

**Inspection Report on the audit of office of the NATIONAL INSTITUTE OF TECHNOLOGY,  
SRINAGAR for the year 2022-23**

**PART-I- (Introduction)**

National Institute of Technology (NIT) Srinagar is an Autonomous Institute under the direct control of the Ministry of Education, 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 Education, Government of India and University Grants Commission (UGC). The Institute is spread over 67 acres of land with seven boy's 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 M.Tech. & Ph.D.

The main objectives of the NITs as per the Act are as follows:- to provide for instructions and research for the advancement of learning and dissemination of knowledge in such branches of engineering and technology, management, education, sciences and arts, as the Institute may think fit; to establish, maintain and manage halls and hostels for the residence of students; to institute academic and other posts with the prior approval of the Central Government, and to make appointments thereto; to deal with any property belonging to or vested in the Institute in such manner as the Institute may deem fit for advancing the objects of the Institute; to cooperate with educational or other institutions in any part of the world having objects wholly or partially similar to those of the Institutes by exchange of teachers and scholars and generally in such manner as may be conducive to their common objects; to undertake consultancy in the areas or disciplines relating to the Institute etc.

The Institute imparts 4years Bachelors programme in Engineering and 2 years programme on Higher Engineering Degree. The aim here is to be in touch with the alumni of NIT SRINAGAR and other recruitment officials to get the much-needed help for the smooth functioning of placement cell of NIT SRINAGAR. It also aims to achieve excellence in imparting technical education and conducting research on problems relevant to the region.

The audit of office of the NIT, Srinagar for the period 2022-23 was conducted by an audit party headed by Sh. Satprakash, Assistant Audit Officer and assisted by Sh. Madan Lal Verma, Supervisor under the supervision of Sh. Rakesh Pandit, Sr. Audit Officer from from 04.05.2023 to 18.05.2023.

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

The post of the Registrar was held by Dr. Syed Kaiser Bukhari for the FY 2022-23.

**Allocation/Expenditure**

(Amount in crore)

Year	Opening Balance	Grants received	Total	Expenditure	Balance
2020-21	39.63	138.16	177.79	118.21	59.58
2021-22	59.58	119.54	179.12	139.69	39.43
2022-23	39.43	154.93	194.36	171.09	23.27

## **Risk Assessment**

- Income and Expenditure Statement
- Receipt and payment Account
- Engineering Department ( Construction wing)
- Centre Purchase Unit
- Store procurement and management
- Service records
- Internal control
- Discharge of statutory responsibilities
- Different schemes being implemented by the Ministry:

## **Scope of Audit**

Records related to Account Branch, Personal Branch, Purchase Branch, Engineering Branch, Library Branch Stationery Branch, and examination Branch.

## **Audit Objectives:**

- various statutory authorities of the Institute were functioning as per the Act and management of financial resources was efficient, based on proper assessment of requirements and in conformity with the applicable rules and regulations, planning, formulation and management of academic programmes and research activities was efficient, effective and based on proper assessment of requirement;
- human resource management of academic and non-academic staff was efficient;
- development of infra-structural facilities was adequate, utilized optimally and maintained effectively; and;
- effective internal control and monitoring system existed.

## **Audit Criteria**

The following audit criteria was used in the preparation of the report:

- Memorandum of Association 2001 of respective NITs; NIT Act 2007,
- First Statutes of the NITs of April 2009
- Guidelines of All India Council for Technical Education (AICTE), University Grants Commission (UGC), Minutes of meetings of various committees; Central Public Works Department Code; and
- General Financial Rules, 2017.

## **Audit fees Rs. 3,41,845/-**

- As per norms under CAG DPC act 1971, audit of the office of the Director, NIT Srinagar was conducted under section 19(2),(3) and 20(1) of the Act the audit fees is to be paid by the audit entity. The same upto date (2022-23) works out to Rs. 3,41,845/- which includes Rs. 185,955/- of previous years.

## **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 Director General of Audit (Central) Chandigarh disclaims any responsibility for any mis-information or non- furnishing of information on the part of the auditee unit.

The result of audit are embodied in succeeding paragraphs.

**PART-II**  
**(Audit Findings)**  
**PART-II-(A)**  
**(Significant Audit Findings)**

--Nil--

**PART-II-(B)**  
**(Other incidental Audit Findings)**

**Para:1 Blockade of funds to the extent of Rs 24.11 crore besides tardy implementation scheme under Prime Minister's Development Package (PMDP) resulted in unfruitful expenditure to the extent of Rs 64.24 crore**

In order to Upgradation and Modernization of the various activities under Prime Minister's Development Package (PMDP) scheme at NIT Srinagar, Government of India sanctioned an amount of Rs. 100 crore for implementation of these components under the scheme on the following which was to completed within period of 18 months from the date of start of the project.

- Modernization of hostel/mess,
- Modernization of medical facilities
- Upgradation of sports facilities
- Upgradation of WiFi enabled campus and computer services centre
- Smart class room
- Upgradation of institute library
- E-education Management
- Developing innovation incubation and entrepreneurship development centre

During check of the record of PMDP scheme, it was observed that out of the sanctioned amount the department had released an amount of Rs. 87 lakh for these works/schemes out of which only Rs. 64.24 crore had been spent by the department as per details shown below:

**(Rs. in crore)**

S.No.	Components	Funds utilized including PO issued	Actual fund utilized	Liability	In process
1	Modernization of Hostel/Mess	7.961	2.243	5.718	0
2	Modernization of medical facilities	0.771	0.771	0	0
3	Up gradation of sports facilities	11.36	11.36	0	0
4	Advanced data Centre, Wi-Fi enabled campus and Modernization of computer service Centre.	19.6949	19.6949	0	0.056
5	Smart class room	6.23	3	3.23	0
6	Up-gradation of Institute Library	10.4257	10.4257	0	0

7	E-Education Management system	1.2626	1.2626	0	0
8	Developing Innovation Incubation and Entrepreneurship Development Centre and CRFC	15.59	15.48	0.11	0
<b>Total</b>		<b>73.2952</b>	<b>64.2372</b>	<b>9.058</b>	<b>0.056</b>

From the above details it could be seen that the department had incurred only Rs. 64.24 crore and the balance amount to the extent of Rs. 22.76 crore remained as unutilized. The progress report of the PMDP scheme also indicates that the components under 'modernization of mess' and for 'smart class rooms the schemes had not been completed. In absence of the completion of the various works by the completion of the components in full, the expenditure on purchase of material and equipment in other categories of the scheme on advanced data Centres , wi-fi enabled campus and modernization of computer and services Centres and developing innovation incubation and entrepreneurship development Centre and CRFC could not be the utilized as such amount Rs. 64.24 crore resulted as unfruitful. The department had earned an amount of Rs 1.35 crore as interest thus totaling the unutilized amount to the extent of Rs.24.11 crore in the accounts of the department the reasons of which needs to be justified to audit denial of the very purpose of the PMDP schemes could not be fulfilled.

On being pointed out, no reply was furnished by the department. Final action is awaited.

**Reference Number: OBS-695329**

**Para:2 Non completion of ongoing works for construction of NIT Srinagar resulted into unfruitful expenditure of ₹ 39.15 crore besides cost overrun to the extent of ₹. 17.71 crore.**

As per Form 65 furnished by the furnished by CPWD for construction of various works in NIT Srinagar on account of works awarded by NIT Srinagar to CPWD. As per agreement the works were to be completed within specified time limit as deposit work. It was however seen that NIT Srinagar had deposited an amount of Rs .21.44 crore in favour of CPWD for the said work ending 31/3/2023. Out of advanced amount CPWD had incurred an expenditure of Rs. 39.15 crore as per details shown below as a result of which Rs. 17.71 crore had been spent in excess of the sanctioned amount at the end of March 2023 and work was not completed at the end of the 3/2023.

**(Amt in Rs.)**

S.No	Name of the work	Total amount of allotment	Total expenditure	Excess expenditure	Status of the work
1.	Construction of 1000 seated Tech. Auditorium	117021000	172597540	55576540	Work in progress
2.	Construction/ upgradation of sports facility in the campus	92366667	117968425	25601758	Work in progress

3.	Construction of Girls Hostel C +3.	5000000	100951829	95951829	Work in progress
	<b>Total</b>	<b>214387667</b>	<b>391517794</b>	<b>177130127</b>	

From the above details, it was observed that the work in all components had not been fully completed as a result of which the institute was continuously working in the temporary accommodation without providing all facilities as per the guidelines of the Ministry of Education in regular campus. It could be seen from the above details that department had advanced only Rs. 21.44 crore to the CPWD against which Rs. 39.15 crore had been shown as utilized as a result of which Rs 17.71 crore had been incurred in excess of the allotted amount which was in contravention of the financial rules. Due to maximum portion of the work was in progress by the end of the financial year and non- completion of the respective construction work and handing over the buildings to the Institute had not only resulted unfruitful expenditure of Rs 39.15 crore besides a huge amount to Rs 17.71 crore as cost overrun to these projects during the period. Had the works been completed in time would have saved the Institute authorities from the cost overrun to the extent of Rs. 17.71 crore payment. Detailed reasons for not getting the work completed within the stipulated time frame had resulted unfruitful expenditure of Rs 39.15 crore besides cost overrun expenditure of Rs 17.71 crore during the period ending March 3/2023 which needs to be justified to audit.

On being pointed out, no reply was furnished by the department. Final action is awaited.

**Reference Number: OBS-695261**

**Para:3 Huge unspent balance amounting to Rs.62.52 crore in saving account banks.**

As per Rule 57 (1) of GFR, 2017 states that control of budgeting shall be responsibility of the institute for the control of expenditure against the sanctioned grants and appropriations placed at their disposal. Heads of Departments and other Controlling Officers shall exercise personal attention for the planning of the annual budget during the financial year in order to avoid any less or excess amount during the year and to regularize them in accordance with the instructions laid down in Rule 62.

During test check of record, it was observed that an amount of Rs. 62,51,78,754 had been kept as unspent at the end of the FY 2022-23 in different saving bank accounts of the Institute. Such a huge amount in saving bank accounts indicates that no concrete investment policy had been adopted by the institute. Further huge amount in saving bank accounts can also lead to financial misappropriation. Had the institute kept the unspent balance in banks in the form of Time deposit Receipts or in some other form of investment, extra interest could have been earned by the institute besides avoiding risk of financial frauds. It was also seen that most of the accounts belongs to the projects and schemes for which balances have not been utilized. Reasons for not utilizing the balances in these accounts needs to be justified to audit.

On being pointed out, no reply was furnished by the department. Final action is awaited

**Reference Number: OBS-695264**

**Para:4 Procuring of material/ Lab equipment without GeM Rs. 386.86 lakh**

Rule 157 of GFR, 2017 provides that 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

Rule 144 of GFR also provides that 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).

As per the detail furnished by the Central Purchasing Unit, NIT contrary to ibid Rules the Institute had incurred expenditure of Rs. 3,86.86 lakh on purchases on quotation basis without obtaining non-availability certificate from GeM. Most of these procurement made by only one bid system. The practice may be stopped henceforth and purchases may be made from GeM in future. . Facts and figures may be verified and the reasons for procuring of material/ Lab equipment with-out GeM may be furnished to audit.

On being pointed out, no reply was furnished by the department. Final action is awaited in audit.

**Reference Number: OBS-695267**

**Para:5 Excess payments lying with CPWD ₹. 1538.36 lakh and due to non starting of work-Rs. 67.12 lakh**

As per para 6.7.1 of the Manual for Procurement of Works 2019 of Ministry of Finance Department of Expenditure, the contract is not to be treated as completed until a Defects Liability Certificate (DLC) has been issued. There will be only one DLC. It will be issued when the contractor has completed all his obligations under the contract. While making the final payment to the contractor and before releasing the PBG, it should be ensured that there is nothing outstanding from the contractor, because it would be difficult to retrieve such amounts after releasing the bank guarantee/ final payment. Before the bank guarantee is released a “no claim certificate” may be taken from the contractor as per the format given in Annexure 7. At least in large contracts (above ₹. 25.00 lakh), it should be ensured that before the release of the bank guarantee (final payment, if there is no bank guarantee), the following reconciliation should be done across departments involved in the execution of the contract:

6.7.2 Material and Works Reconciliation the Ministry/Department should confirm that all Works ordered in the contract and paid for have been taken over in good condition and there is no shortcoming. Full reconciliation of all materials, machinery and assets provided to the contractor should be done including wastages and return of scrap/off-cuts.

6.7.3 Reconciliation with the User Department -Besides Works reconciliation, the user department should certify in writing that the following activities (wherever applicable) have been completed by the contractor, to the department’s satisfaction, as per the contract:

i) Achievement of performance standards of Work; ii) Installation and commissioning, if any; iii) Support service during the Defect Liability Period which has ended on iv) As Made Drawings; v) Return of all ID cards, gate passes, documents, drawings, protective gear, material, equipment, facilities and assets loaned to contractor.

6.7.4 Payment Reconciliation- The Ministries/Department's may reconcile payments made to the contractor to ensure that there is no liability outstanding against the contractor on account of: i) LD; ii) Price reduction enforced on account of shortfall in standards of Work; iii) Variations deviations

from the scope of the contract; iv) Overpayments / duplicate payments, if any; v) Services availed from Procuring Entity and vacation thereof such as accommodation, electricity, water, security, transport, cranes and other machinery, and so on; vi) Demurrage, insurance premiums or claims, and so on; vii) Works reconciliation; viii) Price variations; ix) Statutory duties paid on behalf of the contractor by Procuring Entity; and- On satisfactory reconciliation and against a “no claim certificate” from the contractor, the bank guarantee may be released and its acknowledgement taken from the contractor.

During test check of record of P&D, NIT Srinagar, it was revealed that funds amounting to Rs. 4220.03 lakh were transferred to Central Public Works Department for construction of various works in NIT Srinagar as per information supplied by the Institute (Form 65 upto March 2023). Further, it was noticed that these works had been completed and an expenditure of Rs. 2681.66 lakh was incurred on these works and an amount of Rs. 1538.36 lakh was lying with the CPWD as unutilized resulting in blockade of funds which was in contravention of above Rules. B. It was also noticed that that funds amounting to Rs. 68.06 lakh were transferred to Central Public Works Department and an expenditure of Rs. 0.93 lakh was incurred on for construction of various works as detailed below:-

Sr No.	Name of work	A/A & E/S amount and date	Deposits	Expenditure	Balance available with CPWD	Status of work
1.	Construction of 1.25 lakhs Gallon Capacity overhead tank	Rs. 195 lakh NIT/P&D/2013/ 1887-89 dt 07.08.2011	2006000	87000	1919000	Work not yet taken up
2.	Replacement of old rested water distribution system	Rs. 145 lakh NIT/P&D/2015/245-46 dt 10.03.2015	4800000	6530	4793470	Work not yet taken up
<b>Total</b>			<b>6806000</b>	<b>93530</b>	<b>6712470</b>	

Despite of the delay ranging from 8 to 12 years and an amount of ₹. 67.12 lakh was lying with the CPWD as unutilized resulting in blockade of funds which was in contravention of above Rules.

On being pointed out, no reply was furnished by the department. Final action is awaited in audit.

**Reference Number: OBS-695270**

**Para:6 Blockade of funds due to non completion of construction work of 1000 seated High Tech Auditorium Rs. 5.56 crore.**

As per progress report / form 65 furnished by CPWD, construction work of 1000 seated High Tech Auditorium at NIT was awarded by Institute to CPWD. This work was to be completed with 12 months as deposit work at an estimated cost of Rs. 2230.33 lakh. During test check of the record, it was observed that Institute had deposited an amount of Rs. 1170.21 lakh in favour of CPWD for the said work ending 31/3/2023. CPWD had incurred an expenditure of Rs. 1725.98 lakh as per

information supplied, as a result of which Rs. 5.56 crore had been utilized by the executing agency and the same had not been completed at the end of the 3/2023.

It was also seen that the work in all components had not been fully completed despite a lapse of more than five years and authorities had paid a huge amount in excess of the deposit work during the year. Due to maximum portion of the work is in progress by the end of the financial year and non-completion of the respective construction work and handing over the buildings to the Institute has not only resulted unfruitful expenditure of Rs.17.26 crore during the period ending March 2023. Had the department completed the construction in time the blockade payment amounting to Rs 5.56 crore had been avoided on the construction work could have been saved during the period 2022-23. Detailed reasons for not getting the work completed within the stipulated time frame had resulted unfruitful expenditure of Rs 17.26 crore besides blockade payment to the extent of Rs. 5.56 crore on the construction work which needs to be justified to audit.

On being pointed out, no reply was furnished by the department. Final action is awaited in audit.

**Reference Number: OBS-695275**

**Para:7 Hiring of security services without agreement and rate contract -Rs. 86.56 lakh**

Rule 150 (i) of GFR, 2017 provides that a view to establishing reliable sources for procurement of security services required for Government use, the department will prepare lists of eligible and capable suppliers for the same purpose by giving a broad advertisement through media. Such approved suppliers will be known as "Registered suppliers". A Head of Department may also register suppliers of goods which are specifically required by that Department or Office, periodically. Registration of the supplier should be done following a fair, transparent and reasonable procedure and after giving due publicity. Further GFR 150 (iii) stipulates that the supplier(s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the rate contract with the sanction of the competent authority. During test check of record, it was noticed that Institute had hired M/s G Active Security Services Bemina Bye Pass for the purpose of Security for a period of one year from 1.2.2022 vide order No. NIT/CPU/22/2224 dated 28.1.2022 the date of which had been completed on 31.1.2023. The department had made payment to the agency without making an agreement rate contract with the agency as a result of which irregular payment to the extent of which amounting to Rs. 86,55,913/- had been irregularly paid by the department to the security agency beyond agreement date as per details shown below.

S.No.	Vr. No & date	Amount paid	Agency
1.	99 dt 2.2.2023	2060427	G. A. Security
2.	21 dt. 3.3.2023	2222627	-do-
3.	50 dt 7.3.2023	4372859	-do-
	<b>Total</b>	<b>55913</b>	

From the above details it was seen that department had paid an amount of Rs 86.56 as wages to the agency including an amount of Rs 43.72 as bonus to the agency for the period from 1.2.2022 to 31.1.2023 which is irregular and needs to be regularized with the sanction of the competent authority. Order of the government under which bonus was paid to the private agency by a Institute needs to be furnished to audit besides approval of the competent authority. In addition security agency hired

beyond permissible time period needs to be justified besides regularized the amount from the sanction of the competent authority under intimation to audit. A rate contract was required to be entered into as per GFR 162 after following the due process and ascertaining the requirement of whole year which was not done and the institute continued to make payment which was irregular.

On being pointed out, no reply was furnished by the department. Final action is awaited.

**Reference Number: OBS-695266**

**Para:8 Outstanding rent in respect of Various type of shops and canteen to the tune of Rs. 2.78 Lakh.**

Test check of rent register/record of Institute, it was revealed that various type of shops were rented out inside the campus and revealed that most of the shops were not paying rent regularly and an amount of Rs. 2,77,669/- was outstanding from the owners of these various type of shops and canteen as detailed below

<b>Sr. No.</b>	<b>Name of tenant/shop</b>	<b>Rent outstanding as on 04/2023</b>
1	Showkat Ahmed Malik( STD Shop 1)	15596
2	Farooq Ahmad Malik( STD Shop 3)	3871
3	Ali Mohmmad Gorjee( Canteen shop)	65380
4	Fayaz Ahmad Gasha ( Stationary Shop)	3648
5	Ghulam Qadir Surma ( Tea stall)	8760
6	Abdul Khaliq Dhobi ( Tailor shop)	32717
7	Ghulam Mohi ud Khan ( Canteen shop)	33750
8	Mohd Shafi Sultan ( Provisional Store)	34165
9	Fayaz Ahmad Mir ( General store)	69761
10	Mr. Showkat Ahmad Malik ( Tea stall)	10021
	<b>Total</b>	<b>277669</b>

On being pointed out, no reply was furnished by the department. Final action is awaited.

**Reference Number: OBS-695262**

**Para:9 Non-conducting of Physical verification of furniture, equipment, stock items and library books.**

Rule, 190 of General Financial Rules, 2017 provides that 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 Rule,192 of

General Financial Rules, 2017 also envisages that 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, for the period 04/2020 to 03/2023, it was noticed that the physical verification in respect of furniture, equipment, stock items and library books was not yet conducted. In the absence of annual physical verification report, fixed assets and other procured items (consumables/Non-consumables) could not be verified in audit.. 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 and shortage/discrepancies, if conducted, the list of unserviceable articles along-with their book value may be intimated to audit.

On being pointed out, no reply was furnished by the department. Final action is awaited.

### Part III -A

#### *(Follow up on findings outstanding of previous Inspection Reports)*

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

Period of Audit	Para No.	Subject	Remarks
2003-04	1	Over payment of Rs.37418/- (entry tax Rs. 35887, toll tax Rs. 1531)	During the meeting held under the chairmanship of Dy. CAG of India with the Director, Registrar and other officers of NIT, it was decided that the matter regarding pending paras of more than decade may be examined afresh by the DDO/Department and action taken thereon at their level. As such, the paras stands dropped on the administrative responsibility of the department.
	2	Irregular purchase of computers- Rs.2.81 lakh.	
	3	Non-deduction of Service tax from Contractor Bills- Rs.7.37 lakh.	
	4	Outstanding rent of shops of Rs.0.46 lakh	
	5	Backing out of Supplier-Extra cost of Rs. 0.31 lakh	
	7	Miscellaneous observations	
2006-07	2	Payment of LTC Recoverable amount of Rs. 0.74 lakh.	Dropped on the administrative responsibility of the DDO.
	4	Un-authorized appointment of Sh. Msoor Hussain as Deputy Director	Para stands.
	7	Students Welfare Funds- Rs. 4.16 lakh	Dropped on the administrative responsibility of the DDO.
	8	Test check of vouchers.	Dropped on the administrative responsibility of the DDO.

2007-10	4	Water treatment plant – Blockade of Rs.14.45 lakh and idle investment of Rs. 5.55 lakh.	Para stands.
	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. Mohd Sidiq 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.
2010-12	1	Avoidable payment of electricity duty	Para stands
	2	Establishment of Water Resource Chair titled as “Sheikhul Alam Sheikh Nuruddin.”	Dropped on the administrative responsibility of the DDO.
	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	Dropped on the administrative responsibility of the DDO.
	9	Non-deduction of labour cess- Rs.1.00 lakh	Para stands.
	12	Miscellaneous	Dropped on the administrative responsibility of the DDO.
		a) Non-deduction of HRA	Dropped on the administrative responsibility of the DDO..
2012-13	3	Diversion of funds Rs. 73.01 lakh	The contents of the para not forthcoming. Para may stand till reply of the department is obtained.
	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 Traveled by Private Airlines. Under Programme "Inspire" Regularization thereof.	Para stands.
	10	Test check of vouchers	Dropped on the administrative responsibility of the DDO.
	13	Misc. Observations.	Dropped on the administrative responsibility of the DDO.
		a) Adverse balance of Rs. (-) 2,86,350.5 ending 3/2013 under House building advance.	Dropped on the administrative responsibility of the DDO.
		b) Test check of service books regarding pay fixation etc of officers / officials.	Dropped on the administrative responsibility of the DDO.
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 may stand.
	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 settled
	2(C)	Theft of ECG Machine	Para may stand.
	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 may stand till the recoveries are effective.
	7	Non-inclusion of income on account of Children Education Allowance in Income 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 may stand till the recoveries are effective.
	8(B)	Loss of Rs. 1.29 lakh due to set of cement	Para may stand till the loss is written off by the competent authority.
	9	Non- following of procedure prescribed by CVC regarding tendering process- negotiations with L-1.	Para may stand
	13(A)	Non deduction of Service Tax.	Para may stand till the recoveries are effective.
	14	Test check of Scooter Advance Register / Records.	Para stands.
	15	Test Check of LTC Records/Vrs-	Para stands.

		Excess payment of Rs. 0.15 lakh thereof	
2014-15	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 lakh	
	7	Non-adjustment of LTC Advance Rs. 4.51 lakh	Para stands.
	8	Advance payment amounting to Rs 4.59 lakh awaited adjustment	Para stands.
	9	Test check of Pay Bill Register Inadmissible drawl of HRA to the tune of Rs. 49648/	Para stands.
	10	Non return of CDRs worth Rs. 386720/	Para stands.
	11	Test check of Scholarship record-Non disbursement of Rs 2.04 lakh thereof	Para stands.
	12	Inadmissible drawl of Children Education Allowance Rs. 2036/	Para stands.
	13	Shortage of Manpower	Dropped on the administrative responsibility of the DDO.
2015-17	1	Short deduction of Income tax to the tune of Rs. 2.20 lakh	Although, the assurance was given that the recovery shall be made but Final action is awaited. Para stands.
	2	Piece meal purchases amounting to Rs. 228250/-	Para settled.
	3	Review of academic statistics of NIT Srinagar during period from 2015-16 to 2016-17	Proper KDs not attached, hence para stands.
	5	Payment of supplies to the tune of Rs.5300962/ without obtaining VAT Clearance certificate.	The department needs to ascertain from Excise department about the VAT clearance certificate.
	6	Non reconciliation of Cashbook with Bank Passbook	Annexure D not attached, hence para stands.
	9	Installation of BSNL Tower-Non Receipt of rent amounting to Rs 11.12 lakh	Recovery awaited, hence 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.
	11B	Irregular payment on account of Leave encashment	Action awaited, hence para stands.

	12A	Non-preparation of contingent bill register	Action awaited, hence para stands.
2017-18	02	Less deduction of Income Tax-Recovery to the tune of Rs 2.21 lakh	Recovery awaited, hence para stands.
	04	Irregular execution of work without technical sanction	Para may stand as technical sanction was not obtained.
2018-19	4	Non-remittance of cess of Rs.18.05 lakh	Para settled
	5	Non-recovery of excess payment of CP fund and LIC premium of Rs.8.02 lakhs	May stand till the remedial action is taken by the department.
2019-20	2	Irregularities in Deduction of Income Tax- ₹. 20.55 Lakhs.	Para may stand.
	3	Delay in construction of 1000 seat Hi-Tech Auditorium at NIT Srinagar--₹ 1170.21	This para updated in current IR as OBS-695270 . Hence deleted from here.
	4	Procuring of material with-out tendering/on line bids-₹ 31.92 lakh.	Para settled
	5	Loss of interest due to non-availing auto sweep facility saving bank accounts.	Para settled
	6	Non-remitted of interest ₹. 8.19 crore.	Para stands.
		Delay in execution of various deposits and other works valuing ₹. 166.68 crore during 2016-20.	Since the delay was mainly because of lockdown and COVID epidemic and the work is nearing completion (expected date of completion 31.12.2023.). Completion is awaited, hence para stands.
	10	Non- recovery of long pending advances of ₹. 384.46 lakh	Para stands.
	12	Un-claimed deposits not credited into Government Revenue amounting to ₹. 577.72 lakh	Para stands.
	13	System of Internal Audit not introduced.	Final action is awaited, till then Para stands.
	14	Test check of Scholarship/Fellowship records.	Para stands.
	15	Irregular payments made on account of traveling of ₹ 4.74 lakh.	Para stands.
16	Excess payment of Pay and allowances to the tune of ₹. 1064/-	Para stands.	
	17	Allotment of quarters to the Contractual staff.	As per reply of the deptt. contractual staff have vacated the accomodaton but staff of essential service staff not vacated yet. Hence para stands.

	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. B) Wrongly Deduction of TDS by the outsourced service Provider (G. Active Security Service)	Para stands.
	19	Irregularities in contributions of EPF & ESI by the outsourced service provider.	Para stands.
	20	Non-conducting of Physical verification of Furniture, equipment's and store & stock.	Para settled
	21	Improper maintenance of Cash Book.	Facts may be got verified during next audit. Hence Para stands.
	22	Test check of pensioner records.	Para stands.
	24	Irregularities in maintenance of Service Books.	Facts may be got verified during next audit. Hence Para stands.
	26	Idle investment and other irregularities while purchasing and issuing stationery articles.	Dropped on the administrative responsibility of the DDO.
2020-21	1. Sec.A	Unauthorized encroachment of NIT, Srinagar land valuing ₹. 16664.25 lakh	SIR case being pursued separately
	2. Sec.A	Non-recovery of cess from contractor's ₹. 150.49 lakh	SIR case being pursued separately
	3	Excess payments lying with CPWD Rs. 9022.93 lakh	Para updated in Current IR(2021-22) as Reference No. OBS-526912. Hence deleted from here.
	4	Non-utilization of grants of ₹. 2529.87 lakh	Supporting document with reference to reply not furnished. Hence para stands.
	5	Construction-gradation of sports facility Centre-₹ 923.67 lakhs	Supporting document with reference to reply not furnished. However, final status of sports facility Centre not mentioned in attached Form 65. Hence para stands.
	7	Blockade of funds due to Non Start of works.	Para updated in the current IR as OBS-695267. Para deleted from here.
	8	Blockade of funds due to incomplete works	Para updated in the current IR as OBS-695329. Para deleted from here.
	9	Non procurement of material/supply for NIT from GeM of ₹. 142.43 lakh.	Final action is awaited, para stands
	13	Loss of library books of ₹. 65.31	Para settled.

		lakh due to flood	
	14	Recovery from Student as a library fine to the tune of ₹. 3.23 lakhs.	Supporting documents in support to reply furnished not attached, hence para stands.
2021-22	1	Unauthorized encroachment of land NIT, Srinagar land valuing ₹ 17056.35 lakh	Para stand
	2	Excess payments lying with CPWD ₹ 5863.71 lakh	Para updated in current IR as OBS 695267, Hence deleted from here.
	3	Outstanding rent in respect of Various type of shops and canteen to the	Para updated in current IR as OBS 695266, Hence deleted from here.
	4	Over-expenditure to the extent of Rs. 1,93,500/- on procurement of Laptops and multifunctional Printers	Para stand
	5	Audit Fees Rs. 1,85,955	Para stand
	6	Non-conducting of Physical verification of furniture, equipment and stock items	Para updated in current IR as OBS- 695262, hence deleted from here.
	7	Loss of interest due to non-availing auto sweep facility in saving bank accounts	Para stand
	8	Allotment of quarters to the Contractual staff.	Para stand
	9	Non-disposal of obsolete /unserviceable items	Para stand
	10	System of Internal Audit not introduced	Para stand
	11	Inadequate facilities for differently abled persons in the Institute	Para stand
	12	Non -Compliance of Fire Safety Norms	Para stand
	13	Student Survey in respect of assessment of Academic and Non Academic activities	Para stand
	14	Procuring of material/ Lab equipment with-out GeM Rs. 253.67 lakh.	Para stand
	15	Huge balance in saving account	Para stand
	16	Delay in construction of deposit works under CPWD	Para stand
	17	Miscellaneous shortcomings	Para stand

**Part-IIIB (Non production of record)**

--Nil--

**PART-IV (Best Practice)**

--Nil--

**PART-V (Acknowledgement)**

The record 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 Registrar on the commencement and conclusion of audit in a cordial atmosphere.

SR. AUDIT OFFICER