

Audit and Inspection Report on audit of office of the National Institute of Technical Teacher Training And Research, (NITTTR), Sector-26 Chandigarh, for the year 2022-23.

Part I: (Introduction)

National Institute of Technical Teacher's Training and Research Sector 26, Chandigarh formally known as Technical Teacher's Training Institute (TTTI) was established in 1967 with collaboration of Royal Netherland Government (up to 1974) to meet requirement of Technical Teacher's Training for growth and development of Polytechnic in the Northern Region of Country. The Institute was renamed as National Institute of Technical Teachers Training and Research (NITTTR) in the year 2003. The institute has been recognized as a Research Centre in Punjab University Chandigarh in 2006 for pursuing work leading Doctorate of Philosophy i.e. Ph.D.

The Activity of Institute and Training Programme is in Curriculum Development Instruction Material Development, Research and Development, Extension Services Consultancy in Technical Education and Technology areas.

Charge:

The charge of the office was held by the following officers during the period covered under audit:

Sr. No.	Name (S/Sh.)	Designation	Period	
			From	To
1.	Dr. S. S. Pattnaik	Director	01.04.02022	28.02.2023
2.	Dr. Bholu Ram Gurjar	Director	01.03..2023	till date

The charge of the post of DDO was held by Dr. Hemant Sood during the period covered under audit:

Contact Details: National Institute of Technical Teacher's Training & Research is situated in Sector 26 Chandigarh having telephone No. 0172-2792369, 2759501 and email: director@nitttrchd.ac.in and diroffice@nitttrchd.ac.in.

Audit Objectives:

The main thrust areas of audit were:

- Activities are being conducted as per the government rules while performing duties, deficient, if any;
- Purchases and payments of other office/establishment are as per government rules/notifications;
- To ensure proper maintenance of records by the different sections/departments and deficiency, if any;

- Whether the notifications issued by Central Government/Ministry of Education (GoI) were implemented.
- To review whether the monitoring mechanism was in place and effective and there was adequacy of internal control system and internal audit system etc.

Scope of Audit:

Following records maintained by the NITTER were examined under audit:-

- Records related with grants and expenditure.
- Records of purchase and disposal of articles in the department, notifications issued by Central Government/Ministry of Education (GoI).
- Utilization of Govt. Funds, funds provided for carrying out various schemes.
- Major records maintained by the different departments.

Risk Assessment:

Risk areas were mainly on implementation of terms and conditions mentioned in Grants and violation of any other Government Rules.

Audit Methodology:

Review of records as made available by the Auditee unit. These documents include grant files, purchase files, payment vouchers etc.

The position of Budget Allotment and expenditure of last three year was as follows-

Rs. in lakh

Year	Budget /Grant Allocation			Expenditure		
	Capital	Revenue	Total	Capital	Revenue	Total
2020-21	444.00	4611.00	5055.00	310.08	3155.05	3465.13
2021-22	500.00	2700.00	3200.00	467.41	3384.43	3851.84
2022-23	1300	4150.00	5450	302.57	3852.91	4155.48

Audit and inspection report of the accounts of office of the National Institute of Technical Teachers Training and Research Sector 26 Chandigarh, for the year 2022-23 was conducted by an audit party comprising Sh. R.S. Mishra, Sr. Audit Officer Sh. Tejinder Pal Singh, Supervisor under the supervision of Smt. Paramjit Kaur Walia Sr. Audit Officer during 18.03.2024 to 02.04.2024.

Disclaimer:

The Inspection Report has been prepared based on information/record furnished and made available by the office of the National Institute of Technical Teacher’s Training and Research

Sector 26, Chandigarh. O/o the Principal Director of Audit (Central) Chandigarh disclaims any responsibility for any misinformation and/or non-information on the part of the Auditee.

Internal Audit: Internal Audit of the department was conducted during the period of audit.

Audit Fee: As per norm under CAG's DPC Act 1971, audit of the office of the office of Director NITTTR Chandigarh was conducted under section 19 (2) (3) and 20 (1) of the act, audit fees to be paid by the audit entity an amounting to Rs. 183400/- (9170X10X2)

PART-II

(Audit Findings)

PART-II-(A)

(Significant Audit Findings)

-Nil-

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-1281005

Para-1: Non recovery of Excess expenditure incurred on Consultancy and sponsored projects

Rule 60 Control of expenditure against grant/appropriation and ultimate responsibility of the authority administering it. The Accounts Officer shall report to the Head of the Department concerned immediately on the first appearance of any disproportionate expenditure, particularly in respect of recurring items of expenditure under any grant or appropriation or a primary unit of appropriation thereof. However, the authority administering a grant/appropriation is ultimately responsible for the control of expenditure against the grant/appropriation and not the Accounts officer. Sponsored and Consultancy projects are being done by the different departments of National Institute of Technical Teachers Training and Research (NITTTR), sector -26, Chandigarh.

During test check of records of National Institute of Technical Teachers Training and Research for the period 2022-23, it was noticed that in following consultancy and sponsored projects expenditure amounting to Rs. 1648625/- (164370+1484255) were incurred in excess of funds received for the same from the funding agencies but the same has not been recovered till date:

Consultancy projects:

Sr. no.	Particulars	Outstanding amount as on 31.3.2023	Outstanding amount prior to 1.4.2020
1	CP-112	6976	6976
2	CP-12 (ETV)	1257	0

3	CP-47	179	179
4	CP-49	128271	128271
5	CP-51	2813	2813
6	CP-81	12214	12214
7	L-2-21	9000	0
8	P-122	3600	3600
9	TEQIP-II 1.3.7	60	60
	TOTAL	164370	154113

Sponsored projects:

Sr. no.	Particulars	Outstanding amount as on 31.3.2023	Outstanding amount prior to 1.4.2020
10	PDA-22	139387	14305
11	SP-09	363126	363126
12	SP-10	11839	21839
13	SP-11 (EDIC)	5665	15665
14	SP-13	13566	23566
15	SP-17 Civil	574466	574466
16	SP-23 (ETV)	272075	0
17	SP-ICT-50(EDIC) DST	80131	80131
18	TDS SP 18	24000	24000
	TOTAL	1484255	1117098

Perusal of record further revealed that most of the expenditures (except Sr. No.7 and 16) were incurred prior to the period 31.3.2020. Efforts needs to be made to recover the above said amounts from the respective consultancy/sponsored agencies.

On being pointed Institute stated that matter will be looked into and reply will be given after examining the records. Final reply awaited.

Reference Number: OBS-1281007

Para 2: Shortage of Staff

National Institute of Technical Teachers Training and Research (NITTTR), Chandigarh has been established by the Ministry of Education, Government of India in the year 1967 to meet the requirements of training technical teachers for the growth and development in the country especially focusing on the northern region. Presently the Institute is offering services in the fields of Engineering and Technology, Entrepreneurship Development, Rural Development, curriculum development, Education and Educational Management, Media Engineering etc. The institute undertakes a wide spectrum of activities that encompasses: Education and Training Programmes, Curriculum Development, Instructional Material Development, Research and Development, Extension Services, industry institute interaction, Consultancy in Technical Education and Technology areas. The institute has various international and national collaborations to its accolade.

During test check of records of National Institute of Technical Teachers Training and Research for the period 2022-23, it was noticed that there was shortage of staff in the institute till date as detailed below:

Sr.no.	Category	Sanctioned strength	Men in position	vacancy
1	Faculty	65	46	19
2	Sr. Administrative and technical staff (Group A)	15	12	03
3	Sr. Administrative and technical staff (Group B)	34	13	21 (17 filled through outsource)
4	Jr. Administrative and technical Staff (Group C)	134	70	64 (59 filled through outsource)
	TOTAL	248	141	107 (76 filled through outsourcing)

As evident from above, Institute had shortage of staff in spite of being pointed out in previous audit,

On being pointed out, Institute stated that the matter will be looked into and reply will be given after examining the records. Final reply awaited.

Reference Number: OBS-1281010

Para 3: Non-starting of work “Construction of 9-residential Houses” (Type VI-3 no., Type V-3 no., Type IV-3 no.)

National Institute of Technical Teachers Training & Research (NITTR) has signed a Memorandum of understanding with CPWD on 8.3.2022 to carry out the entire planning and designing of 9-residential Houses (Type VI-3 no., Type V-3 no., Type IV-3 no.) on 8.3.2022 after receipt of preliminary estimates from Central Public Works Department (CPWD), Chandigarh amounting to Rs. 6,43,21,100 for construction of 9-residential Houses.

During test check of records of National Institute of Technical Teachers Training and Research for the period 2022-23, it was noticed that an advance amounting to Rs. 64,32,110 was paid to CPWD on 11.08.2022. Further, perusal of record revealed that construction work has not been yet started as architectural drawings have not been finalized till date, which led to non-starting of construction work and may resultantly cost escalation.

Action may be taken to speed up the work so as to avoid cost escalation, on being pointed out, Institute stated that the matter will be looked into and reply will be given after examining the records. Final reply awaited.

Reference Number: OBS-1281011

Para 4: Loss of revenue due to vacant accommodation in NITTTR Campus

Rule 15 (1) of the General Financial Rules, 2017 regarding Rents of buildings and lands provides that when the maintenance of any rentable building is entrusted to a civil department, other than the Central Public Works Department, the Administrator or the Head of the Department concerned shall be responsible for the due recovery of the rent thereof.

During the test check of records maintained in the O/o Director, NITTTR, Sector-26, Chandigarh for the year 2022-23, it was noticed that the department has a number of residential accommodation of different categories in the Institute premises for allotment to the staff and faculties of the Institute but a number of such accommodations remained vacant till date as given below:-

Status of Vacant Houses which are not occupied as on 22.03.2024

House No.	Period	Type
<i>Sector – 26 Houses</i>		
E-4	01.06.2022 to 22.03.2024	I
E-9	02.07.2021 to 22.03.2024	I
27	13.07.2023 to 22.03.2024	IV

28	17.10.2023 to 22.03.2024	IV
20	09.01.2024 to 22.03.2024	III
<i>Sector – 29 Houses</i>		
59-B	20.12.2023 to 22.03.2024	II
61-B	04.09.2020 to 22.03.2024	III
62-B	17.10.2017 to 22.03.2024	III
62-A	13.10.2023 to 22.03.2024	III
63-B	24.09.2021 to 22.03.2024	III
63-A	30.06.2023 to 22.03.2024	III
64-B	08.12.2015 to 22.03.2024	III
65-A	10.01.2024 to 22.03.2024	III
65-B	16.05.2016 to 22.03.2024	III
66-B	13.05.2016 to 22.03.2024	III
66	07.02.2024 to 22.03.2024	III
67-B	19.07.2021 to 22.03.2024	I
68-A	29.07.2022 to 22.03.2024	I
68-B	15.02.2024 to 22.03.2024	I
69-B	13.02.2024 to 22.03.2024	I
69-A	12.07.2023 to 22.03.2024	I
70-B	11.09.2023 to 22.03.2024	I
71	08.01.2024 to 22.03.2024	I
71-B	10.12.2021 to 22.03.2024	I
72-A	29.02.2024 to 22.03.2024	I
73-B	19.01.2024 to 22.03.2024	II
<i>Sector – 42 Houses</i>		
1309-C	29.07.2022 to 22.03.2024	IV
1321-C	16.12.2022 to 22.03.2024	III

1321-B	16.12.2022 to 22.03.2024	III
1321-A	16.12.2022 to 22.03.2024	III
1321	16.12.2022 to 22.03.2024	III
1320-B	16.12.2022 to 22.03.2024	III
1320-A	16.12.2022 to 22.03.2024	III
1320	16.12.2022 to 22.03.2024	III
1319-C	16.12.2022 to 22.03.2024	III
1319-B	16.12.2022 to 22.03.2024	III
1319-A	16.12.2022 to 22.03.2024	III
1318-C	16.12.2022 to 22.03.2024	III
1318-B	16.12.2022 to 22.03.2024	III
1318-A	16.12.2022 to 22.03.2024	III
1318	16.12.2022 to 22.03.2024	III

It is clear from the above that 41 houses remaining vacant till date, the department has suffered not only loss on account of license fees but also has to pay House Rent Allowance to the eligible staff, similar irregularity was also pointed out in para 4 of LAR 2020-22, On being pointed out, Institute stated that the matter will be looked into and reply will be given after examining the records. Final reply awaited.

Reference Number: OBS-1281012

Para 5: Diversion of Staff as posted in MHRD

As per Rule 21 of GFR 2017, every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Among the principles on which emphasis is generally laid are the following:-

- (i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be prima facie more than the occasion demands.

During test check of purchase records of office of the NITTTR, Sector 26, Chandigarh for the year 2022-23, it was noticed that one staff member of NITTTR was posted in MHRD

continuously from last two years, whereas posts are vacant in NITTTR, thus leading to diversion of staff and diversion of salary to the extent of Rs.701238/-. Similar irregularity was also pointed out in vide para no. 5 of LAR 2020-22. The details of salary paid is as following:

Period	Staff	Salary Paid
June 2021 – March 2022	Deepak	284634
April 2022 –March 2023	Deepak	416604
	Total	701238

On being pointed out, Institute stated that the matter will be looked into and reply will be given after examining the records. Final reply awaited.

Reference Number: OBS-1281013

Para 6: Loss of Interest due to keeping surplus funds in Saving Account and non-recovery of bills receivables

During test check of minimum cash balance balances in respect of Canara Bank, Axis Bank, Indusind Bank and SBI Bank and PNB, it has been noticed that Institute is keeping huge balances in saving accounts of the above banks as detailed below:-

MONTH	2020-21	2021-22	2022-23
APRIL	₹ 6,56,88,858	₹ 1,94,46,923	₹ 11,80,13,233
MAY	₹ 5,13,11,335	₹ 3,32,84,850	₹ 10,07,90,264
JUNE	₹ 4,53,40,938	₹ 3,11,88,554	₹ 7,79,04,139
JULY	₹ 5,00,21,956	₹ 3,35,16,581	₹ 4,41,52,253
AUGUST	₹ 5,39,61,763	₹ 5,44,14,124	₹ 6,51,71,721
SEPTEMBER	₹ 5,89,15,232	₹ 6,30,19,720	₹ 7,21,99,805
OCTOBER	₹ 5,83,98,474	₹ 7,23,05,279	₹ 12,30,00,368
NOVEMBER	₹ 4,53,80,177	₹ 6,41,03,670	₹ 6,42,15,115
DECEMBER	₹ 6,66,75,461	₹ 6,40,42,079	₹ 6,70,52,067
JANUARY	₹ 5,77,70,378	₹ 4,57,69,619	₹ 10,56,90,648
FEBRUARY	₹ 4,13,77,149	₹ 4,45,02,517	₹ 17,87,48,328
MARCH	₹ 4,28,13,210	₹ 4,93,91,354	₹ 17,97,44,367

Perusal of the table revealed that balances ranging from 4.14 crore to 6.67 crore during 2020-21; 1.94 crore to 7.23 crore during 2021-22 and 4.42 crore to 17.97 crore during 2022-23 were kept idle in saving accounts. Had these amounts been kept in fixed deposit/auto swap, Institute could have earned more interest.

Reasons for retaining huge balances in saving bank accounts even after making all expenditure of the month may be stated to audit, department was requested to verify the facts and figures in response to which department has supplied the attested copies of minimum balances but information related to July 2020, August 2020, February 2021 related to PNB has not been included in the above figures.

Besides above, action needs to be taken to recover the outstanding bill receivable for the year 2021-22 and 2022-23 data for which has not been provided.

On being pointed out, Institute stated that the matter will be looked into and reply will be given after examining the records. Final reply awaited.

Reference Number: OBS-1281284

Para 7: Non disposal of Moisture Density Gauge despite of payment of Rs.5.90 lakh.

Grants should be drawn and disbursed only if it is required for immediate purpose. During test check of records, it has been noticed that the The NITTR had paid an amount of Rs.590000/- in September 2022 to Avantech Engineering Consortium Pvt. Ltd. for disposal of Nuclear Moisture Density Gauge (Make Humboldt, USA Model;HS-5001 Ez Sr. No. 7468) lying in the department. The said Nuclear Moisture is still lying in the department and has not been disposed even after elapse of more than 18 months of payment. Keeping such nuclear item idle for so long period may be dangerous for health also. it may also stated why the amount was paid in advance without including any time frame clause for disposal.

On being pointed out department stated that reply will be supplied after verification of record. Final reply awaited.

Reference Number: OBS-1281343

Para 8: Non providing the fee Collected and expenditure incurred in training Provided in Private Colleges/Institutes

As per norms of Course fee, Boarding and Lodging guidelines for NITTTR Chandigarh fee ranging Rs.30,000 to 100000 was chargeable for conducting training programmes in Private college and Institutions.

During test check of records and information provided by the Department, it has been stated that during the period 2017-18 to 2019-20 total 136 training programmes were conducted out of the campus of the institute. Out of these, 29 training were conducted in private colleges. In the absence of recovery, Institute has not recovered at least 870000/- (29X 30000) from these institutions.

No record or information related to fee actually due, actual collection of fee against due amount of fee, actual expenditure incurred on conducting these training programme has been provided to audit.

information regarding authority competent to relax the recovery of fee from private institutions and whether the same was exercised' has also not been provided to audit

Information regarding 'if any officer travelled in higher class than entitled during these training programme have also not been provided.

On being pointed out, Institute stated that the matter will be looked into and reply will be given after examining the records. Final reply awaited.

Reference Number: OBS-1281516

Para 9: Non maintenance of Security Deposit register.

Security Deposit is collected from student in the education institution. On completion of study or on leaving the Institute, the depositor has to refund Depositor, the deposited money. A register of deposit was required to be maintained in this regard to check and verify whether that the amount was actually deposited and have not been refunded before. If the Deposit is not claimed within three year of its due date it should be lapsed to the Institute.

In NITTTR Security Deposit @ Rs.7000/- is being collected from each student at the time of admission but no register of Security Deposit is being maintained. Due to non maintenance of proper record, the Institute is not in position to state that how much deposit was deposited in a particular year as security deposit, what amount was claimed and refunded, what unclaimed amount is lying in the institute from more than three year and liable to be lapsed to the NITTTR.

In this regard it is also added that cases of non- return of security deposit and return of double/ duplicate Security Deposit cannot be ruled out.

On being pointed out, Institute stated that the matter will be looked into and reply will be given after examining the records. Final reply awaited.

Reference Number: OBS-1281702

Para 10: Loss of Library books

Rule 215 of GFR provides that Physical verification of Library books. (i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done. Rule 215 (ii) Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable

provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs. 1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.

During test check of records of office of the NITTTR, Sector 26, Chandigarh for the year 2022-23, it was noticed that there were more than 50000 books in the Library and during physical verification of year 2022-23, it was noticed 329 books having money value of Rs.135968.40 were lost/found missing which is in excess of permissible limit of Rule 215 (ii). Further lost books include 22 books which has value more Rs. 1000/- (184,206,207,213,216,217,218,225,227,229,233 to 238,263,271,283, 298,324 and 326) but no action has been taken to investigate these books as required under Rule 215 (ii) which is in contradiction to Rules of GFR.

On being pointed out department replied that matter will be after verification of record. Final reply awaited.

Reference Number: OBS-1281790

Para 11: Non refund of unspent amount of Unnat Bharat Abhiyan

Unnat Bharat Abhiyan introduced in 2017. A some of amount 5 lakh grant was issued to the department during 2017-18 for the scheme. During test check of records in the office of Director NITTTR Chandigarh it has been noticed that out of Rs.5.00 lakh provided in 2017-18 Rs.2,94,457, is still lying with the institute. Neither any amount from the grant has been utilized after March 2022 nor same has been returned to the source Department/Ministry. Non refund of fund is resulting into blockade of fund. On being pointed out, Institute stated that the matter will be looked into and reply will be given after examining the records. Final reply awaited.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Period	Para no.	Title of Para	Remarks of audit party
2002-03	2	Outstanding advance payments Rs. 19.27 lakh	Compliance awaited, para stands.
2013-14	6	Difference in assets in the register of fixed asset and B/S	From the supporting documents, difference could not be reconciled, para stands
2016-17	2	Adjustment of expenditure of previous year(s) from grants of subsequent years	Point relates to certification audit, will be considered for

		against the terms & conditions of release of grant Rs. 14 crore	settlement after certification audit, para stands.
	5	Compliance of AICTE guidelines in respect of Career Advancement	Incomplete reply as reply to Sr. no. ii and iii not furnished, Para stands.
	7	Insurance of the properties of the Institute	Para settled.
2017-18	1	Loss on account of payment made to the contractor due to non being able to defending the case regarding cancellation of contract for construction of New Administrative block and Hostel – Rs. 78.00 Lakh	Reply of letter no. NITTTR/Legal/12413 dated 27.10.2017 vide which matter was taken up with NBCC for discount preferably for more than 50% not furnished to proceed further in the matter, para stands.
2018-19	7	Acute shortage of Staff.	Latest position incorporated in OBS- 1281007, para deleted from here
2019-20	2	Lapses in Memorandum of Understanding between the Institute and BSNL endangering the interests of the institute. No provision for refund of Interest on advance payment. No clause for penalty of delayed execution of work.	Compliance not shown, para stands.
	3	Non identification of Lapsed Deposits lying in the form of Sponsored/ Consultancy Projects	Para stands.
	4	Expenditure on Sponsored/Consultancy Projects in excess of the funds received.	Latest position incorporated in OBS-1281005, para deleted from here
	5	Idle lying of Vehicle No. CH01G1-1251	Compliance awaited, para stands
	6	Non settlement of accounts of Deposit Works	Compliance awaited, para stands
	7 A	Non auction of Unserviceable, Obsolete and Condemned articles	Para settled.

	7 B	Non conducting of Physical verification of Consumables	Para settled.
	8	Improper maintenance of Service Books	Para settled.
2020-22	1	Non accountal of receipt in cash book	Final action awaited, para stands
	2	Renovation of Type III (15 houses) and Type IV (8 houses), 23 Nos. faculty houses of NITTR at Sector 42, Chandigarh	Due to deficit supporting documents, para could not be considered for settlement.
	3	Short deduction of TDS u/s 194C	Para settled.
	4	Loss of revenue to the tune of Rs.181830/- due to vacant accommodation in NITTR Campus	Latest position incorporated in OBS- 1281011, para deleted from here
	5	Diversion of Staff as posted in MHRD	Latest position incorporated in OBS-1281012, para deleted from here
	6	Auction of E-waste	Documents in support of reply not furnished, para stands
	7	Non deposit of performance security on time	Reply is not to the point raised in para, para stands
	8	Non auction of Unserviceable, Obsolete and Condemned articles	Para settled.
	9	Non- GeM purchase from local Market	Irregularity still going on, para stands.
	10	Rush of expenditure in the month of March, 2022	Para settled.
	11	Non accountal of stock/scrap received on completion of Renovation of Old Hostel (Chander Shekhar Hall)	Para settled.
	12	Non-accountal of credits/receipts in the receipt Head of Institute amounting Rs.21.32 lakh	Compliance not shown, para stands.

PART-IV (Best Practice)

-Nil-

PART-V (Acknowledgement)

Audit acknowledges the assistance and cooperation extended by the office of **the Director, National Institute of Technical Teachers Training & Research Chandigarh** and all the staff for smooth conducting of audit. All the records/information were produced to audit. The audit observations raised during audit were discussed and accepted. Reply/clarification on observations issued were also received and incorporate in the inspection report.

Sr. Audit Officer