e.f 20.12.2017, its contract was terminated by HAFED, Panchkula owing to non-submission of Performance Security amounting to Rs. 30 lakhs and blacklisted by Central University, Kashmir for a period of three years w.e.f 10.07.2020. In addition to this, IIT-D was legally advised not to continue the agreement as the OSSPL violated the Rule 175 (1) (h) of GFR, 2017 which provides that the bidder is required not to make any false declaration or provide any false information for participation in a tender process or to secure a contract.

IIT-D didn't make efforts to explore to find a suitable firm on GeM rather went global tendering stating that the Committee explored GeM as well but the bidder for security guard, ex-serviceman, supervisor ex-serviceman and gunman were not available in GeM that time. The Committee desired to have a complete solution from the bidders. Committee also desired to make physical visit of the training sites of the bidders (which could not have been possible under GeM). Hence, Institute took the help of e-procurement portal of GoI for global tendering. Reason furnished is not satisfactory as physical visit of training sites could have been done after inviting tender on GeM platform to access the capabilities of participated bidders.

Also here it needs a special mention that OSSPL was penalized and recovery of Rs. 3.31 lakh was made from it owing to theft case of the batteries from some Department of the Institute in 08.12.2020.

The contravention of above stated GFR 2017 rules and lack of institutional knowledge had led to wrong awarding of contract to debarred firm and undue favour to contractor along with compromising with the security of a prestigious Institute. After the theft case of batteries, IIT-D should have terminated the contract with OSSPL. Continuing with services of OSSPL even after theft of batteries does not rule out the possibility of giving undue favor to OSSPL. The services of OSSPL should be terminated from immediate effect in the welfare of prestigious Institute which is having a glorious legacy of more than 60 years.

Matter was referred to the department vide half margin no. 08 dated 31.12.2021 against which Institute accepted the objections raised by audit and stated that from now onwards the directions given by audit will be kept in view in the ongoing processing.

## **Para 2: Impetuous approach of IIT-D leading to idling of land and blocking of its own funds amounting to Rs. 46.80 lakhs.**

The process of setting up of IIT extension campus was initiated by the Indian Institute of Technology, Delhi (IIT-D) in the year 2012. Institute has planned to set up a world class Research & Development Campus for promoting research in focused area and creation of special research facility

and for pioneering research in the area of bio- sciences in coordination with AIIMS Campus Jhajjar. Besides, some Research & Development facilities for the industry in software are also planned to be established and where locals/villagers to be trained and empowered with new skills.

Land at village Badsa, District Jhajjar was transferred to IIT Delhi by the Technical Education Department, Haryana through Principal, Government Polytechnic Jhajjar. There was no MoU signed for the 50 acres land allotted to IIT Delhi and no actual site visit was made by IIT Delhi officials prior to attainment of mentioned piece of land and there was no survey conducted near footprint of Dhansa Dam/Najafgarh drain.

The land was transferred to IIT Delhi on 09.01.2017 as per copy of mutation of land in favor of Director IIT Delhi w.r.t. sanction order No. 35/43/2013-4TE dated 25/29.10.2013 for transfer of land of 50 Acres (i.e. 5kanal 4marla ) at Village Badsa, District Jhajjar free of cost for setting up of IIT-D extension campus.

NBCC was then assigned as preliminary work, demarcation line of 50Acre plot and putting boundary pillars etc. However, due to the land being too low lying on the flood plains falling next to Najafgarh drain, there was no accessibility for construction to reach the site, no direct access road to AIIMS Jhajjar and no feasibility to undertake construction in that allotted land near Najafgarh drain. It did not meet the development plan of a conceptualized World Class Research Centre in collaboration with AIIMS.

For the above matter , DG Haryana Education had convened a meeting of IIT Delhi officials and SDM Jhajjar at his office in Panchkula on 13.03.2020 and asked SDM Jhajjar to look for an alternate parcel of land to meet IIT Delhi's plan. A joint visit of the newly purposed land , close to the residential campus of AIIMS Jhajjar was made by IITD and officers from District Commissioner Office, Jhajjar. It was agreed upon to initiate proposal for transfer of newly identified land in favor of IIT Delhi in exchange with part of earlier land.

In view of that a meeting /VC was held on 19.08.2021 at 3:15 PM under the Chairmanship of Shri Anand Mohan Sharan, IAS, Principal Secretary, Technical Education Department, Haryana to discuss about the allotment of new proposed piece of land at Village Badli, District Jhajjar in exchange with the allotted 50 Acres of land at Village Badsa, District Jhajjar. The possibilities were explored during the meeting (i) to reconsider the establishment of Extension Campus (Bio-Science Park) on existing land at Village Badsa District, Jhajjar which was transferred to IIT Delhi free of cost in 2017 by State Govt. of Haryana through Technical Education Department. (ii) Purchase the new proposed land of 40 Acres at Village Badli, District Jhajjar and IIT Delhi retain the existing land allotted by the State Govt. of Haryana for future development.

During the meeting it has been intimated by the District authorities that the new land at Village Badli District Jhajjar is under the jurisdiction of Municipal Committee. Both the existing & proposed lands are under the control of different administrative authorities. The tentative price of proposed land at village Badli is Rs. 60 Lacs per acre of total Rs. 24 Crores on this piece of land. The land at village Badsa is low lying and in the flood plain and therefore, the cost of developing the site is exorbitant and not justified to invest. Further, it was informed that there was shortage of funds for purchase of proposed 40 Acres of land at Village Badli District Jhajjar.

DC Jhajjar may be requested once again to get the feasibility report and survey of the existing land of Village Badsa, District Jhajjar regarding the suitability of development of physical infrastructure for Extension campus of IIT Delhi. This has resulted in delay in the establishment of this prestigious project in the State of Haryana. However, IIT-D is still looking for an alternate parcel of land to meet its plan. For this getting a loan from HEFA was explored.

As per HEFA guidelines, the principal portion of the loan would be paid from the escrow account through internal accruals of the institution and the interest portion would be serviced by the MoE through the normal plan funds to the institution. 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.

Scrutiny of records revealed that the land at Village Badhsa, District Jhajjar under the possession of IIT-D is still lying idle and no work is executed till date. In addition to this, IIT-D got sanction for HEFA loan of Rs. 3.12 Crore on 06.06.2019 against which principal amount of Rs. 15.60 lakh (on 16.12.2019) and Rs. 31.20 lakh (on 25.11.2020) was re-paid by IIT-D into the Escrow Account.

It is worth mentioning that IIT-D had not planned well in advance for the construction of their extension campus at Jhajjar rather showed hurry in applying for HEFA loan. The seriousness of the Institute can be judged by the fact that the land on which it has to commence construction, wasn't even visited/ surveyed by the authorities even once. Also from the records it is reckoned that IIT-D didn't show interest in taking the physical possession of the mutated land (in June, 2017). Therefore IIT-D has blocked its funds amounting to Rs. 46.80 lakhs against the requirements of HEFA guidelines against the sanctioned loan amount of Rs. 312 lakhs for a project which has still not been started so far (Dec, 2021). These funds would have been utilized for some other important/beneficial projects under the campus had the Institute planned things in better ways.

In this regard Half Margin No. 13 dated 01.02.2022 was issued but reply is still awaited.

### **Para 3: Non-adherence to CPWD Works Manual 2019 leading to exaggerated Preliminary Estimate by Rs. 21.60 lakhs.**

As per Rule 3.1.1.3 (3) of CPWD Works Manual 2019, the contingencies can be utilized for construction of site office, engagement of watch & ward staff, job works like surveying, material testing, estimating, structural designing, architectural drawings, models, maintenance and hiring of inspection vehicle and any other field requirements directly related to work.

Scrutiny of records pertaining to construction of Engineering Block 99-B and 99-C at Indian Institute of Technology (IIT-D) it was noticed that Preliminary Estimates (PE) of both works contained separate estimate for inspection vehicle amounting to Rs. 10 lakh for each work. In contravention to the above stated rule, the hiring of inspection vehicle and any other field requirements directly related to work should be charged under Contingency which is already made for 3 % on the total cost of project. Therefore, separately assigning a expenditure for Inspection Vehicle had led to exaggeration of PE by Rs. 20 lakhs against both the works. Plus Rs. 1.60 lakh against taxes (4% VAT, 3% Contingencies and 1% worker's cess). Thus leading to total inflated value of Rs. 21.60 lakh.

Matter was referred to the Institute vide Half Margin No. 12 dated 04.01.2022 against which IIT-D replied that as per Section 4.1.5 of CPWD manual 2012 the provision of Inspection Vehicle is not considered separately. However, they have also sought clarification from CPWD officials.

As IIT-D itself accepts the fact that there should be no separate provision for Inspection Vehicle rather it should be utilized from Contingencies, therefore it is suggested to revise the PE of both above mentioned works under intimation to audit.

#### Para 4: Non-Disposal of Condemned Goods amounting to Rs. 10.39 Lakh.

As per Rule of 217 of GFR 2017,

1. Disposal of Goods, an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry of Department. The reasons for declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.
2. The competent authority may, at his discretion, constitute a committee at appropriate level to declare items(s) as surplus or obsolete or unserviceable.
3. The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out, In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized, A report of stores for disposal shall be prepared in Form GFR-10.
4. In case on item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

Scrutiny of records of General Store & Stock of Indian Institute of Technology (IIT), Delhi revealed that following items are still awaiting condemnation via auction:

<b>Source of Funding: Institute Fund</b>				
Sl.No.	Notification	Dated	Deptt. Name	Amount
1.	IITD/SPS/W-OFF/2018/152292/B(i)	3-May-2018	Centre for Atmospheric Science	8198680
2.	IITD/SPS/W-OFF/2019/129359	11-Jul-2019	Chemistry Deptt.	27814
3.	IITD/SPS/W-OFF/2019/142810	22-Aug-2019	Mechanical Engg. Deptt.	20050
4.	IITD/SPS/W-OFF/2019/141979	22-Aug-2019	Mechanical Engg. Deptt.	179116.99
5.	IITD/SPS/W-OFF/2019/142812	22-Aug-2019	Mechanical Engg. Deptt.	25900.00
6.	IITD/SPS/W-OFF/2019/161204	30-Sep-2019	Mechanical Engg. Deptt.	20396.00
7.	IITD/SPS/W-OFF/2019/162124	4-Oct-2019	Mechanical Engg. Deptt.	19500.00
8.	IITD/SPS/W-OFF/2020/225435	11-Mar-2020	Computer Service Centre	31053.00
9.	IITD/SPS/W-OFF/2021/285689	5-Jan-2021	Centre for Atmospheric Science	14700.00
10.	IITD/SPS/W-OFF/2021/285679	5-Jan-2021	Centre for Atmospheric Science	95990.00
<b>Total (A)</b>				<b>516506.79</b>

#### Source of Funding: Project Fund

Sl.No.	Notification	Dated	Deptt. Name	Amount
1.	IITD/SPS/W-Off/2016/3095	22-Nov-2016	Civil Engg. Deptt.	7799.00
2.	IITD/SPS/W-OFF/2017/112347	6-Dec-2017	Textile Technology Deptt.	9797.00
3.	IITD/SPS/W-OFF/2018/179893	12-Jun-2018	Chemical Engg. Deptt.	14358.00
4.	IITD/SPS/W-OFF/2018/28160	16-Oct-2018	Textile Technology Deptt.	16000.00
5.	IITD/SPS/W-OFF/2018/27639	16-Oct-2018	Civil Engg. Deptt.	129090.00
6.	IITD/SPS/W-OFF/2019/94511	12-Apr-2019	Centre for Atmospheric Science	65000.00
7.	IITD/SPS/W-OFF/2019/115223	30-May-2019	Mechanical Engg. Deptt.	15000.00
8.	IITD/SPS/W-OFF/2019/133307	23-Jul-2019	Electrical Engg. Deptt.	11300.00
9.	IITD/SPS/W-OFF/2019/143165	22-Aug-2019	Mechanical Engg. Deptt.	4800.00
10.	IITD/SPS/W-OFF/2019/169847	14-Nov-2019	Mechanical Engg. Deptt.	35800.00

11.	IITD/SPS/W-OFF/2019/180261/A	29-Nov-2019	Electrical Engg. Deptt.	29373.90
12.	IITD/SPS/W-OFF/2020/208247	29-Jan-2020	Management Studies Deptt.	56200.00
13.	IITD/SPS/W-OFF/2020/223767	9-Mar-2020	Centre for Educational Technology Services	36828.50
14.	IITD/SPS/W-OFF/2021/285980	6-Jan-2021	Textile Technology Deptt.	17499.00
15.	IITD/SPS/W-OFF/2021/300891	18-Feb-2021	Chemical Engg. Deptt.	74133.00
<b>Total (B)</b>				<b>522978.40</b>
<b>Total (A)+ (B)</b>				<b>1039485.19</b>

Disposal of the unserviceable items may be done under intimation to audit.

Matter was referred to the department vide half margin no. 11 dated 03.01.2022 but reply is awaited.

**Para 5: Deficient record management and lackadaisical approach of IITD resulted into no-recovery of Rs. 1.05 crore on account of International Science Festival**

The first India International Science Festival 2015 was organized at IIT Delhi during December 4 to December 8 2015. Festival was jointly organized by the Ministry of Education, Ministry of Science & Technology, Forecasting & Assessment Council of India (TIFAC) in collaboration with Vijnana Bharati, an NGO. The event would showcase Indian contribution in the field of S&T over the years, provide a platform to young scientists for exchange and ideas, among other. The expenditure, for organizing the fest, of Rs. 2.81 crore was incurred by the IIT-Delhi which was to be recouped by TIFAC Delhi. The MoU was stated to be signed among the organizers and IIT-D. During the audit it was observed that an amount of Rs. 2.00 crore was recouped by the TIFAC during March 2016 to April 2017 but the remaining amount of Rs. 0.81 is still recoverable from the other organizers. The non-payment of balance amount resulted in loss of Rs.1.05 crore including interest of Rs. 0.23 as mentioned below:

Month/year	Amount/opening balance (in Rupees)	Recouped(in Rupees)	Balance(in Rupees)	Interest for the period	Amount (4%)(in Rupees)
December 2015	28102563	0	28102563	2 months	187350
March 2016	28102563	10000000	18102563	1 month	60342
April 2016	18102563	500000	13102563	11 month	480427
March 2018	13102563	500000	8102563	2 years	648205
March 2019	8102563	0	8102563	1 year	324103
March 2020	8102563	0	8102563	1 year	324103
March 2021	8102563	0	8102563	1 year	324103
<b>Grand total</b>					<b>2348633</b>

Same audit observation was issued through previous inspection reports also but IIT Delhi failed to furnish all relevant documents such as approval of competent authority to organize the festival, amount approved for the festival, copy of MoU, financial obligation between IITD and organizers pertaining to International Science Festival. Further, IITD stated (verbal) that relevant record is readily not available with IITD. Moreover, after a gap of four years and pointed out by audit, IITD initiated action and requested (February 2020 and December 2021) to TIFAC to remit the balance amount of Rs. 0.81 crore.

Thus deficient record management and lackadaisical approach on the part of IITD resulted into non-recovery of Rs. 1.05 crore including interest.

Matter was referred to the department vide half margin no. 06 dated 28.12.2021. in reply, IITD accepted the facts and stated (January 2022) matter has been taken up with the organizing agencies for recovery of outstanding amount.

**Para 6: Overpayment of transport allowance amounting to Rs. 67392.**

As per FR&SR, Transport Allowance will not be admissible if an employee is absent from duty for full calendar month(s) due to leave, training, tour etc. If the absence does not cover any calendar month in full, the allowance will be drawn in full for the month.

During test check of records of Indian Institute of Technology (IIT), it was observed that in following 07 cases, transport allowance has been paid to the officers/officials who were on leave/absent for the full calendar month which was against the rules. Details are given below:

Sl. No.	Name & Designation of the employee	Employee code	Period of leave	Month of full absence	TA paid
1	M.S. Murali, Tech. Supdt.	-	15.03.21 to 04.06.21	April and May 2021	16848
2	Ruchi Sanotra, Jr. Asstt.	-	26.01.21 to 30.04.21	Feb.21 to April 21	12636
3	Ashutosh Kumar, SLA	-	29.09.20 to 20.11.20	Oct. 20	4212
4	Amitabha Bagchi, Professor	16134	13.04.20 to 29.05.20	May 20	8424
5	Naveen Thayyil Kamaluddin, Assistant Professor	16442	11.05.20 to 08.07.20	July 20	8424
6	Rijurekha Sen, Assistant Professor	16756	20.05.20 to 16.07.20	June 20	8424
7	Amita Das	16882	11.05.20 to 30.06.20	June 20	8424
<b>Total</b>					<b>67392</b>

The above overpayment of Rs. 67392/- on account of transport allowance may be recovered from the concerned officials/officers under intimation to audit. The other similar cases may also be reviewed.

Matter was referred to the department vide half margin no. 01 dated 17.12.2021 but reply is awaited.



**Para 7: Non-conducting of Physical verification of Central Library of IITD.**

As per General Financial Rule 2017 regarding Physical verification of Library books, complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and upto fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

Scrutiny of records of library of Indian Institute of Technology (IIT) revealed that physical verification of Central library books was not conducted from 2019.

It is suggested to conduct physical verification of the library under intimation to audit.

Matter was referred to the department vide half margin no. 02 dated 17.12.2021 but reply is awaited.

**Para 8: Non-production of records**

During the audit, despite several verbal requests and three written reminders dated 21.12.2021, 29.12.2021 and 30.12.2021 neither replies nor records for the following requisitions were furnished to the audit:

<b>Memo No.</b>	<b>Records/Information pending</b>
37	Annual account for the year 2020-21, an amount of 8.45 crore has been reflected as Deposit Others (EMD, Security deposit (Schedule-5) provide agency-wise and year –wise breaking
60	Record/information in respect of Industrial Liason Fund and Research & Development Fund (Records submitted on 06.01.2022 at 4.00 pm)
63	Term Deposit with funds

Matter was referred to the department vide half margin no. 15 dated 07.01.2022 but reply is awaited.

### Part –III

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

At the commencement of audit 09 Inspection Reports with 63 paras were pending for settlement. As a result of review during current audit, 02 paras were settled/updated/taken afresh by audit party. After conclusion of current audit, 09 IRs with 61 paras remained outstanding as detailed in Annexure 'I'. The details of 02 paras settled are shown in Annexure 'II'. Records of IIT-D may also be updated accordingly as this is the correct position. Moreover, department furnished replies of old outstanding paras of the eleventh hours that to without any supporting documents and necessary clarifications.

#### 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	Incomplete reply furnished. Para stands
2.	-do-	2	Loss of interest on investment amounting to Rs. 1.20 crores.	Incomplete reply furnished. Para stands
3.	-do-	3	Loss of Rs. 43.16 lakh on account of short recovery of medical contributions from the beneficiaries	Incomplete reply furnished. Para stands
4.	-do-	5	Irregular expenditure of Rs.2.87 crore on retirement benefit by allowing officials to switch-over from CPFG to GPF in contravention of Govt. of India orders.	Incomplete reply furnished. Para stands
5.	-do-	3 (Part II-B)	Irregular appointment of Information Officer	Incomplete reply furnished. Para stands
6.	2012-13	2 (Part-II A)	Irregular payment of Assistantship/ Scholarship resulting into loss of Rs.1.15 crore.	Incomplete reply furnished. Para stands
7.	-do-	10(part II B)	Irregularities in hiring of contractual staff in Industrial Research Development.	Incomplete reply furnished. Para stands
8.	2013-14	12 Part II B	Irregularities in board of sports activities	Incomplete reply furnished. Para stands
9.	2014-15	5 Part II A	Irregular appointment and payment of excess fee to the Architect resulting in loss of Rs. 119.78 lakh	Incomplete reply furnished. Para stands
10.	-do-	8	Deficiencies in re employment of retired persons in IIT – nonacademic staff	Incomplete reply furnished. Para stands
11.	-do-	9	Improper maintenance of records – Works department	Incomplete reply furnished. 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.	Incomplete reply furnished. Para stands
13.	-do-	11	Splitting up of purchases to avoid obtaining approval of appropriate Competent Financial Authority.	Incomplete reply furnished. 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.	Incomplete reply furnished. Para stands
15.	-do-	15	Delay in adjustment of Temporary advances	Incomplete reply furnished. Para stands
16.	2016-17	18	Register of valuable goods	Incomplete reply furnished. Para stands
17.	-do-	19	Avoidable expenditure in the form of payments to outsourcing agency Rs. 1.68 crore.	Incomplete reply furnished. Para stands
18.	2017-18	1(Part II B)	Improper planning and inadequate monitoring of execution of construction works	Incomplete reply furnished. Para stands
19.		6	Release of amount in excess of Rs. 87.20 lakh over and above of estimated cost.	Incomplete reply furnished. Para stands
20.		9	Excess payment of Rs. 8 lakh to architect.	Incomplete reply furnished. Para stands
21.		16	Purchase of Air Tickets from other than authorized Travel Agents.	Incomplete reply furnished. Para stands
22.		20	Irregular payment of pension to pre-2006 pensioners.	Incomplete reply furnished. Para stands
23.	2018-19	1 Part IIA	Short recovery of Income tax due to non-accounting of perquisites amounting to Rs. 6.00 crore.	Incomplete reply furnished. Para stands
24.	-do-	1 Part-IIB	Non installation of imported Universal Testing Machine (UTM) resulting into blockage of funds amounting to Rs. 3.57 crore.	Incomplete reply furnished. Para stands
25.		2	Non accounting of funds of Board of Hostel Management	Reply not furnished. Para stands
26.		3A Part II B	Inadmissible payment of Rs. 20.97 crore due to Irregular appointment of staff in permanent cadre	Reply not furnished. Para stands
		3 B	Irregular appointment of permanent staff in Industrial Research and Development Unit (IRD)	Incomplete reply furnished. Para stands
27.		5(a)	Irregular amendment in Recruitment Rules without obtaining the approval of the Ministry	Incomplete reply furnished. Para stands
		-do-	5(b)	Unauthorized expenditure of Rs. 44,53,014 without obtaining the approval of MHRD/MoF for Mapping of Scales

		7	Non fulfillment of commitment in sustainability and environment towards community	Incomplete reply furnished. Para stands
29.		8(a)	Non-maintenance of teaching and non-teaching staff ratio	Incomplete reply furnished. Para stands
30.		10 (a)	Irregularities in allotment of Institute's flat (a) Irregular retention of flats	Incomplete reply furnished. Para stands
		10(b)	Loss of Rs. 66,720/- due to excess lease payment	Incomplete reply furnished. Para stands
		(c )	Loss of revenue Rs.9.42 lakh due to non-allotment of vacant flats	Incomplete reply furnished. Para stands
		(d)	Undue benefit amounting to Rs. 10.80 lakh to contractual staff	Incomplete reply furnished. Para stands
		(e )	Provided two accommodation at same time	Incomplete reply furnished. Para stands
		(f)	Irregularity in allotment of accommodation on medical ground	Incomplete reply furnished. Para stands
31.		12	Splitting up of purchases to avoid obtaining approval of appropriate Competent Financial Authority	Incomplete reply furnished. Para stands
32.		18	Irregular counting of past service for pensionary benefit	Incomplete reply furnished. Para stands.
33.		19	Unsettled scooter and computer advance	Reply not furnished. Para stands
34.		24	Irregular expenditure of Rs. 9.59 crore under the head 'salary'.	Incomplete reply furnished. Para stands
35.		25A	Irregular payments of arrear of allowances amounting to Rs. 4.31 crore/-	Incomplete reply furnished. Para stands
		25B	Irregular payment of Rs. 43.10 crore by violating MoF guidelines.	Reply not furnished. Para stands
36.		26	Irregular payment of honorarium amounting to Rs.19.66 crore to the Institute's staff.	Incomplete reply furnished. Para stands
37.		27	Excess payment of Rs. 7, 26,366/- due to employment of extra drivers.	Incomplete reply furnished. Para stands
38.		31	NC not received worth Rs.109.34crore	Reply not furnished. Para stands
39.		34	Unrecovered/ overdue library books worth Rs. 1.02 lakh	Incomplete reply furnished. Para stands
41	2019-20	1 Part II A	Inadmissible Parking of fund of Rs. 4,764.4 lakh resulted in loss of interest to the tune of Rs. 359.92 lakh	Matter is under consideration at hqrs level, hence para remains outstanding.
42		2 Part II A	Injudicious decision in selection of H1 bidder for Mechanized house keeping services leading to wasteful expenditure of Rs. 2.28 crore	Matter is under consideration at hqrs level, hence para remains outstanding.
43		3 Part II A	Inadmissible payment of Rs. 24.70 crore towards retirement benefits to the retired staff of Board of Hostel Management not appointed by IITD	Matter is under consideration at hqrs level, hence para remains outstanding.
44		4 Part II A	Deviation in time of more than 18 months and cost escalation cost of Rs.	Matter is under consideration at hqrs level, hence para remains

			38.17 Crore on construction of Science & Innovation Park (Research Park) & Faculty Housing (37B) at IIT Delhi Campus	outstanding.
45	2019-20	1 Part II B	Irregularity in employers' contribution towards New Pension Scheme (NPS) resulted into short payment of Rs.12.79 lakh	Incomplete reply furnished. Para stands
46		3Part II B	Irregular payment of Salary to Rs. 47246.	Reply not furnished. Para stands
47		4 Part II B	Non recovery of License fee and penalty from commercial units to the tune of Rs. 28.76 lakh	Reply not furnished. Para stands
48		5 Part II B	Shortfall in teaching and non-teaching posts	Incomplete reply furnished. Para stands
49		6 Part II B	Non maintenance of teacher and student ratio.	Incomplete reply furnished. Para stands
50		7 Part II B	Non Utilization of sponsored fellowships & scholarships projects amounting Rs.26.86 crore.	Reply not furnished. Para stands
51		8 Part II B	Parking of Funds amounting to Rs.75.29 crore	Reply not furnished. Para stands
52		9 Part II B	Non recovery of debit balances	Reply not furnished. Para stands
53		10 Part II B	Non recovery of contribution on account of pension and gratuity from other departments	Reply not furnished. Para stands
54			11 Part II B	Excess Payment of Rs. 276779.72 due to erroneous granting of increment on promotion after grant of MACP
55		12 Part II B	Non recovery of TDS amounting to Rs. 8.70 crore (excluding interest) from income tax department	Reply not furnished. Para stands
56		13 Part II B	Irregularities in purchase files having purchase above Rs 20 lakh	Reply not furnished. Para stands
57		14 Part II B	Other deficiencies 1. Improper maintenance of PBR (Pay Bill Register/Record) 2. Outstanding Advances	Reply not furnished. Para stands
58		15 Part II B	Improper monitoring of the ongoing projects leads to time and cost escalation in the projects	Incomplete reply furnished. Para stands
59		16 Part II B	Non-accounted Revenue generation amounting to Rs.336.34 lakh in IIT Delhi account	Reply not furnished. Para stands
60		17 Part II B	Loss of interest amounting to Rs. 37.00 Lakh	Reply not furnished. Para stands
61		18 Part II B	Deficient internal control and financial management	Reply not furnished. Para stands

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

<b>Sl. No.</b>	<b>Year of I.R.</b>	<b>Para No.</b>	<b>Particulars of Observation</b>	<b>Remarks</b>
1	2019-20	2 Part II B	Irregular payment of Transport Allowance amounting to Rs. 1,46,952/-	Recovery made. Para settled
2		19 Part II B	Non recovery of excess expenditure and interest amounting to Rs. 1,01,27,093	Taken afresh

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

**Nil**

### Part V- Acknowledgement

The general condition of the accounts of Indian Institute of Technology, Delhi for the year 2020-21 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, (Home Education and Skill Development), 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