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**SANT LONGOWAL INSTITUTE OF ENGINEERING & TECHNOLOGY, LONGOWAL , DISTT. SANGRUR PUNJAB**  
**ANNOTATED REPLIES TO THE AUDIT OBJECTIONS RAISED DURING THE YEAR 2009-10**  
**REVIEW OF OLD OBJECTIONS AS PER AUDIT REPORT**

Period of Audit Report	Particulars	Reply of the Institute
2009-10  (Para No. 07)	<p><b>Non adjustment of amount advanced against CDC – Rs.One Lakh.</b></p> <p>The annual accounts of SLIET for the year 2009-2010 depicted a sum of Rs. 1 lakh advanced to Dr. Dhiraj Sud under the heading 'Loans and Advances transferred from SWF'. However, review of payment voucher revealed that amount was advanced to Dr. Dhiraj Sud on account of Salary and Honorarium of CDC in December, 2006. Incidentally CDC Scheme had since been discontinued and SLIET was pursuing for finalization of accounts of CDC with Ministry of Human Resource Development (MHRD). The reasons for continued depiction of advance on account of CDC in main accounts of SLIET and non accountal of expenditure in CDC accounts would be awaited in audit.</p> <p>The present status of amount booked as advance in r/o closed scheme and action taken by SLIET would be watched in audit.</p>	<p>The CDC Scheme has since been closed by the Govt. of India. The advance of Rs.1,00,000/- is still shown as outstanding against Dr. Dheeraj Sood and is being written off in BOM.</p> <p>Hence, the para may be dropped.</p>

*Pan Singh*

**SANT LONGOWAL INSTITUTE OF ENGINEERING & TECHNOLOGY, LONGOWAL ; DISTT. SANGRUR PUNJAB**  
**ANNOTATED REPLIES TO THE AUDIT OBJECTIONS RAISED DURING THE YEAR 2010-11**  
**REVIEW OF OLD OBJECTIONS AS PER AUDIT REPORT**

Period of Audit Report	Particulars	Reply of the Institute
<b>2010-11</b>  <b>(Para No. 01)</b>	<p><b>Irregular drawl of Professional Development Allowance – Rs. 161.90 lakhs</b></p> <p>Government of India, Ministry of Human Resource Development while sanctioning (18 August, 2009) revision of pay of teaching and other staff in Centrally Funded Technical Institutions (CFTI) also announced "a cumulative professional development allowance (PDA)' of Rs. 3 lakhs for every block of three years (Rs. one lakh per year) to every member of the faculty on reimbursable basis to meet the expenses of participating in both National and International conferences, paying the membership fee of various professional bodies and contingent expenses".</p> <p>The Institute issued office orders (25 March, 2010) regarding release of advance and utilization of cumulative professional development allowance on following purposes :-</p> <ol style="list-style-type: none"> <li>1) Attending Conferences/Seminars/Symposium in India;</li> <li>2) Attending conferences/seminars/symposium in India and abroad. A faculty member should be allowed to participate in one international activity and two national activities per financial year;</li> <li>3) Acquisition of books, proceedings, laboratory manual, Data Bank, Photography, poster presentation, reprints/off-print of research papers, Journal paper etc. not exceeding Rs. 10000/- per annum.</li> <li>4) Purchase of data traveler, hard disk, USB port, CDMA/GSM Modem not exceeding Rs. 5000/- per year and annual access charges incurred should not exceed Rs. 5000/- per annum.</li> <li>5) Purchase of minor equipment and softwares costing less than Rs. 25000/- per year required for research/enhancement of academic capabilities.</li> <li>6) Purchase of recurring items like glass wares, chemicals, consumables, electrical and electronic items depending upon urgent need for R&amp;D work and expenditures should not exceed Rs. 25000/- per annum.</li> <li>7) TA/DA incurred towards purchase, visiting different Institutes/ Universities/ Research Institutes for consulting rare reference volumes in the library should be met out of PDA of concerned faculty member.</li> <li>8) Membership fee for National and international professional societies limited to Rs. 10000/- per year.</li> <li>9) Stationery items not exceeding Rs. 5000/- per annum.</li> <li>10) Any other purpose specifically authorized by the Institute.</li> <li>11) Purchase of laptop/Desktop/computer, printer, scanner, LCD projector etc. (once in five years).</li> <li>12) Institute also authorized 90% advance of total expenditure to be incurred on a particular purpose to the faculty members. The total advance of 90% shall not exceed his 90000/- in a financial year.</li> </ol> <p>Thus, SLIET arbitrarily authorized use of PDA for purposes not covered in scheme announced of MHRD/GOI. Institute incurred expenditure of Rs. 1,02,91,634/- (as detailed in Annexure-A) during 2009-10 to 2011-12 (upto August 2011) for different purposes namely purchase of both traveler/hard disk/USB port/annual access charges, purchase of equipments/softwares, purchase of recurring items, stationery, laptop/desktop/printer etc. in violation of provisions/instruction issued by MHRD. SLIET also released advances of Rs. 58.98 lakh for purchase of laptop/printer/minor equipments/data traveler etc. to different faculty members which were pending for adjustment as on date (August 2011).</p> <p>Thus SLIET irregularly diverted G.O.I funds under PDA Scheme for different purposes in violation of guidelines prescribed by MHRD aggregating to Rs. 161.90 lakh during the years 2009-10 to 2011-12 (upto August 2011).</p>	<p>SLIET in its Board of Management Meeting (BOM) dt. 4.9.2009 approved Commulative Professional Development Allowance scheme of Rs. three lakhs for three years ( one lakh each year). For this, a committee of four Deans was constituted to prepare guidelines for use of PDA. The guidelines for utilization of PDA Funds were approved in the BOM dt. 23.3.2010 wherein two officers of Joint Secretary rank of MHRD of Govt. of India were present. In the guidelines purchase of various items including Laptop etc. was approved. The expenditure of Rs.161.90 lakhs as depicted in the para was incurred on the items of purchase as approved in the guidelines. Thus there is no violations of the guidelines issued by the MHRD. Moreover, these are non-consumable items and the teachers will return these items to the Institutes which will become its assets.</p> <p>A similar para No.2 of same nature for Rs.36.10 lakhs of 2017-18 has been attempted.  Hence the para may please be dropped</p> <p style="text-align: right;"><i>P. 12/12</i></p> <p style="text-align: right;"><i>P. 12/12</i></p>

**SANT LONGOWAL INSTITUTE OF ENGINEERING & TECHNOLOGY, LONGOWAL, DISTT. SANGRUR PUNJAB**  
**ANNOTATED REPLIES TO THE AUDIT OBJECTIONS RAISED DURING THE YEAR 2011-12**  
**REVIEW OF OLD OBJECTIONS AS PER AUDIT REPORT**

Period of Audit Report	Particulars	Reply of the Institute
2011-12  (Para No. 03)	<p><b>Irregular grant of advance increment for acquiring Ph.D to Assistant Professors.</b></p> <p>The concept of advance increment for acquiring higher qualification, while in service was that no advance increments should be paid if the post itself requires that qualification. Advance increment was admissible only at the entry level for acquiring higher qualification during the service, in addition to the required essential qualification. In the past, advance increments were granted to Assistant Professors who were appointed through direct recruitment or promoted under Career Advanced Scheme (CAS) in the pre-revised pay scale of Rs. 12000-18300. Earlier lecturers were used to be appointed without Ph.D., and the UGC/AICTE scheme had provided advance increment for acquiring Ph.D., degree. The clarification issued provided that lectures with Ph.D degree who were appointed as Assistant Professors through CAs or direct recruitment was not to be given any advance increment. The UGC has specifically clarified vide F-5-3-2001(PS) dated 24.04.2002 that advance increment was not admissible to those lecturers who were recruited/promoted to a post for which Ph.D was an essential qualification.</p> <p>The matter for granting advance increments for Ph.D to Assistant Professors appointed/promoted in the pre-revised scale of Rs. 12000-18300/- was put up to Board of Management in its 12<sup>th</sup> meeting (16.02.13) as supplementary agenda Item No. 3. In the meeting the Board has clarified that the basic concept of advance increment for obtaining higher qualifications, while in service, was that no advance increments should be paid, if the post itself requires that qualifications. Advance increments are admissible only at the entry levels for acquiring higher qualifications during service, in addition to the required essential qualifications. The Board has approved that grant of 2/3 advance increment to faculty members who obtained Ph.D degree while in service at a position of Assistant Professor was not admissible and decided that advance increments earlier granted to the such faculty members for acquiring Ph.D during service be withdrawn with immediate effect as these were not admissible as per provisions. The Board further approved to make administrative correction in the pay of faculty members, who were granted advance increments for acquiring Ph.D., degree while in service as Assistant Professors (pre-revised Rs. 12,000-18300/-) since 1999.</p> <p>Management in its reply (14.03.13) stated that the Institute is in the proves of making administrative corrections in the pay of faculty members who were granted advance increments for acquiring Ph.D degree while in service as an Assistant Professor. Final outcome of implementation will be awaited.</p>	<p>The matter regarding grant of advance increment for aquirng Ph.D to APs was discussed in BOM dt. 17.1.2019 wherein two officers of Joint Secretary rank of MHRD of Govt. of India were present. BOM approved that the recovery be kept pending.</p> <p align="center">(P. 13 &amp; 14)</p>
2011-12  (Para No. 05)	<p><b>Non-implementation of Service Gratuity/Retirement Gratuity as per Government of India rules.</b></p> <p>Government of India, MHRD, vide letter No. F. No. 10-2/2007 TS 4 dated 26<sup>th</sup> December, 2007 intimated the SLIET to follow the GOI rules as amended from time to time in regard to Gratuity and further directed to settle all the pending cases regarding employees of the Institute under intimation to Ministry using the funds released by the Institute. The proposal was put up to Board of Management in its 10<sup>th</sup> meeting held on 24.03.2012 wherein it was decided to implement the payment of service gratuity/retirement gratuity as per GOI norms and decision will be applicable from prospective date and all the requests received from the employees of the Institute who have resigned from the Institute after qualifying service eligible for payment of service gratuity shall be dealt with accordingly. A scrutiny of records however reveled that requests of many officers/officials who resigned from the Institute after qualifying service eligible for payment of service gratuity were still pending as on 28.02.12. Requests may be dealt with in accordance with GOI norms under intimation to audit.</p> <p>Management in its reply (14.03.12) stated that the matter is under consideration. Final outcome will be awaited in audit.</p>	<p>In compliance of the decision taken in the 19<sup>th</sup> meeting of the BOM held on 03.08.2015, the matter has been referred to MHRD vide letter No. Admn./8038-39, dated 30.03.2016 and letter No. SLIET/Admn./2460, dated 10.08.2016.</p> <p align="center">(P 15 &amp; 24)</p> <p align="right"><i>[Signature]</i></p>

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**SANT LONGOWAL INSTITUTE OF ENGINEERING & TECHNOLOGY, LONGOWAL, DISTT. SANGRUR PUNJAB**  
**ANNOTATED REPLIES TO THE AUDIT OBJECTIONS RAISED DURING THE YEAR 2013-14**

Period of Audit Report	Particulars	Reply of the Institute																								
<b>2013-14</b>  <b>(Para No. 01)</b>	<p><b>Subject: Avoidable payment of service tax Rs. 31.86 lakh.</b></p> <p>As per clause 9 of notification no. 25 /2012 dated 20<sup>th</sup> June 2012 of Govt. of India, Ministry of Finance New Delhi, services provided to or by an education institutions in respect of education exempted from service tax by way of (a) auxiliary education service or (b) renting of immovable property By virtue of clarification issued by circular no. 172/7 /2013-st dated 19<sup>th</sup> September 2013 it will be clear that all services relating to education are exempt from service tax.</p> <p>During test check of records of Sant Longowal Institute of Engineering &amp; Technology, Longowal for the year 2013-14 it has been noticed that services of security and sanitation were outsourced from G4S SECURE SOLUTION (1) PVT.LTD. Mohali and LION SERVICES LTD. NEW DELHI respectively and service tax of Rs. 31.86 lakh (security Rs.24.45 lakh and sanitation Rs. 7.41 lakh, annexure attached) was paid from April 2013 to March 2014. The service tax paid was exempt from service tax which resulted into loss of Rs 31.86 lakh. Reasons for paying service tax may be intimated to audit.</p>	<p>It is admitted that GOI vide its notification dt. 25/212 dt. 20.6.12 exempted levy of service tax on the services provided to or by an arbitration Institution by way of (a) auxiliary education service (b) renting of imovable property. As per this notification "Auxiliary Educational Services" meant any service relating to imparting any skill knowledge, Education or Development of course content or any other knowledge enhancement activity whether for then the students or faculty or other any services which education Intsdtitutions ordinarily carry out themselves.</p> <p>The matter regarding exemption of service tax was not very clear from the above definition. Afterwards clarification was given by the Govt. vide circular dt. 19.9.13 on the requests of 13 educational Institutions. GOI vide its notification dt. 11.7.2014 again clarified instructions of No. 25/2012 dated notification dt. 25/212 dt. 20.6.12. Thus there were confusion regarding the levy of service tax up to July, 2014, as such service tax was paid to the contractors during 2013-14 which was deposited in the Govt. treasury. Further, as this institution is also funded by the GOI, so there is no loss to the Govt. Exchequer in paying the service tax due to lack of clarity in the notification dt. 20.6.2012.</p> <p>Hence the para may be settled.</p> <p style="text-align: right;">(P 25 L 32)</p>																								
<b>2013-14</b>  <b>(Para No. 02)</b>	<p><b>Subject: Loss due to incidents of violence Rs.2.00 Crore.</b></p> <p>To ensure proper attendance of student, this office has issued for implementing of fine on the students who absent from attending classes to the extent of Rs. 100 per absence</p> <p>During test check of records of Sant Longowal Institute of Engineering &amp; Technology, Longowal for the year 2013-14 it has been noticed that there occurred an incident of violence on 06-05-2013 due to unrest among students against issue of office order regarding the order for meeting 100% attendance in classes and certain rumors pertaining to mess bill, students started pelting stones almost on all windows panes, set on fire director residence apart from SET office, auditorium offices and private vehicle of the some of the faculty members. They also badly damage the laboratories in ECE, EIE and CSE departments, the library, guest house and caused serious damage to basic infrastructure in the campus. At the same time another group of students tried gate crashing entry into the administrative building but the please prevented them.</p> <p>FIR No. 63 dated 06-05-2013 has been registered at the police station longowal. Further result of investigation are awaited. Subsequent to the incident on 6-05-2013 the Ministry of Human Resources Development Govt. of India vide order no. F.No. 10-17/2013 TS VII dated 10-05-2013 has constituted a two member committee to look into the recent acts of violence by students and fix responsibility. The committee is yet to submit the report. The Estate officer assessed the loss to the tune of Rs. 2.00 crore as per detail given below.</p> <table border="1" data-bbox="383 1224 1088 1467"> <thead> <tr> <th>Sr. No.</th><th>Name of Department</th><th>Loss (Rs. In lakh)</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Computer block</td><td>13.61</td></tr> <tr> <td>2</td><td>ECE &amp; EIE Block</td><td>6.87</td></tr> <tr> <td>3</td><td>Library and EDE</td><td>5.78</td></tr> <tr> <td>4</td><td>Science Block</td><td>4.07</td></tr> <tr> <td>5</td><td>Administrative Block &amp; SET Office</td><td>15.36</td></tr> <tr> <td>6</td><td>Auditorium building</td><td>90.54</td></tr> <tr> <td>7</td><td>Director Residence</td><td>31.10</td></tr> </tbody> </table>	Sr. No.	Name of Department	Loss (Rs. In lakh)	1.	Computer block	13.61	2	ECE & EIE Block	6.87	3	Library and EDE	5.78	4	Science Block	4.07	5	Administrative Block & SET Office	15.36	6	Auditorium building	90.54	7	Director Residence	31.10	<p>It is submitted that certain vehicles, part of building, offices, Auditorium, laboratories, library and equipments worth Rs.2 crores were damaged due to the violence of students on 6.5.13. SLIET vide its order No.Store/45,48,49to55 dt. 1.7.16 has written off the assets valuing Rs.29845150/- which also included assets damaged during the violence. Further the Finance Committee has in its 51<sup>st</sup> meeting dt.1.12.17 has approved to write off/dispose off equipments, furniture and other items which also included items damaged during the students violence.</p> <p>As the loss occurred due to violence of students has been accounted for in the books, the para may please be dropped.</p> <p style="text-align: right;">(P 33 L 34)</p> <p style="text-align: right;"><i>Pamfani</i></p>
Sr. No.	Name of Department	Loss (Rs. In lakh)																								
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8	Guest house	0.86
9	Mechanical Block	2.26
10	Food and Chemical Block	3.39
11	Others	0.50
Total		174.35
	+ 15 Unforeseen Expenditure	26.15
Gross Total		200.50

The institute incurred 9.48 lakh for immediate repair of different building. Out of 2 crore. Thus due to violence the institute suffered a loss of Rs. 2.00 Crore. In this connection reply to the following audit observation may be given to audit.

1. Whether any disciplinary action has been taken against the students indulging in violence.
2. Whether enquiry report has been received from the Ministry may be intimated to audit.
3. Whether additional fund has been received from MHRD to repair the damage buildings.
4. Whether any committee has been constituted by the institute to prevent these types of incident/ solve the grievance of students may also be intimated to audit.

*Panji*

**SANT LONGOWAL INSTITUTE OF ENGINEERING & TECHNOLOGY, LONGOWAL, DISTT. SANGRUR PUNJAB**  
**ANNOTATED REPLIES TO THE AUDIT OBJECTIONS RAISED DURING THE YEAR 2015-16**

Period of Audit Report	Particulars	Reply of the Institute
2015-16 (Para No. 01)	<p><b>Non-utilization of Grant of project titled Application of TDPAC to study Hyperfine Interactions in Bio-molecules and Nano-crystals"</b>  <b>Rs. 15 Lac + Rs. 2.56 Lac = Rs. 17.56 Lac.</b></p> <p>All India Council for Technical Education vide Ref. No. 8023/RID/RPS-14/(Govt.), II Policy/2011-12 Dated Feb. 03, 2012 released a grant of Rs. 15,00,000/- lakh under Research Promotion Scheme for the project title, "Application of TDPAC to study hyperfine interactions in Bio-molecules and Nano-crystals". Approval of the project was for 2 years.</p> <p>Sr. No. 1 of the sanction letter inter alia states that, The sanctioned grant is debitabale to the major "Head RPS/Plan grant" and is valid for payment during the year 2011-12. Sr. No. 3 of which further states that, "The date of release of grant by AICTE shall be taken as the date of commencement of the project. The Principal/Director/Registrar shall intimate about the receipt of the grant to AICTE. Any expenditure incurred prior to the issuance of the approval letter is not to be adjusted in the grant and if the University/Institution do not take the project work within six months of the receipt of the grant, the approval shall ipso facto lapse."</p> <p>A scrutiny of the records of SLIET, Longowal for the period 2015-16 revealed that the said amount was transferred to the Institute through RTGS on 17.03.2012 but no expenditure has been incurred on the said project by the Institute till date thus funds amounting to Rs. 15.00 lakh + Interest Rs. 2.56 Lac = 17.56 Lac were remained unutilized for a period more than 4 years from the date of receipts of the grant which is against the terms and conditions of the sanction of grant and further the purpose for which the grant was released remained unutilized.</p> <p>On being pointed out in audit, the Deputy Registrar stated that efforts will be made to utilize the grant through P.I.</p>	<p>The extension of the project was not granted by the All India Council for Technical Education (AICTE), New Delhi, (copy enclosed).</p> <p>In this regard, a sum of Rs. 1900720.00 (Rs. 15,00,000.00 project Grant + 4,00,720.00 interest) has been refunded to the AICTE, New Delhi vide Bank Payment voucher No.10, dated 19.07.2018. Hence, para may be settled please.</p> <p><b>With reference vide your audit report No. DGA/CE/Vetting/2019-2020/287, dated 10.01.2020, the audit para No. 1, in the financial year 2015-16 has been settled. But the same para was shown as "Para Stand" in the audit report of 2018-19 vide No.: PDA(Central)/CE/2019-20/218-219 dated 20/03/2020,</b></p> <p><b>Hence, para may be settled and deleted from the audit report.</b></p> <p align="right"><i>(P 35638)</i></p>
2015-16 (Para No. 11)	<p><b>General Para</b></p> <p>Sant Longowal Institute of Engineering &amp; Technology (SLIET) Longowal (Sangrur) was set up in 1989 in the memory of Late Harchand Singh Longowal and is fully funded by Ministry of Human Resources Development, Government of India. The affairs of the Institute are managed by a society registered under the societies Act, 1860. The Institute is Deemed to be University w.e.f. 10.04.2007. Besides, a number of research project sponsored by All India Council of Technical Education (AICTE) Ministry of Human Resource Development (MHRD)/Council of Scientific and Industrial Research (CSIR) are also conducted.</p> <p>During audit the following general irregularities were also noticed:</p>	
(ii)	<p><b>Non-charging of fees of ICD and 4 year Degree</b></p> <p>As per existing rule of ICD &amp; 4 year Degree programme started in 2014, there is no provision to charge the fee from students for repeating the course as a student can register fee 32 credits in any semester by paying the required semester fee. However the required load during any semester is around 24-28 credits so a student is allowed to repeat one or two courses in which he has E or F grade without paying additional fee for repeating a course. However the institute had constituted a committee for review. Final outcome is awaited.</p>	<p>The matter regarding charging fee for repeating the course in ICD/UG programmes was approved by Senate in its 19<sup>th</sup> meeting dated 31/05/2017 vide Agenda Item No. 19.14. Accordingly notice dt.18.8.2017 was issued by Dean Academics that all type of charges to be charged by Academics section from the students and fee for all the programmes as incorporated in the rule and regulations (copy of rule and regulation for various programme is available at Institute website). It was also decided in the same Senate meeting that it will be applicable to all previous batches of all the programme to keep the uniformity.</p> <p>Hence in view of the above reply para may be dropped. <i>(P 35638)</i></p>
(iii)	<p><b>Non implementation of ERP.</b></p> <p>The project Enterprise Resource Planning (ERP) based Campus Automation has been taken up under the supervision of MHRD, New Delhi. More efforts may be made for early commencement of the project.</p>	<p>The order for ERP based Campus Automation has been placed to M/s SARAL ERP SOLUTION PVT LTD. MEERUT vide No.SLIET/PUR/05/18/10-13 dt. 30.7.2018 for Rs.26.67 lacs. including GST and the payment is to be made in eight instalments according to the implementation of the programme and the work is still in progress. The extension of the project has been given up to December 2021 without liquidated damages which are 0.5% per week for delay. <i>P 39642</i></p>
(iv)	<p><b>Non-availability of policy of weeding out of old record.</b></p> <p>The Institute is following the policy of weeding out the old records of the Institute approved in BOM meeting 3.06.1993. However no record has been weed out so far.</p>	<p>The Board of Management (BOM) in its 39<sup>th</sup> meeting has approved the weeding out policy vide resolution No.39.20 which is effective from 1.1.2021 as per notification No SLIET/REG/12958 dt.14.12.20. The old record will weeded out as per this policy. In view of above para may be drooped. <i>P 43-44</i></p>

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**SANT LONGOWAL INSTITUTE OF ENGINEERING & TECHNOLOGY, LONGOWAL, DISTT. SANGRUR PUNJAB**  
**ANNOTATED REPLIES TO THE AUDIT OBJECTIONS RAISED DURING THE YEAR 2016-17**

Period of Audit Report		Particulars		Reply of the Institute																																																									
2016-17 (Para No. 02)		<p><b>NON REFUNDING OF CAUTION MONEY TO THE STUDENTS Rs. 71.14 lakh</b></p> <p>As per Rules, amount lying unclaimed for more than three years is required to be credited to the Govt. revenue account under the orders of the competent authority. Further instructions also contained in the information brochure of the Institute regarding refunding the caution money (without any interest).</p> <p>Test check of the records of O/o the Director, SLIET, Longowal revealed that 1645 students had deposited the caution money @ Rs. 5000 at the time of admission. These students had since left the Institute/completed their streams, but the Institute had not refunded the Caution Money to these students so far. As such an amount of Rs. 7114000/- (as detailed below) was lying unclaimed for more than three years.</p> <table><tr><th>Sr. No</th><th>Year</th><th>No. of Student s</th><th>Amount (Rs.)</th></tr><tr><td>1.</td><td>2009-10</td><td>312</td><td>1305000.00</td></tr><tr><td>2.</td><td>2010-11</td><td>394</td><td>1625000.00</td></tr><tr><td>3.</td><td>2011-12</td><td>310</td><td>1297000.00</td></tr><tr><td>4.</td><td>2012-13</td><td>326</td><td>1372000.00</td></tr><tr><td>5.</td><td>2013-14</td><td>303</td><td>1515000.00</td></tr><tr><td></td><td></td><td>1645</td><td>7114000.00</td></tr></table> <p>On being pointed out in audit the Director, SLIET, Longowal stated that efforts are being made to refund of Caution Money to the students.</p>		Sr. No	Year	No. of Student s	Amount (Rs.)	1.	2009-10	312	1305000.00	2.	2010-11	394	1625000.00	3.	2011-12	310	1297000.00	4.	2012-13	326	1372000.00	5.	2013-14	303	1515000.00			1645	7114000.00	<p>It is submitted that caution money is refunded to the students after completion of their course and on submission of No Dues Certificates. There is no case pending for refund of caution money whose NOC has been received. The position of pending refundable caution money has improved as depicted in the para. Now there are 1486 cases involving Rs.6285000/- as detailed below as on 5.8.2021.</p> <table><tr><th>Sr. No</th><th>Year</th><th>No. of Student s</th><th>Amount (Rs.)</th></tr><tr><td>1.</td><td>2009-10</td><td>308</td><td>1285000.00</td></tr><tr><td>2.</td><td>2010-11</td><td>370</td><td>1500000.00</td></tr><tr><td>3.</td><td>2011-12</td><td>285</td><td>1165000.00</td></tr><tr><td>4.</td><td>2012-13</td><td>296</td><td>1205000.00</td></tr><tr><td>5.</td><td>2013-14</td><td>227</td><td>1130000.00</td></tr><tr><td></td><td></td><td>1486</td><td>6285000.00</td></tr></table> <p>As and when any student completes his course and submits NOC his caution money is refunded to him/her. Pending cases may include those students who may have not completed their course so for. In view of above reply para may be settled.</p>		Sr. No	Year	No. of Student s	Amount (Rs.)	1.	2009-10	308	1285000.00	2.	2010-11	370	1500000.00	3.	2011-12	285	1165000.00	4.	2012-13	296	1205000.00	5.	2013-14	227	1130000.00			1486	6285000.00
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5.	2013-14	227	1130000.00																																																										
		1486	6285000.00																																																										
2016-17 (Para No. 05)		<p><b>BLOCKADE OF GOVERNMENT FUNDS RS. 4.50 CRORE</b></p> <p>The work for 'Extension of Electronics &amp; Electrical Instrumentation Block' was administratively approved and entrusted to the Executive Engineering, CPWD-Ludhiana for which funds to the tune of Rs. 45000000/- were transferred vide cheque No. 152711 dated 22.12.2016.</p> <p>Test check of records of the Office of the Director, SLIET, Longowal revealed that more than 5 months were elapsed but the work 'Extension of Electronics &amp; Electrical Instrumentation Block' was not started. The Institute had not initiated any efforts to get the work started at earliest so that the intended benefit can be extended to the students. The omission had resulted into blockade of funds Rs. 4.50 crore.</p> <p>On being pointed out in audit the Director SLIET, Longowal stated that the matter will be taken with the C.P.W.D.</p>		<p>In this context, it is submitted that the work for "Extension Block of EIE/ECE Engineering Department at SLIET, Longowal" was approved and entrusted to the CPWD.</p> <p>The revised estimated cost of work is Rs.17.35 Crore and sanction has been accorded by the competent authority of the Institute for the same. The CPWD has informed that tentative completion cost of the work is 21.25 crores. As per terms and conditions of MoU, being depository work, an amount of Rs. 4.50 crores is 21.25 crores. As per terms and conditions of MoU, being depository work, an amount of Rs. 4.50 crores was released to CPWD as advance. As on 30.6.21 funds of Rs. 19.285 Crore (GIA 9.81 crore+9.475 crore) has been released to CPWD. The total funds utilized by the CPWD on this work is Rs.19.00 crore as per Form-65 till 31.3.2021. The building has been handed over provisionally with defects. Further, the works of fire fighting, lift and facade lighting etc. are pending. A sum of Rs. 4.50 Crore as pointed out in para had been adjusted under the work of said building.</p> <p>Hence, the para may be settled please. (P45-46)</p>																																																									
2016-17 (Para No. 07)		<p><b>NON-UTILISATION OF FUNDS OF PROJECT TITLED "DESIGN OF NOVEL POLYDENTATE CHELATORS FOR SPECIALIZATION OF TRIVALENT EUPURIUM AND TERBIUM LUMINESCENCE" RS. 5.90 LAKH</b></p> <p>Science and Engineering Research Board, Government of India vide No.SR/SI/IC-17/2011 dated 30.04.2012 sanctioned a grant of Rs. 43.59 lakh for the</p>		<p>An amount of Rs. 31 Lakhs as a Grant for the Project was received during 2012-13. The project has been completed and the utilization certificate for Rs.2944446/- has been sent to SERB New Delhi. An amount of Rs.509091/- was received as interest on the Grant. The Bank Account of the Project has been closed on 20.5.20. The un-spent of Rs.664645/- has been sent to SERB vide revised Draft No. dt.093228 dt. 22.10.20 as the draft on 21.5.20 was not encashed by the SERB. 18.47.52</p> <p>Hence, para may be settled.</p> <p style="text-align: right;">B D</p>																																																									

	<p>project titled, "Design of novel polydentate chelators for specialization of trivalent europium and terbium luminescence" with a break up of Rs.25.62 lakh under Capital head and Rs.17.97 lakh under General head for a duration of three years.</p> <p>Sanction of the SERB was accorded to the payment of Rs. 31.00 lakh vide cheque dated 02.05.2012 (Rs.25.62 lakh under "Grant for creation of Capital assets" and Rs.5.38 lakh under Grant-in-aid-General) to the Director, Sant Longowal Institute of Engineering &amp; Technology, Longowal being the grant for the year 2012-13 for implementation of the said project Sr. No. 10 of the Sanction Letter inter alia states that, "The Institute will furnish to the SERB, New Delhi, Utilization Certificate and an audited statement of accounts pertaining to the grant immediately after the end of each financial year".</p> <p>A scrutiny of the records of the Institute for the period 2016-17 revealed that the Institute had utilized the grant amounting to Rs.2571351/- and amount of grant of Rs.590826/- still lying unutilized with the Institute. The Institute had not initiated any effort to complete the project within the stipulated period i.e. 3 years. Delay in completion of the project leads to failure of the Institute to extend the intended benefit to the students.</p> <p>On being pointed out in audit the Director SLIET, Longowal stated that efforts are being to utilize the grants.</p>	
<p><b>2016-17</b> <b>(Para No. 09)</b></p>	<p><b>UNJUSTIFIED EXPENDITURE OF RS. 5.34 LAKH</b></p> <p>Govt. of India (MHRD) has implemented centrally sponsored scheme for integrating persons with disabilities in the main stream in the Technical &amp; Vocational Education. The main objective of the scheme is to promote education &amp; training of persons with disabilities by integrating them in the main stream of Technical &amp; Vocational Educational &amp; Skill Development programmes through formal &amp; non formal programmes.</p> <p>During test check of the record of office of the Director SLIET, Longowal it was noticed that under this scheme a grant of Rs. 22.00 lakh was received from the MHRD during 2016-17 out of which Rs. 16.50 lakh was utilized by the Institute keeping the unutilized balance of Rs. 6.14 Lakh as on 31.03.2017. In addition to this the Institute had also made expenditure of Rs. 533910.00 on the Person with Disability (PWD) Scheme by diverting the funds from other grants which was unjustified.</p> <p>On being pointed out in audit the Director SLIET, Longowal stated that reply will be submitted in shortly.</p>	<p>It is submitted that a grant of Rs.22 Lacs. was received from MHRD during 2016-17 for Disability scheme. Out of this grant Rs.1649100/- was utilized during 2016-17 leaving balance of Rs.614228/- including Bank interest of Rs.63838/-. The scheme is still continuing. During 2017-18, an amount of Rs. 582644/- was also utilized leaving balance of Rs.108186/- as on 12.1.21 including bank interest. The utilization certificates have been sent to MHRD. Regarding expenditure of Rs. 533910/- by SLIET itself, it is submitted that a department of Disabilities Studies was established in the Institute as per directions of UGCs which was approved in the 29<sup>th</sup> meeting of BOM. Accordingly budget for Disability Deptt was allocated and this amount was spent by providing outsourced employees to the Disability department. Thus, there is no irregular expenditure.</p> <p>In view of the above reply para may be dropped.</p> <p style="text-align: right;">(P 53454)</p>

*Signature*



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**SANT LONGOWAL INSTITUTE OF ENGINEERING & TECHNOLOGY, LONGOWAL, DISTT. SANGRUR PUNJAB**  
**ANNOTATED REPLIES TO THE AUDIT OBJECTIONS RAISED DURING THE YEAR 2017-18**  
**(Audit period 25.02.2019 to 08.03.2019)**

Period of Audit Report	Particulars	Reply of the Institute
2017-18 (Para No. 01)	<p><b>Non disbursement of S.C./B.C. Scholarship Rs. 92.95 Lakh</b></p> <p>As per instruction of Bihar Government, the post matric scholarships enables a considerable no. of S.C. &amp; B.C. students to obtain post matric and higher level of education resulting in their overall educational and economic development. The scheme provide for 100 percent central assistance to the state governments and U.T. administration over and above the respective committed liability of the states/U.T.s. The objective of the scheme is to provide the financial assistance to the S.C. &amp; B.C. students studying at post matriculation or post secondary stage to enable them to complete their education. Under the scheme the state welfare departments are providing post matric scholarship to their students so eligible applicant may apply for scholarship. S.C./B.C. category are advised to fill their application form as this is a great opportunity to give wings in their carrier. Further, as per instructions it is the responsibility of the Institute to disburse the S.C./B.C. Scholarship money received from the State Government under the scheme to the S.C./B.C. category students who qualify for such scholarship, if any student remained un-benefited it will be the responsibility of the Institute.</p> <p>Test check of the records of the Office of the Director, SLIET, Longowal, revealed that an amount of Rs. 92.95 Lakh was received from different SC/BC Welfare Boards of Bihar Government on account of S.C. &amp; B.C. Scholarship for disbursement to SC/BC students studying in SLIET. Further records revealed that this amount was lying undisbursed till 3/2018. As per instructions this amount was to be disbursed within 10 days from the date of receipts in Institute account SB A/C No. 2145 (Director SLIET) but the Institute has failed to disburse the amount on the plea that "the amount was received through online in saving account No. 2145 (Director SLIET). The sanction order of this amount had not been received from the sanctioning agency for disbursement till date. In the absence of sanction orders it is difficult to find out that to whom this money pertained and under which head of account it was to be accounted for." The plea of the Institute was not correct as the Institute had created a separate scholarship cell to deal with the distribution of the scholarship to the eligible students. As such due to non distribution of scholarship to S.C./B.C. students the purpose of the scheme was forfeited and also deprival of S.C./B.C. students from the benefit.</p> <p>On being pointed in audit the department stated that reply of audit memo will be submitted shortly. Final reply will be awaited in audit.</p>	<p>In this regard, the following is submitted:-</p> <p>It is submitted that the amount of scholarship is transferred from various Govts. through online system in SLIET A/C No.2145. It is further added that Rs. 6983486/- was received from Pb. Govt. from 2012-13 to 2016-17 and Rs. 7985080/- has been disbursed to the students. The claim of Rs.1001594/- has been lodged with the Pb. Govt. vide letter No.SLIET/SCH/1281 dt. 8.8.20 (copy enclosed). An amount of Rs.2322514/- has been received from the Bihar Govt.</p> <p>The amount of scholarship is to be disbursed after the receipt of sanction from funding agency. Accordingly Rs.363260/- has been disbursed to SC/BC students of Bihar for which sanction letter has been received and remaining amount of Rs.1948254/- is yet to be disbursed for which sanctioned letter from Bihar Govt. is awaited.</p> <p>Hence the para may be settled.</p> <p style="text-align: center;">(955458)</p>
2017-18 (Para No. 02)	<p><b>Irregular utilization of Cumulative Professional Development Allowance (CPDA) for reimbursement of purchase of computer and peripherals by faculty members: Rs. 36.10 Lakhs.</b></p> <p>Ministry of Human Resource Development (MHRD) had introduced a Component called Cumulative Professional Development Allowance (CPDA) under 'other service condition' vide letter dated 18.08.2009. The CPD allowance of Rs. 3 Lakhs for every block period of three years (Rs. one lakh per year) may be available to every member of the faculty on reimbursement basis to meet the expenses for participating in both National and International Conferences, paying the membership fee of various professional bodies and contingent expenses.</p> <p>During the scrutiny of records of SLIET, Longowal for the period 2017-18, it was noticed that during 03.09.2015 to 03.09.2018, Rs. 36.10 Lakh was reimbursed for the purchase of Tablets/Computers/Laptops and peripherals by covering such reimbursement under contingent expenses of CPDA. It is distortion of scheme as scheme, meant for professional development of</p>	<p>SLIET in its Board of Management Meeting (BOM) dt. 4.9.2009 approved Commulative Professional Development Allowance scheme of Rs. three lakhs for three years ( one lakh each year). For this, a committee of four Deans was constituted to prepare guidelines for use of PDA. The guidelines for utilization of PDA Funds were approved in the BOM dt. 23.3.2010 wherein two officers of Joint Secretary rank of MHRD of Govt. of India were present. In the guidelines purchase of various items including Laptop etc. was approved. The expenditure of Rs.36.10 lakhs as depicted in the para was incurred on the items of purchase as approved in the guidelines. Thus there is no violations of the guidelines issued by the MHRD. Moreover, these are non-consumable items and the teachers will return these items to the Institutes which will become its assets. Moreover, procurement of non consumable items under PDA has been discontinued from the Block Year 2018-19.</p> <p>A similar para of same nature for Rs.161.90 lakhs of 2010-11 was attempted. Hence the para may please be dropped.</p> <p style="text-align: right;">(P. 1612)</p> <p style="text-align: right;">Panju.</p>

	<p>the faculty through attending National and International conferences, paying the membership fee of various professional bodies and contingent expenditure, has been used for reimbursement of purchase of computers/peripherals. It resulted in irregular expenditure of Rs. 36.10 Lakh.</p> <p>It needs to justified to audit. Recovery may be effected under intimation to audit.</p> <p>On being pointed in audit the department stated that reply of audit memo will be submitted shortly. Final reply will be awaited in audit.</p>	
2017-18 (Para No. 03)	<p><b>Irregular expenditure of Rs. 44.87 Lakh on account of special repair of Auditorium Building.</b></p> <p>As per provisions contained in GFR Rule 21, every officer incurring or authorizing expenditure from public money should be guided by high standard of financial proprieties. The expenditure should not be prima facie more than occasion demands. Procurement should be invited through fair, transparent and transparent procedure. The administrative approval (A&amp;A) and Expenditure Sanction (E/S) for the work "Special repair of auditorium building" was accorded by competent authority on 29.01.2014. There preliminary estimate was approved for Rs. 754.79 Lakh. The work has been executed by CPWD.</p> <p>During the scrutiny of records of SLIET, Longowal for the period 2017-18, it was revealed that CPWD had incurred Rs. 799.66 Lakh against the preliminary expenses of Rs. 754.79 Lakh. While the grant of Rs. 754.79 Lakh was sanctioned for this work. Thus Rs. 44.87 (Rs. 799.66 – 754.79) Lakh has been incurred over and above the sanctioned funds.</p> <p>It resulted in irregular expenditure of Rs. 44.87 Lakhs on accounts of construction work. The sources out of which Rs.44.87 Lakh has been met, may be informed to audit.</p> <p>On being pointed in audit the department stated that reply of will be submitted shortly Final reply will be awaited in audit.</p>	<p>It is submitted that Administrative approval and Financial sanction for the work "Special repair of Auditorium building" was given on 11.3.2014 for Rs. 754.79 lacs. The work was entrusted to CPWD Ludhiana. The work has been completed and handed over in March-2017 at a total expenditure of Rs.79966021/- for which Form No.65 for the month of Feb.2018 has been submitted by the CPWD Ludhiana and the excess amount of Rs.44.87 lacs. has been released to CPWD Ludhiana. As the work was executed by the CPWD, the expenditure was also regulated by that Organisation. Thus, there is no irregular expenditure.</p> <p>Hence the para may be dropped.</p> <p>1859.64</p>
2017-18 (Para No. 05)	<p><b>Undue benefit to agencies Rs. 10.06 Lakh.</b></p> <p>As per G.F.R. 2017 – Rule 144 Fundamental principles of public buying (for all procurements including procurement of works). Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement. The procedure to be followed in making public procurement must conform to the following yardsticks :- (i) The description of the subject matter of procurement to the extent practicable should – a) be objective, functional, generic and measurable and specify technical, qualitative and performance characteristics. PROCUREMENT OF GOODS AND SERVICES 41 b) not indicate a requirement for a particular trade mark, trade name or brand. (ii) the specifications, in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organizations. The specifications so worked out should meet the basic needs of the organization without including superfluous and non-essential features, which may result in unwarranted expenditure.</p> <p>During test check of records of the Institute for the year 2016-18 it was noticed that department procured chemicals and glassware from a few manufacturer/ suppliers amounting to Rs 8,35,702/- and 1,52,901/- without following the rules ibid. It is further noticed that even the advertised tender for the procurement of these items was made on the pretext of purchasing the material (without assigning the names of the articles) from a few specific manufacturers which is against the spirit of the rules ibid. The material was purchased multiple times without having open competition amongst the original manufacturers of the goods. The participation in the advertised tender was made open only to a very few</p>	<p>In this regard, it is submitted that the Chemicals and Glassware are used in the Science Labs and should be branded to yield the desired results. Therefore, lab consumables and glassware were procured from Original Equipment Manufacturers (OEMs) authorised dealers through rate contracts after giving open opportunity to each manufactureres through e-tender and wide publicity. The rate contracts for supply of Laboratory Consumables like Chemical, Glassware, Plastic-ware etc. were finalized on the basis of highest discount offered. As such there is no undue benefit to the agency. Hence, efficiency, economy, and transparency was maintained in procuring of branded Chemcias and Glasswares.</p> <p>Thus para may be dropped please.</p> <p>(P63266)</p> <p>1859.64</p>

manufactures (as detailed below) and the entry of other genuine manufacturers was scuttled in this e-tender process by not allowing them to compete on the basis of names of few brands. Had the rules in this respect followed in letter and spirit, precious Govt. Money could have been saved.

Sr. No.	Name of Agency	P.O. No	Item	Amount
1.	M/s. Standard Instruments and Chemicals, Patiala	PUR/36/16/15-18	Chemicals	76724
2.	M/s. Bharat Instruments and Chemicals, Ludhiana	PUR/37/17/17 6-80	Chemicals	36556
3.	M/s. Brightway Agency, Chandigarh	PUR/33/17/19 2-97	Chemicals	88074
4.	--do--	--do--	Chemicals	185620
5.	M/s. Standard Instruments Patiala	PUR/33/17/19 2-97	Chemicals	327330
6.	M/s. Brightway Agencies, Chandigarh	PUR/33/17/41 6-19	Chemicals	121397
			Chemicals	835701

Sr. No.	Name of Agency	P.O. No	Item	Amount
1.	M/s. Labco Glass Ware Co. Ambala		Glassware	152901/-
<b>Total</b>				<b>10,06,602/-</b>

On being pointed in audit the department stated that reply of audit memo will be submitted shortly. Final reply will be awaited in audit.

**2017-18  
(Para No. 06(a))**

**Placement purchases of consumable articles: Rs. 6.73 Lakh.**

As per provisions contained in GFR Rule 21, every officer incurring or authorising expenditure from public money should be guided by high standard of financial propriety. The expenditure should not be prima facie more than occasion demands. Procurement should be invited through fair, transparent and transparent procedure. Further, as per rule 137(iv) the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required and further as per GFR 147 of GFR 2017, a demand for goods should not be divided into small quantities to make piecemeal purchase to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total. And further as per Rule 149 of GFR 2017. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under :- (i) Up to Rs.50,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period. (ii) Above Rs.50,000/- and up to Rs.30,00,000/- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the competent authority.

During test check of record of the Institute revealed that department had purchased items of Rs 6,72,766/- (comprising 7 bills) (as given below) from the same

In this regard, it is submitted that stationery items, mentioned in the Audit-para, are of different type. Some of the items, like A4 size photocopier paper, Dispatch/Receipt Registers etc. are readily available in the market/GeM portal. While, other than those including procurement of Answer Sheets (Major/Minor examination), Envelops, Attendance registers are not readily available as per the specifications/formats provided by the concerned users, during the year.

Further, these items are required at a different point of time and procured from different suppliers/printers, as per the periodical requirements of the Indenters under relevant prescribed rules of GFR.

It is further submitted that the approving authority at Institute level is Director, SLIET for all the procurements; therefore, there is no deviation from the prescribed rules.

Hence, para may please be settled.

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suppliers time and again on piecemeal basis without projection of annual demand to avoid the necessity of obtaining the sanction of the higher authority as well as to avoid the purchasing from GeM, which is contravention of rules ibid.

Sr.no.	Name of Firm	Item	BOC no.	Amount
1	M/s J.R.Printing Press Sangrur	Registers,	261 dt. 10.1.2018	2416
2	M/s Mittal Traders.	-do-	367 dt. 16.3.2018	1770
3	-do-	-do-	447 dt. 27.3.2018	3540
4	M/s Shiva Printers, Sangrur	Envelopes	281 dt. 29.1.2018	19040
5	M/s Dashmesh Enterprises (through GeM)	Paper	309 dt. 15.2.2018	116000
6	M/s Silver Printer, Sangrur	Paper	115 dt. 16.9.2017	135000
7	M/s J.R.Printing Press Sangrur	Paper	280 dt. 25.01.2018	395000
				6,72,766

On being pointed in audit the department stated that reply of audit memo will be submitted shortly. Final reply will be awaited in audit.

2017-18  
(Para No. 06(b))

**Undue benefit to agency Rs.10.68 lakh**

As per provisions contained in GFR Rule 21, every officer incurring or authorising expenditure from public money should be guided by high standard of financial propriety. The expenditure should not be prima facie more than occasion demands. Procurement should be invited through fair, transparent and transparent procedure. Further, as per rule 137(iv) the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required and further as per GFR 147 of GFR 2017, a demand for goods should not be divided into small quantities to make piecemeal purchase to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total. And further as per Rule 149 of GFR 2017. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under :- (ii) Above Rs.50,000/- and up to Rs.30,00,000/- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the competent authority.

During test check of record of the Institute revealed that department had purchased furniture items of Rs 10,68,446/- (comprising 9 bills) (as given below) from the few suppliers time and again on piecemeal basis without projection of annual demand to avoid the necessity of obtaining the sanction of the higher authority as well as to avoid the purchasing from GeM, which is in contravention of rules ibid.

Sr.no.	Name of firm	Item	DOC no.	Amount.
1	Pooja Furniture	Furniture chair	311 dt. 15.2.2018	45600
2	Primier Globakl Inc.	Furniture	143 dt. 25.9.2017	18400
3	M/s Beant Furniture Sangrur (PO)	Furniture	9 dt. 25.5.2017	562356

In this regard, it is submitted that the furniture items, mentioned in the audit para, are of different type. Some of the items like, visitor chairs, steel almirah, file cabinet etc. are readily available in the market/GeM portal. While other than those including procurement of Bench-cum-desk, Laboratory table etc. are fabricated by the suppliers as per the specifications/design provided by the concerned indenter, during the year.

Further, these items are required at a different point of time and procured from GeM portal/different suppliers, as per the periodical requirements of the Indenters under relevant prescribed rules of GFR.

It is further submitted that the approving authority at Institute level is Director, SLIET for all the procurements; therefore, there is no deviation from the prescribed rules.

Hence, para may please be settled.

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4	Office Style Furniture	Furniture	240 dt. 19.12.2017	24000
5	M/s Army Traders.	Furniture	412 dt. 26.3.2018	178815
6	M/s Beant Furniture Sangrur PO)	Furniture	9 dated 25.9.2017	181737
7	M/s Global Empires Traders	Furniture	377 dt. 17.3.2018	50400
8	Amazon.in	Furniture	402 dt. 23.3.2018	1090
9	Universal Book Depot	Furniture	489 dt. 28.3.2018	6048
<b>Total</b>				<b>10,68,446/-</b>

Further these items were required to be procured from GeM as pr rule 149(1).

On being pointed in audit the department stated that reply of audit memo will be submitted shortly. Final reply will be awaited in audit.

**2017-18  
(Para No. 08)**

**Non compliance of UGC guidelines regarding workload of teachers.**

The UGC Regulation Act 2010 provides that workload of the teachers in full employment should not be less than 40 hours a week for 30 working weeks (180 teaching days) in an academic year.

It should be necessary for the teachers to be available for at least 5 hours daily in the university/colleges for which necessary space and infrastructure should be provided by the university/college.

Direct teaching Learning process hours should be as follows:-

Assistant Professors – 16 hours

Associate Professor and Professor – 14 hours

Minimum of 6 hours per week may have to be allocated for research activities of a teacher.

During scrutiny of records of SLIET, Longowal (Sangrur) for the period 2017-18. It was noticed that time tables for each Associate Professor/Assistant Professor/Professor have been drafted at University level.

But no record was made available in university to ascertain that each teacher had worked 16 hours/14hours in direct learning process. Further no record has been maintained to show that each teacher had worked 40 hours a week for 30 working weeks (180 teaching days) in an academic year. In the absence of proper records compliance of UGC guidelines can't be verified in this regard.

On being pointed in audit the department has not furnished any reply. Final reply will be awaited in audit.

Earlier, the Institute had been following the UGC guidelines for workload of teachers. However, later on, the MHRD (controlling authority of SLIET) directed the Institute to follow the AICTE guidelines so far as the workload of teachers (Asstt. Professor – 16 hours, Associate Professor & Professor – 14 hours) is concerned. Accordingly, all the teaching faculty is engaging classes as per the workload prescribed in the AICTE guidelines. Semester wise time- table is prepared and available in respective HOD office. In addition to the teaching work, the Professor/Asstt. Professor do the following works/activities:-

- Students counseling-TGS.
- Organization of cultural / technical Festival
- New experiment/Lab develop
- Curriculum development
- Exam / valuation etc.
- Update themselves for latest Technology.

In view of the above reply, para may be dropped.

(P 69-72)

**2017-18  
Para No. 09(a)**

**Unauthorized of Govt. Vehicles.**

The SLIET Longowal has eight nos. of vehicles. Out of eight vehicles, following two vehicles are being used by employees twice a week to visit the market of Sangrur for purchasing the personal goods:-

Sr. No.	Vehicle Nos.	Name	Mode
1.	PB	Tata Bus	2016

It is submitted that Rs.40/- was deducted from the salary of all employees as bus charges up to July-2015. However, vide circular NoSLIET/CV/444 dt.21.7.15 the recovery of bus charges was stopped as the old buses were auctioned and there was no vehicles available. The new bus was received in April 2019 and recovery from the employees has been started again. In view of above, para may be settled.

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	13AW-3516		
2.	PA 13AW-5273	Tata Mini Bus	2017

During the scrutiny of records of SLIET, Longowal for the period 2017-18, it was noticed that Institute has provided the transport services free of cost to the employees and has not recovered any transport charges. Thus, providing the transport by the Institute for the personal usage is irregular. Recovery in this regard may be effected under intimation to audit.


On being pointed in audit the department stated that reply of audit memo will be submitted shortly. Final reply will be awaited in audit.

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**SANT LONGOWAL INSTITUTE OF ENGINEERING & TECHNOLOGY, LONGOWAL, DISTT. SANGRUR PUNJAB**  
**ANNOTATED REPLIES TO THE AUDIT OBSERVATIONS RAISED DURING THE YEAR 2018-19**  
**(Audit period 10.02.2020 to 20.02.2020)**

Period of Audit	Particulars	REPLY OF THE INSTITUTE																				
2018-19 Para No. 01	<p><b>Irregular claim of Children Education Allowance Rs. 1.92 Lakh</b></p> <p>As per rules, Children Education Allowance to an employee is admissible for the first two surviving children.</p> <p>During the test check of record it was noticed that two employees were being disbursed claims for CEA for their third child for past several years in addition to claim for the first two surviving children as detailed below:-</p> <table><tr><th>S. No.</th><th>Name of employee</th><th>Name of third child</th><th>Period for which CEA claimed</th><th>Amount claimed upto date</th></tr><tr><td></td><td>Sh. Bholi Ram MTS</td><td>Master Aman Kumar (Son)</td><td>2010-11 to 2019-20</td><td>65075</td></tr><tr><td></td><td>Sh. Gurjant Singh, MTS</td><td>Master Baljinder Singh (Son)</td><td>2011-12 to 2019-20</td><td>1,27,184</td></tr><tr><td></td><td></td><td></td><td></td><td>192259</td></tr></table> <p>The recovery if amount pertaining to period before 2010-11 &amp; 2011-12 respectively may also be worked out and recovered.</p> <p>The above cases may be examined and necessary recoveries be done. Similar nature of cases, if any, may also be examined at your own level alongwith interest and recovery made under intimation to audit.</p> <p>On being pointed out in audit, the department submitted that action in this regard taken by the Institute will be intimated shortly.</p> <p>Final action will be awaited in audit.</p>	S. No.	Name of employee	Name of third child	Period for which CEA claimed	Amount claimed upto date		Sh. Bholi Ram MTS	Master Aman Kumar (Son)	2010-11 to 2019-20	65075		Sh. Gurjant Singh, MTS	Master Baljinder Singh (Son)	2011-12 to 2019-20	1,27,184					192259	<p>Sh. Gurjant Singh, MTS has deposited of Rs. 1,27,184.00 with the Institute vide cheque dated 13.7.20 (copy enclosed). Regarding Sh. Bholi Ram, MTS Rs. 65075/- it is submitted that recovery from salary @ Rs.3000/- P.M. has been ordered vide Memo No. SLIET/Admn/2020/-2/9654-56 dated 17.8.2020 and the recovery is being effected regularly. Hence, para may be settled.</p> <p>(Page No.: 158 to 159)</p>
S. No.	Name of employee	Name of third child	Period for which CEA claimed	Amount claimed upto date																		
	Sh. Bholi Ram MTS	Master Aman Kumar (Son)	2010-11 to 2019-20	65075																		
	Sh. Gurjant Singh, MTS	Master Baljinder Singh (Son)	2011-12 to 2019-20	1,27,184																		
				192259																		
2018-19 Para No. 02	<p><b>Non settlement of outstanding amount of Project Rs. 6.37 Lakh</b></p> <p>During the test check of records of the office of the Director, Sant Longowal Institute of Engineering and Technology, Longowal (Sangrur) for the period 2018-19 it was resolved that a number of projects were running in different departments of the Institute. Some of the projects were completed while others were still in the process.</p> <p>Further scrutiny of records revealed that a project titled 'Design of Novel polydentate chelators for sensitization of trivalent europium and terbium luminescence' funded by Science &amp; Engineering Research Board with project cost of Rs. 43,59,000/- was completed in 2015 but the balance amount of Rs. 6,37,092/- remained outstanding as on 31.03.2019. This balance was neither returned/or settled with the funding agency.</p> <p>On being pointed out in audit, the department stated that the outstanding amount of Rs. 6.37 Lakh will be utilized as per recommendation of Project Investigator.</p> <p>Final settlement of outstanding amount will be awaited in audit.</p>	<p>After completion of the project, the unutilized balance amount of Rs. 6,64,645/- has been refunded to the Funding Agency, SERB, New Delhi vide Demand Draft No.: 093181, dated 21/05/2020, (copy enclosed).</p> <p>Hence, para may be settled.</p> <p>(Page No. 160)</p>																				
2018-19 Para No. 03	<p><b>Over Payment to contractor Rs. 1.24 Lakh</b></p> <p>The work 'Re-water proofing of roof of workshop building at SLIET' was awarded to M/s. Rakesh Kumar, Contractor vide order dated 1.4.2018. the start and completion of the work was 31.07.2018 and 30.09.2018 respectively. The contractor was paid Rs. 2754159 for 8172.58 sqm area.</p> <p>During checking of estimate of this work was noticed that the area was 7803.83 sqm rather than 8600 sqm, which was taken in estimate. There was a wastage component of 780.39 sqm which was added in 7803.83 which was not permissible under CPWD code. The contractor was</p>	<p>The estimate of 8600 (M)2 includes 10% (780.39 (M)2) as Channel Area. The estimate of Rs.2969494/- was prepared before the work and it is not a actual expenditure to be incurred in future. The work was completed and the actual completed/measured area was found 8172.58 M(2) which is less than estimated area 8600 (M)2. The payment has been made for the actual work done Rs.2754159/- which is less than estimated amount of Rs.2969494/- by 7.25%.</p>																				

  
 Director

	<p>paid for 8172.58 sqm in place of 7803.83 sqm. An over payment of Rs. 1,24,269/- (305+32) x (8172.58 – 7803.83) was made to contractor.</p> <p>On being pointed out in audit, the department stated that the payment has been made as per actual work done at site which includes the roof area, sloping area, channel area and wastage collection area which was 8172.58 sqm. The quantity taken in the approved estimate was 8600.00 sqm and executed at site as per actual 8172.58 sqm. So there is saving of Rs. 2,15,535.00 (i.e. 7.25%) w.r.t. estimate and saving of Rs. 1,44,041.00 (4.97%) with respect to work order and same has also been approved in deviation statement.</p> <p>No records were provided by the department in support of the above elucidation. The supporting documents, therefore, will be awaited in audit to substantiate the above statements.</p> <p>Final reply will be awaited in audit.</p>	<p>The deviation for the saving of 7.25% has been approved by the competent authority. There is no overpayment of Rs.124269/- but saving of Rs.215535/- . Thus there is saving in the work done and there is no loss.</p> <p>Hence, para may be settled.</p> <p>(Page No.: 161)</p>																														
<p>2018-19 Para No. 04</p>	<p><b>Loss of revenue due to delay in allotment of shops Rs. 0.73 lakh</b></p> <p>Rule (15) (1) of the General Financial Rules, 2017 regarding Rents of buildings and lands provides that when the maintenance of any rentable building is entrusted to a civil department, other than the Central Public Works Department, the Administrator or the Head of the Department concerned shall be responsible for the due recovery of the rent thereof.</p> <p>During the test check of records maintained in the O/o Director, Sant Longowal Institute of Engineering &amp; Technology, Longowal, Sangrur for the year 2018-19, it was noticed that the department has a number of shops in the Institute premises which were rent out by inviting tenders from the individuals/firms etc. Security of records revealed that out of all the commercial establishments present in the premises, three establishments remained vacant for period ranging from 3 months to 21 months.</p> <p>It was further noticed that the department did not complete the necessary formalities of recalling the tender to rent out the commercial establishments/shops immediately after the termination/completion/non-qualification with regard to terms and conditions of the contract. As a result, three shops remained vacant. In view of non-allotment of shops, the department has suffered a loss of revenue of about Rs. 73422/- as given below:-</p> <table><tr><th>Shop No.</th><th>Vacant From</th><th>Vacant upto</th><th>No. of Months remained vacant</th><th>Last Rent</th><th>Total Amount</th></tr><tr><td>18</td><td>01.05.2018</td><td>Till date</td><td>21</td><td>1452</td><td>30491</td></tr><tr><td>19</td><td>01.05.2018</td><td>--do--</td><td>21</td><td>1815</td><td>38115</td></tr><tr><td>SLIET Vegetables, etc, Shop.</td><td>01.05.2018</td><td>31.07.2018</td><td>03</td><td>1605</td><td>4815</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>73422</td></tr></table> <p>On being pointed out in audit, the department stated that efforts are being made for allotment of vacant shops.</p> <p>Final action will be awaited in audit.</p>	Shop No.	Vacant From	Vacant upto	No. of Months remained vacant	Last Rent	Total Amount	18	01.05.2018	Till date	21	1452	30491	19	01.05.2018	--do--	21	1815	38115	SLIET Vegetables, etc, Shop.	01.05.2018	31.07.2018	03	1605	4815						73422	<p>In this regard, the following points are submitted for consideration: -</p> <p><b>The Shop No. 18 &amp; 19</b></p> <p>Both the shops mentioned in the Audit Para were occupied/allotted to the different bidders upto 30/04/2018.</p> <p>The process for inviting tenders for re-allotment of shops was initiated on 13/03/2018 i.e. well before the last date of vacation of shops. The Tender process was completed on 27/03/2018 and no bidder turned up for allotment of shops 18 &amp; 19.</p> <p>Again on 06.07.2018, fresh tender for allotment of both the shops was floated with last date on 17.07.2018. But again no tender bid received.</p> <p><b>SLIET Vegetables shop</b></p> <p>The said shop was occupied/allotted to the applicant upto 30/04/2018. The process for inviting tenders for re-allotment of shops was initiated on 13/03/2018.</p> <p>The Tender process was completed on 27/03/2018 and no bidder turned up for allotment of shops vegetables shops.</p> <p>Again on 06/07/2018, the tender was floated for allotment of shop and the process was completed on 17/07/2018.</p> <p>On the basis of above tender process ,M/s. Gurtej Singh Ward No. 3, Patti Jharon, Longowal was found eligible and the said shop was allotted w.e.f. 01.08.2018.</p> <p>Thus in both above two cases the Institution tried its best to rent out the shops but no bidder came. So there is no laxity on the part of the Institution.</p> <p>Hence, para may be settled.</p> <p>(Page No.: 162)</p>
Shop No.	Vacant From	Vacant upto	No. of Months remained vacant	Last Rent	Total Amount																											
18	01.05.2018	Till date	21	1452	30491																											
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					73422																											
<p>2018-19 Para No. 05 A</p>	<p><b>Problem due to Wild animal in SLIET Campus</b></p> <p>During the physical verification of SLIET campus it was noticed by audit that there is presence of number of wild animals like Blue bulls and monkeys etc in the campus in Grass/tree area. These animals are very dangerous and threat to the life of SLIET public. During discussion with staff and scrutiny of record file it was seen that these facts was best known to the knowledge of</p>	<p>The campus has a very big area about 455 acres. About 200 acres is occupied by buildings and roads of the campus and the rest is forest area. Some years back wild animals Blue Bulls of adjoining forest area entered in the campus area. The matter has already been taken up with the District Administration many times from 22.1.2019 to 21.7.2020. (Copy of the letters dated 21.7.20 enclosed) to make area free from wild animals.</p>																														

*[Signature]*

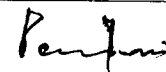


	<p>SLIET administration and through correspondence with the forest department regarding removal of these wild animals are in process yet no fruitful results came. As there is a serious issue so this may be treated as most urgent and final/proper action in this regard is very much essential.</p> <p>On being pointed out in audit, the department submitted that correspondence with forest department regarding removal of wild animal from the SLIET Campus is under process. The District Forest Officer, Sangrur has assured in the meeting to sort out the issue at the earliest.</p>	<p>Hence, para may be settled.</p> <p>(Page No.: 163)</p>
<p><b>Para No. 05 B</b></p>	<p><b>Loss of revenue due to sale of Blueberry fruit in half rate.</b></p> <p>During the scrutiny of records of Horticulture section, it was noticed that there were 500 tree of Blueberry tree in 2018-19. The general price of this fruit was Rs. 100 per K.G. But the SLIET administration sold these fruits at Rs. 50 per K.G. to the public of SLIET without any proper reason. That is clear cut case of loss of revenue to the SLIET.</p> <p>On being pointed out in audit, the department stated that it was decided to start a practice to sell the blueberry fruit @ 50KG (50% less than the market rate).</p> <p>The reply submitted by the department is not tenable. Final reply will be awaited in audit.</p>	<p>The trees have been planted in the campus from ecological point of view and not for the commercial purpose. The main purpose of Institute is to provide Technical Education to the students. Few Blue Berry (Jamun Trees) were sown in a small area. In 2018-19 there was some produce of Blue Berry for which exercise was made for its sale but there was no commercial buyer for it. Therefore, the fruits were distributed among the students free of cost to avoid its wastage. Moreover, the cost for inviting tender/advertisement would have been more than the sale proceeds. Thus, there is no loss to the Institution.</p> <p>Hence, the para may be settled.</p> <p>(Page No.: 164)</p>
<p><b>2018-19 Para No. 06</b></p>	<p><b>Irregular purchase of Desktop Computer Rs. 68.77 lakh.</b></p> <p>Rule 149 of General Financial Rules, 2017 provide Government e-Market place (GeM) for purchase of Goods &amp; services. DGS&amp;D or any other agency authorized by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&amp;D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&amp;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 as under:-</p> <p>(iii) Above Rs. 30,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.</p> <p>During the test check of records of the office of the Director, Sant Longowal Institute of Engineering &amp; Technology, Longowal, Sangrur for the year 2018-19, it was noticed that the Institute purchased 125 Nos. of Desktop Computers from M/s Spectra Computech Ltd., Chandigarh for Rs. 68,77,500/- directly from the market and did not followed the guidelines for procurement from GeM site as per GFR.</p> <p>Purchase made from the market instead of procuring from GeM is therefore, irregular.</p> <p>On being pointed out in audit, the department stated that the procurement of said equipments under TEQIP-III had been carried out strictly as per the guidelines of NPIU after getting the purchase duly pre-audited and after approval of BOM during 31<sup>st</sup> meeting vide agenda item no.: 31.11 dated 17.01.2019.</p> <p>The copy of the above meeting was not found to be attached with the reply, in view of which the reply submitted by the department is not tenable.</p> <p>Final reply will be awaited in audit.</p>	<p>The procurement of 125 Computers has been made from the sanctioned funds received from National Project Implementation Unit (NPIU) under Technical Education Quality Improvement Scheme (TEQIP-III) -Third Phase.</p> <p><i>thorough process</i></p> <p>The NPIU has given guidelines for procurement of the material. Accordingly, the purchase of 125 Desktop Computers have been made strictly as per those guidelines through National Competitive Biddings (NCB). (Copy of the procurement manual issued by the NPIU is enclosed). Just in the interest of the Institute, a possibility of procurement of desktop computers from GeM Portal was also explored but the rates received through GeM portal were 53.4% higher than the rates received through NCB (copy enclosed). The total cost of 125 computers worked to be Rs.10550375/- (Rs 84403/-per piece), if purchased through Gem but the Instituion purchased 125 computers for Rs 6877500/- thus there is saving of Rs.3672875/- Moreover, procurement of desktop computers is approved by the Board of Management (BOM) during 31<sup>st</sup> meeting vide item No. 31.11 dated 17.01.2019 (copy enclosed)</p> <p>Thus, the para may be settled.</p> <p>(Page No.: 165 to 178)</p> <p><i>Ref of process</i></p>
<p><b>2018-19 Para No. 07</b></p>	<p><b>Non-recovery/adjustment of advances Rs. 148.67 lakh</b></p> <p>As per Rule 323(2) of General Financial Rules, 2017 pertaining to advances for contingent and miscellaneous purpose which interalia states that "the adjustment bill alongwith balance if any, shall be submitted by Government Servant within fifteen days of the drawl of advance failing which the advance or balance shall be recovered from next salary(ies). Further, it was also</p>	<p>Outstanding advance to the tune of Rs. 140.92 lakh was adjusted in Financial Year 2019-20 and remaining advance Rs.7.75 lakhs is under process for the adjustment in the financial year 2020-2021. The adjustment of Advances is a countinous process.</p>

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	<p>obligatory on the part of the heads of the department to ensure the submission of account of temporary advance within 30 days of the issue of advance and unspent balance out of these advances have to be deposited by the concerned employee within 7 days of the finalization of cash balances and in case of default in the adjustment of advances, interest @ 2% over the interest rate which was allowed by the Govt. of Provident Fund balances, shall be charges where the advance is not fully utilized but the adjustment bill is submitted in time, the interest has to be charges on unutilized portion of advance to the date of refund and in the case where the adjustment bill is not submitted within prescribed time, the entire amount of advance be recovered in lump sum immediately on expiry of said time and interest be charged on entire amount of advance from the date of drawl to the date of recovery of amount."</p> <p>Scrutiny of the record of the office of the Director, SLIET, Longowal for the year 2018-19, revealed that advances amounting to Rs. 1,48,66,848/- for the period upto 31.03.2019 remained outstanding till February, 2020 and is lying unadjusted (as detailed in the Annexure). These outstanding advances were not recoverable/adjusted immediately after completion of stipulated time. Non-recovery/adjustment of outstanding advances has resulted not only in blockade of funds but also loss interest.</p> <p>On being pointed out in audit, the department stated that adjustment of outstanding advance is under process for adjustment in the financial year 2019-2020. Final adjustment will be awaited in audit.</p>	Hence, para may please be settled.
2018-19 Para No. 08	<p><b>Loss of revenue due to non-disposal of Unserviceable items Rs. 92.86 lakh.</b></p> <p>Rule 217(i. ii, iii &amp; iv) of General Financial Rules, 2017 provides that an item declared surplus, obsolete or unserviceable should be disposed of as earlier as possible, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off. A report of stores for disposal shall be prepared in form GFR 10. Further, Rule 222 of GFR provides that a sale account should be prepared for goods disposed of in form GFR 11 duly signed by the officer who supervised the sale or auction.</p> <p>During the test check of records maintained in the O/o Director, Sant Longowal Institute of Engineering &amp; Technology, Longowal, Sangrur for the year 2018-19, it was noticed that a large number of obsolete /unserviceable item of the value of Rs. 92,86,339/- was lying in the Institute for more than a year, but the disposal of the same could not be done timely, which resulted in accumulation of huge stock, blockage of valuable space in the Institute and depreciation in value of these unserviceable items with the passage of time, thus causing loss of revenue to the government.</p> <p>On being pointed out in audit, the department stated that disposal of unserviceable items is under process, the same will be completed shortly. Final disposal will be awaited in audit.</p>	<p>Disposal of unserviceable items viz. scrap and E-materials is under process. After disposal of the same, results will be intimated.</p> <p>Hence, para may please be settled.</p> <p>(Page No.: 179)</p>
2018-19 Para No. 09 A	<p><b>Delay in clearance of site resulted in increasing in price escalation.</b></p> <p>During checking of records relating to Capital works which are executed through CPWD, it was noticed that the work of construction of Building for department of EDP and other facilities at SLIET, Distt. Sangrur (Pb.) was awarded to by the CPWD to contractor on 27.11.2017. As per agreement the work was to be started and completion was 13.12.2017 and 12.12.2017. The work could not be started due to non cutting of tree at site. The responsibility of cutting of tree at site was of SLIET. The site was handed over to the CPWD on 15.2.2018 after cutting of the tree from the site.</p> <p>It was further noticed that as per provision of clause 5 and 6 of terms and conditions of the agreement the stipulated date of started the work was increased from 13.12.2017 to 16.2.2018. Further, SLIET architect had proposed false ceiling in faculty rooms, library, seminar hall, conference hall for which there is no provision in the agreement. As the time of completion increased the price escalation of material for this work will cost more and more to SLIET.</p> <p>On being pointed out in audit, the department stated that upon receiving the intimation form the CPWD regarding site clearance, the action had been initiated accordingly by the Institute. As per the MOU between the CPWD &amp; SLIET, Longowal as well as CPWD works manual, during the execution of the work, any extra items/substituted item if required can be executed during ongoing work.</p>	<p>The point-wise reply is as under: -</p> <ol style="list-style-type: none"> <li>1. Upon receiving the intimation from the CPWD regarding site clearance, the action had been initiated accordingly by the Institute. The CPWD had been informed upon completion of the process procedurally and asked to expedite the work.</li> <li>2. As per the MOU between the CPWD &amp; SLIET, Longowal as well as CPWD works manual, during the execution of the work, any extra items/substituted item if required can be executed during ongoing work.</li> <li>3. The official procedure has been followed in true spirit.</li> <li>4. The work is near completion and has not been handed over by the CPWD to the Institution. Final position will be intimated after its completion.</li> </ol> <p>Hence, para may please be settled.</p> <p>(Page No.: 180)</p>



	In view of no documents being supplied in support of the above reply by the department the reply is not tenable. Final reply with supporting documents will be awaited in audit.																																									
2018-19 Para No. 09 B	<p><b>False/wrong Reporting.</b></p> <p>The estimate of the work 'Renovation of Type-II Quarters External (2<sup>nd</sup> Phase) SLIET, Longowal, was of Rs. 2515694 which includes civil expenditure of Rs. 2395896.45 and Rs. 119794 as 5% contingencies. The work was allotted to M/s. Surinder Kumar, Contractor. The contractor was paid Rs. 2450722 vide 2<sup>nd</sup> and final bill for this work.</p> <p>During checking of completion report it was noticed that depiction of saving of Rs.64969 (2515691 – 2450722) which was 2.58% of estimate was taken in completion report. In actual the expenditure of Rs. 2450722 had been booked against the estimated cost of Rs. 2395896. So, there was no saving but excess expenditure of Rs. 54826 (2450722 – 2395896) was incurred on this work which was 2.24% excess over estimate.</p> <p>On being pointed out in audit, the department stated that the actual work done was Rs. 24,51,756.00. The deviation statement of Rs. 24,51,756.00 was approved by the competent authority of the Institute.</p> <p>Hence the saving of Rs. 63,935 (i.e. 25,15,691.00 – 24,51,756.00) is reflected in the completion report as per laid down procedure of CPWD against the estimated cost not against the work order.</p> <p>No documents in support of the above reply has been submitted by the department. The reply, therefor, is not tenable. Final reply with supporting documents will be awaited in audit.</p>	<p>The estimate of Rs.2515694/- included 5% Contingencies as per CPWD instructions which was not actual expenditure to be incurred in future. The payment was to made as per the actual work done and not on the basis of estimate. The actual work done was for Rs. 24,51,756.00 and there was saving of Rs.63935/- (2.5%). The deviation statement of Rs. 24,51,756.00 was approved by the competent authority of the Institute.</p> <p>Hence, para may please be settled.</p> <p>(Page No. 181)</p>																																								
2018-19 Para No. 09 C	<p><b>Irregularities in Work 'Providing labour for Annual Repair and Maintenance of Residential &amp; other Buildings (Civil and other Public Health)'.</b></p> <p>The work of 'Providing labour for Annual repair and maintenance of Residential &amp; other Building (Civil and other public Health) year 2018-19' was allotted to M/s Surinder Kumar, Sangrur vide order dated 1/4/2018. The agreement value of the work was Rs. 3392400/- for 12 months. The contractor was to provide 3 un-skilled, 4 semi-skilled, 5 skilled and 5 high skilled personal p.m. for this work. During checking of record relating to work followings irregularities noticed by audit:</p> <p>1. During preparing of estimate of this work Plinth area of some residential buildings were taken in annual repair and as well as in Renovation in the same year. Detail of the same is depicted in below table:</p> <table><tr><th>Name of Building</th><th>Plinth area (sq. mtr.)</th><th>Maintenance and Annual repair charges</th><th>Services charges</th><th>Total</th></tr><tr><td>Type-II Quarter</td><td>4841.12</td><td>44.11 (2.75 x 1604%)</td><td>116.47 (2.40 x 4853%)</td><td>3263753.00</td></tr><tr><td>Type-IV Qtr.</td><td>8295.48</td><td>20374.6 = 890723.00</td><td>20374.6 = 2373030.00</td><td></td></tr><tr><td>Type-V Qtr.</td><td>7238</td><td></td><td></td><td></td></tr><tr><td>Total</td><td>20374.6</td><td></td><td></td><td></td></tr><tr><td>Transit Accommodation</td><td>1071.11</td><td>44.11 x 1958.11 = 86372.00</td><td>116.47 x 1958.11 = 228061.00</td><td>314433.00</td></tr><tr><td>Community center</td><td>887</td><td></td><td></td><td></td></tr><tr><td>Total</td><td>1958.11</td><td></td><td></td><td>3578186.00</td></tr></table> <p>While making estimate above mentioned amount of Rs. 3578186/- was to be excluded from the estimate as these buildings were already covered in renovation works in the year 2018-19. There is a chance of duplicity of works. Matter may be reconciled under</p>	Name of Building	Plinth area (sq. mtr.)	Maintenance and Annual repair charges	Services charges	Total	Type-II Quarter	4841.12	44.11 (2.75 x 1604%)	116.47 (2.40 x 4853%)	3263753.00	Type-IV Qtr.	8295.48	20374.6 = 890723.00	20374.6 = 2373030.00		Type-V Qtr.	7238				Total	20374.6				Transit Accommodation	1071.11	44.11 x 1958.11 = 86372.00	116.47 x 1958.11 = 228061.00	314433.00	Community center	887				Total	1958.11			3578186.00	<p>The point-wise reply is as under: -</p> <ol style="list-style-type: none"><li>1. The work of the renovation of five buildings mentioned in the para was of non recurring nature which was done in 2018-19. The instant work "Providing Labour for Maintenance of Residential and other Buildings (Civil and other Public Health)" is a routine type of work which is done every year to carry out routine maintenance work like Plumbing, Carpantry, Masonry on the basis of complaints received from the residents. Both the works are separate as such there is no duplicacy.</li><li>2. The surprise visits are being made by Officer In-charge and there is no complaint from any one.</li><li>3. In the monthly Running bills the contractor submits the detail of wages paid to the worker through bank depicting their bank account numbers. The bills are audited before the release of payment. There is no complaint from any labour.</li><li>4. Since the work is of routine nature and not of emergent type, so no person was deployed on Sunday.</li></ol> <p>Hence, para may be settled.</p> <p>(Page No. 182)</p>
Name of Building	Plinth area (sq. mtr.)	Maintenance and Annual repair charges	Services charges	Total																																						
Type-II Quarter	4841.12	44.11 (2.75 x 1604%)	116.47 (2.40 x 4853%)	3263753.00																																						
Type-IV Qtr.	8295.48	20374.6 = 890723.00	20374.6 = 2373030.00																																							
Type-V Qtr.	7238																																									
Total	20374.6																																									
Transit Accommodation	1071.11	44.11 x 1958.11 = 86372.00	116.47 x 1958.11 = 228061.00	314433.00																																						
Community center	887																																									
Total	1958.11			3578186.00																																						

*Sanjay*

	<p>intimation to audit.</p> <ol style="list-style-type: none"> <li>2. As per clause 8 of contract agreement the officer-in-charge will carry out surprise checks whenever felt necessary. During checking of case file no such record relating to surprise checking was found placed on file. Reasons for non-conducting of surprise checking may be justified.</li> <li>3. As per clause of agreement SLIET have to be ensured about the payment deposited by the contractor in the personal account of manpower used on this work. It was seen that no bank pass book of labour/personal staff of contractor was demanded by SLIET administration before making payment to contractor. The SLIET staff had only checked the statement provided by contractor regarding deposition of salary. In this regard it is suggested that before making payment to contractor, Bank Pass Book of deployed personal may be checked/verified.</li> <li>4. During checking of attendance register of the work it was noticed that in Sunday there has been no work performed by the contractor personal. It is not practical that there is no emergency work on Sunday was performed by these personal in the whole campus of Institute. There is no certificate found on the attendance register verified by SLIET Staff. This proved that only paper record but not actually attendance record were made.</li> </ol> <p>On being pointed out in audit, the department stated that chances of duplicity does not arise and in future dated record of surprise visit of Officer in-charge will be maintained. Passbooks of contractors worker will also be verified. Final compliance will be awaited in audit.</p>	
<p><b>2018-19</b> <b>Para No.</b> <b>09 D</b></p>	<p><b>Irregularities in Watch and Ward works.</b></p> <p>The work of 'Providing of sanitation services at SLIET Longowal for the year 2018-19' was allotted to M/s. Peregrine Guarding Pvt. Ltd., vide order dated 1/4/2018. The agreement value of the work was Rs. 27688360/- for eleven months. The contractor was to provide 1 Chief Security Officer, 8 Security Supervisors, 140 Security Guards p.m. for this work. During checking of record relating to work followings irregularities noticed by audit:</p> <ol style="list-style-type: none"> <li>(1) As per clause 8 of contract agreement the officer-in-charge will carry out surprise checks whenever felt necessary. During checking of case file no such record relating to surprise checking was found placed on file. Reasons for non-conducting of surprise checking may be justified.</li> <li>(2) As per clause of agreement weekly rest was to be given to the contractor staff. It was seen during checking of attendance of the security that in Sunday there is no security placed in SLIET. This is not practical. There is no certificate found on the attendance register verified by SLIET staff. This proved that only paper record but not actually attendance record were made. This may be justified.</li> <li>(3) As per clause of agreement SLIET have to be ensure about the payment deposited by the contractor in the personal account of manpower used on the work. It was seen that no bank pass book of labour/personal staff of contractor was demanded by SLIET administration before making payment to contractor. The SLIET staff had only checked the statement provided by contractor regarding deposition of salary. In this regard it is suggested that before making payment to contractor, Bank Pass Book of deployed personal may be checked/verified. The matter is brought into the notice of higher authority for information and scrutiny.</li> </ol> <p>On being pointed out in audit, the department stated that the points have been noted for future compliance. Final compliance will be awaited in audit.</p>	<p>The point-wise reply is as under: -</p> <ol style="list-style-type: none"> <li>1. There are 8 Security Supervisors who supervise the other 140 Security Guards on duty every time. Due to regular checking the work of security is running smoothly and there is no complaint from any quarter.</li> <li>2. Six days working is followed for the security guards and every security guard is given weekly rest as only 120 security guards out of 140 do their duty every day.</li> <li>3. The payment of security guard is transferred by the contractor directly to their saving bank accounts. A copy of the transfer letter is provided to the Institute alongwith monthly Running Bill and the Institute after verification releases the payment to the contractor. Till date no complaint regarding receipt of wages has been received from any security guards. Hence, para may be settled.</li> </ol> <p>(Page No.: 183)</p>
<p><b>2018-19</b> <b>Para No.</b> <b>10 A</b></p>	<p><b>Irregularities in Sanitation out sourcing works allotted to contractor.</b></p> <p>The work of 'Providing of sanitation services at SLIET Longowal for the year 2018-19' was allotted to M/s Chambal India Pvt. Ltd., Bhopal vide order dated 1/4/2018 vide agreement No. SLIET/EST/2018/4427-4436 dated 23.03.2018. The agreement value of the work was Rs. 9916800/- for 12 months. The contractor was to provide 68 un-skilled and 2 semi-skilled personal p.m. for sanitation facilities.</p>	<p>Point-wise reply is here under: -</p> <ol style="list-style-type: none"> <li>1. No doubt the Institute is following 5 days week as per Govt. of India guidelines but the outsourced employees, employed by the contractor work for 6 days a week. During checking of monthly RA bill it is ensured that each worker is present for 26 days in a month, as there are leave reserve workers. Workers are also present on Sunday to do</li> </ol>

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	<p>During checking of record relating to work followings irregularities noticed by audit:</p> <ol style="list-style-type: none"> <li>(1) The contractor staff was to be paid 26 days in a month but the most offices of the SLIET are working at 5 days week culture. So there was clear cut case of overpayment to contractor because when office is closed then what is the need of sanitation employee. Value/amount of overpayment may be calculated and responsibility may be fixed for preparation of this defective estimate.</li> <li>(2) As per clause 8 of contract agreement the officer-in-charge will carry out surprise checks whenever felt necessary. During checking of case file, no such record relating to surprise checking was found placed on file. Reasons for non-conducting of surprise checking may be justified.</li> <li>(3) As per clause of agreement weekly rest was to be given to the contractor staff. It was seen in the month of Feb.-2019 that the worker were deployed for 26 days. This violates the provision of agreement and labour laws. This may be justified.</li> <li>(4) As per clause of agreement SLIET have to be ensure about the payment deposited by the contractor in the personal account of the manpower used on this work. It was seen that no bank pass book of labour/personal staff of contractor was demanded by SLIET administration before making payment to contractor. The SLIET staff had only checked the statement provide by contractor regarding deposition of salary. In this regard it is suggested that before making payment to contractor, Bank Pass Book of deployed personal may be checked/verified.</li> </ol> <p>On being pointed out in audit, the department stated that the points have been noted for future compliance. Final compliance will be awaited in audit.</p>	<p>their duties. There is no overpayment to the workers.</p> <ol style="list-style-type: none"> <li>2. The supervisors of the contractor and officials of SLIET do routine checking of the workers employed by the Contractor. There is no complaint from any quarter.</li> <li>3. Weekly rest is provided to all the workers as there are leave reserve workers. Each worker is deployed for 26 days in a month which is checked by while passing the monthly Running Bill of the contractor. The Institute strictly following the labour laws and guidelines in this regard.</li> <li>4. During checking of the monthly Running Bills, the contractor submits the wage sheets showing deposit of wages in the Bank against their Bank Account Numbers. There is no complaint from any worker.</li> </ol> <p>Hence, para may be settled.</p> <p>(Page No.: 184)</p>
<p><b>2018-19 Para No. 10 B</b></p>	<p><b>Irregularities in Housekeeping out sourcing works allotted to contractor.</b></p> <p>The work of 'Providing of Outsourcing/Housekeeping workers at SLIET Longowal for the year 2018-19' was allotted to M/s Lion Services Ltd., New Delhi vide order dated 1/4/2018 vide agreement No. SLIET/EST/2018/4531-4541 dated 31.03.2018. The agreement was to provide 23 un-skilled and 28 semi-skilled and 30 skilled personal p.m. for Housekeeping facilities. During checking of record relating to work followings irregularities noticed by audit:-</p> <ol style="list-style-type: none"> <li>(1) As per clause 8 of contract agreement the officer-in-charge will carry out surprise checks whenever felt necessary. During checking of case file, no such record relating to surprise checking was found placed on file. Reasons for non-conducting of surprise checking may be justified.</li> <li>(2) The contractor staff was to be paid 26 days in a month but the most offices of the SLIET are working at 5 days week culture. So there was clear cut case of overpayment to contractor because when office is closed then what is the need of Housekeeping employee. Value/amount of overpayment may be calculated and responsibility may be fixed for preparation of this defective estimate.</li> <li>(3) It was seen that during the month of Feb. 2019, 102 No. of personal deployed in this work but no extra demand from any wing which satisfied to audit was placed on file. In this connection deployment of extra staff by contractor may be investigated under intimation to audit.</li> <li>(4) As per clause of agreement SLIET have to be ensure about the payment deposited by the contractor in the personal account of manpower used on this work. It was seen that no bank pass book of labour/personal staff of contractor was demanded by SLIET administration before making payment to contractor. The SLIET staff had only checked the statement provide by contractor regarding deposition of salary. In this regard it is suggested that before making payment to contractor, Bank Pass Book of deployed personal may be checked/verified.</li> </ol> <p>As per clause of agreement weekly rest was to be given to the contractor staff. It was seen in the month of February, 2019 that the worker were deployed for 26 days. This violates the provision of agreement and labour laws. This may be justified. On being pointed out in audit, the department stated that the points have been noted for future compliance. Final compliance will be awaited in audit.</p>	<p>Point-wise reply is here under: -</p> <ol style="list-style-type: none"> <li>1. The supervisor of the contractor and the officials of the SLIET check the deployment of manpower of the contractor. There is no complaint from any quarter.</li> <li>2. No doubt the Institute is following 5 days a week as per Govt. of India guidelines but the outsourced employees, employed by the contractor work for 6 days a week. During checking of monthly Running Bill it is ensured that each worker is present for 26 days in a month, as there are leave reserve workers. Workers are also present on Sunday to do their duties. There is no overpayment to the workers.</li> <li>3. Weekly rest is provided to all the workers as there are leave reserve workers. Each worker is deployed for 26 days in a month which is checked by while passing the monthly Running Bill of the contractor. The Institute strictly follow the labour laws and guidelines in this regard.</li> <li>4. During checking of the monthly Running Bills, the contractor submits the wage sheets showing deposit of wages in the Bank against their Bank Account Numbers. There is no complaint from any worker.</li> </ol> <p>Hence, para may be settled.</p> <p>(Page No.: 185)</p>

<p><b>2018-19 Para No. 10 C</b></p>	<p><b>Irregularities in Horticulture out sourcing works allotted to contractor.</b></p> <p>The work of 'Providing of Outsourcing/Housekeeping worker at SLIET Longowal for the year 2018-19' was allotted to M/s Manoj Kumar, New Delhi vide order dated 1/4/2018. The agreement value of the work was Rs. 14104800 for 12 months. The contractor was to provide 80 un-skilled and 2 semi-skilled and 8 skilled personal p.m. for Horticulture facilities. During checking of record relating to work followings irregularities noticed by audit:</p> <p>(1) As per clause 8 of contract agreement the officer-in-charge will carry out surprise checks wherever felt necessary. During checking of case file, no such record relating to surprise checking was found placed on file. Reasons for non-conducting of surprise checking may be justified.</p> <p>(2) As per clause of agreement SLIET have to be ensured about the payment deposited by the contractor in the personal account of manpower used on this work. It was seen that no bank pass book of labour/personal staff of contractor was demanded by SLIET administration before making payment to contractor. The SLIET staff had only checked the statement provide by contractor regarding deposition of salary. In this regard it is suggested that before making payment to contractor, Bank Pass Book of deployed personal may be checked/verified.</p> <p>On being pointed out in audit, the department stated that the points have been noted for future compliance.</p> <p>Final compliance will be awaited in audit.</p>	<p>Point-wise reply is here under: -</p> <p>1. The supervisor of the contractor and the officials of the SLIET check the deployment of manpower of the contractor. There is no complaint from any quarter.</p> <p>2.No doubt the Institute is following 5 days a week as per Govt. of India guidelines but the outsourced employees, employed by the contractor work for 6 days a week. During checking of monthly Running Bill it is ensured that each worker is present for 26 days in a month, as there are leave reserve workers. Workers are also present on Sunday to do their duties. There is no overpayment to the workers.</p> <p>Hence, para may be settled.</p> <p>(Page No.: 186)</p>
<p><b>2018-19 Para No. 11</b></p>	<p><b>Irregularities in Service Book</b></p> <p>During the rest check of Service Books of the employees of the office of the Director, SLIET, Longowal for the year 2018-19, revealed the following irregularities in the Service Book:-</p> <p>1. Test check of the following Service Books revealed that the signature of the Dy. Registrar is missing on fixing of pay at the time of giving annual increment: -</p> <p>(i) Sh. Manjit Singh, Driver</p> <p>(ii) Sh. Rajwant Singh, Supdt.</p> <p>(iii) Sh. Rajinder Pal Singh, Storekeeper</p> <p>(iv) Sh. Amarjit Singh, MTS</p> <p>(v) Sh. Harbhajan Singh, Asstt. Workshop Superintendent</p> <p>(vi) Sh. Subhash Raj, UDC</p> <p>(vii) Sh. Dharamvir Sharma, AsP</p> <p>(viii) Sh. Vinod Kumar, Jr. Asstt.</p> <p>2. Records of children not updated in Service Books for claim of Children Education Allowance (CEA), etc., although CEA has been claimed by the employee as depicted in the Annexure.</p> <p>The above said similar cases may be reviewed at your end and the anomalies/shortcomings may be rectified/updated under intimation to audit.</p> <p>On being pointed out in audit, the department stated that the points have been noted for future compliance.</p> <p>Final compliance will be awaited in audit.</p>	<p>1.The signatures of Dy. Registrar (Admn) has been done on pay fixed after giving annual increments in respect of employess mentioned in para.</p> <p>Record of children has been updated in the service books.</p> <p>Hence, para may be settled.</p>
<p><b>2018-19 Para No. 12</b></p>	<p><b>Non-maintenance of Fixed Asset Register and non conducting of physical verification resulting in likely misappropriation of fixed assets.</b></p> <p>Rule 211 (ii)(a) of the General Financial Rules, 2017 provides that separate accounts shall be kept for Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-22.</p> <p>During the test check of records of the office of the Director, Sant Longowal Institute of Engineering &amp; Technology, Longowal, Sangrur for the year 2018-19, it was noticed that the record of fixed assets were not being maintained in the prescribed format. It was noticed that the department purchased various expensive items, whose proper record should have been maintained, as given below:-</p>	<p>The Institute is maintaining department wise separate Asset register in respect of non-consumable and consumable articles in the Central Store. All the items purchased during the year are instantly issued to departments without retaining in the Central Store, except stationery items. Physical verification of fixed assets is being conducted every year in the Institute. Accordingly physical verification of assets has done on 31.3.2019 and there is no shortage as intimated by any of the department of the Institute. It is further added that all the 12 items shown in the para have been accounted for and included in the verification assests as on 31.3.2019.</p>

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Sr. No.	Particulars of item purchased	Agency	Amount (in Rs.)
1.	Computer hp 600 15Nos.	M/s. Comcare, New Delhi	697500
2.	Computer hp 600 10Nos.	M/s. Spectra Computech, Chandigarh	529900
3.	Desktop Computer 125 Nos.	M/s. Spectra Computech, Chandigarh	6877500
4.	Precision Impedance Analyser	M/s. Wayne Kerr Electronics Ltd.	1075125
5.	Muffle Rectangular Furnace	M/s. P C Enterprises	46500
6.	CNC Engraving M/c	M/s Mehta CAD CAM System Pvt. Ltd.	1595360
7.	Chiller Unit	M/s Bruker India Scientific Lte. Mumbai	352000
8.	Colour Laser Printer	--do--	34810
9.	UPS 20KVA Online	--do--	454300
10.	Computer Kiosk 7Nos.	Globus Infocom Ltd. Uttarakhand	1088416
11.	Professional Touch LED Display 7Nos.	--do--	2999808
12.	Video Conference Camera with speaker Mic and Viral Classroom s.w	--do--	1739402

Further, Rule 213 (1) of the General Financial Rules, 2017 provide that Physical verification of fixed assets be carried out at least once in a year in accordance with Rule 213(3) of the GFR and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account for appropriate action by the competent authority.

In the absence of Fixed Asset Register, the number of fixed/permanent assets like table, chair almirah, computer systems, printer, photocopies, expensiver scientific and sport equipments, etc. present in the department cannot be assessed and located and no physical verification can be carried out as provided in the GFR and thus the possibility of misuse of official equipments cannot be ruled out.

Reply submitted the department is not tenable in view of not maintaining the stocks in requisite form as per GFR. Final compliance will be awaited in audit.

Hence, para may be settled.

(Page No.: 187)

**2018-19  
Para No.  
13**

**Bank Reconciliation**

As per General Financial Rules, figures of Cash Book/Bank book should be reconciled with Bank accounts so that the correctness of deposits and withdrawals may be verified. During the test check of records to the office of the Director, SLIET, Longowal for the year 2018-19, it was noticed that in the month of March/2019, in the main Cash Book/Bank Book, a number of cheques were issued by the Institute, but they were not presented to the bank for encashment. The Institute has a number of Bank Accounts and the amount of cheque not encashed is given below:-

As per Bank Reconciliation for the year 2018-19 as on 31.3.2019 the outstanding amount mentioed in the para has been reconciled. Further, a cheque No. 59560 dated 05/12/2016 for amount to Rs. 4,61,744.00 was sent to NIT Kurukshetra in favour of Dr. Minati Baral, Ex. AsP on account of full and final payment of CP Fund. The Institute has taken-up the matter with the NIT Kurukshetra for realization of this cheque. No response has been received from NIT Kurukshetra. This office has done its job and remaining is to be done by NIT Kurukshetra.

Hence, para may be settled.

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(Page No.: 188)

Sl. No.	Bank A/c No.	Cheques pending		Amount of cheque	Remarks
		From	To		
1.	540	08.01.2017	31.03.2019	37872276	Details enclosed
2.	1833	05.12.2016	-	461744	--do--
3.	2145	11.02.2018	31.03.2019	232260	--do--
4.	2147	09.01.2019	31.03.2019	302000	--do--
5.	5221	25.03.2019	27.03.2019	79090	--do--
				<b>38868280</b>	

These amounts were pending for more than six months. Thus, these were stale cheques, which were required to be taken on the Credit side of the Bank Book.

During the audit of records, it was also noticed that

(i) The following amounts were deposited in the bank but were not credited by the Bank: -

Sl. No.	Bank A/c No.	Amount	Remarks
1.	540	52501	Details enclosed
2.	2147	834301	--do--
3.	3119243213	18500000	--do--

(ii) The following amounts were credited by the bank but these were not shown on the receipt side of the Cash/Bank Book:-

Sl. No.	Bank A/c No.	Amount	Remarks
1.	540	5792708	Details enclosed
2.	5221	7103	--do--
3.	2146	1074336	--do--

(iii) The following amounts were debited by banks but these were not shown on the payment side of the Cash/Bank Book:-

Sl. No.	Bank A/c No.	Amount	Remarks
1.	1833	24	Details enclosed
2.	5221	12	--do--

On being pointed out in audit, the department stated that the Bank Reconciliation related to Institute Bank Account has been reconciled up to 31/01/2020, the outstanding cheques/deposits shown in the bank reconciliation in the financial year 2018-19, as on 31/03/2019, which is cleared in the year 2019-2020.

Further, a cheque No. 59560 dated 05/12/2016 for amounting to Rs. 4,61,744.00 was sent to NIT Kurukshetra in favour of Dr. Minati Biral, Ex. AsP on account of full and final payment of CP Fund. The Institute has taken-up the matter with the NIT Kurukshetra for realization of this cheque.

In view of non-submission of copy of latest BRS, the reply submitted by the department is not tenable. Final reply will be awaited in audit.

2018-19  
Para No.  
14

**Audit Fee Rs. 1.12 lakh**

The audit of the office of the Director, Sant Longowal Institute of Engineering & Technology, Longowal (Sangrur) for the period 2018-19 was conducted from 10.02.2020 to 20.02.2020 and the audit fee as detailed below amounting to Rs.1,11,735/- may be deposited in the shape of Bank Draft in favour of Pay and Accounts Officer, O/o Principal Accountant General (A&E) Punjab, Sector 17, Chandigarh and payable at Chandigarh on receipt of demand under intimation to audit.

Date of audit	No. of working days	Cadre official	Rate of Audit fee per day	Total amount (in Rs.)
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The Audit Fee Rs. 1,11,735.00 has been released to A.G. (A&E), Punjab, Sector-17, Chandigarh vide Cheque/Demand Draft No.: 093169 dated 05.03.2020.

Hence, para may be settled.

*Parf*



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				(in Rs.)			
10.02.2020 to 20.02.2020	9 days	Assistant Audit Officer	7075/-	63,675			
--do--	9 days	Sr. Auditor	5340/-	48060			
				1,11,735/-			
On being pointed out in audit, the department stated that the audit fee of Rs.1.12 Lakhs will be paid during the financial year 2019-2020.							
Finance compliance will be awaited in audit.							

*Sanjay*  
Sr. A.O.