



भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय प्रधान निदेशक लेखा परीक्षा (केन्द्रीय), चण्डीगढ़
Indian Audit & Accounts Department
Office of The Principal Director of Audit (Central), Chandigarh



क्रमांक: पी.डी.ए.(सेंट्रल)/सी.ई/वेटिंग/2020-21/93-94

दिनांक 01.03.2021

सेवा में,

✓ कार्यालय निदेशक
नेशनल इंस्टीट्यूट ऑफ टेक्नालजी (NIT)
हजरतबल,
श्रीनगर 190006

महोदय/महोदया,

आपके कार्यालय से सम्बंधित 01.04.2019 से 31.03.2020 तक अवधि की आपके लेखा परीक्षा की निरीक्षण रिपोर्ट का इस अनुरोध के साथ संलगित की जाती है कि प्रत्येक अनुच्छेद के विरुद्ध की गई कार्यवाही का उसके सन्मुख टीका की गई प्रतिलिपि इस कार्यालय को इस पत्र के जारी किये जाने की तिथि से 6 सप्ताह के भीतर भेज दे।

निरीक्षण रिपोर्ट को आपके कार्यालय द्वारा प्रस्तुत व उपलब्ध करवाई गई सूचना के आधार पर तैयार किया गया है। यह कार्यालय किसी भी तरह की गलत सूचना और उपलब्ध न कराई गई सूचना के लिए उत्तरदायी होना अस्वीकार करता है।

भवदीय

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व. लेखा परीक्षा अधिकारी

प्रतिलिपि : निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जा रही है।

सचिव, भारत सरकार
उच्चतर शिक्षा विभाग
मानव संसाधन विकास मंत्रालय
नई दिल्ली

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व. लेखा परीक्षा अधिकारी

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1/4/21

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01/04/2021

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प्लॉट नं. 20-21, सेक्टर - 17ई, चण्डीगढ़ - 160017

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2017-18	2415.36	13090.00	15505.36	16002.01	2.16
2018-19	2.16	19159.00	19161.16	15141.07	4020.09
2019-20	4020.09	12169.00	16189.09	13659.22	2529.87

(Note: During 2017-18, expenditure of Rs 320.12 lakh under OH-35 and Rs 178.69 lakh under OH-36 has been met out from IRG.)

IV. Non-Production/non-maintenance of records

-Nil-

Disclaimer:

The Audit and Inspection Report has been prepared on the basis of information furnished or made available by the Auditee unit. The office of the Principal Director of Audit (Central) Chandigarh disclaims any responsibility for any mis-information or non- furnishing of information on the part of the auditee unit.

Part-II

Current Report

Part-II-A

Serious Irregularities

--Nil--

Part-II-B:

Para-1: In-admissible payment of Hill Area Compensatory Allowance to Teaching and Non-Teaching Staff to the tune of Rs. 41.87 lakh.

In reference to the Ministry's O.M. No. 4(2)/2008-E.II(B) dated 29th Aug, 2008 Special Compensatory(Hill Area) Allowance was admissible to Central Government employees.

As per the recommendation of 7th Pay Commission and OM No.4/1/2017-E.II.(B) dated 13th July 2017 of Ministry of Finance, Department of expenditure, Hill Area compensatory Allowance was abolished w.e.f from 01/07/2017.

During the scrutiny of pay roll registers (PBR) and other allied records it has been observed that Hill Area Compensatory Allowances to the tune of Rs.41.87 lakh (Rs 33.67 lakh Non-teaching +8.20 lakh Teaching) were paid to the Teaching and Non-Teaching employees detailed for the period 7/2017 to 2/2019 in Annexure-I and 4/2018 to 3/2019 in Annexure-II. Excess amount paid in respect of Teaching staff from 7/2017 to 3/2018 may be worked out departmentally.

It is advised to check the HCA details for the period 7/2017 to 03/2020 for all the staff working during that period and in-admissible amount paid may please be worked out departmentally also

and recovered the same from concerned staff. The reasons for non-conformity with the OM mentioned above and inadmissible payment of amount paid Rs 4187628/- may be recovered from the concerned staff under intimation to audit. The amount may please be calculated departmentally also. On being pointed out, Management in their reply stated that inadmissible payment of HCA shall be recovered accordingly.

Para-2: Irregularities in Deduction of Income Tax- Rs. 20.55 Lakhs.

(a) House rent allowance granted to the employees is exempted u/s 10(13A) to the following extent, provided that expenditure on rent is actually incurred, **the amount of exemption granted is lowest amongst:**

- (1) HRA received
- (2) Rent paid minus 10% of salary (Basic Pay + DA)
- (3) 40% of Salary (BP+DA), (50% in case of Mumbai, Chennai, Kolkata & Delhi), where provided by terms of employment.

It has been noticed that only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied by the assessee subject to the limits laid down in rule 2A, qualifies for exemption from income-tax. Thus, HRA granted to an employee who is residing in a house/flat owned by him is not exempt from income-tax. The disbursing authorities should satisfy themselves in this regard by insisting on production of evidence of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee. Though incurring actual expenditure on payment of rent is a prerequisite for claiming deduction u/s 10(13A).

(b) Medical Expenditures for certain specified diseases provide tax benefits under the Income Tax Act section **80D, 80DD and 80DDB and 80U** of the act provide tax benefits are as:

80D- Health insurance/Medical Expenditure

- (1) Premium paid for self, family and dependent children (all below 60 yrs) can save up-to a maximum of Rs. 25000. If any one of them is a senior citizen and Mediclaim insurance premium paid for such person then can save up to Rs. 50000.
- (2) Premium paid for parents (both below 60 years) can save up-to Rs. 25000. If any one of them is a senior citizen and Mediclaim insurance premium paid for such person then can save up-to Rs. 50000.
- (3) Medical expenditure made (**other than cash mode**) for senior citizens above 60 years who are not eligible to take health insurance can save up-to Rs. 50000.
- (4) Preventive health check-up expenses to the extent of Rs. 5000/- can be claimed as tax deduction but it shouldn't be over above-mentioned limits.

80DD- expenditure (with proof) made on treatment of dependents can claim up-to 75000/- who have 40% disability. In case of severe disability (>80%) can save up-to Rs. 125,000.

80DDB- expenditure (with proof) made on treatment of specified disease of dependents (Less than 60 years) can claim up-to Rs. 40000. In case of above 60 years can save up-to Rs. 100,000.

80U- similar to **80DD** and allowed for the tax assesses who is physically and mentally challenged.

Remember that **80dd** and **80U** exemption can't take simultaneously.

During the test check of Income tax file with Self-Assessment and Form-16 of income tax for the financial year 2019-20 it has been observed that the different exemptions allowed to the employees without valid proof and in so many cases there is calculation error in total income/salary. Test checked instances detailed in Annexure-III for less deduction of Income-Tax amounting to Rs 20.55 lakh. Records of all these officials/officers as teaching and non-teaching may please be checked/calculated departmentally and less deduction of Income Tax if any found may be recovered under intimation to audit.

On being pointed out, reply was not furnished.

Para-3: Delay in construction of 1000 seat Hi-Tech Auditorium at NIT Srinagar--Rs 1170.21

National Institute of Technology, Srinagar awarded the work of construction of 1000 seated Hi-Tech Auditorium to CPWD as deposit work at an estimated cost of Rs.3492.20 lakh. Out of above work, CPWD vide NIT dated 28/9/2018 invited tenders for estimated work of Rs 2398.20 lakh and the work was awarded to the firm M/s Abdul Salam Mir Construction Co. on 20/11/2018 for an amount of Rs. 2230.33 lakh below 7%. The work was started on 12/12/2018 with time schedule to complete the work was 15 months. The physical and financial details of work is as under;

Name of Work	Date of Start	Scheduled date of completion	Funds released	Expenditure as on date	Physical as on date
Const. Of 1000 seated Hi-Tech Auditorium	12.12.2018	11.3.2020	1170.21 lakh	254.23 lakh	20% work, 360 piles casted out of 429 piles.

In this regard following audit observations are made, which may please be replied.

1. The Administrative approval was accorded by the Chairman Board of Governors on 25.2.2012 for construction of Auditorium. More than 8 years has been lapsed but till date project is under construction in piles stage.
2. Despite of sufficient funds amounting to Rs 1170.21 lakh has been released and placed at the disposal of CPWD, Srinagar, out of which Rs 254.23 lakh incurred and progress of work is only 20%.
3. The total time schedule allotted to the contractor was 15 months i.e. from 12.12.2018 to 11.3.2020, the time schedule for completion period was over and the physical progress was only casting piles, which is very poor and work seems not to be completed in near future.
4. Penalty if any imposed-on contractor for unprecedented delay and non-achievement of Milestones in completion of work as per agreement may also be made known to audit.
5. Slow progress of work has delayed the accrual of intended benefits to the NIT authorities/students which needs to be clarified to audit.
6. Due to delay in completion of said work cost over- run is also likely to be caused.
7. Action taken to speed up the work may also be intimated.

The effective and concrete steps may please be taken now to complete the work on the scheduled completion dates to accrue intended benefits to students/NIT Authorities.

On being pointed out, reply was not furnished.

Para-4: Procuring of material with-out tendering/on line bids-Rs 31.92 lakh.

Under Rule 157 of GFR, demand for goods (Goods mean as defined under rule 143) should not be divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand. Further, under Rule-158 purchases of goods under the powers referred to in Rule 147 to 155 of GFR following the standard method of obtaining bids in Advertised Tender/electronic method should be followed. Further, under Rule 159 It is mandatory for all departments of Central Government to publish their tenders and bids on central public procurement portal. Further, **Under Rule 149 of GFR**, The GeM portal shall be utilized mandatory by the Government buyers for direct on-line purchases.

Under Rule 144 of GFR 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 (as detailed I to X in 144).

Scrutiny of records for the period under audit has revealed that contrary to ibid rules Institute has incurred expenditure of Rs 31.92 lakh on purchases on quotation basis. The practice may be stopped henceforth and purchases may be made on inviting on line bids or from GeM online portal in future. The test checked instanced vouchers for the period 2019-20 of Rs 31.92 lakh detailed in annexure-IV.

On being pointed out, reply was not furnished.

Para-5: Loss of interest due to non- availing auto sweep facility in saving bank accounts.

A government Institutions/company which functions under administrative control of Ministry or Department of Government should manage its surplus funds in a prudent and gainful manner so as to optimum return. Accordingly, it should evaluate all extant notifications and circulars issued by regulatory bodies /banks regarding the investment of funds prevailing from time to time before investing its surplus funds.

Audit noticed that banks had introduced Auto Sweep Facility (Scheme) for saving as well as current accounts. Under the Scheme, the customer has to maintain a minimum balance depending on the bank scheme and the amount exceeding the minimum balance would be automatically converted into fixed deposits (FDs) on periodic basis (daily or weekly basis depending on the bank scheme) for the period till the fund is utilized by the customer. At the requirement of the customer, if there are insufficient funds in the saving/current accounts, the FDs would be automatically closed (depending on the withdrawal amount) on Last in First Out (LIFO) basis and interest would be calculated for the period during which the fund was under the Scheme.

During scrutiny, we observed that NIT, Srinagar (J&K) has not availed auto sweep facility and retained huge balances in the saving accounts at lower rate of interest. The Institute could have earned additional interest (over and above the interest due in saving accounts) on Rs.6755.94 lakh (ending 3/2020) kept under saving bank accounts during April 2019 to March 2020. In saving accounts during the year, Institute has earned only Rs.25.84 lakh interest. Further, the Institution has not drafted any policy for investment of surplus funds. In spite of being pointed out in previous Audit. Thus, NIT Srinagar has suffered a loss of interest during 2019-20 due to non- converting idle balance into FDs.

On being pointed out, reply was not furnished.

Para-6: Non-remitted of interest Rs. 8.19 Crore.

NIT Srinagar have received Rs 8.19 Crore as interest income by investing the unspent balances of Grants received from the Government of India/MHRD/UGC from time to time. As per rule 230 (8) of General Financial Rules 2017, all interests or other earnings earned out of Grants should be remitted to the Consolidated Fund of India immediately after finalization of accounts.

Clause 12 of the sanction order of grants pertaining to recurring/non-recurring grants clearly specifies that *"all interests or other earnings against grants in aid or advances released to any grantee/institution should be mandatorily remitted to the consolidated fund of India immediately after finalization of accounts, such advances should not be allowed to be adjusted against future releases"*.

Here in this case since long the NIT has treated the interest earned as its own income factually and under rule the same is not their income. Apart from that GFR specifically states that the

interest earned should be remitted back to Government, hence treatment of the same as revenue income is not in order. Hence the interest earned Rs 8.19 crore on FDR ending 3/2020 may please be remitted to the Govt. of India/MHRD/UGC from where grants have been received. As this treatment is being adopted since long the institute is required to work out the entire amount of income generated from unspent grants and remit the same to Government of India in the light of instructions/orders issued time to time.

On being pointed out, reply was not furnished.

Para-7: Non-utilization of grants of Rs. 2529.87 lakh.

Rule 57(1) of GFR 2017 defines responsibility for control of Expenditure as, departments of the Central Government shall be responsible for the control of expenditure against the sanctioned grants and appropriations placed at their disposal. The control shall be exercised through the Heads of Departments and other Controlling Officers, if any, and Disbursing Officers subordinate to them. Further, Under Rule 59, Personal attention of the head of the office/controlling officer required to estimate saving or excess. Head of the department or controlling officer shall be in a position to estimate the like hood of saving or excess every month and to regularize them in accordance with the instructions laid down in rule 62,61 and 64. The NIT Authorities are also bound by these rules.

During test check of records of allotment of funds and expenditure it was observed that auditee organisation has not utilized of funds against available budget allotted by the Ministry. Allotment/Expenditure figures for the years 2018-20, reveals as under:

(Rs in Lakh)

Year	O.B	Allotment	Total	Expenditure	Un-utilized	%
2018-19	2.16	19159.00	19161.16	15141.07	4020.09	21.00%
2019-20	4020.09	12169.00	16189.09	13659.22	2529.87	16.00%

It would be clearly seen from the above data that there was under –utilization of funds Rs 2529.87 lakh (16.00%) received under grants which may be due to wrong projection of annual requirements.

II) Non-Maintenance of Budget control register

Under Rule 57(4)(ii) every DDO is supposed to maintain a budget control register in Form-5, physically or electronically of allocation under each minor/sub-head of account to watch the expenditure against each minor head of account against which budget is allocated. However, it has been noticed during audit that no such records have been maintained. The department has only maintained statements of Grants-OH-31, OH- 35 and OH- 36. No records for formal allotment of funds under sub-head/minor heads as Salary, TA, Medical expenses, operational expenses, honorarium, rent rate & tax, building, furniture etc. has been maintained by the NIT authorities.

III) Variation in figures of utilization certificates and expenditure statement Rs 1309.22 lakh: -

During audit it has been noticed that there is variation in figures of utilization certificate submitted and expenditure statement as detailed;

(Rs in lakh)

Year	Grant head	As per UC	As per Exp. Statement	Variation
2019-20	OH-31	5501.23	4669.01	832.22
	OH-36	5550.11	5073.11	477.00
	OH-35	2607.88	2607.88	nil
	Total	13659.22	12350.00	1309.22

From above it can be seen that there is huge mismatch between figures appearing in the Expenditure statement and the utilization certificates. The Variations may please be looked into and clarified to audit.

On being pointed out, reply was not furnished.

Para-8: Delay in execution of various deposits and other works valuing Rs. 166.68 Crores during 2016-20.

A test check of records and progress reports of NIT, Srinagar has revealed that various deposits work valuing Rs. 166.68 crores were taken up during 2016-20 for execution through CPWD, Srinagar remained incomplete as per the details given below:

S.No	Name of work	Sanctioned amount in lakh	Total Expd. In lakh	Status
1	C/O Guest House	4969.00	162.85	20%, work in progress
2	Laying of one number 8 lane 400 metre/10 lane	1322.18	57.30	15% Work in progress,
3	Renovation of main entrance gate	50.00	10.27	75% Work in progress
4	Const. of compound wall with gates	235.73	30.61	50% work in progress
5	Renovation of lecture hall	292.00	135.94	95% work in progress
6	Renovation of face lifting	9799.58	1352.63	Work in progress
		16668.49	1749.6	

From the details given above it is seen that 6 works under deposit work were taken up by CPWD during 2016-20, were remained incomplete. Works has registered 20% to 95% progress only.

Above table itself depicts the current status of the works carried out during the year 2016-20. Despite the fact that NIT Srinagar have placed sufficient funds at the disposal of the construction agency (CPWD), target of completion of work seems no were in near future. In this connection it is pointed out here that: -

1. In all the works time schedule allotted for completion was over and works are in initial stage or in midway stage.
2. Slow progress of work has delayed the accrual of intended benefits to the NIT Authorities/Students.
3. Penalty if any imposed-on contractor for unprecedented delay and non-achievement of Milestones in completion of work as per agreement may also be made known to audit.
4. Due to delay in completion of said works cost over- run is also likely to be caused.
5. The funds released for the said work remained parked in the Bank and not utilized for the work for which released and action taken to speed up the work may also be intimated.
6. Matter taken up with CPWD Authorities to gear the pace of works may also be intimated.

On being pointed out, reply was not furnished.

Para-9: Non-deposition sales tax and GST of Rs.31.44 lakh

Sales Tax was replaced by the Goods and Services Tax (GST) starting 1st July 2017. Goods and Service Tax regime was applicable from 1st of July 2017 and number of indirect taxes subsumed into it. The government has revealed that due dates for the payment of GST for general taxpayers is 20th of next month while the GST payment due date for composition scheme dealers is 18th of next quarter. Further, according to the GST Penalty regulations, an interest will be charged at the rate of 18 percent per annum from the taxpayers who fail to pay their taxes on time. The interest will be levied for the days after the due date.

During the course of audit of NIT, Srinagar, it has been observed that the Institute has collected sales tax amounting Rs.31.44 lakh during 2017-18 and in earlier years but the same has not been deposited to the tax departments. Failing to deposit statutory dues for such a long time not only attracts penalty but also shows weak internal control by the higher authorities. The observation was raised in previous Audit Inspection Report also but no action was taken by the management till date. Reasons for the non-compliance of the timeline in deposition of tax may be furnished along with details of penalty, if any imposed by the department.

On being pointed out, Management in reply stated that matter has been taken up with sale tax department, total liability shall be ascertained and remitted to concerned department.

Para-10: Non-recovery of long pending advances of Rs. 384.46 lakh

Advances granted for purchases or providing services are to be monitored strictly by an organization and necessary adjustment is to be carried out in time. Test check of records showed that an amount of Rs. 98.64 lakh was outstanding against various employees and Rs 285.83 lakh was outstanding against various Govt. Departments since very long time as age wise details are not available with the institution about these advances. The amount of advance to the above-mentioned parties was ranging between Rs.111/- to Rs. 26759468/- and remained un-adjusted since very long period. Failure to adjust the outstanding advances indicated poor monitoring and avoidable retention of funds of the Institution. This has resulted in blockade of funds of the Institution of Rs 384.46 lakh and needs necessary steps to be taken to recover/adjust these outstanding advances. Further, it has been stated by the management that some of the parties are not traceable. Due to non-recovery of the advances since long, chances of recovery seem to be very bleak. On being pointed out, Management in their reply stated that process of recovery of advances has been initiated. Detailed report shall be submitted to Audit Party visiting next.

Para-11: Non-remittance of Labour Cess of Rs.16.77 lakh

As per the Building and other Construction Workers Welfare Cess Act 1996, cess is payable by the employer which includes owner of an establishment, specified authority of any department of the government carrying on construction work or head of the department at the rate not exceeding two percent but not less than one percent of the cost of construction incurred by the employer. The cess collected is to be paid by the employer to the Cess Collector appointed by the State Government within 30 days of completion of construction or within 30 days of the date on which assessment of cess payable is finalized whichever is earlier. However, where duration of the construction work exceeds one year, cess is to be paid within 30 days on completion of one year from the date of commencement of work and thereafter every year till the completion of the construction work. The employer may also pay in advance cess calculated on the basis of estimated cost of construction and if the duration of the project is likely to exceed one year the amount of cess payable may be an estimated cost of construction to be incurred during that one year. Besides, if an employer failed to pay cess within the specified period, the Assessing Officer may impose a penalty not exceeding the amount of such cess and also charge interest of two percent for every month of delay or part thereof.

Audit scrutiny of records showed that the Institution has not deposited cess of Rs.16.77 lakh during 2019-20.

On being pointed out, Management in their reply stated noted for compliance.

Para-12: Un-claimed deposits not credited into Government Revenue amounting to Rs. 577.72 Lakh.

Rule 189 of Central Government Account (Receipt and Payments) Rules, 1983 as amended from time to time read with CPWD code 15.4.1 provides that at the close of March each year, the following classes of items in the Public Works Account should be credited to Government as Lapsed Deposits: -

- I. Deposits not exceeding twenty-five rupees, unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing and.
- II. All Deposits or balances in excess of the above said amount, unclaimed for more than three complete accounts years.

During the audit scrutiny it was observed that contractor's security and other Misc. deposits ending 3/2020 amounting to Rs 57772387/- in respect of National Institute of Technology Srinagar were lying with the Institute as un-claimed. Since no age-wise analysis of deposits was given in the registers therefore audit could not verify the position of lapsed deposits. As such deposits lying un-claimed for the period more than three complete financial years may be identified and same credited to Government account as revenue of Institution under intimation to audit.

Para-13: System of Internal Audit not introduced.

Manual of Accounting procedure provide that an organization must make provision for Internal Audit for an objective, timely, systematic and professional examination of financial, administrative and other operations subsequent to their execution for the purpose of their evaluation and verification. Its objective is to ensure accuracy in accounts and efficiency in the operation of the accounts set-up. That apart, another objective is to ensure that prescribed procedures for receipts, payments and accounting are followed. Organization should also be geared to ensure prompt and adequate follow-up corrective action on the internal audit reports. **Internal Audit should be completely independent of the operating unit.**

During the course of audit of the NIT, Srinagar it was observed that Internal Audit system is not in place in the Institution since its inception. Internal Audit manual has not been prepared. The Management has appointed one Assistant Registrar, as Audit Officer from January 2020, who is conducting the pre-audit of selective vouchers only. The mechanism/procedure of post audit has not been adopted by the Institution till date as no internal audit report, comments on regularities or any other report regarding audit available on record. In the absence of Internal Audit, the compliance of prescribed rules, regulations, procedures of purchases, agreements, payment of arrears on account of pay and allowances etc. detailed check of receipt of Institution dues, detailed check of receipt & issue of store and stock, proper disposal of unserviceable stock items etc cannot be ensured. The absence of the internal audit shows that there is no internal control on the working of the NIT, Srinagar. The mechanism of Internal audit may please be introduced now.

On being pointed out, Management in reply stated that Audit Wing shall be established in the Institute.

Para-14: Test check of Scholarship/Fellowship records.

In reference to

1. Order No. 17-2/2014-TS.I dated 18th Feb 2015 and 2nd Mar 2015 of Department of Higher Education, MHRD, Govt. of India
2. O.M No. 15-2/2019-TC dated 16th Jul, 2019 of Department of Higher Education, MHRD, Govt. of India

House Rent Allowance(HRA) is admissible to JRF, SRF and RA(Research Associate)-I,II,III as per Central Government norms applicable in the city/location where they are working if provision of hostel is not possible. The fellowship amount may be taken as basic for calculating the HRA.

During the Test Check of fellowship paid to ME/MTech, JRF, SRF students it has been noticed that HRA has been paid during the period from Jul, 2017 to Dec, 2018 to the students at the rate of 20% of Basic fellowship amount against the applicable rates of 16% effective from 1st Jul, 2017 vide O.M. No. 2/5/2017/-E.II(B) dated 7th Jul, 2017 of Department of Expenditure, Ministry of Finance(GOI).

In light of above orders HRA paid on fellowship amounts may please be checked and regularized accordingly and intimated to audit. Further, any order lying with the Institution in support of paying 20% HRA on fellowship amount may please be furnished.

On being pointed out, reply was not furnished.

Para-15: Irregular payments made on account of travelling expenses of Rs 4.74 Lakh.

As per Govt. instructions issued under SR48-B GIO (14) every govt. officer/ official should travel by Govt. airlines unless non-availability of ticket or flight in the designated airlines, prior sanction of the civil aviation department through Ministry under which the officer is working shall be obtained for availing the facility by private airlines in extreme circumstances. In all other cases where the cost of air fare is borne by the Govt. of India, the persons concerned should travel by National airlines. The Ministry of Civil Aviation has stressed from time to time by issue of instructions that all Central Govt. /Corporations employees who are entitled to travel by air are mandatory required to travel by Govt. owned airlines.

Further, air tickets were to be purchased directly from airlines or by utilizing services of authorized travel agents viz M/s Balmer Lawrie & Company, M/s Ashok Travels & Tours and Indian Railway Catering & Tourism Corporation (IRCTC). Department of Expenditure, Govt of India vide it OM no 19024/1/2009-E.IV dated 19.07.2017 made it very clear that in case of non-availability of authorized travel agent at a particular place, tickets may be booked from the website of airline or web portal of aforesaid authorized travel agents. It further mentions that 'in respect of Non-officials of Committees/ Board/ Panels, the concerned Ministry/ Department have to mention in the meeting notice that Non-Official Member has to purchase ticket from authorized travel agent only otherwise his/ her claim will not be settled by that Ministry/ Department.'

During test check of records, it has been observed that an amount of Rs 4.74 lakh has been incurred (As test instanced) for availing the service of private airlines by the officers/officials (Annexure-V enclosed) of National Institute of Technology Srinagar, without obtaining the non-availability of Tickets or flight in the designated airlines and without obtaining the sanction of the civil aviation department. Further, it has also been noticed that mostly Air tickets has been booked/purchased from Private Travel agent as Nice Travels, which is irregular and needs to be justified. It was also observed that such reimbursement of TA claims was continuously made by the Institute in other cases of payment during the whole financial year covered under audit.

Besides above under Rule 290 Travelling allowance claim of a Government servant shall fall due for payment on the date of completion of the journey. He shall submit the travelling allowance claim within sixty days of its becoming due in case of advance not drawn and fifteen days in case of advance drawn, failing which it shall stand forfeited. During the test check of records, it has been seen that no dairy No. date of submission of bill and pass order found recorded on the T A bills. The approved tour programme was also not found on record. In absence of which the T A claim could not checked.

On being pointed out, reply was not furnished.

Para-16: Excess payment of Pay and allowances to the tune of Rs. 1064/-

During the test check of Service books and Pay Bill Registers of the below mentioned employee it has been noticed that both of them were given a basic pay of 72400/- instead of 72300/- in the month of July 2019 to Oct 2019.

S.N o	Name	Designatio n	Basic given	Basi c due	Differen ce in basic	No of month s	DA %	HRA %	Total recover y
1	Dr.	Assistant	72400	7230	100	4	17	16	532

	Gulami Gousu Saqlain	Executive Engineer	(7/2019 to 10/2019)	0					
2	Dr. Peer Pervais	Junior Engineer	72400 (7/2019 to 10/2019)	72300	100	4	17	16	532

The excess amount drawn worked out Rs 1064/- The service books of both the officials may please be rechecked departmentally and amount if any drawn excess recovered from the concerned officials. On being pointed out, Management in their reply stated, excess amount will be recovered.

Para-17: - Allotment of quarters to the Contractual staff.

As per Central Government General Pool Residential Accommodation Rules, 2017 residential accommodation are to be provided to central government employee on normal circumstances. There are described process for allocation of quarters starting with application for accommodation, preparation of waiting lists for various types of accommodation, deletion of names of non-serious applicants, offer of allotment of accommodation, period for which allotment subsist, acceptance/non-acceptance of allotment and so-on. Norms for allocation of quarter and type of accommodation will be based on scale of pay. House Rent Allowances and license fees are the components which an accommodation holder have to pay for it.

During the scrutiny of records of Contractual employees, it has been noticed that some of them are residing in different types of quarters which are meant for central government employees. They are paying only License fees/rent which when compare with the total charges paid by central government employee for the accommodation is negligible. If the allocation is considered on Special license fees than the license fee paid by the employees is lesser than the scheduled rates.

Details of the employees who are contractual but residing in quarters during the month of DEC 2020 as detailed below: -

S.No	Name of the employee	Section	Basic pay	Quarter rent paid (License Fee)	Quarter rent due (Special License fee)	Differences amount per month in Rs.
1	Dr. Nitikakundan	Metallurgical & Material Engineering	65000	1190	12780	11590
2	Dr.Dinesh Kumar	-do-	65000	640	7500	6860
3	Dr. Aman Hira	Mechanical Engineering	50000	640	7500	6860
4	AB Hamid Palla	Direction office	19864	310	2790	2480
5	Ruheela hassan	Electronics & Communication	19864	680	7500	6820
6	Malik Shahid ul islam	I.T	19864	310	2790	2480
7	Bashir Ahmad Sheikh	Library	19864	310	2790	2480

8	AB. Rashid Sofi	Mess Worker	19864	310	2790	2480
9	GH Nabi Sheikh	-do-	19864	310	2790	2480
10	Mushtaq Ahmad Bhat	-do-	19864	310	2790	2480
11	Mohd Akbar Dar	-do-	19864	310	2790	2480
12	AB. Rashid Allaie	-do-	19864	310	2790	2480
13	Mohd Shafi Ganaie	-do-	19864	310	2790	2480
14	Gh Mohiudin lone	-do-	19864	310	2790	2480
15	Mohd Ashraf Dar	-do-	19864	310	2790	2480
16	Khursheed Ahmad Malik	-do-	19864	310	2790	2480
17	Farooq ahmad Ganaie	-do-	19864	310	2790	2480
18	Gulzar Ahmad Sheikh	-do-	19864	310	2790	2480
19	Shabir Mustafa	Computer Service Centre	30000	310	2790	2480
	Total					69330

On what basis quarters are allotted to the contractual employees and how the types of quarters are determined while allocating along with the recovery from all the employees from the date of allotment of quarters should be made under intimation to audit.

On being pointed out, Management in their reply stated, noted for compliance.

Para-18: Test check of records of outsourced service provider contract and allied records.

A) Non-Deduction of TDS as per under Section-194C to the tune of Rs. 3.41 lakh

Under Section 194C of Income Tax Act any person/institute responsible for paying any sum to the Contractor for carrying out any work (including the supply of labor), in pursuance of a contract between contractor and the institute, the institute has to deduct the amount equal to 2% (in this case) of the sum payable as income tax (TDS).

During the scrutiny of outsourced service providers records where AL-BANI (for sanitation workers), M/s Kashmir Protective Service (for gardeners) and M/s G-Active Security Service (for security guards and supervisors) are the contractors on one side and NIT Srinagar on the other side of the agreements executed between them respectively, it has been observed that the bills submitted by the contractors during the months mention below, the institute has not deducted 2% of Income Tax at source and paid the whole amount which was not in order as per Section 194C of the ITA. The details of vouchers and the amounts on which tax deduction are applicable are detailed below: -

S.NO	Name of the Agency	Month for which the bill was passed	C/V No	Month of C/V No.	Amounts for disbursement (in Rs)	TDS @2% (Calculated on total of the Amounts for disbursement)
1	AL-Bani	April 2019	Not produced	-	-	
2	AL-Bani	May 2019	Not produced	-	-	
3	AL-Bani	June 2019	CV-No-224	07/2019	200793	
4	AL-Bani	July 2019	CV-No-107 CV-No-146	08/2019 08/2019	212570 848066	
5	AL-Bani	Aug 2019	CV-No-162 CV-No-146	08/2019 08/2019	54762 848066	
6	AL-Bani	Sept 2019	CV-No-37 CV-No-18	10/2019 12/2019	848066 54762	
7	AL-Bani	Oct 2019	CV-No-98 CV-No-109	11/2019 12/2019	848066 192885	
8	AL-Bani	Nov 2019	CV-No-107 CV-No-108	12/2019 12/2019	815405 200794	
9	M/s Kashmir Protective Service	April 2019	Not produced	-	-	
10	M/s Kashmir Protective Service	May 2019	CV-No-104	08/2019	602494	
11	M/s Kashmir Protective Service	June 2019	CV-No-105	08/2019	587795	
12	M/s Kashmir Protective Service	July 2019	CV-No-103	08/2019	607024	
13	M/s Kashmir Protective Service	Aug 2019	CV-No-13	09/2019	654276	
14	M/s Kashmir Protective Service	Sept 2019	CV-No-38	10/2019	654276	
15	M/s Kashmir Protective Service	Oct 2019	CV-No-100	11/2019	654276	
16	M/s Kashmir Protective Service	Nov 2019	CV-No-342	12/2019	654276	
17	M/s G-Active Security	April 2019	Not Produced	-	-	
18	M/s G-Active Security	May 2019	Not Produced	-	-	
19	M/s G-Active Security	June 2019	Not Produced	-	-	
20	M/s G-Active Security	July 2019	CV-No-106	08/2019	1462070	

21	M/s G-Active Security	Aug 2019	CV-No-161	08/2019	1480700	
22	M/s G-Active Security	Sept 2019	CV-No-36	10/2019	1400490	
23	M/s G-Active Security	Oct 2019	CV-No-99	11/2019	1512784	
24	M/s G-Active Security	Nov 2019	CV-No-341	12/2019	1674816	
	Total				17069512/-	341390/-

It is advised to check the details of voucher not produced to the audit and calculate Tax due at source and after summing up with the above calculated TDS Rs 341390 take necessary action under intimation to the audit. Reasons for non-deduction of TDS as per rule and giving undue favor to contractors may also be assigned to audit. On being pointed out, reply was not furnished.

B) Wrongly Deduction of TDS by the Outsourced Service Provider (G. Active Security Services).

During scrutiny of records (Detailed Salary statement of the employees) of the outsourced service provider G-Active Security Service who provide services of the Security Guards and Supervisors, it is has been noticed that TDS which has been deducted from the bill of the contractor from 1/2020 @ 2% by the Institute under 194C of ITA but same amount @ 2 % has been deducted from the salary of the employees by the contractor. The action of Contractual Agency of deducting 2% amount from salary of Security Guards and Supervisors is not in order as all these employees does not come under **Income tax slab**. The Institute before releasing payment of next month may actively check the records of the contractor of the released payments of previous month. Further, matter may please be taken up with the contractor to stop the deduction of 2% from salary of Security Guards and recovered amount may also be refunded in favor of security Guards. On being pointed out, reply was not furnished.

Para-19: Irregularities in contributions of EPF & ESI by the outsourced service provider.

A) During the test check of the records of the outsourced service provider M/s Kashmir Protective Security services Pvt Ltd who provide services of the Gardener it is found that there was difference between the No. of employees as per Attendance statement for whom the bills was produced to the institute and the No. of employees for whom the Contribution of Provident fund, State Insurance, pension fund etc was made, the details of such instances for the mentioned months are below: -

S.No	Month	No of employees as per Attendance statement	No of employees for whom the Contribution was made
1	Jan 2020	34	31
2	Feb 2020	42	37
3	March 2020	42	Records not found

B) During the test check of records of the outsourced service provider G-Active Security Service who provide services of the Security Guards and Supervisors it has been noticed that, in

agreement Clause No.15 that ESI, EPF, EDLI to be deposited by the Service provider and the proof in this regard shall be submitted to the institute at the time of submission of bill for next month but the service provider submitted consolidated statements of such contribution of 1422 employees which may be total no. of employees of the Outsourced service provider instead of 104 employee for whom the bill was generated as per attendance statement. There were grave chances of deviation of amounts as it is difficult to find that whether contributions were done or not for the employees for whom the bill was generated.

The institute should ask for the detailed information of the deductions and respective contributions from the Outsourced Service providers and if there is any deviation, should have taken necessary action as per their agreement. The reasons for such Lackadaisical attitude while checking the bills and contributions statement provided by the Agency may be assigned to audit.

On being pointed out, reply was not furnished.

Para-20: Non-conducting of Physical verification of Furniture, equipment's and store & stock.

As per GFR rule 190, separate accounts shall be kept for (i) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR - 40. (ii) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR - 41, and the physical verification of the same is required to be conducted annually.

As per rule 192 of GFR, the inventory for fixed assets shall ordinarily be maintained and should be verified at least once in a year and the outcome of the verification recorded in the corresponding register and discrepancies, if any, shall be promptly investigated and brought to the notice of concerned authorities. Further, as per rules each and every furniture item, electrical gadget and computer & its peripherals should be assigned and marked a **unique inventory number** for their identification during annual physical verification.

Similarly, a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. During the test check of the record of the Principal, National Institute of Technology Srinagar for the period 04/2019 to 03/2020, it has been noticed that the Physical Verification in respect of above was not conducted so far. Inventory list of total non-consumable items like Furniture, Electrical gadgets, Computer items, various equipment's etc. was not prepared to facilitate the work of conducting annual physical verification of the respective items. In the absence of not conducting of annual physical verification of procured items (consumables/Non-consumables) could not be certified in audit. Unique identification number was not found assigned to the furniture item, electrical gadget and computer & its peripherals etc. for their identification as assets. The Physical verification of the store & stock, Consumable, non-consumable, furniture, electrical gadgets and computer items, equipment's etc. may be conducted as per the GFR rules and shortage/discrepancies, if conducted, the list of unserviceable articles along-with their book value may be intimated to audit.

Para-21: Improper maintenance of Cash Book.

As per rule 13 of the Central Govt. Account (Receipt and Payment) Rules 1983, the following instructions shall be observed by all govt. officers, who are required to

- a. receive govt. dues and handle cash or
- b. perform the functions of drawing and disbursing officers (with or without cheque drawing powers) or both.

The Cash book should be closed regularly on daily basis and completely checked. The head of office should verify the total of the Cash Book or have this done by some responsible Subordinate other than the writer of the Cash Book and initial Cash balance in the cash Book and

record a signed and dated certificate at the end of each month. The Head of the office should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. During the test check of Cash Book maintained in the National Institute of Technology Srinagar, it was observed that

1. the Cash Book was not being closed regularly and properly on daily basis and at the end of each month. Summary of Cash in hand was not prepared in the Cash Book.
2. Totalling was not being done by other Subordinate other than the writer of the Cash Book.
3. Further, the head of the office has neither verified the Cash balance in the Cash Book nor recorded a signed and dated certificate to that office.

On being pointed out, reply was not furnished.

Para-22: Test check of pensioner records.

During Test check of pension vouchers for the month of Feb, 2020 and the PPO register maintained in Accounts section it has been observed that Mrs. Shakila Akhter at Sr. no.361 bearing PPO No. 547NIT receiving pension at the rate of basic pension Rs. 18800 and Dearness allowance as applicable but on cross checking of PPO register she is eligible for the basic pension of Rs. 18350/-(50% of the basic pay at the time of retirement) and applicable dearness allowance. Details of excess amount paid given below:

PPO No. 547NIT, Mrs. Shakila Akhter									
Due				Drawn					
Basic pension	DA	Medical	Total Due	Basic pension	DA	Medical	Total Drawn	Difference Of One Month	Excess amount For 12/19 to 12/20 (13 Months)
18350	3120	1000	22470	18800	3196	1000	22996	526	6838

Records of the pensioner may please be checked departmentally and excess amount paid if any may be recovered from concerned intimation to audit.

Further, it has been also noticed that in the pension vouchers for the month of Jun, 19 and Feb, 2020 Mrs. Vimla koul (PPO No. 7C) and Mrs. Ratni Koul (PPO No. 1C) getting pension as per 6th CPC, the pension of these two retired officials may be revised as per 7th CPC.

On being pointed out, reply was not furnished.

Para-23: Outstanding rent in respect of Various type of shops and canteen to the tune of Rs. 1.98 Lakh.

Test check of rent register/records of NIT Srinagar revealed that various type of shops rented out inside the campus. It has been noticed that Mostly shops are not paying rent regularly. Test checked detailed below for outstanding rent amounting to Rs. 1.98 lakh. Reason for not recovering the rent timely from all these below mentioned Owners along-with shop description may be furnished to audit. Outstanding rent may be recovered under intimation to audit.

Name	Period	No. of Months	Rate	Total Due	Payment Made	Total Amount Outstanding	Remarks
M/S Showkat Ah	May, 2017 to Jan, 2019	21	322	6762	96	31782	Pending from May,

Malik, STD Shop	Feb, 2019 to Dec, 2020	23	1092	25116	0		2017
Fayaz Ah Mir, General Store	Oct, 2017 to Jan, 2019	16	526	8416	46	67871	Pending from Oct, 2017
	Feb, 2019 to Dec, 2020	23	2587	59501	0		
Abdul Khaliq Dhobi, Tailor Shop	Sep, 2018 to Jan, 2019	05	244	1220	0	18424	Pending from Sep, 2018
	Feb, 2019 to Dec, 2020	23	748	17204	0		
Fayaz Ah Gasha, Stationery	Jun, 2019 to Dec, 2020	19	748	14212	299	13913	Pending from Jun, 2019
Ghulam Mohi-ud-din Khan, Canteen	Jul, 2018 to Jan, 2019	07	322	2254	186	25988	Pending from Jul, 2018
	Feb, 2019 to Dec, 2020	23	1040	23920	0		
Haji Mohd Ismail, Provisional Store	Feb, 2016 to Jan, 2019	36	244	8784	208	14188	Pending from Feb, 2016
	Feb, 2019 to Dec, 2020	23	244	5612	0		
Mohd Shafi Sultan, Provisional Store	Jun, 2019 to Dec, 2020	19	1060	20140	694	19446	Pending from Jun, 2019
Farooq Ah malik, STD Shop	Feb, 2020 to Dec, 2020	11	624	6864	446	6418	Pending from Feb, 2020
					Total	198030	

Para-24: Irregularities in maintenance of Service Books.

In reference to General Financial Rules 2017, Rule 288(1) to 285(5) all DDO's are required to maintain the Service records of all Gazetted / Non -Gazetted employee, Service Books are to be kept in duplicate and duplicate copy of Service book is to be given to the concern employee for keeping in safe custody. However, during test check of Service Book it has been observed that the below conditions are not been fulfilled by the office. Instances are detailed in Annexure-VI

- i) Leave account of each employee is to be maintained in PART-III of Service book but the same has not been maintained properly in respect of the official details in annexure.
- ii) The latest family details for pension, GPF etc are to be kept in PART-II of the service book, the same has not been found in the Employee Service Book whose details are mentioned in annexure.

- iii) The employee shall inspect his service book every year and affix his signature in token of having inspected the same and also ensure accuracy. Almost all employee has not done it so far.
 - iv) According to DOPT O.M.No.20025/9/2014/Estt.(Al) Dated 03.11.2014, a Copy of Aadhar Card should be attached in the Service Book of employee but this has not been done so far in all the service book checked.
 - v) Rule 32 of the CCS(Pension) Rules provides for issue of a certificate in form 24 by the Head of Office in consultation with Account Officer regarding completion of 25 year of service/ 05 years before the date of retirement of an employee. Copy of the certificate should be attached in the service book of the concerned government employee. But during the scrutiny of service books, it was not found in any case.
 - vi) Verification of service books of all the employees have not been verified by the Registrar.
- Compliance of the observations may please be shown to next audit.

Para-25: Test check of Library records-outstanding fine Rs 4.36 lakh

A. Recovery from faculty as a library fine to the tune of Rs. 2.02 lakhs.

Libraries are considered the profound sea of knowledge consist of different types of documents including books, journals, novels, national dailies etc. which leads in bringing Institutional Effectiveness by enhancing Professional values in different types of users. Thus, Managing the library resources, it needs to be governed by the rules which are to be strictly followed.

During the test check of Library records (issue register and library rules) where rules regarding issuance of library books, returning of books, maximum no. of books allotted to each faculty/student, fine, timings etc. are defined, it is found that some faculty members have not returned the books after due date of returning and even after lapse of period ranging from 01 months to 11 years. There are rules regarding fine after due date some instances of such rules are: -

- (i) Rules no. 9 of library rules order no:NIT/Lib/18/1047 dated 25/5/2016.
- (ii) Serial No.4(2) of the minutes of the meeting held on 20.03.2019.

No strict action has been taken by the library management regarding taking back of the issued books as well as regarding collection of due fine.

Details of the faculties who have not returned the books and liable for the fine are enclosed in Annexure-VII

B. Recovery from Student as a library fine to the tune of Rs. 2.34 lakhs.

During the scrutiny of records of library related to the students (books issued to students), it is found that out of 1554 books issued to students 971 books are due to be returned as on 19/01/2021, the due date lies between 25.10.2018 to 19.01.2021. Thus, fine to the tune of Rs. 234277/- are to be recovered from students. The details of such students can be retrieved from the Library Software named LIMAN by executing transaction "circulation records of books to students".

C. Irregularities while following defined library Rules.

During the test check of library rules it is found that according to the minutes of the meeting held on 20.03.2019 Serial no. 4(2), a Faculty member can issue a maximum of 6 books at a given time but records revealed that there are some faculties who have issued more than six books, details of such faculties are given below:-

Sr.No	Name and Designation	Department	No. of issued books
1	Prof. Bashir Ahmad Mir	Civil Engg	7
2	Prof. Shugufta Rasool	Civil Engg	8

3	Dr. Javeed Ahmad Bhat	Civil Engg	7
4	Dr. Mohd Shafi Mir	Civil Engg	10
5	Dr. Mohd Yousuf Shah	Civil Engg	8
6	Dr. Saad Parvaz	Mech. Engg	8
7	Dr. Nazir Ahmad Shiekh	Mech. Engg	13
8	Dr. Adnan Qayoom	Mech. Engg	8
9	Prof. B Krishna Srihari	Chemical Engg	10
10	Dr. Tanveer Rasool Dar	Chemical Engg	7
11	Dr. Kousar Majid	Chemical Engg	13
12	Dr. S. Rubab	Physics	9
13	Dr. Mohd Ashraf Shah	Physics	9
14	Dr. Ujawal Warbhe	Mathematics	8
15	Dr. Neyaz Ahmad Sheikh	Mathematics	8
16	Dr. Sheikh Javeed Iqbal	Electrical Engineering	7
17	Dr. Abid Bazaz	Electrical Engineering	7
18	Dr. MD Mufti	Electrical Engineering	15

The management has not maintained records of book-issuance properly and also not taken the library rules seriously. The reasons for above mentioned irregularities may furnish to audit and the recovery of Fine is to be initiated under intimation to audit.

On being pointed out, reply was not furnished.

Para-26: Idle investment and other irregularities while purchasing and issuing stationery articles.

A) Idle investment to the tune of Rs. 5.10 lakh.

As per principle of prudent financial transaction, management is required to estimate item-wise expenditure on purchase of stationery articles so that there will be less idle investment where 20% deviation is acceptable (ratio of article used to idle articles should be 5 or above).

During the inspection of stationery and printing records, it is found that the management has done idle investment to the tune of Rs. 5.1 lakh for the period from 01.01.2019 to 31.01.2020 with respect to the mentioned items tabled below.

S.No	Item	As on 01/01/2019 (in quantity)	Purchase during the year (in quantity)	Rate	Total (in amount)	As on 31/01/2020 (in quantity)	As on 31/01/2020 (in Rs)	Ratio of article used to idle article (in term of Rs.)	Remarks
1	Dept. Letter head pad	Nil	400	183.75	73500	398	73133	0.0055	Only, 667 such pads have been used in last five years
2	Peon Book	55	339	60	23640	264	15840	0.49	

3	Dispatch/receipt register	Nil	1000	220	220000	937	206140	0.067	
4	Board duster	Nil	1000	36	36000	997	35892	0.003	
5	Attendance registers of staff	70	1000	90	96300	858	77220	0.25	
6	Files flaps	Nil	5000	16	80000	2905	46480	0.72	
7	Envelops Cloth Time 12"×16"	Nil	6000	8.25	49500	3386	27934	0.77	
8	Envelops Laminated (A-4, 10"×12")	Nil	5000	4	20000	2496	9984	1.003	
9	Stamp Pad (Big)	1	100	45	4545	58	2610	0.74	
10	Stamp pad small size	Nil	100	23	2300	72	1656	0.39	
11	Stapler 10 No.	Nil	200	42	8400	90	3780	1.22	
12	Stationery Requisition Book	61	Nil		0	49	0		Prior Idle investment as 90 quantity on 01/04/2014, 61 quantity on 01/01/2019.
13	Stapler 24/6 Big size	Nil	200	78	15600	121	9438	0.65	
	Total				629785		510107	0.234	

B) Other Irregularities.

During the test check of stationery records it is found that records are not maintained properly as there are many items for which up-dation in record files has not been done since 01/2020.

Also, while issuing the Cartridges (100 no. from 01/2019 to 01/2020) and pen-drive (137 in no. from 04/19 to 30/2020) no empty cartridges and defective pen-drive has been taken to check mis-utilization if any.

Also as per notification of Ministry of Environment, forest and climate change dated 23/03/2016 published in the Gazette of India, Extraordinary part-II, section-3, Subsection(i) and E-Waste Management Rules 2016, there are responsibilities of the consumer mentioned in chapter 2 of EWM rules, where following guidelines are there: -

- 1) Consumers of electrical and electronic equipment listed in Schedule I shall ensure that e-waste generated by them is channelized through collection centre or dealer of

authorised producer or dismantler or recycler or through the designated take back service provider of the producer to authorised dismantler or recycler.

- 2) Consumer of electrical and electronic equipment listed in schedule I shall maintain records of e-waste generated by them in form-2 and make such records available for scrutiny by the concerned State Pollution Control Board.
- 3) Consumer of electrical and electronic equipment listed in schedule I shall ensure that such end of life electrical and electronic equipment are not admixed with e-waste containing radioactive material as covered under the provisions of the Atomic Energy Act, 1962 and rules made there under:
- 4) Bulk consumers of electrical and electronic equipment listed in schedule I shall file annual return in form III, to the concerned State Pollution Control Board on or before the 30th of june following the financial year to which that return relates.

As such, no above guidelines and rules are followed by the institute for the electronics items (cartridges). It indicates that the management has taken very lenient attitude while maintaining records as per codes/ articles. The reasons for such lackadaisical approach may assigned to audit.

On being pointed out, reply was not furnished.

Part III: Follow up of Outstanding Objections

Section A para if settled inadvertently through the LAR, may not be treated as settled as the same is being pursued separately

Old outstanding objections of National Institute of Technology Srinagar reviewed on spot in light of reply furnished and such of objections which could not be settled have been reproduced below.

Period of Report	Para No	Audit Comments	Remarks
AIR 2003-04	1	Over payment of Rs.37418/- (entry tax Rs. 35887, toll tax Rs. 1531)	Para stands.
	2	Irregular purchase of computers- Rs.2.81 lakh.	Para stands.
	3	Non-deduction of Service tax from Contractor Bills- Rs.7.37 lakh.	Para stands.
	4	Outstanding rent of shops of Rs.0.46 lakh	Para stands.
	5	Backing out of Supplier-Extra cost of Rs. 0.31 lakh	Para stands.
	6	Non-utilization of funds on various works Rs.827.26 lakh	Para updated in current LAR. Hence deleted from here.
	7	Miscellaneous observations	Para stands.
AIR 2006-07	2	Payment of LTC Recoverable amount of Rs. 0.74 lakh.	Para stands.
	4	Un-authorised appointment of Sh. Msoor Hussain as Deputy Director	Para stands.
	7	Students Welfare Funds- Rs. 4.16 lakh	Para stands.
	8	Test check of vouchers.	Para stands.
AIR 2007-08 to 2009-10	4	Water treatment plant –Blockade of Rs.14.45 lakh and idle investment of Rs. 5.55 lakh.	Para stands.
	6	I. Non/under- utilization of funds amounting to Rs.144.11 lakh	Para updated in current LAR. Hence

			deleted from here.
		II. Under utilization of Funds amounting to Rs. 78.00 lakh	Para updated in current LAR. Hence deleted from here.
	8	Retention of Service tax amounting to Rs 2.12 lakh	Para updated in current LAR. Hence deleted from here.
	10	Risk assessment, identification, evaluation and development of responses.	Para stands.
	11(A)	Irregular payment of pay and allowances to Sh. Parvaz Ahmad Bhat, Junior Engineer amounting of Rs. 9.73 lakh	Para stands.
	12(A)	Irregular adjustment of temporary imprest advances. MohdSidiq Instructor Cv.No 72,73,754. Collection of LP Buses from Jmmmu.-Rs.12730/-	Para stands.
	12(B)	Cv.No. 295 of 11/09 amounting to Rs.14683/- for Purchase of Exide 12 volt 25 plate Battery and Cv. No 267 of 3/2010 for Rs. 34400/- on account of Purchase of Exide 12 volt 25 plate Battery.	Para stands.
	13(A)	Test check of service books.	Para updated in current LAR. Hence deleted from here.
AIR 2010-12	1	Avoidable payment of electricity duty	Para stands.
	2	Establishment of Water Resource Chair titled as "SheikhulAlam Sheikh Nuruddin."	Para stands.
	4	Sanitary fitting of computer centre	Para stands.
	5	Expenditure on renovation and general maintenance without renovation programme sanctioned by the competent authority.	Para stands.
	6	Non-utilization of grants on research schemes	Para stands.
	9	Non-deduction of labour cess-Rs.1.00 lakh	Para stands.
	11	Advances	Para updated in current LAR. Hence deleted from here.
		b)TA advance	
	12	Miscellaneous	Para stands.
		a) Non-deduction of IIRA	
AIR 2012-13	2(B)	Recurring loss of Govt. Revenue worth Rs. 1.38 lakh monthly-on account of rent of shops/cafeteria.	Para updated in current LAR. Hence deleted from here.
	3	Diversion of funds Rs. 73.01 lakh	Para stands.
	7	Blockade of Govt. money worth Rs. 24.50 Lakh with DGS & D, New Delhi for supply of desk top computers for up Gradation of computer science Laboratory.	Para stands.
	9	Irregular Payment of "Air Fare" worth Rs. 91354/ to participants who Travelled by Private Air-Lines. Under Programme "Inspire" Regularization thereof.	Para stands.

	10	Test check of vouchers	Para stands.
	13	Misc Observations.	Para stands.
		a) Adverse balance of Rs. (-) 2,86,350.5 ending 3/2013 under House building advance.	Para stands.
		b)Test check of service books regarding pay fixation etc of officers / officials.	Para stands.
		d)Test check of cash book.	Para updated in current LAR. Hence deleted from here.
AIR 2013-14	2(A)	Review of constructional Activities executed by P & D wing the year 2013-14 excess expenditure of Rs. 1.94 lakh over estimated cost.	Para stands.
	2(B)	Non- utilization of X-ray Machine for the last 4 years due to death of X-ray Technician-Idle investment of Rs. 7.00 lakh	Para stands.
	2(C)	Theft of ECG Machine	Para stands.
	3	Blockade of funds worth Rs. 46.23 crore.	Para stands.
	4	Non utilisation of funds under Designated/earmarked funds accumulation of liability to tune of Rs 91.62 crore thereof	Para stands.
	6	Irregularities in sanctioning/recoveries of advance	Para stands.
	7	Non-inclusion of income on account of Children Education Allowance inIncome Tax return resulted in non-deduction of income tax to the extent of Rs 6.10 lakh for the financial year and 2013-14.	Para stands.
	8(B)	Loss of Rs. 1.29 lakh due to set of cement	Para stands.
	9	Non- following of procedure prescribed by CVC regarding tendering process- negotiations with L-1.	Para stands.
	13(A)	Non deduction of Service Tax.	Para stands.
	13(B)	Test Check of Service Books	Para updated in current LAR. Hence deleted from here.
	13(C)	Illegal Occupation of Building by J&k Bank without execution of any Rent deed-Loss of Revenue to the Govt-regarding.	Para stands.
	14	Test check of Scooter Advance Register / Records.	Para stands.
	15	Test Check of LTC Records/Vrs-Excess payment of Rs. 0.15 lakh thereof	Para stands.
AIR 2014-15	1	Delay in completion of works	Para updated in current LAR. Hence deleted from here.
	3	Review of works and irregularities thereof.	Para stands.
		(A) Providing and fixing of ceiling fans & exhaust fans in L-type, P- Type quarters	Para stands.
		(B) Repairs of Shed for Mess Employees 'C' block and Chenab Mess at NIT	Para stands.
	4	Non execution of work by CPWD	Para stands.

	6	Non adjustment of TA advance Rs. 3.15	Para stands.
	7	Non adjustment of LTC advance Rs. 4.51	Para stands.
	8	Awaited advance payment of Rs. 4.59	Para stands.
	9	Improper maintenance of Bill register	Para stands.
	10	Non return of CORs worth Rs. 386720	Para stands.
	11	Non disbursement of scholarship Rs.2.04 lakh	
	12	In-admissible draut of CEA Rs 0.02	Para stands.
	13	Shortage of mainpower	Para stands.
	14	Illegal occupation of land worth 7800	Para stands.
2015-17	01	Short deduction of Income tax to the tune of Rs. 2.20 Lakh	Para stands.
	02	Piece meal purchases amounting to Rs. 2,28,250/	Para stands.
	03	Review of academic statistics of NIT Srinagar during period from 2015-16 to 2016-17	Para stands.
	05	Payment of supplies to the tune of Rs.5300962/ without obtaining VAT Clearance certificate.	Para stands.
	06	Non-reconciliation of Cashbook with Bank Passbook	Para stands.
	08	Underutilisation of funds led to accumulation of funds to the tune of Rs. 2.51 Crore.	Para updated in current LAR. Hence deleted from here.
	9	Installation of BSNL Tower-Non Receipt of rent amounting to Rs 11.12 lakh	Para stands.
	10	Excess Expenditure of Rs. 4.13 lakh over estimated cost of constructional activities executed by P&D wing during 2016-17	Para stands.
	11a	Improper maintenance of Service Books	Para updated in current LAR. Hence deleted from here.
	11b	Irregular payment on a/c of Leave Encashment.	Para stands.
	12a	Non- preparation of contingent bill register	Para stands.
	12b	Non- action of condemned vehicles amounting to Rs. 9,17,909/	Para settled
2017-18	02	Less deduction of Income Tax- Recovery to the tune of Rs 2.21 Lakh	Para stands.
	04	Irregular execution of works without technical sanction	Para stands.
	05	Review of Service Books	Para updated in current LAR. Hence deleted from here.
2018-19	01	Non-deposition sales tax and GST of Rs.33.46 lakh	Para updated in current LAR. Hence deleted from here.
	02	Loss of interest due to no availing auto sweep facility in saving bank accounts	Para updated in current LAR. Hence deleted from here.

	03	Non- recovery of long pending advances of Rs. 374.44 lakh	Para updated in current LAR. Hence deleted from here.
	04	Non-remittance of cess of Rs.18.05 lakh	Para stands.
	05	Non-recovery of excess payment of CP fund and LIC premium of Rs.8.02 lakhs	Para stands.
	06	Allotment of tender to ineligible contractor	Para settled
	07.	Non-conducting of Internal Audit and physical verification of fixed assets/consumable stores/cash & Library Books for the year 2018-19	Para updated in current LAR. Hence deleted from here.
	08	Review of Service Books	Para updated in current LAR. Hence deleted from here.
	09	Regarding non-return of Library Book	Para updated in current LAR. Hence deleted from here.
	10	Non-disposal of obsolete/unserviceable items	Para settled

Part IV Best Practices

Nothing found mention worthy.

Part V Acknowledgement

The records and information required for the purpose of audit was supplied as and when required by audit. The Registrar, Dy. Registrar Assistant Registrars and Finance/Accounts Staff extended full cooperation to the audit party. Detailed meeting was held with the Director on the commencement and conclusion of audit in a cordial atmosphere.


Sr. Audit Officer (Vetting)

Annexure-I (Detail of Non-Teaching Staff, Excess payment of HCA)

S.N o.	Name	Designation	Period	No. of Months	Rate	Total Recover y
1.	Parveez Ahmad Dar.	Sr. Xen	07/17 to 02/19	20	900	18000
2.	Irshad Ahmad Qadri	Sr. Tech.Officer	07/17 to 02/19	20	900	18000
3.	Raj Nath Sharma	Asstt. Registrar	07/17 to 02/19	20	900	18000
4.	Mohd Amin Banday	Asstt. Registrar	07/17 to 02/19	20	900	18000
5.	Sheikh Fayaz Ahmad	Secretary	07/17 to 02/19	20	900	18000
6.	Hakim Mohd Amin	-do-	07/17 to 02/19	20	900	18000
7.	Ishrat Jan	Sr. Supdt	07/17 to 02/19	20	720	14400
8.	Sumaya Zeenath	-do-	07/17 to 02/19	20	720	14400
9.	Gulshan Ara	-do-	07/17 to 02/19	20	720	14400
10	Mohd Muzafar Wani	-do-	07/17 to 02/19	20	720	14400
11.	Gh. Nabi Haji	-do-	07/17 to 02/19	20	720	14400
12.	Ab. Rashid Teli	-do-	07/17 to 02/19	20	720	14400
13.	Jawhara Bano	-do-	07/17 to 02/19	20	720	14400
14.	Shakila Khan	Superintendant	07/17 to 02/19	20	720	14400
15	Mohd Ashraf Sofi	-do-	07/17 to 02/19	20	720	14400
16.	Nighat Shaheen	-do-	07/17 to 02/19	20	720	14400
17.	Neelofar Jan-I	-do-	07/17 to 02/19	20	720	14400
18.	Imtiyaz Hussain Rather	-do-	07/17 to 02/19	20	720	14400
19.	Farooq Ahmad Dar	-do-	07/17 to 02/19	20	720	14400
20.	Reyaz Ahmad Rather	-do-	07/17 to 02/19	20	720	14400
21.	Shaheen Ali	-do-	07/17 to 02/19	20	720	14400
22.	Nuzhat Ara	-do-	07/17 to 02/19	20	720	14400
23.	Kewal Singh	-do-	07/17 to 02/19	20	720	14400

24	Sunita Dhar	Asstt.SG-I	07/17 to 02/19	20	720	14400
25	Fayaz Ahmad Chan	-do-	07/17 to 02/19	20	720	14400
26	Reyaz Ahmad Bhat	-do-	07/17 to 02/19	20	720	14400
27	Ab. Rahim Sheikh	Asstt.SG-I	07/17 to 02/19	20	720	14400
28	Ab. Wahid Gujree	Asstt. SG-II	07/17 to 02/19	20	720	14400
29	Bashir Ah Kawoosa	Asstt.SG-II	07/17 to 02/19	20	720	14400
30.	Neelofar Bano	Asstt. SG-II	07/17 to 02/19	20	720	14400
31.	Dilshada Bano	-do-	07/17 to 02/19	20	720	14400
32.	Firdous Ahmad Ronga	Asstt. SG-II	07/17 to 02/19	20	720	14400
33	Hafiza Banoo	Sr. Asstt.	07/17 to 02/19	20	720	14400
34.	Mrs. Mahjabeen	Sr. Asstt.	07/17 to 02/19	20	720	14400
35.	H. K. Suri	Sr. Asstt.	07/17 to 02/19	20	720	14400
36.	Phozia Ali	Sr. Asstt.	07/17 to 02/19	20	720	14400
37.	Bashir Ahmad Hafiz	Tech.Asstt.SG-I	07/17 to 02/19	20	900	18000
38.	Showkat Ah Mistry.	Tech. Asstt.SG-I	07/17 to 02/19	20	720	14400
39.	Roohi Akhter	-do-	07/17 to 02/19	20	720	14400
40.	Prince Mehmood Ah.	-do-	07/17 to 02/19	20	900	18000
41.	Nazir Ahmad	SAS. Asstt.	07/17 to 02/19	20	720	14400
42.	Syed Mumtaz Hussain Shah	Tech.Asstt.SG-II	07/17 to 02/19	20	900	18000
43.	Saymee	Tech.Asstt.SG-II	07/17 to 02/19	20	720	14400
44.	Jan Mohd Baba	-do-	07/17 to 02/19	20	720	14400
45.	Sheikh Iftikhar Ah	-do-	07/17 to 02/19	20	720	14400
46.	Tasleema Jan	-do-	07/17 to 02/19	20	720	14400
47	Mohd Ismail Bhat	-do-	07/17 to 02/19	20	720	14400
48	Darshan Lal Verma	-do-	07/17 to 02/19	20	720	14400
49	Nazir Ahmad Dagga	-do-	07/17 to 02/19	20	720	14400
50	Noor Mohd Mir	Tech.Asstt.	07/17 to 02/19	20	720	14400

51.	Firdous Ahmad Wani	Sr. Tech.Asstt.	07/17 to 02/19	20	720	14400
52.	Fayaz Ahmad Bhat	Sr. Tech.Asstt.	07/17 to 02/19	20	720	14400
53.	Gh. Rasool Teli	-do-	07/17 to 02/19	20	720	14400
54.	Gh.Qadir Bhat Physics	-do-	07/17 to 02/19	20	720	14400
55.	Siraj-ud-din Sheikh.	-do-	07/17 to 02/19	20	720	14400
56.	Khurshid Ahmad Shah	-do-	07/17 to 02/19	20	720	14400
57.	Habibullah Rather	-do-	07/17 to 02/19	20	720	14400
58.	Mohd Ismail Kumar	-do-	07/17 to 02/19	20	720	14400
59.	Budh Bhadur	-do-	07/17 to 02/19	20	720	14400
60.	Ashok Kumar Pandita		07/17 to 02/19	20	720	14400
61.	Muzafar Ahmad Khan	Sr.Tech.Asstt.	07/17 to 02/19	20	720	14400
62.	Mushtaq Ah Bhat(M)	Sr. Tech.Asstt	07/17 to 02/19	20	720	14400
63.	Gh. Qadir Bhat (Dvr)	Sr.Tech.Asstt.	07/17 to 02/19	20	720	14400
64.	Imtiyaz Ahmad Wani	-do-	07/17 to 02/19	20	720	14400
65.	Gh. Mohd Ganai	-do-	07/17 to 02/19	20	720	14400
66.	Naresh Dubey	-do-	07/17 to 02/19	20	720	14400
67.	Tahira Jabeen	Sr.Lib.& Inf.Asstt.	07/17 to 02/19	20	720	14400
68.	Mohd Yousuf Rather	Sr. Technician	07/17 to 02/19	20	720	14400
69.	Mangat Ram	Tech. SG-I.	07/17 to 02/19	20	720	14400
70.	Mohd Ayoub Zogi	-do-	07/17 to 02/19	20	720	14400
71.	Muneer Ahmad Dar	-do-	07/17 to 02/19	20	720	14400
72.	Mohd Sultan Dar		07/17 to 02/19	20	720	14400
73.	Gh. Rasool Teli	Sr.Tech.Asstt	07/17 to 02/19	20	720	14400
74.	Mohd Ayoub Wani	Tech.SG-I	07/17 to 02/19	20	720	14400
75.	Mushtaq Ah Gassi	-do-	07/17 to 02/19	20	720	14400

76.	Showkat Ahmad Darzi	-do-	07/17 to 02/19	20	720	14400
77.	Ab. Majid Bhat	Sr.Technician	07/17 to 02/19	20	720	14400
78.	Ab. Rehman Baba	Tech.SG-I	07/17 to 02/19	20	720	14400
79.	Mohd Ramzan Bhat	-do-	07/17 to 02/19	20	720	14400
80.	Hilal Ahmad Dar	-do-	07/17 to 02/19	20	720	14400
81.	Mohd Ismail Wani	-do-	07/17 to 02/19	20	720	14400
82.	Khurshid Ahmad Mir.	-do-	07/17 to 02/19	20	720	14400
83.	Mushtaq Ah Shah	-do-	07/17 to 02/19	20	720	14400
84.	Javid Ahmad Ahanger	-do-	07/17 to 02/19	20	720	14400
85.	Mushtaq Ahmad Bhat	Sr.Tech.Asstt	07/17 to 02/19	20	720	14400
86.	Ab. Majid Dar-I	Tech.SG-I	07/17 to 02/19	20	720	14400
87.	Ab. Hamid Malla	Tech.SG-II	07/17 to 02/19	20	720	14400
88.	Mohd Hanif Mir	-do-	07/17 to 02/19	20	720	14400
89.	Ab. Majid Mir		07/17 to 02/19	20	720	14400
90	Manzoor Ah Dar-I	Sr.Tech. Electrical	07/17 to 02/19	20	720	14400
91.	Latief Ahmad Ganai	Tech.SG-II	07/17 to 02/19	20	720	14400
92 .	Zahoor Ah Misgar	-do-	07/17 to 02/19	20	720	14400
93.	Bashir Ahmad Shah		07/17 to 02/19	20	720	14400
94.	Ab Rashid Sheik(Civil)	Tech.SG-II	07/17 to 02/19	20	720	14400
95.	Altaf Ahmad Shah	Tech.SG-II	07/17 to 02/19	20	720	14400
96.	Mohd Ramzan Dar		07/17 to 02/19	20	720	14400
97.	Khazir Mohd Khan	Tech.SG-II	07/17 to 02/19	20	720	14400
98.	Ab. Gafar Wani	Sr. Technician	07/17 to 02/19	20	720	14400
99.	Ab. Satar Bhat	-do-	07/17 to 02/19	20	720	14400
100	Gh. Ahmad Bhat	-do-	07/17 to 02/19	20	720	14400
101	Ab. Hamid Khan (Ganderbal)	-do-	07/17 to 02/19	20	720	14400

102 .	Gh. Mohd Khan-Ist.	-do-	07/17 to 02/19	20	720	14400
103 .	Mohd Sadiq Shah	-do-	07/17 to 02/19	20	720	14400
104 .	Ab. Rashid Raina	-do-	07/17 to 02/19	20	720	14400
105 .	Gh. Hassan Teli	-do-	07/17 to 02/19	20	720	14400
106 .	Ali Mohd Mir	-do-	07/17 to 02/19	20	720	14400
107 .	Gh. Mohd Teli-II	Technician	07/17 to 02/19	20	720	14400
108 .	Gh. Nabi Bhat	Sr. Office Attdt.	07/17 to 02/19	20	720	14400
109 .	Mohd Sayeed Shah	Sr. Technician	07/17 to 02/19	20	720	14400
110 .	Mohd Afzal Kachroo	-do-	07/17 to 02/19	20	720	14400
111 .	Gh. Qadir Ladoo	-do-	07/17 to 02/19	20	720	14400
112 .	Mohd Shaban Rather	-do-	07/17 to 02/19	20	720	14400
113 .	Mushtaq A. Mir	-do-	07/17 to 02/19	20	720	14400
114	Mohd Sultan Baba	-do-	07/17 to 02/19	20	720	14400
115 .	Gh. Ahmad Dar	Technician	07/17 to 02/19	20	720	14400
116 .	Bashir Ahmad Sheikh	Sr. Technician	07/17 to 02/19	20	720	14400
117 .	Mohd Maqbool Rather (Ganderbal)	Tech. SG-II	07/17 to 02/19	20	720	14400
118 .	Manzoor Ah Najar	Sr. Technician	07/17 to 02/19	20	720	14400
119 .	Gh. Nabi Kandu	-do-	07/17 to 02/19	20	720	14400
120 .	Ab. Gani Lone	-do-	07/17 to 02/19	20	720	14400
121 .	Mohd Abbas Kath	-do-	07/17 to 02/19	20	720	14400

122	Gh. Mohd Teli-Ist.	-do-	07/17 to 02/19	20	720	14400
123	Ab. Ahad Thokur	-do-	07/17 to 02/19	20	720	14400
124	Noor Mohd Ahanger	-do-	07/17 to 02/19	20	720	14400
125	Gh. Nabi Sofi	-do-	07/17 to 02/19	20	720	14400
126	Gh. Mohd Gujree	-do-	07/17 to 02/19	20	720	14400
127	Mrs Sayeeda	-do-	07/17 to 02/19	20	720	14400
128	Muzaffar Ah. Beigh	Sr. Technician	07/17 to 02/19	20	720	14400
129	Gh. Nabi Dar	-do-	07/17 to 02/19	20	720	14400
130	Gang Bahadur Thapa	-do-	07/17 to 02/19	20	720	14400
131	Gh. Hassan Dhobi	-do-	07/17 to 02/19	20	720	14400
132	Mohd Yousuf Khan	-do-	07/17 to 02/19	20	720	14400
133	Ab. Rashid Dar	-do-	07/17 to 02/19	20	720	14400
134	Gh. Ahmad Kumar	-do-	07/17 to 02/19	20	720	14400
135	Ab. Hamid Malik	-do-	07/17 to 02/19	20	720	14400
136	Ab. Aziz Sofi	-do-	07/17 to 02/19	20	720	14400
137	Bashir Ahmad Dar	-do-	07/17 to 02/19	20	720	14400
138	Mohd Ibrahim Kuthu.	-do-	07/17 to 02/19	20	720	14400
139	Gh. Mohd Bhat	-do-	07/17 to 02/19	20	720	14400
140	Mohd Altaf Bhat	-do-	07/17 to 02/19	20	720	14400
141	Gh. Jeelani Dar	Technician	07/17 to 02/19	20	720	14400
142	Ab. Rashid Kumar	Sr. Tech.	07/17 to 02/19	20	720	14400

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143	Gulzar Ah. Sofi	Sr.Tech.Asstt	07/17 to 02/19	20	720	14400
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144	Mohd Rafiq Sofi	Sr. Technician	07/17 to 02/19	20	720	14400
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145	Gh. Mohi-ud-din Dar	-do-	07/17 to 02/19	20	720	14400
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146	Gh. Nabi Kutu	-do-	07/17 to 02/19	20	720	14400
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147	Ab. Majid Bhat (GM)	Tech. SG-I	07/17 to 02/19	20	720	14400
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148	Manzoor Ah Khan	Sr. Technician	07/17 to 02/19	20	720	14400
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149	Mohd Amin Teli	-do-	07/17 to 02/19	20	720	14400
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150	Ab. Hamid Dar	-do-	07/17 to 02/19	20	720	14400
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151	Noor Mohd Sofi	-do-	07/17 to 02/19	20	720	14400
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152	Mohd Yaseen Akhoon	-do-	07/17 to 02/19	20	720	14400
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153	Mohd Ishaq Allie	-do-	07/17 to 02/19	20	720	14400
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154	Mohd Shafi Pandith	-do-	07/17 to 02/19	20	720	14400
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155	Ab. Hamid Khan-I	-do-	07/17 to 02/19	20	720	14400
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156	Mohd Ashraf Kumar	-do-	07/17 to 02/19	20	720	14400
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157	Showkat A Malla	-do-	07/17 to 02/19	20	720	14400
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158	Manzoor Ah Malla	-do-	07/17 to 02/19	20	720	14400
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159	Akhter Hussain Bhat	-do-	07/17 to 02/19	20	720	14400
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160	Mohd Shafi Chikla	-do-	07/17 to 02/19	20	720	14400
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161	Javid Ahmad Mir	-do-	07/17 to 02/19	20	720	14400
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162	Shabir Ahmad Sheikh	-do-	07/17 to 02/19	20	720	14400
163	Bashir Ah Akhoon	Sr.Technician	07/17 to 02/19	20	720	14400
164	Tanveer H. Bhat	-do-	07/17 to 02/19	20	720	14400
165	Manzoor Ah Dar-II	-do-	07/17 to 02/19	20	720	14400
166	Gh. Ahmad Sheikh-I	Office Attdt.SG-II	07/17 to 02/19	20	720	14400
167	Gh. Rasool Sheikh	Office atttdt.SG-I	07/17 to 02/19	20	720	14400
168	Mohd Shaban Sheikh	-do-	07/17 to 02/19	20	720	14400
169	Gh. Mohi-ud-din Sheikh	-do-	07/17 to 02/19	20	720	14400
170	Ab. Rashid Sheikh	-do-	07/17 to 02/19	20	720	14400
171	Mohd Ashraf Sheikh	-do-	07/17 to 02/19	20	720	14400
172	Gh. Ah Sheikh (Raja)	-do-	07/17 to 02/19	20	720	14400
173	Bashir Ah Sheikh-Ist	-do-	07/17 to 02/19	20	720	14400
174	Gh. Mohd Sheikh-II	Office Attdt.SG-II	07/17 to 02/19	20	720	14400
175	Bashir Ah Sheikh-II	-do-	07/17 to 02/19	20	720	14400
176	Gh. Hassan Sheikh-II	Sr.Office Attdt.	07/17 to 02/19	20	720	14400
177	Mohd Yousuf Sheikh		07/17 to 02/19	20	720	14400
178	Nazir Ahmad Sheikh-I		07/17 to 02/19	20	720	14400
179	Nazir Ah Sheikh-II		07/17 to 02/19	20	720	14400
180	Bashir Ah Sheikh-III		07/17 to 02/19	20	720	14400
181	Gh. Mohd Khan-II		07/17 to 02/19	20	720	14400
182	Gh.Hassan Shaksaz		07/17 to 02/19	20	720	14400

183	Mohd Yousuf Mir		07/17 to 02/19	20	720	14400
184	Gh. Nabi Bhat (I.T)		07/17 to 02/19	20	720	14400
185	Mushtaq Ah Sheikh-I		07/17 to 02/19	20	720	14400
186	Mohd Maqbool Bhat		07/17 to 02/19	20	720	14400
187	Mohd Maqbool Sofi		07/17 to 02/19	20	720	14400
188	Ab. Majid Dar		07/17 to 02/19	20	720	14400
189	Mohd Sabir Khan		07/17 to 02/19	20	720	14400
190	Mohd Ismail Sheikh		07/17 to 02/19	20	720	14400
191	Mushtaq Ah Sheikh-II	Sr.Office Attdt.	07/17 to 02/19	20	720	14400
192	Mohd Ramzan Sheikh		07/17 to 02/19	20	720	14400
193	Kamal Ji Handoo		07/17 to 02/19	20	720	14400
194	Imtiyaz Ah Bichoo		07/17 to 02/19	20	720	14400
195	Ab. Majid Ahanger		07/17 to 02/19	20	720	14400
196	Mohd Aslam Bhat		07/17 to 02/19	20	720	14400
197	Gh Mohd Sheikh-III		07/17 to 02/19	20	720	14400
198	Khazir Mohd Bhat	Tech.SG-II	07/17 to 02/19	20	720	14400
						2883600

Annexure-I (Non-teaching Retired Staff, Excess payment of HCA)

Sr. No.	Name	Month in which retired	Period	No. Of Months	Rate	Total Recovery
1.	Dr. Kara mat Hassan	31/08/2018	07/17 to 08/18	14	900	12600
2.	Ab. Hye Khaki	31/05/2018	07/17 to 05/18	11	900	9900
3.	Mohd. Yousuf Kuchey	29/02/2020	07/17 to 02/19	20	720	14400
4.	Ab. Rashid Guna	30/04/2019	07/17 to 02/19	20	720	14400
5.	Mohd Amin Ahanger	30/04/2019	07/17 to 02/19	20	720	14400
6.	Shakeela Ahter-II	31/07/2019	07/17 to 02/19	20	720	14400
7.	Fareeda Shabnum	30/09/2019	07/17 to 02/19	20	720	14400
8.	Mohd Shafi Wani	30/04/2018	07/17 to 04/18	10	900	9000
9.	Mohd Farooq Mir	04/2018	07/17 to 04/18	10	900	9000
10.	Gh nabi Kumar	04/2018	07/17 to 04/18	10	720	7200
11.	Syed Mohd Shah	02/2019	07/17 to 02/19	20	720	14400
12.	Gh Hassan Wani	11/2018	07/17 to 11/18	17	720	12240
13.	Ab. Qyum Kawoosa	03/2018	07/17 to 03/18	09	720	6480
14.	Mehraj ud din Bhat	02/2019	07/17 to 02/19	20	720	14400
15.	Bashir Ah Bhat E&CE	04/2018	07/17 to 04/18	10	720	7200
16.	Gh Hassan nazar	03/2018	07/17 to 03/18	09	720	6480
18.	Mushtaq Ah Bhat	08/18	07/17 to 08/18	14	720	10080
19.	Mohd Shafi Dar	02/2020	07/17 to 02/19	20	720	14400
20.	Mehraj-ud-din Wani	04/18	07/17 to 04/18	10	720	7200
21.	Mohd Maqbool Rather-II	04/18	07/17 to 04/18	10	720	7200
22.	Mohd Ramzan Lone	07/19	07/17 to 02/19	20	720	14400
23.	Mohd Ramzan Dar	12/18	07/17 to 12/18	18	720	12960
24.	Nisar Hussain Bhat	03/18	07/17 to 03/18	09	720	6480
25.	Ab Rashid Sheikh G/H	06/18	07/17 to 06/18	12	720	8640

26.	Gh Nabi Tantray	03/18	07/17 to 03/18	09	720	6480
27.	Ab Majid Wani	02/20	07/17 to 02/19	20	720	14400
28.	Nazir Ah Wani	10/18	07/17 to 10/18	16	720	11520
29.	Ab Hamid Sheikh	12/18	07/17 to 12/18	18	720	12960
30.	Gh Nabi Mir	02/20	07/17 to 02/19	20	720	14400
31.	Ab Jabar Mir	01/19	07/17 to 01/19	19	720	13680
32.	Gh Mohd Sheikh-I	08/18	07/17 to 08/18	14	720	10080
33.	Jalal ud Din Sheikh	01/06/18	07/17 to 05/18	11	720	7920
34.	Ab Gani Khan	08/19	07/17 to 02/19	20	720	14400
35.	Farooq Ah Dar	03/2020	07/17 to 02/19	20	720	14400
36.	Gh Rasool Dar	06/2020	07/17 to 02/19	20	720	14400
37.	Ravi Ji koul	03/2020	07/17 to 02/19	20	720	14400
38.	Gh Mohd Dar	12/2019	07/17 to 02/19	20	720	14400
39.	Mohd Yousuf Dar	02/2020	07/17 to 02/19	20	720	14400
40.	Gh Mohd Rather	05/20	07/17 to 02/19	20	720	14400
41.	Bashir Ah Sheikh	04/20	07/17 to 02/19	20	720	14400
42.	Ali Mohd Lone	02/20	07/17 to 02/19	20	720	14400
						483300

Annexure-II (Teaching Staff, Excess payment of HCA)

S.No.	Name of the Faculty Members	Designation	HCA received during period 04/18 to 03/19
1.	Dr. A. R. Dar	Professor	9900
2.	Dr. M. A. Lone	Professor	9900
3.	Dr. Javed Ahmad Bhat	Professor	9900
4.	Dr. Ab. Qayoom Dar	Professor	9900
5.	Dr. Manzoor Ahmed Ahangar	Professor	9900
6.	Dr. Mohd. Shafi Mir	Professor	9900
7.	Dr. Bashir Ahmad Mir	Professor	9900
8.	Dr. Shagufta Rasool	Professor	9900
9.	Dr. Manzoor Ahmed	Professor	9900

	Tantray		
10.	Er. Fayaz Ahmad Mir	Associate Professor	9900
11.	Dr. Javaid Ahmad Naqash	Associate Professor	9900
12.	Mr. Danish Ahmad	Associate Professor	9900
13.	Er. Aijaz Ahmad Masoodi	Associate Professor	9900
14.	Dr. S. K. Bukhari	Associate Professor	9900
15.	Dr. Jan Mohd. Bandy	Associate Professor	9900
16.	Dr. Mohd. Yousuf Shah	Associate Professor	9900
17.	Mrs. Rubina Mir	Associate Professor	9900
18.	Dr. Mufti Miraj-ud-din	Professor	9900
19.	Dr. Shamim Ahmad Lone	Professor	9900
20.	Dr. Ab. Hamid Bhat	Professor	9900
21.	Dr. Aijaz Ahmed	Professor	9900
22.	Dr. S. Javeed Iqbal	Associate Professor	9900
23.	Dr. Mohd. Abid Bazaz	Associate Professor	9900
24.	Dr. Aijaz Hussain Mir	Professor	9900
25.	Dr. G. M. Rather	Professor	9900
26.	Dr. Najeeb ud-din	Professor	9900
27.	Er. Aijaz Ahmad	Associate Professor	9900
28.	Dr. Gousia Qazi	Associate Professor	9900
29.	Er. Ab. Gaffar Mir	Associate Professor	9900
30.	Dr. Gh. Rasool Begh	Associate Professor	9900
31.	Dr. Farida Lone	Associate Professor	9900
32.	Dr. Mohd. Farooq Wani	Professor	9900
33.	Dr. G. A. Harmain	Professor	9900
34.	Dr. Nazir Ahmed Sheikh	Professor	9900
35.	Dr. Adnan Qayoom	Professor	9900
36.	Dr. Mohd. Marouf Wani	Professor	9900

37	Dr. Babar Ahmad	Professor	9900
38	Dr. Mohd Hanief	Associate Professor	9900
39	Dr. Mohd. Shafi Charoo	Associate Professor	9900
40	Er. Saad Parvez	Associate Professor	9900
41	Dr. Sheikh Shahid Saleem	Associate Professor	9900
42	Dr. Mohd. Mursaleen	Assistant Professor	9900
43	Dr. Rajinder Ambardar	Professor	9900
44	Dr. D. M. Afzal Khan	Professor	9900
45	Dr. Yashwant Mehta	Associate Professor	9900
46	Dr. Atikur Rehman	Associate Professor	9900
47	Dr. Mohd. Noor Salam Khan	Professor	9900
48	Dr. Fasil Qayoom Mir	Associate Professor	9900
49	Dr. Mushtaq Ahmed Rather	Associate Professor	9900
50	Dr. Tanveer Rasool Dar	Assistant Professor	9900
51	Dr. Malik Parvez	Assistant Professor	9900
52	Dr. Roohie Naaz	Professor	9900
53	Dr. Mohd. Ahsan Chesti	Assistant Professor	9900
54	Dr. Shaima Qurshi	Assistant Professor	9900
55	Dr. Shabir Ahmad Sofi	Assistant Professor	9900
56	Dr. Mohd. Farooq Lala	Professor	9900
57	Dr. Kowser Majid	Professor	7200
58	Dr. Tabsum Ara	Professor	9900
59	Dr. Shakel Ahmed Shah	Associate Professor	9900
60	Dr. Javied Ahmed Banday	Associate Professor	9900
61	Dr. Hamida Tu-Nisa Chesti	Associate Professor	9900
62	Dr. Mohd. Ikram	Professor	9900
63	Dr. Seemin Rubab	Associate Professor	9900
64	Dr. Prince Ahmed Gania	Associate Professor	9900

65	Dr. Mohd. Ashraf Shah	Associate Professor	9900
66	Dr. Gh. Rasool Khan	Associate Professor	9900
67	Dr. Abdul Liman	Professor	9900
68	Dr. Niyaz Ahmad Sheikh	Professor	9900
69	Dr. Hakim Tanveer Jalal	Associate Professor	9900
70	Dr. Zamrooda Jabeen	Associate Professor	9900
71	Dr. AROJ NISAR	ASST REGISTRAR	9900
72	Dr. MIR MUKHTAR AHMAD	ASST PROFESSOR	9900
73	Sh. Fayaz Ali Dar	Pharmacist	8640
74	Sh. Gulami Gousu Saqlain	Assistant Executive Engineer	8640
75	Sh Parvaiz Ahmad Bhat	Junior Engineer	7200
76	Sh. Nisar Ahmad Mir	Deputy Registrar	8100
77	Sh. Mehvish Afzal	Medical Officer	10800
78	Sh. Rakesh Sehgal	Director	10800
	Total		764280

S.No.	Name of the Employees	Designation	HCA during period 04/19 to 10/2019
1	Sh. Gulami Gousu Saqlain	Assistant Executive Engineer	28224
2	Sh Peer Pervaiz	Junior Engineer	28224
	Total		56448

Annexure-III (Less deduction of Income Tax)

PAN No.	Name	Gross Salary	Total Deduction	Taxable Income	Tax Payable + 4% Cess	Tax Paid	Balance	Remarks
AKEPM5422E	Fasil Qayoom Mir	2473,720	200000+ 122563+ 75000	2076157	452761	411694	41067	P/L-154536
DFFPS3682B	Dr. B. Krishana Srihari	1218,839	50000+ 200000+ 128214	840625	83850	68919	14931	80EE/24 - 200000(128214)
ABXPN5111H	Javed Ah Naqash	3879092	200000	3679092	952877	872001	80875	80e-98049 24-78762 Not vailed proof and letter dated 15-01-19 Leave-82407 not included
AQZPR8286L	Dr. Mushtaq Ah Rather	2049576	200000+ 5000+ 35000	1809576	369588	283788	85800	24-200000 No proof 80DDB-75000 No Proof
AFGPM0987F	Dr. Mohd Shafi Mir	3533,938	200000+ 152000+ 9936	3172002	794665	709489	85176	24-200000(P/L-152000) 80dd-125000 80ddb-100000 No proof

								of Expendit ure
AFGPM098 3B	Aijaz Ah Masoodi	2914,09 7	200000+ 109000+ 5000	2600097	616230	51951 0	96720	24- 200000 80EE- 35000 80E- 75000 No Proof
AEXPM714 5M	Dr. Bashir Ah Mir	2837,07 7	200000	2637,07 7	627768	55288 8	74880	24- 200000 80EE- 50000 No Proof
AGLPB353 7A	Gh Rasool begh	2059576	200000	1859576	385188	29579 2	89396	Calculati on Error
AHVPM50 57B	Prof. Ab Gaffar Mir	2625572	200000+ 39647	2385925	549409	51666 2	32947	80E- 144603 (P/L104 956)
AAMPO56 96C	Dr. Obbu Chandrashekh ar	2303128	200000+ 189695	1913433	401991	38639 1	15600	GPF 1.5L but tkn 2.0L R- 189695
AFXPB048 6R	Ab Hamid Bhat	2878514	200000	2678514	640696	38000 0	260696	Calculati on Err
AVWPB87 7C	Dr. Mohd Abid Bazar	2542480	200000	2342480	535854	46793 6	67918	T. Sal Err
BHFPR820 4Q	Dr Chilka Ranga	1213086	50000+ 197264+ 41508+ 5000	919314	100217	71018	29199	P/L- 121525 NPS- 98632 Calculati on Err in Sal.
ASHPS103 8B	Prof. Nazar Ah	2608312	50000+ 150000	2333312	532993	50422 2	28771	242214 limited to 1.5L 80ddb-

								75000 No proof
ABAPH184 1H	Gh Ashraf ul Harman	3509742	200000	3309742	837640	79864 0	39000	80D- 125000 No proof of expendit ure
BWYPM19 28E	Dr. Shrikant shivaji Maktedkar	1174232	50000+ 150000+ 45368	928864	102204	85494	16710	VI 80- 30337
FRMPS881 3R	Dr Harkirat Singh	1231861	50000+ 150000	1031861	126941	10311 2	23829	Total Limited to 1.5L (248632)
BDRPA130 2G	Zubair Ansari	1218623	50000+ 148632+ 77508	942483	105036	68162	36874	24- 177283 No proof
ANSPG338 9F	Dr Prince Ah Ganai	2515536	200000	2315536	527447	49675 4	30693	24- 98376 No Proof & Leave cash 56082 not included
AGMPK18 22C	G R Khan	2671646	50000+ 60000+ 154234	2407412	556113	20322 5	352888	GPF- 60000(N o other proof) 10(13A) - 289600(154234) 24- 200000 No Valid proof 80d-

								100000 80dd- 125000 No Valid Proof Calculati on error
AGKPB975 2E	Javid Ah Banday	2487897	50000+ 150000	2287897	518824	44706 4	71760	L- 200000 & 80D- 30000 No Proof
AJRPJ9921 H	Dr Zamrooda Jabeen	2675146	200000+ 21501+ 6601	2447044	568478	56185 8	6620	R-20000 Not eligible Ask Sal Details
							1582350	

Annexure-III (Non -Teaching Staff less deduction of Income Tax)

	Farooq Ah Dar, Supdt.	770900	50000+ 150000	570900	27747	0	27747	P/L 24- 120 000
ARGPD0327G	Parveez Ah Dar	1477456	200000+ 100000	1177456	172367	97751	74616	P/L 24- 200 000 80d db- 100 000 Err

								T. Sal
AKHPB6032G	Dr. Fayaz Ah Bhat	1328372	200000	1128372	157052	109260	47792	Err in T. sal
ANWPD2456L	Fayaz Ali Dar	944078	50000+ 14400+ 120000+ 23508+ 79109+ 75000	582061	30069	21885	8184	24-23508(12874) 80C - 120000(36000) Err T. Sal
BIEPA4139B	Peet Parvaiz	1033660+ 17000	50000+ 84000+ 8664	916660	99666	77499	22167	Add ed CE A 17000 GPF - 84000 agai nst 1.5L
ABHPF5217A	Gulshan Firdous	914923	50000+ 150000+ 22750	692173	52972	25057	27915	P/L 24-127387 R-24750
ASLPK0881E	Prince Mahmood Ah	1546546	50000+ 150000+ 125000	1221546	186123	154923	31200	No Pro of 80d d-125000

								80d db- 100 000
AAOPQ6501E	Irshad Ah Qadri	1430120	50000+ 150000+ 23568	1206552	181444	126397	55047	P/L 24- 235 68(2 000 00) P/L not eligi ble
AKAPV5042R	Darshan Lal Verma	881528	50000+ 119726	711802	57055	40358	16697	500 00 No Pro of (NP S) T Savi ngs 150 000 (119 726 attac hed)
BACPK5352E	Mohd Yousuf Kochey	1188790 (1169406)	200000+ 141200+ 5000	842590	84259	37141	47118	P/L 24- 200 000 T. Sal Err
BMZPS9449H	Syed Mumtaz Hussain	1183792	200000+ 102192+ 7920+ 75000	798680	75125	56568	18557	24- 191 412(P/L- 892 20) 80d db- 750 00 no

Annexure-IV (Purchases without Gem, on line bids/tendering) (NIT Srinagar)

S.No	Vr. No & Date	Amount	Particulars
1	377 of 6/2019	243796	Furniture
2	86 of 12/2019	78250	furniture
3	396 of 6/2019	202673	Curtain
4	398 of 6/2019	61065	3 no. Printers
5	112 of 6/2019	88170	Workshop material
6	238 of 12/2019	140303	Stationery items
7	239 of 12/2019	196588	Stationery items
8	151 of 2/2020	41025	Do
9	152 of 2/2020	120000	Do
10	158 of 12/2019	96554	Shoes
11	8 of 1/2020	249997	Fuel cell lab. Of Mech. Eng. Dept.
12	1 of 1/2020	153000	Tool Racks
13	230 of 3/2020	225488	Stationery (Paper)
14	221 of 3/2020	249600	Gas Heater
15	200 of 3/2020	227790	Sanitary items
16	113 of 3/2020	161700	Electrical items
17	438 of 2/2020	163200	Stationery
18	448 of 2/2020	204126	Sanitation items
19	301 of 2/2020	44100	UPS
20	526 of 2/2020	82985	Electrical items
21	113 of 3/2020	161700	Electrical items
		3192110	

Audit Inspection Report on the accounts of the Director, National Institute of Technology (NIT), Hazratbal, Srinagar (Jammu & Kashmir) for the period 4/2019 to 3/2020.

Part- I

Introductory

NIT Srinagar is an autonomous Institute under the direct control of the Ministry of Human Resources Development (MHRD), Government of India. The National Institute of Technology (NIT), Srinagar, Jammu & Kashmir (erstwhile Regional Engineering College, Srinagar) was established in 1960 by the joint venture of Government of India and the State Government during the 2nd Five Years Plan. In 2003, the Institute was declared as National Institute of Technology (NIT) with deemed University status by the Ministry of Human Resource Development (MHRD), Government of India and University Grants Commission (UGC). The Institute is spread over 67 acres of land with seven boys and two girl's hostels which accommodate about 2000 boys and 200 girls. The Institute functions under the overall guidance and control of Board of Governors (BoG) with Director as the academic and executive head of the Institute. The Institute imparts education in 4 years full time Bachelor of Technology degrees in Chemical Engineering, Civil Engineering, Computer Science Engineering, Electrical Engineering, Electronics & Communication Engineering, Information Technology, Mechanical Engineering besides MTech & Ph.D.

The audit & inspection on the accounts of the Director, National Institute of Technology (NIT), Hazratbal, Srinagar (J&K) for the period 4/2019 to 3/2020 was taken up under section 20(1) of CAG's (DPC) Act 1971 on 18-01-2021 and concluded on 03-02-2021. The Audit was taken up by the party comprising Sh. Surinder Kumar Sr. Audit Officer, Sh. Nitin Kathait, Asstt. Audit Officer and Sh. Lala Ram Meena Asstt. Audit Officer.

The charge of the Director of Institute during the period covered under audit was held by Prof. Rakesh Sehgal.

The post of the Registrar/DDO was held by Dr. Syed Kaiser Bukhari from 29.01.2019 to till date.

II. Aims and Objectives:

The Institute imparts 4year Bachelors programme in Engineering and 2year programme on Higher Engineering Degree. It also aims to achieve excellence in imparting technical education and conducting research on problems relevant to the region.

III. Allocation/Expenditure

(amount in Lakhs)

Year	Opening Balance	Grants received	Total	Expenditure	Balance

Annexure -V of TA

Sl. No	Name of official S/Smt.	Mode of travel	Date	From	To	Amount	Remark
1	Abhishek Gourav	Indigo	26-04-2019	Srinagar	Mumbai	11185	CV No. 214 of 6/2019
	-do-	Go Air	29-04-2019	Mombai	Delhi	11185	
	-do-	do	30-04-2019	Delhi	Srinagar		
2	Prof Salman hameed	Vistara	18-05-2019	Delhi	Srinagar	4700	CV No. 373 of 6/2019
3	Prof Fazal A Talukdar	GoAir	23-05-2019	Delhi	Srinagar	25695	CV No. 81 of 6/2019
	do	do	24-05-2019	Srinagar	Delhi		
	Do	Spicejet	25-05-2019	Delhi	Silchar		
4	Dr B. Virendra Kr Jain, Prof.	Indigo	23-05-2019	Delhi	Srinagar	11617	
	Do	GoAir	24-5-2019	Srinagar	GoAir	4487	
5	Dr. Sandeep Chatterjee	AirAsia	22-05-2019	Delhi	Srinagar	8525	
	Do	GoAir	24-05-2019	Srinagar	Delhi		
6	Dr. DVSS Sira Sharma	GoAir	24-05-2019	Srinagar	Delhi	3998	
	Do	Spicejet	24-05-2019	Delhi	Hydrabad	8796	
7	Prof K Madhu Murthy	AirAsia	25-05-2019	Srinagar	Delhi	9423	
	Do	Indigo	do	Delhi	Hydrabad	17352	
8	Dr. naresh Bhatnagar	Air Asia	24-05-2019	Delhi	Srinagar	8998	
	Do	Do	25-05-2019	Srinagar	Delhi	6423	
9	Mr. Ashok Kr Vyas	Indigo	21-05-2019	Jaipur	Srinagar	20514	
	Do	Do	24-05-2019	Srinagar	Jaipur		
10	Dr. Krishan Gopal	GoAir	22-05-2019	Chandigarh	Srinagar	4315	
	Do	Indigo	25-05-2019	Srinagar	Chandigarh	3285	
11	Mr Sushendra Kr Mishra	GoAir	21-05-2019	Chandigarh	Srinagar	10006	
	Do	Do	25-05-2019	Srinagar	Chandigarh		
12	Prof Uday Kr	GoAir	22-05-2019	Delhi	Srinagar	8023	
	Do	Indigo	24-05-2019	Srinagar	Delhi	4544	
13	Mr. MK Shirimali	Indigo	23-05-2019	Jaipur	Delhi	4260	
	Do	AirAsia	25-05-2019	Srinagar	Delhi	5347	
14	Dr. SK Bhukhari	GoAir	11-06-2019	Srinagar	Delhi	8370	CV No. 354 of 6/2019
	Do	Do	13-06-2019	Delhi	Srinagar	12414	
	Prof Rakesh Sehgal	GoAir	11-06-2019	Srinagar	Delhi	8370	CV No. 200 of 6/2019
		Do	13-06-2019	Delhi	Srinagar	12414	
15	Dr. Manoj Singh Gour	Vistara	27-05-2019	Jammu	Delhi	6184	CV No. 199 of 6/2019
	Do	Spicejet	29-05-2019	Delhi	Jammu	6571	
16	Talat parvez	Go Air	28-05-2019	Srinagar	Delhi	4338	

	Do	Go Air	29-05-2019	Delhi	Srinagar	10147	
17	Prof Mohd Farooq Wani	AirAsia	29-05-2019	Delhi	Srinagar	14396	
18	Mr. MF Wani Mr. MS Charoo Mr. My Kuchai	AirAsia	29-05-2019	Delhi	Srinagar	43188	
19	Mr. PL Sapru	GoAir	31-05-2019	Delhi	Srinagar	10456	
20	Imtiyaz Hussain rather	AirAsia		Delhi	Srinagar	14396	
21	Er. Hilal Ah Sheikh, EXen	Vistara	26-05-2019	Srinagar	Delhi	5146	
	Do	GoAir	29-05-2019	Delhi	Srinagar	5825	
22	Er. Fayaz Ah khan, Chief Town Planner	AirAsia	26-05-2019	Srinagar	Delhi	3695	
	Do	Do	29-05-2019	Delhi	Srinagar	10500	
23	Prof Rakesh Sehgal	Vistara	02-12-2019	Jammu	Srinagar	7300	CV No. 334 of 12/2019
24	SK Bhukhari	GoAir	30-11-2019	Jammu	Srinagar	3200	
25	Prof nabi hasan, Librarian	Spicejet	27-11-2019	Jammu	Delhi	13950	
26	Mahroosh Banday	GoAir	17-12-2019	Srinagar	Kolkata	14000	CV No. 94 of 01/2020
	Do	Do	22-12-2019	Kolkata	Srinagar	7155	
27	Aravi Muzaffar, Trainee Teacher	Vistara	23-06-2016	Srinagar	Delhi	4500	CV No. 243 of 12/2019
28	Prof. rakesh sehgal	Indigo	09-11-2019	Srinagar	Chandigarh	5850	CV No. 243 of 12/2019
	Do	Goair	12-11-2019	Chandigarh	Srinagar	3250	
29	Mohd amin bandey, SGII Mrs shahida amin	Indigo	19-02-2017	Delhi	Mumbai	11916	CV No. 578 of 12/2019
	Do	Do	21-02-2017	Mumbai	Delhi	12674	
30	Mohd amin bandey, SGII Mrs shahida amin Ms. Ruqaya amin bandey	Indigo	02-02-2018	Srinagar	Delhi	21495	
	Do	Spicejet	05-02-2018	Delhi	Srinagar		
						474378	

(Annexure-VI of service books incompletions)

S.No.	Name of the Faculty Members	Designation	Service verification not done by employee	Service book (front page info.)	Nomination and Family details (not found)	Leave account
1.	Dr. A. R. Dar	Professor	Not Done (N.D)	Not filled Completely & verified (N.F.C.V)	Not Found (N.F)	Not maintained properly, at a given time, instance of leave account cannot be retrieved (N.M.P)
2.	Dr. M. A. Lone	Professor	(N.D)	--	(N.F)	(N.M.P)
3.	Dr. Javed Ahmad Bhat	Professor	(N.D)	--	(N.F)	(N.M.P)
4.	Dr. Ab. Qayoom Dar	Professor	(N.D)	--	(N.F)	(N.M.P)
5.	Dr. Manzoor Ahmed Ahangar	Professor	(N.D)	--	(N.F)	(N.M.P)
6.	Dr. Mohd. Shafi Mir	Professor	(N.D)	--	(N.F)	(N.M.P)
7.	Dr. Bashir Ahmad Mir	Professor	(N.D)	--	(N.F)	(N.M.P)
8.	Dr. Shagufta Rasool	Professor	(N.D)	--	(N.F)	(N.M.P)
9.	Dr. Manzoor Ahmed Tantray	Professor	(N.D)	--	(N.F)	(N.M.P)
10.	Er. Fayaz Ahmad Mir	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
11.	Dr. Javaid	Associate	(N.D)	--	(N.F)	(N.M.P)

44	Dr. Sheikh Aamir Ahsan	Assistant Professor	(N.D)	--	(N.F)	(N.M.P)
45	Dr. Shahid Mehraj Shah	Assistant Professor	(N.D)	--	(N.F)	(N.M.P)
46	Dr. Omkar Singh	Assistant Professor	(N.D)	--	(N.F)	(N.M.P)
47	Dr. Amandeep Singh Rehal	Assistant Professor	(N.D)	--	(N.F)	(N.M.P)
48	Dr. Mohd. Farooq Wani	Professor	(N.D)	--	(N.F)	(N.M.P)
49	Dr. G. A. Harmain	Professor	(N.D)	--	(N.F)	(N.M.P)
50	Dr. Nazir Ahmed Sheikh	Professor	(N.D)	--	(N.F)	(N.M.P)
51	Dr. Adnan Qayoom	Professor	(N.D)	--	(N.F)	(N.M.P)
52	Dr. Mohd. Marouf Wani	Professor	(N.D)	--	(N.F)	(N.M.P)
53	Dr. Babar Ahmad	Professor	(N.D)	--	(N.F)	(N.M.P)
54	Dr. Mohd Hanief	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
55	Dr. Mohd. Shafi Charoo	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
56	Dr. Anjana Kak	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
57	Er. Saad Parvez	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
58	Dr. Sheikh Shahid Saleem	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
59	Dr. Mohd.	Assistant	(N.D)	--	(N.F)	(N.M.P)

	Mursaleen	Professor				
60	Dr. Majid Hamid Koul	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
61	Dr. Mukund Dutt Sharma	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
62	Dr. Noor Zaman Khan	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
63	Dr. Mohammad Mohsin Khan	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
64	Dr. Harveer Singh Pali	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
65	Dr. Abhijit Dey	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	(N.M.P)
66	Dr. Manoj Kumar	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
67	Dr. Yashwant Mehta	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
68	Dr. Atikur Rehman	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
69	Dr. Geetanjali	Associate Professor	(N.D)	(N.F.C.V)	(N.F)	(N.M.P)
70	Dr. Kali Charan Sabat	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
71	Dr. Irfan Samad Wani	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
72	Dr. Srinibash Misra	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
73	Dr. Mohd. Noor Salam Khan	Professor	(N.D)	--	(N.F)	(N.M.P)
74	Dr. Fasil Qayoom Mir	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
75	Dr. Mushtaq Ahmed	Associate	(N.D)	--	(N.F)	(N.M.P)

	Rather	Professor				
76	Dr. Tanveer Rasool Dar	Assistant Professor	(N.D)	--	(N.F)	(N.M.P)
77	Dr. Malik Parvez	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
78	Dr. B. Krishna Srihari	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
79	Dr. Kurella Swamy	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
80	Dr. Shashikant Kumar	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
81	Dr. Roohie Naaz	Professor	(N.D)	--	(N.F)	(N.M.P)
82	Dr. Mohd. Ahsan Chesti	Assistant Professor	(N.D)	--	(N.F)	(N.M.P)
83	Dr. Shaima Qurshi	Assistant Professor	(N.D)	--	(N.F)	(N.M.P)
84	Dr. Ranjeet Kumar Rout	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
85	Dr. Shabir Ahmad Sofi	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	(N.M.P)
86	Mrs. Arooj Nisar	Assistant Professor	(N.D)	--	(N.F)	(N.M.P)
87	Dr. Tahir Ahmad Wani	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
88	Dr. Jaya Shrivastava	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
89	Dr. Kowser Majid	Professor	(N.D)	--	(N.F)	(N.M.P)
90	Dr. Tabsum Ara	Professor	(N.D)	--	(N.F)	(N.M.P)
91	Dr. Shakel Ahmed Shah	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
92	Dr. Javied	Associate	(N.D)	--	(N.F)	(N.M.P)

	Ahmed Bandy	Professor				
93	Dr. Hamida Tu-Nisa Chesti	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
94	Dr. Mohammadd Aslam	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
95	Dr. Maktendar Shrikant	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
96	Dr. Ravi Kumar	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
97	Dr. Jignesh Kumar Vasant Bhai	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
98	Dr. Mohd. Ikram	Professor	(N.D)	--	(N.F)	(N.M.P)
99	Dr. Seemin Rubab	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
100	Dr. Prince Ahmed Gania	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
101	Dr. Mohd. Ashraf Shah	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
102	Dr. Gh. Rasool Khan	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
103	Dr. Vijay Kumar	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
104	Dr. Mohammad Zubair Ansari	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
105	Dr. Harkirat Singh	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
106	Dr. Abdul Liman	Professor	(N.D)	--	(N.F)	(N.M.P)

107	Dr. Niyaz Ahmad Sheikh	Professor	(N.D)	--	(N.F)	(N.M.P)
108	Dr. Hakim Tanveer Jalal	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
109	Dr. Zamrooda Jabeen	Associate Professor	(N.D)	--	(N.F)	(N.M.P)
110	Dr. Mehraj Ahmad Lone	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
111	Dr. Ujwal Sureshrao Warbhe	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--
112	Dr. Rameez Raza	Assistant Professor	(N.D)	(N.F.C.V)	(N.F)	--

Annexure-VII (Details of the faculties who have not returned the books and liable for the fine)

S. No	Name and department	Accession No	Date of Issue	Date of Return/ Date of Reissue	Due date of return (6 months)	Date of Audit	No. of days since due date of return as on 01/01/2021 (Re.1 fine for each day)
1.	Dr. Mohd Yousuf Shah Civil Engineering	28887	13-06-2013	22-01-2021	12-12-2013	01-02-2021	2608
2.		44734	13-06-2013	22-01-2021	12-12-2013	01-02-2021	2608
3.		18461	13-06-2013	22-01-2021	12-12-2013	01-02-2021	2608
4.		29460	20-06-2013	22-01-2021	19-12-2013	01-02-2021	2601
5.		64023	10-09-2018	22-01-2021	09-03-2019	01-02-2021	695
6.		62112	10-09-2018	22-01-2021	09-03-2019	01-02-2021	695
7.		64775	10-09-2018	22-01-2021	09-03-2019	01-02-2021	695
8.		73552	10-09-2018	22-01-2021	09-03-2019	01-02-2021	695
9.	Dr. Mohd Shafi Mir Civil Engineering	34830	07-08-2012	22-01-2021	06-02-2013	01-02-2021	2917
10.		53793	11-07-2014	22-01-2021	10-01-2015	01-02-2021	2214
11.		71175	22-07-2014	22-01-2021	21-01-2015	01-02-2021	2203
12.		67131	26-03-2015	22-01-2021	25-09-2015	01-02-2021	1956
13.		62733	22-10-2019	22-01-2021	21-04-2020	01-02-2021	286
14.		37429	22-10-2019	25-01-2021	21-04-2020	01-02-2021	286
15.		27561	22-10-2019	25-01-2021	21-04-2020	01-02-2021	286
16.		35390	22-10-2019	25-01-2021	21-04-2020	01-02-2021	286
17.		2717J	22-10-2019	25-01-2021	21-04-2020	01-02-2021	286
18.		59259	22-10-2019	25-01-2021	21-04-2020	01-02-2021	286
19.	Dr. Manzoor Ahmad Tantary Civil Engineering	41420	26-06-2015		25-12-2015	01-02-2021	1865
20.		29047	26-06-2015		25-12-2015	01-02-2021	1865

21.	Dr. Malik Parveez Chemical Engineering	26661	24-08-2015		23-02-2016	01-02-2021	1805
22.	Dr. Kousar Majid Chemistry	68621	11-05-2009		10-11-2009	01-02-2021	4101
23.		49629	2-11-2010		01-05-2011	01-02-2021	3564
24.		52555	2-11-2010		01-05-2011	01-02-2021	3564
25.		68286	9-01-2012		07-07-2012	01-02-2021	3131
26.		53242	09-01-2012		07-07-2012	01-02-2021	3131
27.	Dr. Neyaz Ahmad Sheikh Mathematics	22421	20-06-2013	22-01-2021	19-12-2013	01-02-2021	2601
28.		22420	20-06-2013	22-01-2021	19-12-2013	01-02-2021	2601
29.		62105	20-06-2013	22-01-2021	19-12-2013	01-02-2021	2601
30.		69536	20-06-2013	22-01-2021	19-12-2013	01-02-2021	2601
31.		61849	20-06-2013	22-01-2021	19-12-2013	01-02-2021	2601
32.		22417	20-06-2013	22-01-2021	19-12-2013	01-02-2021	2601
33.		22418	20-01-2013	22-01-2021	19-07-2013	01-02-2021	2754
34.		69525	10-10-2013	22-01-2021	09-04-2014	01-02-2021	2490
35.	Dr. Abid Bazaz Electrical Engineering	72672	27-05-2013	22-01-2021	26-11-2013	01-02-2021	2624
36.		63941	27-05-2013	22-01-2021	26-11-2013	01-02-2021	2624
37.		70832	20-08-2013	22-01-2021	19-02-2014	01-02-2021	2539
38.		53685	20-08-2013	22-01-2021	19-02-2014	01-02-2021	2539
39.		56695	07-02-2017	25-01-2021	06-08-2017	01-02-2021	1275
40.		47586	07-02-2017	25-01-2021	06-08-2017	01-02-2021	1275
41.		70810	07-02-2017	25-01-2021	06-08-2017	01-02-2021	1275
42.	Dr. Aijaz Ahmad Zargar Electrical Engineering	59962	15-06-2009	20-01-2021	14-12-2009	01-02-2021	4067
43.		70446	15-06-	20-01-	14-12-	01-02-	4067

			2009	2021	2009	2021	
44.		41259	16-06-2009	20-01-2021	15-12-2009	01-02-2021	4066
45.		47368	20-08-2009	20-01-2021	19-02-2010	01-02-2021	4000
46.	Dr. M D Mufti Prof. Electrical Engineering	61101	10-08-2018	21-01-2021	09-02-2019	01-02-2021	723
47.		3028	17-10-2018	21-01-2021	16-04-2019	01-02-2021	657
48.		46277	17-10-2018	21-01-2021	16-04-2019	01-02-2021	657
49.		60544	17-10-2018	21-01-2021	16-04-2019	01-02-2021	657
50.		59150	17-10-2018	21-01-2021	16-04-2019	01-02-2021	657
51.		61235	17-10-2018	21-01-2021	16-04-2019	01-02-2021	657
52.		25366	17-10-2018	21-01-2021	16-04-2019	01-02-2021	657
53.		33937	17-10-2018	21-01-2021	16-04-2019	01-02-2021	657
54.		63566	25-04-2019	21-01-2021	24-10-2019	01-02-2021	466
55.		1517	21-10-2019	21-01-2021	20-04-2020	01-02-2021	287
56.		2195	13-11-2019	21-01-2021	12-05-2020	01-02-2021	265
57.		3050	13-11-2019	21-01-2021	12-05-2020	01-02-2021	265
58.		2100	13-11-2019	21-01-2021	12-05-2020	01-02-2021	265
59.		56223	13-11-2019	21-01-2021	12-05-2020	01-02-2021	265
60.		69441	10-12-2019	21-01-2021	09-06-2020	01-02-2021	237
61.	Dr. Mohd Noor Salam Khan Chemical Engineering	62416	29-08-2018		28-02-2019	01-02-2021	704
62.		41278	27-02-2008		26-08-2008	01-02-2021	4542
63.	Dr. Nazir Ahmad Sheikh Mechanical Engineering	72156	8-03-2012		07-09-2012	01-02-2021	3069
64.		58481	8-03-2012		07-09-2012	01-02-2021	3069
65.		64684	5-06-2021		04-12-2021	01-02-2021	-306
66.		63467	7-02-2013		06-08-	01-02-	2736

					2013	2021	
67.		64371	7-02-2013		06-08-2013	01-02-2021	2736
68.		69159	30-06-2014		29-12-2014	01-02-2021	2226
69.		64624	30-06-2014		29-12-2014	01-02-2021	2226
70.		70472	8-08-2014		07-02-2015	01-02-2021	2186
71.		70432	8-08-2014		07-02-2015	01-02-2021	2186
72.		71487	8-08-2014		07-02-2015	01-02-2021	2186
73.		78938	10-12-2015		09-06-2016	01-02-2021	1698
74.		78525	10-12-2015		09-06-2016	01-02-2021	1698
75.		79138	9-01-2020		08-07-2020	01-02-2021	208
76.	Dr. Mohd Ashraf Shah Physics	59830	21-01-2008		20-07-2008	01-02-2021	4579
77.		194j	01-04-2013		30-09-2013	01-02-2021	2681
78.		69226	15-04-2014		14-10-2014	01-02-2021	2302
79.		72403	15-04-2014		14-10-2014	01-02-2021	2302
80.		72405	15-04-2014		14-10-2014	01-02-2021	2302
81.		76839	8-12-2018		07-06-2019	01-02-2021	605
82.		76742	8-12-2018		07-06-2019	01-02-2021	605
83.		597	11-06-2019		10-12-2019	01-02-2021	419
84.		76953	16-12-2019		15-06-2020	01-02-2021	231
85.	Dr. S. Rubab Physics	70717	02-04-2009		01-10-2009	01-02-2021	4141
86.		36964	02-04-2009		01-10-2009	01-02-2021	4141
87.		66365	31-07-2012		30-01-2013	01-02-2021	2924
88.		74332	08-07-2013		07-01-2014	01-02-2021	2582
89.		67038	20-08-2015		19-02-2016	01-02-2021	1809
90.		2607	23-03-2019		22-09-2019	01-02-2021	498
91.		68706	23-03-2019		22-09-2019	01-02-2021	498

92.		32473	23-03-2019		22-09-2019	01-02-2021	498
93.		54151	23-03-2019		22-09-2019	01-02-2021	498
94.	Dr.Saad Parviz Mechanical	69067	24-10-2009		23-04-2010	01-02-2021	3937
95.		63943	04-03-2010		03-09-2010	01-02-2021	3804
96.		60726	04-03-2010		03-09-2010	01-02-2021	3804
97.		70658	27-05-2013		26-11-2013	01-02-2021	2624
98.		67284	27-05-2013		26-11-2013	01-02-2021	2624
99.	Dr. Zamrooda Jabeen Mathematics	79114	18-05-2016		17-11-2016	01-02-2021	1537
100.		79227	18-05-2016		17-11-2016	01-02-2021	1537
101.	Dr. Mohd Marouf Wani Mechanical Engineering	25162	15-03-2007		14-09-2007	01-02-2021	4889
102.		18524	22-11-2010		21-05-2011	01-02-2021	3544
103.	Dr. Ravi Kumar Asstt. Prof. Chemistry	69755	19-02-2019		18-08-2019	01-02-2021	533
104.		80349	19-02-2019		18-08-2019	01-02-2021	533
105.	Dr. Sheikh Aamir Ahsan Asstt. Prof. ECE	77983	23-10-2019		22-04-2020	01-02-2021	285
106.	Prof Tanveer Jal Prof Mathematics	80027	17-08-17	22-01-2021	16-02-2018	01-02-2021	1081
107.		1948	14-11-2019	22-01-2021	13-05-2020	01-02-2021	264
108.		35306	14-11-2019	22-01-2021	13-05-2020	01-02-2021	264
						Total	201849