कार्यालय प्रधान महालेखाकार(ले०प०)दिल्ली,

ए.जी.सी.आर.भवन आई.पी. एस्टेट,

नई दिल्ली 110002 369 6/5/16

संख्या:-एस.एस.-III/ I - 1386/15-16 /16 दिनांक 29/4/16

सेवा में,
The Principal
o/o The Bhaskracharya College of Applied Sciences.
Sector - 2, Phase -1, Dwarka, New Delhi

महोदय,

मैं आपके कार्यालय के वर्ष 2014-15 के लेखाओं का निरीक्षण प्रतिवेदन, प्रेषित कर रहा हूँ।

अनुरोध है कि इसमें वर्णित विभिन्न आपत्तियों के उत्तर..

पत्र की प्राप्ति के 4 सप्ताह के भीतर सुलभ कराएं।

भवदीय

व.लेखापरीक्षा अधिकारी(SS-III)

Date 29/4/16

अनुलग्नक:- रिपोर्ट

संख्या:-एस.एस.-III/ I - 1388/15-16/ 17

निरीक्षण रिपोर्ट की प्रतिलिपि सहित इस पत्र की एक प्रति निम्नलिखित को सूचना और आवश्यक कार्यवाही के लिए प्रेषित की जाती है।

1.....रजिस्ट्रार दिल्ली विश्वविद्यालय, नई दिल्ली-07.........को

उनसे अनुरोध है की वे कृपया ....

प्राप्त उत्तरों की अपनी टिप्पणी सहित इस कार्यालय को अग्रेषित करें।

उनका ध्यान विशिष्टतया निरीक्षण रिपोर्ट के पैरा नं0..........................की ओर आकृष्ट किया जाता है

2. मुख्य लेखा नियन्त्रक,

प्रधान लेखा कार्यालय, बी0-ब्लाक,विकास भवन आई0 पी0 एस्टेट, नई दिल्ली-110002

व.लेखापरीक्षा अधिकारी(SS-III)

प्रमाणित किया जाता है की उपमहालेखाकार(SSS) द्वारा अनुमोदित इस लेखा परीक्षा प्रतिवेदन मे........पैरा पार्ट ॥ A व 03..पैरा पार्ट ॥ B के शामिल किए गए हैं।

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OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) DELHI
D.G.A.C.R. BUILDING, I.P. ESTATE, NEW DELHI-110002.

INSPECTION REPORT ON THE ACCOUNTS OF BHASKARRACYARYA COLLEGE OF APPLIED SCIENCES, SECTOR-II, PHASE-I, DWARKA, NEW DELHI FOR THE PERIOD 01.04.2009 TO 31.03.2015.

PART-I

A. INTRODUCTORY

The accounts of the Bhaskaracharya College of Applied Sciences for the period 2009-15 were test checked by an audit party consisting of S/Shri G.S. Gandhi, Sr. Audit Officer, Pratap Singh and Sanjeev Dhatarwal, Sr. Auditors. 5 working days with effect from 23.03.2016 to 31.03.2016 were allotted.

B. INCUMBENCY

The following officers held the respective posts during the period mentioned against each:

S. NO.	NAMES OF THE		PERIOD	
	POSTS	OFFICIALS	FROM	TO
01.	Principal	Dr. Jai Prakash	01.04.09	30.11.13
	Off. Principal	Dr. Manoj Kumar Khanna	01.12.13	31.03.15
02.	Bursar	Dr. Geeta Bhatt	01.04.09	31:10.09
		Dr. Geeta Mongia	02.11.09	31.10.10
		Dr. Rizwana	02.11.10	31.10.11
		Dr. Balaram Pani	01.11.11	31.10.12
		Dr. Shalini Sehgal	01.11.12	31.10.13
		Dr. Avneesh Mittal	06.11.13	Till date
03.	S.O. (Admn.)	Sh. Santhanam Iyangar	01.04.09	Till date
04.	S.O. (A/cs)	Sh. Satish Kumar Sukhija	01.04.09	08.06.10
		Sh. Rajiv Saini	22.02.11	08.08.12
04.	Cashier	Sh. Rajiv Kumar Dawar	01.04.09	31.03.15

C. GENERAL SET UP AND ACTIVITIES

Bhaskaracharya College of Applied Sciences is named after the 12th century Great Indian Mathematician Bhaskaracharya. This co-educational College is a constituent college of University of Delhi. It is financed by the Government of National Capital Territory of Delhi. The College started functioning in October 1995 in the old building of Basic Training Centre adjacent to the College of Hotel Management, Pusa Road, New Delhi.

The college provides integrated and comprehensive education to the students, which is informative as well as formative. To enhance the development of students, qualitative professional skills, the college has twelve departments and well equipped and spacious laboratories, a computerized library, conference room, an audio-visual room, open air theatre, sports room and IGNOU study centre. Each department of the college has three laboratories, with two laboratories having the capacity of 20 and 40 students respectively and the third meant for teachers and research work.

D. INTERNAL AUDIT

The internal audit of the college has been conducted by the Examiner, Local Fund Accounts (ELFA), Directorate of Audit, Government of National Capital Territory of Delhi upto 2013-14.

E. BUDGET PROVISION

(Rs. In lakh)

YEAR	BUDGET SANCTIONED		ACTUAL EXPENEDITURE	
	RECURRING (Rs.)	NON-RECURRING (Rs.)	RECURRING (Rs.)	NON-RECURRING (Rs.)
2009-10	878.54	60.21	615.48	55.60
2010-11	861.67	124.20	724.74	49.48
2011-12	890.70	149.91	816.88	111.24
2012-13	1061.78	141.75	923.72	67.00
2013-14	1399.10	119.75	1138.82	52.72
2014-15	1325.24	67.03	1151.86	2.66

F. STATUS OF OUTSTANDING PARAS

1. The details of para settled:

S.NO.	YEAR	PARA NO.	BRIEF OBJECTIONS
01.	2003-06	1	Irregular payment of Rs.610356/- on daily wagers.
02.	2006-09	1(Pt.II.A) tfd. to Pt.II.B	Irregularities/Malpractices noticed in running the IGNOU study centre at BCA Sciences.
03.		2 tfd. to Pt.II.B	Non-accountal of Bank Account no. 1608-financial irregularities thereof.
04.		1(Pt.II.B)	Excess payment of user charges in Cellular phone.
05.		2	Irregular hiring of AC Car for OSD.
06.		3	Non-maintenance of Fixed Assets Register.
07.		4	Journal entry amounting to Rs.80139/- (advance payment) not received.
08.		6	Outstanding contingent advance amounting to Rs.3074544/-.
09.		9	Defective water connections.

2. Detail of outstanding para:

S.NO.	YEAR	PARA NO.	BRIEF OBJECTIONS
09.	2006-09	8	Non-disposal of condemned items amounting to Rs.166267/-.

CURRENT AUDIT

PART-II-A

NIL

PART-II-B

Para No. 01: Excess payment in appointment of security guards – Rs. 2,62,218/-:

During scrutiny of records relating to security services of the College, it was noticed that an agreement for appointment of seven security guard was made with M/s Commando Security Group (Regd.), Shop No.211, IInd Floor, Manish Plaza, Sector-11, Dwarka, New Delhi for the period 01.07.2012 to 30.06.2013. The security services contract was for the entire premises occupied by the College. It was, however, noticed that the College actually appointed eight guards, one more security guard over against the agreement for seven security guards. Resultantly, College made excess payment for one security guard with effect from 01.09.2012 to 30.06.2013 amounting to Rs.97,830/-(Rs.9,335.84x1 + Rs.9,647x6 + 10,206x3).

Further, the agreement was extended twice i.e. upto 31.08.2014 and the College continuously made the payment for eight security guard and made extra payment of Rs.1,42,884/- for 14 months. Thus, in this way the College made the extra payment Rs.2,40,714/- (Rs.97,830/- + Rs.1,42,884/-).

Scrutiny of the bills for the months of August 2014, it was noticed that M/s Commando Security Group had deployed 3 ex-servicemen and 3 civilians for which an amount of Rs.92,859/- was claimed and paid whereas the amount actually payable worked out to Rs.71,355/-. Thus, the College made extra payment of Rs.21,504/-.

Further, as per contract agreement (Sl. No.9), the contractor was required to deploy 50% of the security guards ex-servicemen or para-military personnel such as BSF, CRPF, CISF or PAC below the age of 45 years only. However, it was seen that in most of the cases, out of 8 guards, 3 guards related to ex-serviceman cadre and the rest 5 were civilians which was against the contract agreement. Besides, one security guard viz., Sh. Ram Chandra was deputed against Sh. Rajesh Kumar with effect from 20.01.2014 whose date of birth is 01.01.1950 i.e. 64 years of age which was also against the agreement.

Thus, the College paid excess amount to contractor for the above said period (Rs. 2,40,714/- + Rs. 21,504/-) Rs.2,62,218/- alongwith reasons for non-obligation the terms and condition of the agreement needs elucidation under intimation to audit.

Para No. 02: Irregular payment of service tax on sanitation services – Rs.207041/-:

As per Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, Tax Research Unit, Government of India's F.No. B1/14/2013-TRU dated 19.09.2013 (Point Nos. 2) states that *Services provided to an educational institution in respect of education exempted from service by way of:*

(a) Auxiliary educational services like hostels, housekeeping, security services, canteen, etc.; or

(b) Renting of immovable property.

During scrutiny of records relating to sanitation services, it was, however, noticed that M/s FDS Management Services Pvt. Ltd. was deputed for sanitation works in which service tax @ 12.36% has been paid by the College amounting to Rs.85,738/-.

Further, in the security services of the College, an agreement for appointment of seven security guard was made with M/s Commando Security Group (Regd.) wherein it was noticed from the bills of security services that the College paid service tax to M/s Commando Security Group amounting to Rs.1,21,303/- with effect from September 2013 to August 2014.

It is, therefore, suggested that the same (Rs. 207041 = Rs. 85,738/- + Rs.1,21,303/-) may be recovered from the contractor at the earliest under intimation to audit.

Para No. 03: Irregular Payment of Transport Allowance of Rs. 91,671/-:

As per Ministry of Finance of O.M.No.21(1)/97-E-II (B) dated 22.2.2002, transport allowance will not be admissible if a Govt. Employee is absent from duty for full calendar month(s) due to leave, training, tour etc.

Scrutiny of record revealed that in the following cases, transport allowance, was allowed to the employees, who were absent for the full calendar month due to leave:-

S. No.	**Name of employee & Designation**	**Kind and period of leave**	**Period for which TA not allowed**	**Amount of TA (total recovery) Rs.**
1	Dr. Meenakshi Garg	C.C.L. 15.10.2013 to 14.10.2014	Nov. 2013 to Sept., 2014	68160/-
2	Dr. Uma Dhawan	C.C.L. 06.08.2013 to 24.04.2014	Oct.13	5760/-
		Total		**73920/-**

Besides, the increment has also been given to Dr. Meenakshi Garg while she was no leave. Therefore, an amount of Rs.17,751/- may also be got recovered from her under intimation to audit. Thus, College may please recover an amount of Rs.91,671/- from the concerned officials under intimation to this office.

GENERAL

The general conditions of accounts of the Bhaskaracharya College of Applied Sciences for the years 2009-15 was found to be satisfactory subject to the observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by the Bhaskaracharya College of Applied Sciences, New Delhi. The Office of the Principal Accountant General (Audit) Delhi, New Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the audited entity.

Audit Officer

Test Audit Note

Para no.01: Non disposable of equipment amounting to Rs.30,452/-:

In terms of provision contained in Rule 197 (ii) of GFR, surplus or obsolete or unserviceable goods with residual value less than two lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed of.

Test check of the records of Bhaskaracharya College of Applied Sciences has revealed that Unserviceable / Obsolete Equipment's/Items worth book value of Rs. 30452/- pertaining to different departments were declared condemn during the year 2014-15 and is lying for disposal, particulars of which are given below:

Sr. No	Unserviceable items	Value of Store (Rs.)
1	Equipments	8037.00
2	I.T. items	17370.00
3	Furniture	5045.00
	Total	**30452.00**

Necessary steps may be taken for early disposal of all Unserviceable/Obsolete items etc., because with the passage of time there is every likelihood of further deterioration in their condition and they may not fetch optimum price on their late disposal.

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Asst. Audit Officer (SS)
Supervisor

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