Bhaskaracharya College of Applied Sciences
Diary No. 655
Dated 3/9/2020

कार्यालय प्रधान महालेखाकार (लेखा परीक्षा), दिल्ली

डी.जी.ए.सी.आर. भवन, आई.पी. एस्टेट,

नई दिल्ली – 110002

S.O R/c's A
S.O Admn.

संख्याः पी.ए.जी.(ले.प.)दि./ए.एम.जी.-III/ 828 **दिनांक:** 31-8-20

सेवा में,

Principal, Bhaskaracharya College of applied sciences

Sec-2, Phase-1, Dwarka

New Delhi-110075

महोदय/महोदया,

मैं आपके कार्यालय के वर्ष 2015-20 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 कराऐं।

भवदीय

Rajeev Kumar

अनुलग्नकः रिपोर्ट

व. लेखापरीक्षा अधिकारी (ए.एम.जी.-III)

संख्याः पी.ए.जी.(ले.प.)दि./ए.एम.जी.-III / **दिनांक:**

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

Directorate of Higher Education, Govt. of NCT of Delhi, B-wing, 2nd floor, 5 Shamnath Marg, Delhi-110054

उनसे अनुरोध है की वे कृपया उपरोक्त से प्राप्त उत्तरो को अपनी टिप्पणी सहित इस कार्यालय को अग्रेषित करें।

उनका ध्यान विशिष्टतया निरीक्षण प्रतिवेदन के पैरा नं. – की ओर आकृष्ट किया जाता है

व. लेखापरीक्षा अधिकारी (ए.एम.जी.-III)

प्रमाणित किया जाता है की उपमहालेखाकार (ए.एम.जी.-III) द्वारा अनुमोदित इस लेखापरीक्षा प्रतिवेदन में – पैरा पार्ट II A व 9 पैरा पार्ट II B के शामिल किए गए हैं।

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), DELHI
DGACR BUILDING, I.P. ESTATE, NEW DELHI – 110 002

Draft Inspection Report on the accounts of office of the Bhaskaracharya College of Applied Sciences, Sector-2, Phase-1, Dwarka, New Delhi – 110 075 for the period from 01 April 2015 to March 2020

Part - I

Introduction

I. General

The audit on the accounts of the Draft Inspection Report on the accounts of office of the Bhaskaracharya College of Applied Sciences, Sector-2, Phase-1, Dwarka, New Delhi – 110 075 for the period from 01 April 2015 to 31 March 2020 were test checked by the Local Audit Party comprising of Sh. Ishwar Chand, Senior Audit Officer, Sh. Roshan Lal, Assistant Audit Officer, Sh. Satbir Singh, Supervisor, and Sh. S.C Premi, Senior Auditor of the office of the Principal Accountant General (Audit), Delhi from 17.07.2020 to 30.07.2020 (10 working days).

II. Function

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.

(iii) <u>Budget:</u>

The budget/GIA allocation and expenditure incurred in the BCAS for the year 2015-16 to 2019-20 is given below:-

(Rs in lakh)

Year	Recurring			Non-Recurring	
	Budget/ GIA Allocation	Revised Estimate	Expenditure Incurred	Budget/ GIA Allocation	Expenditure
2015-16	1446.00	--	1328.08	95.00	64.36
2016-17	1457.00	--	1389.63	165.00	55.69
2017-18	1480.00	--	1499.56	00.00	0.75
2018-19	1633.00	--	2233.90	48.23	55.92
2019-20	2041.00	--	2216.09	00.00	43.42

(iv) **Overall Financial performance and relative significance of the unit is overall hierarchy of the Department in pursuance of organization goal:**

(v) **Scope of audit:** To check the records of outsourcing of Sanitation Service, Security Service, pay and allowances of the employees of the BCAS including Teaching and Non- Teaching staff, etc.

(vi) **Sampling Technique adopted**: March 2016, March 2017 March 2018, March 2019, and March 2020 was selected as base month for scrutiny of paid Vouchers, cash book receipt and payment, purchase files, test check of stock registers, payment of pay and allowances to the staff of all cadres, services books and other misc. records as deemed necessary.

(vii) **Internal Audit:** Internal audit of BCAS was conducted by the Directorate of Audit, Govt. NCT of Delhi up to the year ending- March 2019.

Current Audit

Part-II-A

------NIL-----

Part-II-B

Para 1: Excess payment of Rs. 38.50 lakh due to non-availing the benefit of rebate on water bills

According to Delhi Jal Board, GNCT of Delhi, letter No. DJB/DOR/Tariff/2009/dated 16.12.2009 addressed to Secretary (Health), Health & Family Welfare Department; Govt. of National Capital Territory of Delhi, a reduction of 15% of water charges shall be applicable, if rain water harvesting is done by Government institution/office. The new tariff comes into effect from 1st January 2010.

During test check of records of Bhaskaracharya College of Applied Science (college) for the period April 2015 to March 2020 revealed that the rain water harvesting system is installed and functioning in the college but the college has not availed the benefit of 15% rebate in water bill amounting to Rs. **22,86,083** (15618892x15%=2342834-56751) on water bills as per details given below in terms of Govt. orders stated above.

Details of water bills paid given are as under:-

Sl. No.	Period of Water bill	Total Amount Paid	Penalty paid	Balance	Rebate received (WH)
1	30.06.17 to 08.11.17	3746820	240275	3506545	00
2	08.11.17 to 01.03.18	4347669	70	4347599	00
3	21.06.18 to 18.08.18	1014688	125354	889334	00
4	18.08.18 to 17.10.18	532580	129628	402952	00
5	29.11.18. to 24.01.19	2018777	272735	1746042	00
6	24.01.19 to 26.02.19	606640	177974	428666	00
7	27.02.19 to 18.04.19	816300	272100	544200	00
8	18.04.19 to 23.06.19	1038332	346110	692222	00
9	17.09.19 to 16.10.19	1824521	00	1824521	00
10	16.10.19 to 30.12.19	726050	00	726050	00
11	30.12.19 to 26.02.20	510761	00	510761	56751
	Total	**17183138**	**1564246**	**15618892**	**56751**

Further, it has been observed that college authority paid penalty of Rs. **15,64,246** for non-installation of Rain Water Harvesting system in the college premises. H.M. No. 09 issued to the college authority but they have not furnished any reply.

Para 2: Non-Disposal of Obsolete/Unserviceable items amounting to Rs. 62.63 lakh

During the audit of Bhaskaracharaya College for Applied Sciences (BCAS) for the year 2015-20, it was noticed that in December 2015, Central Condemnation Committee of the

College had identified and declared Obsolete/Unserviceable items amounting to Rs. 62.63 lakh which were lying in various departments of BCAS, however; no items out of these items had been disposed-off till date.

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and could not be used economically in the BCAS, the same should have been disposed-off/ auction as per the prescribed procedure of GFR. H.M. No. 01 issued to the college authority but they have not furnished any reply.

Para 3: Recovery of Rs. 3,04,260/- on account of overpayment of Child Care Leave

As per para 4 of Notification dated 11.12.2018 issued by Department of Personnel and Training it has been provided that during the period of Child Care Leave, a female Government Servant and a single male Government Servant shall be paid one Hundred percent of the Salary for the first three hundred and sixty five days and at eighty percent of the salary for the next three hundred and sixty five days.

1. During the scrutiny of Child Care Leave records of Dr. Geeta Bhatt, Associate Professor, it has been observed that she has availed more than 365 days leave as on date and the BCAS has paid one hundred percent (100%) salary to the above officer, which is in contravention of above notification and hence resulted in excess payment of salary of **Rs.1,81,769/-** during the period of Child Care Leave in excess of 365 days. Details of Child Care Leave availed by the officer in excess of 365 days and balance available is as under:

Balance Child Care Leave as on 11.12.2018 – **264**

Period of child care leave taken	Total no. of days	Balance	Leave availed in excess of 365 days
21.01.2019 to 20.06.2019	**151 days**	**113 days**	**151 days**
Total			**151 days**

Details of salary paid by the BCAS and salary to be made as per above notification is as under:

(in rupees)

Period of Leave in excess of 365 days	Total No. Of days	100% salary for full month drawn during the period (Basic pay + DA)	100% salary paid for excess days i.e. above 365 days of CCL	Salary to be paid as per notification (80%)	Recovery to be made

1	2	3	4	5	6 = (4-5)
21-01-2019 to 31-01-2019	11	161600+19392 = 180992	64223	51378	12845
01-02-2019 to 28-02-2019	28	161600+19392 = 180992	180992	144794	36198
01-03-2019 to 31-03-2019	31	161600+19392 = 180992	180992	144794	36198
01-04-2019 to 30-04-2019	30	161600+19392 = 180992	180992	144794	36198
01-05-2019 to 31-05-2019	31	161600+19392 = 180992	180992	144794	36198
01-06-2019 to 20-06-2019	20	161600+19392 = 180992	120661	96529	24132
Total Days	**151**			Total Amount	**181769**

2. Ms. Ritu Sareen, Sr. P.A. to Principal, she has availed CCL more than 365 days leave as on date and the BCAS has paid one hundred percent (100%) salary to the above officer, which is in contravention of above notification and hence resulted in excess payment of salary of **Rs. 93,495/-** during the period of Child Care Leave in excess of 365 days. Details of Child Care Leave availed by the officer in excess of 365 days and balance available is as under:

Balance Child Care Leave as on 11.12.2018 – **159**

Period of child care leave taken	Total no. of days	Balance	Leave availed in excess of 365 days
28-12-2018 to18-01-2019	22	137	22
08-02-2019 to15-03-2019	36	101	36
12-08-2019 to25-09-2019	45	56	45
07-10-2019 to25-11-2019	50	6	50
Total			**153 days**

Details of salary paid by the BCAS and salary to be made as per above notification is as under:

(figure in Rupees)

Period of Leave in excess of 365 days	Total no. of days	100% salary for full month drawn during the period (Basic pay + DA)	100% salary paid for excess days i.e. above 365 days of CCL	Salary to be paid as per notification (80%)	Recovery to be made
1	2	3	4	5	6 = (4-5)
28-12-2018 to 31-12-2018	4	78800+7092=85892	11083.00	8866	2217
01-01-2019 to 18-01-2019	18	78800+9456=88256	51245.00	40996	10249
08-02-2019 to 28-02-2019	21	78800+9456=88256	66192.00	52954	13238
01-03-2019 to 15-03-2019	15	78800+9456=88256	42705.00	34164	8541
12-08-2019 to 31-08-2019	20	81200+13804=95004	61293.00	49034	12259
01-09-2019 to 25-09-2019	25	81200+13804=95004	79170.00	63336	15834
07-10-2019 to 31-10-2019	25	81200+13804=95004	76616.00	61293	15323
01-11-2019 to 25-11-2019	25	81200+13804=95004	79170.00	63336	15834
Total Days	**153**			**Total Amount**	**93,495**

3. Ms. Usha Sati, Assistant, has availed CCL more than 365 days leave as on date and the BCAS has paid one hundred percent (100%) salary to the above officer, which is in contravention of above notification and hence resulted in excess payment of salary of **Rs. 28,996/-** during the period of Child Care Leave in excess of 365 days. Details of Child Care Leave availed by the officer in excess of 365 days and balance available is as under:

Balance Child Care Leave as on 11.12.2018 – **366**

Period of child care leave taken	Total No. of days	Balance	Leave availed in excess of 365 days
04-02-2019 to 01-03-2019	26	340	25
03-09-2019 to 18-09-2019	16	324	16
06-01-2020 to 28-01-2020	23	301	23
11-02-2020 to 27-03-2020	46	255	46
Total			110 days

Details of salary paid by the BCAS and salary to be made as per above notification is as under:

(figure in rupees)

Period of Leave in excess of 365 days	Total No. Of days	100% salary for full month drawn during the period (Basic pay + DA)	100% salary paid for excess days i.e. above 365 days of CCL	Salary to be paid as per notification (80%)	Recovery to be made
1	2	3	4	5	6 = (4-5)
05-02-2019 to 28-02-2019	24	33300+3996=37296	31968	25574	6394
01-03-2019 to 01-03-2019	1	33300+3996=37296	1203	962	241
03-09-2019 to 18-09-2019	16	33300+5661=38961	20779	16623	4156
06-01-2020 to 28-01-2020	23	34300+5831=40131	29775	23820	5955
11-02-2020 to 29-02-2020	19	34300+5831=40131	26293	21034	5259
01-03-2020 to 27-03-2020	27	34300+5831=40131	34953	27962	6991
Total Days	110			Total Amount	28,996

The excess payment of Rs. 3,04,260/- made to the aforementioned government servants may be recovered after due verification of facts and figures and similar cases may also be reviewed under intimation to audit. H.M. No. 03 issued to the college authority but they have not furnished any reply.

Para 4: Short Recovery of Water Charges

As per circular No. F.4(1)/Misc./PWD/Allot/2004 dated 27.07.2012, the flat rates of water charges for the various types of Government of NCT of Delhi (General Pool) Accommodation had been revised w.e.f. 01.07.2012.

During scrutiny of P.B.R, it was observed that the BCAS had recovered the water charges at old rates from the following employees who have occupied the Govt. Accommodation which resulted in short recovery of Rs. 79,373/-, The details of short recovery are as under:

S.No.	Name & Designation	Staff Quarter No.	Period	Total Month	Existing Charges @ Rs 35 p.m. (Rs.)	Water Charges recovered @ 196	Amount of Difference to be recovered w.e.f 01.01.2015
1	Sh. Rajesh		1.01.2015-	43	1505	8428	6923

	Raghav (Lab. Assistant)	1	23.07.2018				
2	Sh. Bir Singh (Lab. Assistant)	2	1.01.2015-30.06.2020	66	2310	12936	10626
3	Sh. Mehfooz Alam (Lab. Assistant)	3	1.01.2015-30.06.2020	66	2310	12936	10626
4	Sh. O.P. Pandey (Lab. Assistant)	4	1.01.2015-30.06.2020	66	2310	12936	10626
5	Sh. P.K. Yadav (Lab. Assistant)	5	1.01.2015-30.06.2020	66	2310	12936	10626
6	Sh. Anoop Kumar (Lab. Assistant)	6	1.01.2015-30.06.2020	66	2310	12936	10626
7	Smt. Beena (Safai Karamchari)	7	1.01.2015-30.06.2020	66	2310	12936	10626
8	Sh. Sunder Mohan (Lab. Assistant)	8	1.01.2015-24.04.2017	28	980	5488	4508
9	Sh. Mukesh Nagpal (Library Attendant)	8	1.05.2018-30.06.2020	26	910	5096	4186
			Total				**79,373**

The short recovery of water charges of Rs- 79,373/- may be recovered and deposited into Govt. Account under intimation to Audit. H.M. No. 07 issued to the college authority but they have not furnished any reply.

Para 5: Short Recovery of Licence Fees of Rs. 79,730/-

As per circular No. F.4(1)/Misc./PWD/Allot/2004 dated 27.07.2012, the flat rates of Licence Fees for the various types of Government of NCT of Delhi (General Pool) Accommodation had been revised w.e.f. 01.07.2012.

During the scrutiny of P.B.R, it was observed that the BCAS had recovered the Licence fee charges at old rates from the following employees who have occupied the Govt. Accommodation which resulted in short recovery of Rs. **79,730/-**, The details of short recovery are as under:

S.no	Name & Designation	Quarter No.	Deducted	L/F to be deducted	Period of Difference	No. of Month	Difference Amount to be recovered (Rs)
1	Sh. Rajesh Raghav (Lab. Assist.)	1	140	310	2015-16 to 2019-20	40	170 X 40 = 6800
2	Sh. Bir Singh (Laboratory Assistant)	02	140	310	2015-16 to 2019-20	63	170 X 63 = 10710
3	Sh. Mehfooz Alam (Laboratory Assistant)	03	140	310	2015-16 to 2019-20	63	170 X 63 = 10710
4	Sh. O.P. Pandey (Laboratory Assistant)	04	140	310	2015-16 to 2019-20	63	170 X 63 = 10710
5	Sh. P.K. Yadav (Laboratory Assistant)	05	140	310	2015-16 to 2019-20	63	170 X 63 = 10710
6	Sh. Anoop Kumar (Laboratory Assistant)	06	140	310	2015-16 to 2019-20	63	170 X 63 = 10710
7	Smt. Beena (Safai Karamchari)	07	140	310	2015-16 to 2019-20	63	170 X 63 = 10710
8	Sunder Mohan (Lab. Assist.	08	140	310	2015-16 to April 2017	25	170 X 25 = 4250
9	Sh. Mukesh Nagpal (Library Attendant)	08	140	310	May 2018 to 30.06.2020	26	170 X 26= 4420
						Total	**79,730**

The short recovery of Licence Fees of Rs. 79,730/- may be recovered from the above officials and deposited into Government Account under intimation to Audit. H.M. No. 06 issued to the college authority but they have not furnished any reply.

Para 6: Non-levy of penalty paid to contractor towards sanitation services amounting to Rs. 44,552/-

During the scrutiny of files of Sanitation Services for the period 2015-16 to 2019-20, it was noticed that the work of sanitation services was awarded to M/s. Pink House keeping in March-2015 onwards, it was observed that as per the Terms and Condition No.5 of the Agreement "Any number of absentee on a particular day will attract penalty i.e. double the wages". However, College Authorities had made the following payment to the agency after deducting absent period payment but penalty was not imposed for the absent period which is against the spirit of above said condition No.5 of the agreement. Hence the following recovery of Rs.44,552/- is required to be recovered from the contractor.

S. No.	Name of the Agency	Period of Payment	Rate per person for the month (except holidays, i.e. 26 days)	Absent Period during the month	Amount to be recovered
1	M/s. Pink House Keeping	March, 2015	Rs.8,632/-	18 Days	6,300/- (@ Rs.350/- penalty per absent)
2		April, 2015	Rs.9,048/-	05 Days	1,750/- (@ Rs.350/- penalty per absent)
3		May, 2015	Rs.9,048/-	03 Days	1,050/- (@ Rs.350/- penalty per absent)
4		June, 2015	Rs.9,048/-	07 Days	2,450/- (@ Rs.350/- penalty per absent)
5		July, 2015	Rs.9,048/-	04 Days	1,400/- (@ Rs.350/- penalty per absent)
6		September, 2015	Rs.9,048/-	03 Days	1,050/- (@ Rs.350/- penalty per absent)
7		November, 2015	Rs.9,178/-	34 Days	23,902/- (@ Rs.350/- penalty per absent and Rs.353/- per absent)
8		January, 2016	Rs.9,178/-	08 Days	2,800/- (@ Rs.350/- penalty per absent)
9		February, 2016	Rs.9,178/-	11 Days	3,850/- (@ Rs.350/- penalty per absent)
Total recovery to be made					44,552/-

The College Authorities may recover the above amount of Rs.44,552/- from the concerned agencies after due verification under intimation to Audit. H.M. No. 04 issued to the college authority but they have not furnished any reply.

Para 7: Non-entering in the Memorandum of Understanding (MoU) with Administrative Department.

Bhaskaracharaya College for Applied Sciences (BCAS) is being funded by the Department of Higher Education, Govt. of NCT of Delhi with annual assistance. The year-wise detail of annual assistance for the year 2015-20 is stated below:

(Rs in lakh)

Year		2015-16	2016-17	2017-18	2018-19	2019-20
Recurring	Budget/ GIA Allocation	1446.00	1457.00	1480.00	1633.00	2041.00
Non-Recurring		95.00	165.00	00.00	48.23	00.00
Total		1541.00	1622.00	1480.00	1681.23	2041.00

As per the clause 6 of the Finance (Accounts) Department, Government of Delhi's order number F.12/3/2010-AC/dsfa/DS-III/914-921 dated 18.07.2011 all the Autonomous Bodies/Grantee Institutions having budgetary support of more than Five crore per annum from the Government are required to enter into a Memorandum of Understanding (MoU) with Administrative Department.

It has been noticed that Grant in Aid of more than Rs Five crore in each year had been given to BCAS which attracts the compliance of the above provisions by the BCAS, however; BCAS had not entered in the MoU during the above period.

The necessary steps should be taken to formulate the MoU by the BCAS with Department of Higher Education, Govt. of NCT of Delhi. H.M. No. 02 issued to the college authority but they have not furnished any reply.

Para 8: Non-functioning and poor maintenance of fire-fighting system in the college.

Fire-fighting equipments are very essential for life saving in case of any misshaping in the building. The BCAS has more than 1300 students are pursuing in different courses and Approx. 250 staff members are also working in the college. Scrutiny of the records revealed that the firefighting arrangements are in pathetic conditions. The equipment's, which are installed in the college are in very poor condition and are not functional. In case of any mis-happening, the situation can be worse. This issue is a very sensitive and therefore the corrective measures may be taken at the earliest under intimation to audit. H.M. No. 08 issued to the college authority but they have not furnished any reply.

Para 9: Non- utilization the services of staff Car Driver

During the scrutiny of vehicle records it was noticed that Bhaskaracharya College of Applied Sciences has requested vide letter no. BCAS/26(1)/Staff Car/2016/2615 dated 12.12.2016 to Directorate of Higher Education (DHE) for condemnation of old Staff Car bearing registration no. DL 9C Q 7729. Further, it was also observed that the services of the staff Car Driver who is working on regular basis could not be utilized since May 2015 (the date from which the vehicle off the road). Department stated that services of driver cannot be utilized for any other post.

The Competent Authority may take appropriate action against the idle staff Car Driver and take his service in Head Quarter of D.H.E under intimation to audit. H.M. No. 05 issued to the college authority but they have not furnished any reply.

Part-III

The details of the old outstanding paras are stated below:

S. No	Year	Para no.	Title of the Para/audit observation
1		Part-II B, Para no. 01	Excess payment in appointment of security guards Rs 2,62,218/-
2	2009-15	Part-II B, Para no. 02	Irregular payment of service tax on sanitation services Rs 2,07,041/-
3	2006-09	Part-IIB, Para no. 08	Non-disposal of condemned items amounting to Rs 1,66,267/-

List of settled para

S. No	Year	Para no.	Title of the Para/audit observation
1	2009-15	Part-II B, Para no. 03	Irregular payment of Transport Allowance of Rs 91,671/-

General

The general conditions of the accounts of the Bhaskaracharaya College for Applied Sciences (BCAS), Sector-2, Phase-1, Dwarka, New Delhi – 110075 for the period from 01.04.2015 to 3103.2020 were found to be satisfactory, subject to the observations made in the inspection report.

The inspection report has been prepared on the basis of informations/records furnished and made available by Bhaskaracharaya College for Applied Sciences, Sector-2, Phase-1, Dwarka, New Delhi – 110075. The office of the Principal Account General (Audit), Delhi does not take any responsibility for any mis-information/non-information of the part of Bhaskaracharaya College for Applied Sciences, Sector-2, Phase-1, Dwarka, New Delhi – 110075.

Sr. Audit Officer (AMG-III)