By Speed Post

<u>कार्यालय महालेखाकार (लेखापरीक्षा), दिल्ली</u>

<u>ऑडिट भवन, आई. पी. एस्टेट,</u>
<u>नई दिल्ली-110 002</u>

संख्याः ए.जी(ले.प.)दि./ए.एम.जी.-III/IR/Bhaskaracharya College/2025-26/51 दिनांक- 16.10.2025

1) अनुभाग अधिकारी
आवश्यक

सेवा में,

The Principal
Bhaskaracharya College of Applied Sciences,
Sector-2, Phase-I, Dwarka,
New Delhi-110075.

महोदय,

मैं आपके कार्यालय के वर्ष 2020-21 to 2024-25 के लेखाओं का निरीक्षण प्रतिवेदन प्रेषित कर रहा हूँ। उपमहालेखाकार (ए.एम.जी.-III) द्वारा अनुमोदित इस लेखापरीक्षा प्रतिवेदन में पार्ट II- A के शून्य व पार्ट II- B के 11 पैरे शामिल किए गए हैं।

आपसे अनुरोध है कि निरीक्षण रिपोर्ट की प्राप्ति के एक सप्ताह के भीतर एवं तत्पश्चात् इसमें वर्णित विभिन्न आपत्तियों के उत्तर पत्र की प्राप्ति के 4 सप्ताह के भीतर इस कार्यालय को सुलभ कराएं।

भवदीय,

व. लेखापरीक्षा अधिकारी (ए.एम.जी.-III)

Office of the Accountant General (Audit), Delhi
Audit Bhawan, IP Estate, New Delhi-110002

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 2020 to March 2025

Part – I: Introduction

(I.) General:

The compliance audit 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 2020 to 31 March 2025 were test checked by the Local Audit Party from office of the Accountant General (Audit) Delhi Audit Bhawan, I.P. Estate, New Delhi – 110002, comprising of Sh. Ishwar Chand, Senior Audit Officer, Sh. Sheelendra, Assistant Audit Officer, Sh. Kamlesh Chand Patel, Assistant Audit Officer, Sh. Subhash Chand Premi, Sr. Auditor and Sh. Nitesh Kumar, Senior Auditor of the office of the Accountant General (Audit), Delhi from 11.08.2025 to 27.08.2025 (12 working days).

(II.) Function:

Bhaskaracharya College of Applied Sciences is named after the 12h 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) Budget:

The budget/GIA allocation and expenditure incurred in the BCAS for the year 2020-21 to 2024-25 is given below:

(figures in Rs.)

Year	Head	Budget Allocated/Grant Received	Opening Balance	Revenue Receipts	Total Amount Received	Expenditure Incurred	Saving (-) Excess (+)
2020-21	GIA Salary	18,14,16,207	1,48,83,792	2,44,996	19,65,44,995	19,65,23,946	21,049
	GIA Other than Salary	1,65,00,000	31,18,682	92,45,748	2,26,27,066	1,79,17,364	47,09,702
	GIA Capital Assets	-	54,63,511	755	54,64,266	-	54,64,266
	GIA						

	Promotion for Sports Facilities	-	2,80,551	-	2,80,551	-	2,80,551
	GIA Salary	22,99,79,000	21,049	3,40,902	23,03,40,951	23,01,98,934	1,42,017
	GIA Other than Salary	1,82,91,000	47,09,702	1,00,59,209	3,30,59,911	1,83,79,621	1,46,80,290
	GIA Capital Assets *	-	54,64,266	-	54,64,266	54,64,266	-
2021-22	GIA Promotion for Sports Facilities	-	2,80,551	-	2,80,551	-	2,80,551
	GIA Salary	29,98,57,983	1,42,017	2,23,062	30,02,23,062	30,02,22,913	149
	GIA Other than Salary	57,50,000	1,46,80,290	93,37,360	2,97,67,650	1,83,46,304	1,14,21,346
2022-23	GIA Promotion for Sports Facilities	28,928	2,80,551	8,136	3,17,615	27,620	2,89,995
	GIA Salary	31,99,99,860	149	43,64,948	32,43,64,957	30,02,47,532	2,41,17,425
	GIA Other than Salary	46,25,000	1,14,21,346	1,00,23,304	2,60,69,650	1,80,90,515	79,79,134
2023-24	GIA Promotion for Sports Facilities	-	2,89,995	8,410	2,98,405	-	2,98,405
	GIA Salary	29,58,82,575	2,41,17,425	1,49,486	32,01,49,486	28,45,20,785	3,56,28,701
	GIA Other than Salary	58,95,866	79,79,134	1,00,49,574	2,39,24,574	1,77,35,724	61,88,849
2024-25	GIA Promotion for Sports Facilities	-	2,98,405	8,654	3,07,059	-	3,07,059

(iv) Overall financial performance and relative significance of the unit is overall hierarchy of the Department in pursuance of organization goal: The college incurred significant portion as expenditure against the allotted budget.

(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 2021, March 2022 March 2023, March 2024 and March 2025 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. of NCT of Delhi up to the year ending- March 2025.

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

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

Para No. 1: The budget of Rs. 3.07 lakh lying without fulfilling the objectives of extra curricular activities in the college (Reference Number: OBS-2081992)

Criteria:

The main objective of this college is to impart curricular, co-curricular and extra-curricular education and training to its students. To provide holistic education and allow each student realizes his/her potential through academics and extra-curricular activities and thereby transforming themselves into thinkers and researchers. These extra-curricular activities will motivate students to become value-oriented individuals and be sensitive to the needs of the society.

Audit Findings:

While examining the head wise annual Budget/Grant in aid received and actual expenditure incurred during the last five years Audit Observed that though the College had sufficient amount of budget available for promotion of sports facilities during 2022-23 along with the internal revenue receipts in this head, the proportionate expenditure was not made as only the expenditure of Rs. 27,620 was made for sports facilities during that financial year, as shown in the table

below.

(Amount in Rs.)

Year	Budget Allocated	Opening Balance	Revenue Receipt	Total amount Receipt	Expenditure Incurred	Savings/Excess
2020-21	-	2,80,551	-	2,80,551	-	2,80,551
2021-22	-	2,80,551	-	2,80,551	-	2,80,551
2022-23	28,928	2,80,551	8,136	3,17,615	27,620	2,89,995
2023-24	-	2,89,995	8,410	2,98,405	-	2,98,405
2024-25	-	2,98,405	8,654	3,07,059	-	3,07,059

During April 2020 to March 2025 the college had Rs. 2.8 lakh to 3.07 lakh budget available but the expenditure on sports activities were nil and the unspent balance was lying with the college.

Impact:

The lack of overall impact of higher education in absence of extra-curricular activities on the development of students hindering the career of students affecting the quality of human resources.

Recommendation.

The college is advised to start the extra-curricular activities especially sports facilities for which the separated funds are furnished to improve the quality of better human resources.

Para no. 2: Underutilisation of College capacity and its infrastructure (Reference Number: OBS-2084320)

Criteria:

The Students Admission Commitee oversees the entire admissions process from application to enrolment- ensuring it is fair, transparent, and efficient. The committee evaluates applicants using established criteria and is committed to attracting a diverse and talented student body. Similarly, The Special Category Admission Enabling Committee facilitates the admission process for students from special categories. Ensuring the receive the necessary support and accommodations. The committee is dedicated to fostering an inclusive educational environment by addressing the unique needs of these students and providing guidance throughout the admissions process.

Audit Findings:

The Bhashkaracharya College of Applied Sciences (BCAS) is offering eleven Bachelor of Science (Hons.) Programs in different science schemes and all the programs are attractive in today's perspective. Audit while scrutinising the student's enrolment data for the academic year 2020-21 to 2024-25 has observed that during this period of five years. In none of the years full capacity of the college in terms of admissions has been utilised. It has further been observed that the vacant seats percentage has continuously in and remained almost stagnant thereafter as shown in the table below.

Year	No of seats available	No of seats filled	No of seats vacant	Percentage of seats vacant
2020-21	1472	1314	158	10.73
2021-22	1590	1350	240	15.09
2022-23	1662	1301	361	21.72
2023-24	1662	1346	316	19.01
2024-25	1662	1347	315	18.95

The college having been pursuing pure science courses if facing this level of admission shortage is alarming. All the Colleges of Delhi University are almost facing scarcity of seats compared to availability of admission aspirants, but this college has reverse scenario.

Impact:

Non fulfilling the vacant seats led to underutilisation of the fullest capacity of the college in terms of its man, material and machine. A lot of aspiring candidates could not get the opportunity to get admission and the human resources remained unskilled to that extent.

Recommendation:

Students Admission Committee and Special Category Admission Enabling Committee facilitates the admission process to the different categories in the college. The admission committees not only see the admission process but also foster an inclusive educational environment by addressing the unique needs of the students by and providing guidance throughout the admissions process. The committees at some level failed to address and provide the proper guidance throughout admissions process to the aspirant students. Therefor the committees should look after the proper admission process and also guide the aspirants to select different type of courses available in the college so that the seats which remained vacant should be fulfilled and college capacity be utilised to its fullest extent.

Para no. 3: Creation of Student Welfare Fund without any Mandate or SOP and its unrelated expenditure (Reference Number: OBS-2087040)

Criteria:

General Financial Rule 2017 rule 70 stipulates that the public funds appropriated to the Ministry or Department are used for the purpose for which they were meant.

Further, for creation of any local fund the organisation should have a mandate to create or maintain.

Audit Findings:

Audit while scrutinising the records and publications related to Act, and ordinances of the BCAS College observed that the college has no mandate, statute, ordinance, SOP or guidelines to create or maintain the Student Welfare Funds. In absence of any directives, creation of Student Welfare fund is irregular.

Further While scrutinising the vouchers and details of receipts and the expenditure incurred from the Fund audit observed that the college student fund has 23 heads for the receipts and expenditure. Out of these 23 heads 10 heads was not to be maintained through general grants in aid/receipts. Total annual receipts and expenditure for the last five years in these heads of student welfare funds is given below:-

(figures in Rs.)

Head	2020-21		2021-22		2022-23		2023-24		2024-25	
	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Games and sports fee	6,53,500	1,68,850	6,73,500	-	6,50,500	39,769	6,65,000	1,77,843	6,68,000	5,17,549
Establishment/ Maintenance fee	1,30,700	-	1,34,700	21,076	1,30,100	24,827	1,33,000	-	1,33,600	85,132
IT maintenance fee	2,61,400	-	2,69,400	6,471	2,60,200	4,248	2,66,000	-	2,67,200	-
College publication fee	65,350	-	67,350	-	87,350	-	1,09,950	2,478	1,33,600	8,909
Departmental society fee	2,61,400	22,164	2,69,400	-	3,04,800	3,28,178	10,17,400	2,42,043	10,68,800	12,29,435
IT Development fee	-	-	-	-	1,33,800	-	2,60,700	-	4,00,800	-
Digital content assistant fee	-	-	-	-	-	-	7,00,000	-	14,13,000	-
Medical fee	65,350	-	67,350	-	65,050	-	66,500	-	66,800	-
General Amenities fee	32,675	-	33,675	-	43,675	-	54,975	1,200	66,800	-
Swachhta fee	65,350	-	67,350	24,780	65,050	26,052	66,500	-	66,800	-
Total	**15,35,725**	**1,91,014**	**15,82,725**	**52,327**	**17,40,625**	**4,23,074**	**33,40,025**	**4,23,564**	**42,85,400**	**18,41,025**

Receipts in these heads in the last five years was Rs. 1.25 crore however the expenditure was Rs. 29.3 lakh only. This shows that the utilisation is very minimal which further shows that the purpose of receipt and expenditure of money in the student welfare fund is irregular and this expenditure should have been made from general grants/receipts.

Impact:

Student welfare funds is meant for the welfare activities related to students was used for other institutional purposes, with unnecessary financial load on the students.

Recommendation:

The Corpus funds like Students Welfare Funds shall be created with proper mandate only The expenditure incurred from student welfare funds to the activities other than students welfare should be avoided and such expenditure shall be incurred from the general grants/receipts.

Para no. 4: Non-timely payment of wages and statutory dues by contractor engaged for outsourced manpower services (Reference Number: OBS-2087751)

Criteria:

As per Cabinet Decision no. 2323 dated 22.03.2016 of the GNCT of Delhi, it shall be the personal responsibility of each HOD/Secretary to ensure that all contract employees, whether employed directly by the GNCTD or working with a contractor whose services have been hired by the GNCTD are paid their wages for the previous month latest by 7th day of next month if the establishment has engaged less than 1000 persons/workers, failing which penalty of up to 10% of basic pay may be imposed on the defaulting HOD/Secretary. The decision also empowers the HOD/Secretary to cancel the contract if contractor fails to comply repeated attempts.

Audit Findings:

Scrutiny of records revealed that the college outsourced seven sweepers through GeM by entering into an agreement with M/s Knight Surveillance Security on 14.10.2021 for the period 22.10.2021 to 20.10.2024, later extended. The contract conditions stipulated that the service provider will be responsible for:

1. Timely payment of remuneration to the manpower,

2. Timely deposit of EPF and ESI contributions (both employee's and employer's share) by 15th of the next month of payment,

3. Penalty of ₹ 200 per day for each instance of delayed wage payment or statutory deposit.

Test check of records for the period March 2024 to February 2025 revealed delays in payment of wages and in deposit of EPF/ESI contributions in eight months, wages were credited beyond the stipulated date of 7th of the succeeding month, and EPF/ESI deposits wer delayed up to 20 days. The details of delays and resultant penalties amounting to ₹ 17,000/- are detailed below:

Sl. No.	Month	Wages			EPF and ESI			Penalty @ ₹ 200 per day for each default
		Wages paid on	Prescribed time	Delayed payment (days)	EPF and ESI deposited	Prescribed time	Delayed deposition (days)	
1.	March 2024	4.04.24	7.04.24	0	Information not available with records			-
2.	April 2024	4.05.24	7.05.24	0	4.06.2024	15.05.2024	20	4000
3.	May 2024	10.06.24	7.06.24	3	15.06.2024	15.06.2024	0	600

4.	June 2024	6.07.24	7.07.24	0	25.07.2024	15.07.2024	10	2000
5.	July 2024	9.08.24	7.08.24	2	31.08.2024	15.08.2024	16	3200
6.	Aug. 2024	10.09.24	7.09.24	3	12.09.2024	15.09.2024	0	600
7.	Sep. 2024	9.10.24	7.10.24	2	1.11.2024	15.10.2024	17	3400
8.	Oct. 2024	6.11.24	7.11.24	0	Information not available with records			-
9.	Nov. 2024	10.12.24	7.12.24	3	16.12.2024	15.12.2024	1	600
10.	Dec. 2024	10.01.25	7.01.25	3	9.01.2025	15.01.2025	0	600
11.	Jan. 2025	11.02.25	7.02.25	4	13.02.2025	15.02.2025	0	800
12.	Feb. 2025	13.03.25	7.03.25	6	13.03.2025	15.03.2025	0	1200
Total								**17000**

It was also noted that the contractor continued to pay wages at the old rates even after revision of minimum wages by the Labour Department, GNCT of Delhi

Cause:

The irregularities noticed primarily due to lax monitoring by the college administration over the contractor's compliance with statutory and contractual provisions.

Impact:

The failure to ensure compliance led to dilution of the Cabinet Decision No. 2323 and sweepers engaged through outsourcing were deprived of their legitimate right to receive the wages in time and were also underpaid, as they were not given wages at the revised rates notified by the Labour Department

Recommendation:

The College should calculate the penalties for the entire period of contract and recover the penalties from the contractor and also calculate and disburse the arrears of wages arising

The authorities should strengthen their monitoring mechanism to ensure that wages and statutory dues are paid in time also strict action should be taken against defaulting contractors. Further, responsibility of officials not enforcing the Cabinet Decision No. 2323 should be fixed, and in case of persistent non-compliance, cancellation of the contract may be considered.

Para no. 5: Avoidable payment of ₹ 37.17 lakh due to non-reducing of sanctioned/demand load of electricity (Reference Number: OBS-2087834)

Criteria:

Clause 17 (4) of Delhi Electricity Regulatory Commission (Supply Code and Performance Standards) Regulations, 2017, specify for revision of sanctioned load/contract demand as the case may be, the Licensee would take the highest of average of maximum demand readings recorded as per billing cycle covering any four consecutive calendar months in the preceding financial year i.e. from 1st April to 31st March of the previous year and in case the computed load is less than the sanctioned load/contract demand, the Licensee shall seek the consent of the consumer (if contract/sanction load is more than 5 KW) for load reduction through a separate notice to the consumer, giving details and information that his maximum demand is less than the sanctioned load/contract demand and the sanctioned/contract load would be reduced only on receipt of consent from the consumer within 30 days.

Audit Findings:

During scrutiny of records of electricity bills, audit observed that the college sanctioned load 356 KW and paid fixed charges @ ₹ 250 per KW per month. However, analysis of Maximum Demand (MDI) over the past five years (2020-21 to 2024-25) revealed that the actual demand was much lower in this period i.e. 84 KW, 90.60 KW, 126 KW, 114 KW, and 126 KW respectively.

As a result, the college incurred avoidable expenditure of ₹ 37.17 lakh in last five years towards fixed charges, Calculation of avoidable expenditure of fixed charges is as under:-

Year	Month of MDI	Fixed charges paid ₹ 250/kW for the month against the sanctioned load of 356 kW	MDI during the month (in kW)	Fixed charges can be reduced as per MDI (356 kW-MDI)	Avoidable payment of fixed charges for the month (in ₹)	Avoidable payment of fixed charges for the year (in ₹)
1	2	3 = 356 x ₹ 250/-	4	5	6 = 5 x ₹ 250/-	7 = 6 x 12
2020-21	Oct-20	89000	84	272	68000	816000
2021-22	Oct-21	89000	90.60	265	66250	795000
2022-23	Jun-22	89000	126	230	57500	690000
2023-24	Oct-23	89000	114	242	60500	726000
2024-25	Oct-24	89000	126	230	57500	690000
Total						**3717000**

The avoidable payment of ₹ 37.17 lakh occurred because initiate timely action to reduce the sanctioned load in accordance with its actual consumption pattern. This lack of monitoring and corrective action led to continued payment of higher fixed charges.

From the above table, it is clearly seen that college paid avoidable fixed charges of ₹ 37.17 lakh during (2020-25) which can be saved by reducing sanction load as per its maximum demand. Thus, College needs to reduce sanction load as per its MDI.

Impact:

This resulted in avoidable payment of ₹ 37.17 lakh which could have been saved during the period April 2020 to March 2025.

Recommendation:

The BCAS may look into the matter, and the sanctioned load may be got reduced as per requirement under intimation to audit.

Para no. 6: Irregular grant of rebate in electricity charges of canteen contractor (Reference Number: OBS-2087991)

Criteria:

Rule 21, of GFR, 2017 states that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety.

Audit Findings:

Scrutiny of records revealed that the college entered into a contract with M/s Kritika Hospitality (from 20.06.2024 to 19.06.2027) for operating the canteen within the college premises. As per the terms of agreement, the contractor was required to pay electricity charges based on actual consumption recorded by the dedicated meter installed in the canteen kitchen, and charges were to be levied as per the applicable BSES high slab tariff rates.

Audit observed that while calculating electricity charges, the college allowed a rebate of 100 the same concession was also extended to the previous contractor.

Due to this, the exchequer had to bear an undue financial burden of ₹ 23,039 during the period from March 2022 to March 2025. Details of the rebate allowed and resultant short recovery from contractors are detailed as under:

Month	Electricity unit in canteen area	Subsidy given for the month	Chargeable Unit	Amount received from the contractor	Subsidy given to the contractor (in ₹)
Mar-22	500	100	400	4479.03	1120
Aug-22	500	100	400	4479.03	1120
Sep-22	500	100	400	4479.03	1120
Oct-22	500	100	400	4479.03	1120
Nov-22	654	100	554	5978.37	1079
Dec-22	246	100	146	2006.08	1374
Jan-23	300	100	200	2531.83	1266
May-23	150	100	50	1071.43	2143
Jun-23	300	100	200	2531.83	1266

Jul-23	300	100	200	2531.83	1266
Aug-23	350	100	250	3018.63	1207
Sep-23	200	100	100	1558.23	1558
Oct-23	200	100	100	1558.23	1558
Nov-23	200	100	100	1558.23	1558
Mar-24	200	100	100	1558.23	1558
Apr-24	250	100	150	2045.03	1363
May-24	250	100	150	2045.03	1363
Total					**23039**

Impact:

This resulted in short recovery of electricity charges and undue financial benefit to the contractors, causing loss of ₹23,039 to the government exchequer.

Recommendation:

College may recover the excess benefit of ₹23,039 from the concerned contractors under intimation to audit. Further, the college should ensure strict adherence to contract terms in future agreements and discontinue the practice of granting unauthorized rebates in electricity charges. A system of periodic internal checks may also be introduced to prevent recurrence of such lapses.

Para no. 7: Non-execution of Memorandum of Understanding with the Administrative Department. (Reference Number: OBS-2088683)

Cretria:

Government of NCT of Delhi, Finance (Accounts) Department, issued Order no.F.12/3/2010-AC/dsfa/DS III/914-921, dated 18.07.2011, on the subject "Instructions and Guidelines regarding Expenditure Management in Autonomous Bodies/Grantee Institutions, etc. - regarding." As per the guideline no.6 of this order, all the Autonomous Bodies/Grantee Institutions having budgetary support of more than rupees five crore per annum from the Government are required to enter into a Memorandum of Understanding (MOU) with the Administrative Department, **spelling out clearly the output targets in respect of activities/programmes/schemes being carried out and qualitative improvements in output along with commensurate input requirements.** The output targets, prescribed in measurable units of performance, shall form the basis of budgetary support extended to these organizations.

Audit Findings:

Government of NCT of Delhi, issued Grants-in-Aid to Bhaskaracharya College of Applied Sciences. This College has been on budgetary support of more than rupees five crore per annum from the Government. However, during the audit it was noticed that Memorandum of Understanding (MOU) was not entered into by the College with the Administrative Department, as required.

Impact:

Violation of guideline mentioned the order issued by GNCTD. Hence the College is liable for this violation of guidelines issued by GNCTD.

Recommendation:

Memorandum of Understanding (MOU) may be prepared and entered into by the College with the Administrative Department, as required.

Para no. 8: Irregular payment of Transport Allowance amounting to ₹ 62496/- (Reference Number: OBS-2088709)

Criteria:

Office memorandum no. No.21/5/2017-E.II(B) dated 7.07.2017 issued by Ministry of Finance, GoI provides that the Transport Allowance will not be admissible for the calendar month(s) wholly covered by leave.

Audit Findings:

During test check of records, audit observed that the following officers/officials were on leave for full calendar month while transport allowance was also disbursed for the period. Details of TA disbursed to the Officers/officials are as under :

Sl. No.	Name and Designation	Period of leave	No. of months for which officer was not entitled for TA	Rate of Transport Allowance disbursed (₹)	Irregular disbursement of TA (₹)
1	Dr. Geeta Mongia, Professor	03.01.2024 to 02.06.2024	4	10800	43,200
2	Dr. Neeru Sharma, Associate Professor	04.01.2022 to 27.04.2022	2	9648	19,296
Total					**62,496**

Impact:

Irregular disbursement of TA amounting to ₹ 62,496/- contrary to the above-stated provisions.

Recommendation:

Irregular disbursement of Transport Allowance amounting to ₹ 62,496/- may be recovered. Similar other cases may also be reviewed under intimation to audit.

Para no. 9: Non-functioning and poor maintenance of fire-fighting system in the college. (Reference Number: OBS-2090162)

Criteria:

Delhi Fire Services Rule 2010 rule 38 stipulates that the Occupier of the building or premises, as the case may be, shall maintain the fire prevention and fire safety measures provided in the building or premises at all times in best repairs for use by the occupants or members of Fire Service or both in the event of an outbreak of fire. Further the occupier of the building or premises or the Fire Safety Officer appointed under section 29 of the Act, as the case may be, shall declare every year in Form 'J' in First Schedule that fire prevention and fire safety measures provided in the building or premises as the case may be are in best repairs.

Audit Findings:

Scrutiny of the records revealed that the fire fighting arrangements are in pathetic conditions. The equipment's, installed are non- functional. Similar observation was also issued during last audit also but the same has not been replaced so far.

Recommendation:

Corrective measures may be taken at the earliest under intimation to audit.

Para no. 10: Irregular payment of salary amounting to ₹ 2.59 lakh on account of Child Care Leave (Reference Number: OBS-2090958)

Criteria:

The Department of Personnel & Training (DoPT), Government of India, vide its notification dated 11.12.2018, notified amendments to the Central Civil Services (Leave) Rules, 1972, which came into effect from 14.12.2018.As per the amended provisions, Child Care Leave (CCL) shall be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.

Audit Findings:

During the test check of child care leave records, in the r/o Dr. Inderbir Kaur had availed **365 days of CCL** upto **15.03.2025. While she was on CCL from 13.01.2025 to 17.07.2025** she was entitled to **only 80% of the leave salary** for further 124 days, However, **100% of the leave salary** was continued to be disbursed to her during the above-mentioned period of CCL, Details of irregular payment of leave salary during CCL amounting to ₹ 258632/- is as under:

Sl. No.	Name and Designation	Period of leave salary	Bill Month	leave salary	leave salary	leave salary	Irregular leave

		disbursed 100 per cent		disbursed (BP+DA) for the month	for the period	pay (80 per cent of BP+ DA)	salary paid during the period
	Prof. Dr. Inderbir Kaur,	16.03.2025 to 31.03.2025 (16 days)	Mar-25	314568	162358	129886	32472
		01.04.2025 to 30.04.2025 (30days)	Apr-25	318680	318680	254944	63736
		01.05.2025 to 31.05.2025 (31 days)	May-23	318680	318680	254944	63736
		01.06.2025 to 31.06.2025 (30 days)	Jun-25	318680	318680	254944	63736
		01.07.2025 to 17.07.2025 (17 days)	July-25	318680	174760	139808	34952
						Total	258632

Impact:

Irregular payment of leave salary amounting to ₹ 258632/- on account of CCL.

Recommendation:

Irregular leave salary of ₹ **258632/-** paid in r/o Dr. Inderbir Kaur may be recovered. Similar other cases may also be review under intimation to audit.

Para no. 11: Non-compliance with DHE Circular dated 07.02.2005 regarding approval of staff posts (Reference Number: OBS-2091939)

Criteria:

As per the Circular dated 07.02.2005 issued by the Directorate of Higher Education (DHE), it was observed that certain colleges were appointing teaching and non-teaching staff without obtaining the specific approval of the Administrative Department/Funding Agency. Such practices placed an additional financial burden on the Directorate by leading to inflated budget proposals. Accordingly, all colleges seeking financial assistance from the Directorate of Higher Education in the form of Grant-in-aid, for filling up posts on regular, ad-hoc, or contractual basis, are required to obtain prior approval from the Directorate of Higher Education, being the Administrative Department/Funding Agency.

Audit Findings:

Audit scrutiny of records revealed that Bhaskaracharya College of Applied Sciences appointed teaching staff up to 2011 and non-teaching staff up to 2012 on a regular basis.

Further, the college appointed 25 MTS on contract basis in 2016, teaching staff on an ad-hoc basis in 2022 and guest teachers were being engaged on a contractual basis every year. These appointments exceeded the sanctioned strength approved by the Directorate of Higher Education (DHE)being the Administrative Department.

The DHE, from time to time, sought clarifications from the college regarding the precise staff strength and advised expediting the process of regularisation and ex-post facto approval of existing teaching and non-teaching posts. Although the college furnished replies, the final sanction of additional posts on which staff are already working has not been accorded.

As of 31.03.2025, the Governing Body of the College had created 304 teaching and non-teaching posts, whereas only 129 posts were sanctioned by the DHE. Against these, 188 staff members were working on regular, ad-hoc, contractual and outsourced basis. Thus, 63 staff members were working in excess of the sanctioned strength at various posts, in contravention of the Circular dated 07.02.2005, which mandates obtaining prior approval of the DHE for creation and filling of posts.

The details of sanctioned posts by DHE and actual staff in position as of 31.03.2025 are as under:

Sl. No.	Name of post	No. of posts sanctioned by DHE	Actual staff working			No. of posts yet to sanction by DHE as staff were working at these posts in the college
			Regular	Contractual/ Adhoc	Total	
Teaching posts						
1.	Principal	0	1	0	1	1
2.	Assistant Professor/Lecture	83	41	56[1]	97	14
Total		**83**	**42**	**56**	**98**	**15**
Non-teaching posts (Ministerial Cader)						
1.	Administrative officer	0	0	0	0	0
2.	Section Officer (Accounts)	0	1	0	1	1
3.	Section Officer (Administration)	0	1	0	1	1
4.	Senior Personal Assistant	0	1	0	1	1
5.	Senior Assistant	0	1	0	1	1
6.	Assistant	0	2	0	2	2
7.	Junior Assistant (including one	0	1	1	2	2

	post of Care Taker)					
8.	Driver	0	1	0	1	1
9.	Gestetnor Operator	0	1	0	1	1
10.	Drafti	1	1	0	1	0
11.	Office Attendant	0	0	3	3	3
12.	Mali	0	2	1	3	3
13.	Waterman	0	1	0	1	1
14.	Security Guard	0	0	8	8	8
15.	Safai Karmchari	0	1	8	9	9
Total		**1**	**14**	**21**	**35**	**34**
Library Cader						
1.	Librarian	0	0	0	0	0
2.	Professional Assistant	0	1	0	1	1
3.	Semi-Professional Assistant	0	2	0	2	2
4.	Library Assistant	0	0	0	0	0
5.	Library Attendant	0	1	2	3	3
Total		**0**	**4**	**2**	**6**	**6**
Laboratory Cader						
1.	Technical Assistant	0	0	0	0	0
2.	Laboratory Assistant	23	26	0	26	3
3.	Laboratory Attendant	17	0	21	21	4
4.	Sr. Tech. Assistant earstwhile Sc. Asstt	1	1	0	1	0
5.	Programmer/ Computer programmer	1	0	0	0	0
6.	Mechanic	1	0	0	0	0
7.	Museum Curator	1	0	0	0	0
8.	Gas Machanic	1	0	0	0	0
9.	Director Physical Education	0	0	1	1	1
Total		**45**	**27**	**22**	**49**	**8***
Grand Total		**129**	**87**	**101**	**188**	**63***

* Total 4 Posts of Programmer/ Computer programmer, Mechanic, Museum Curator and Gas Mechanic are vacant though these are sanctioned posts, thus, this number cannot adjust with posts remaining sanctioned.

Impact:

Appointment of staff without approval of the Administrative Department is in contravention of the DHE Circular of 2005. It also places an undue financial liability on the Government as inflated budgetary proposals are submitted for staff not formally sanctioned.

Recommendation:

The College should ensure strict compliance with the directives of DHE by obtaining prior approval for all teaching and non-teaching posts before making appointments. It should also expedite the process of according approval to the already created posts to regularize the existing posts.

[1] Adhoc-25, Guest Teachers-31

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Part-III

(Follow up of outstanding paras from previous inspection report)

a) List of outstanding paras settled/taken afresh:

S. No.	Year	Para No.	Para	Reply of the Department	Remarks of I.O.	Remarks of Hqr.
5	-do-	3	Recovery of Rs.3,04,260/- on account of over payment of Child Care Leave	(1) Recovery of Rs.93,495 (Rupees Ninety Three Thousand Four Hundred Ninety Five Only) from Mrs. Ritu Sareen, Sr. P.A. has been recovered as follows: Rs. 36,000 (Thirty Six Thousand Only) online transferred by her. Copy of the ledger and voucher is attached **(Annexure-1_ Page No. 4,7)** herewith for your record; Balance of Rs. 57,495 (Rupees Fifty Seven Thousand Four Hundred Ninety Five Only) deducted from her salary. Copy of salary sheet & ledger **(Annexure-1_Page No.13 to 16)** are attached herewith for your record. Recovery of Rs.28,996 (Rupees Twenty Eight Thousand Nine Hundred Ninety Six Only) has been deposited by Mrs. Usha Sati, Assistant. Copy of the ledger is attached **(Annexure-1_Page No.3)** herewith for your record. Recovery in respect of Dr. Geeta Bhatt of Rs.1,81,769 (Rupees One Lakh Eighty-One Thousand Seven Hundred Sixty Nine Only) has been deposited in seven installments. Copy of the ledger is attached **(Annexure-1, page 4, 6, 8, 9, 10 & 12)** herewith for your record.	All the necessary recovery amounting to Rs. 3,04,260 have been recovered from the concerned officers/officials. **The para is recommended for settlement please.**	Para settled.
6	-do-	4	Short Recovery of Water Charges	Recovery of Rs. 79,373 (Rupees Seventy Nine Thousand Three Hundred Seventy Three Only) from 9 officials have been recovered.	The reply has been received from the College where they	Para settled.

				Copy of the Ledger is attached **(Annexure-2, page 17 & 18)** herewith for your record. Hence para may be dropped.	have stated that the recovery of the said amount has been made. The key documents of the same have been furnished by the College. **Based on the reply furnished by the College the para is proposed to be settled please.**	
7	-do-	5	Short Recovery of License Fees of Rs. 79,730	Recovery of Rs.79,730/- (Rupees Seventy Nine Thousand Seven Hundred Thirty Only) from 9 officials have been recovered. Copy of the Ledger is attached **(Annexure-3_Page No. 21 & 22)** herewith for your record. Hence para may be dropped.	The reply has been received from the department where they have stated that the recovery of the said amount has been made. The key documents of the same have been furnished by the department. **Based on the reply furnished by the department the para is proposed to be settled please.**	Para settled.
9	-do-	7	Non entering in the MOU with the administrative department	All administrative matters of the College are dealt with in accordance with the directions of the University of Delhi and the Directorate of Higher Education,	On the basis of reply the para taken a fresh please.	Taken afresh.

				Government of NCT of Delhi. With regard to entering into an triparty MoU with the administrative department, it is respectfully submitted that the matter pertains to a policy decision which requires a collective stand of three stakeholders. The College, being a constituent institution of the University of Delhi and 100% funded by the Government of NCT of Delhi, cannot take this decision independently. It is pertinent to mention that the University of Delhi has already constituted a committee comprising representatives from all the stakeholders; the report/decision of this committee is awaited. Copy of the Notification dated 15/02/2023 is attached. **(Annexure-4 Page No.41 to 43)** As and when a decision in this regard is taken by both the authorities, i.e. the University of Delhi and the Government of NCT of Delhi (DHE), the College will act accordingly without any further delay.		
10	-do-	8	Non-functioning and poor maintenance of fire-fighting system in the College	With reference to the observation regarding the non-functioning and poor maintenance of the firefighting system in the College, the following is submitted: The College has been regularly informing the concerned authorities regarding the condition of the firefighting system and equipment installed in the premises. Most of the existing equipment is condemned/rusted and requires urgent replacement. Vide letter No. BCAS/12(2)/Electrical/2023/	Although the required action has been taken by the college but the approval is awaited from DHE. Hence the para could only be settled after obtaining the approval from DHE and executing the installation of firefighting	Taken afresh

				771 dated 20.07.2023, the College requested the installation and replacement of the Fire Fighting System at BCAS for the safety of students and staff. Accordingly, PWD (Electrical), EMD (South-West) submitted an estimate amounting to ₹ 30,50,261/- for Supply, Installation, Testing & Commissioning of the replacement system. The Governing Body (GB) of the College accorded its approval for the aforementioned work and the same was submitted to the Directorate of Higher Education (DHE) for Administrative Approval and Expenditure Sanction (A/A & E/S). However, the approval was not received from DHE during the financial year 2023-24 & 2024-25, due to which the work could not be carried out. Subsequently, in response to our request dated 08/04/2025, PWD (EMD South-West) again submitted a proposal amounting to ₹ 28,85,740/- vide letter No. 20(5)/DB/PWD EMD (South-West) 2025-26/1023 dated 30.05.2025 for provision and replacement of the Fire Fighting System at BCAS. This proposal, along with other essential civil and electrical works required for the maintenance and development of the College infrastructure, was duly approved by the GB and forwarded to the DHE for A/A & E/S. Copies of the aforementioned correspondence is attached **(Annexure-5 Page No. 44 to 61)** for reference. The approval of DHE is still awaited. The work will be	system. The paragraph is therefore taken a fresh please.	

				initiated immediately after receipt of the necessary Administrative Approval and Expenditure Sanction from the DHE, which is the funding authority.		

b) List of Paras still outstanding:

S. No.	Year	Para No.	Para	Reply of the Department	Remarks of I.O.	Remarks of Hqr.
1	2009-15	1, Pt. II B	Excess payment in appointment of security guards Rs. 2,62,218.	Reply not furnished by the college.	Reply not furnished by the college. Para stand please.	Para stands.
2	--do--	2	Irregular payment of service tax on sanitation services Rs. 2,7,041	Reply not furnished by the college.	Reply not furnished by the college. Para stand please.	Para stands.
3	2015-20	1	Excess payment of Rs. 38.50 lakh due to non-availing the benefits of rebate on water bills.	The college has been availing he rebate of 10 percent on water bills from Delhi Jal Board on account of Rain Water Harvesting system at BCAS since December 2019 shown in bill received in Bill no. 238784615021 dt. 26/02/2020. A copy of the DJB bills confirming the rebate is enclosed. The college continues to receive the said rebate, and a copy of the bill dt. March 2025 is enclosed for reference. Further with regard to the settlement/adjustment of the penalty levied earlier on account of non-availability of the RWH system the college has written to the DJB on multiple occasions and has also discussed the matter with the Directorate of	The college in its reply furnished that college is availing 10 percent rebate on water bills on account of Rain Water Harvesting since December 2019. The College has on multiple occasions written to DJB and discussed with DHE for early settlement of excess payment but both being Government departments is very difficult to effect the recovery from DJB despite putting 100 percent efforts by the College and	Since action still to be taken for audit period. Para stands.

				Higher Education for early settlement. The settlement/adjustment of the penalty is still in process.	therefore beyond this nothing more is expected from the College in this regard. **In view of which the para is proposed for settlement please.**	
4	-do-	2	Non-disposal of Obsolete/unserviceable items amounting to Rs. 62.63 lakhs.	With the approval of the Competent Authority, condemnation/disposal of e-waste electrical items, scientific equipment, and miscellaneous furniture waste was undertaken. The first lot of e-auction through MSTC was conducted on 17.07.2025 with a reserve price of ₹30,452/-. The e-auction concluded successfully with the highest bid of ₹2,32,246/-, quoted by M/s. Greenwish E-Waste Recyclers (Reg. No. 299689) for the aforesaid lot. After receipt of the payment from the vendor & from MSTC, a challan was generated by MSTC, and the said items were duly condemned and disposed of by the College. All the relevant papers are enclosed. **(Annexure-6 = Page No.62 to 109)**	As per reply furnished by the college the disposal of obsolete/unserviceable items has been done. **Therefore based on the reply furnished by the college the para is proposed to be settled please.**	No supporting documents. Para stands.
5			Non Levy of Penalty to contractor towards sanitation services amounting to Rs. 44,552.	Reply not furnished by the College.	Reply not furnished by the college. Para stand please.	Para stands.

Part IV

(i) **Best Practice:** Audit noticed general practices performed by the **Bhaskaracharya College of Applied Sciences, Sector-2, Phase-I, Dwarka, New Delhi-110075.**

PART-V (Acknowledgement)

Part V

Acknowledgement: **Bhaskaracharya College of Applied Sciences, Sector-2, Phase-I, Dwarka, New Delhi-110075** extended its full cooperation in supply of records etc.

Hierarchy: the following officers/officials have held the charge of the posts mentioned against each during the period under audit:-

Sl. No.	Category	Name	Period
1.	Head of the Office	Prof. Balaram Pani Prof. Avneesh Mittal	(01.04.2020 to 16.12.2021) (17.12.2021 to till date)
2.	DDO	Prof. Avneesh Mittal	(17.12.2021 to till date)
3.	Cashier/caretaker	Narender Kumar	01.04.2020 to till date

General

The General Conditions of the accounts/records of the office of the Bhaskaracharya College of Applied Sciences, Sector-2, Phase-I, Dwarka, New Delhi-110075 for the period of 1st April 2020 to 31st March 2025 were found to be satisfactory subject to the observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information/records supplied by Bhaskaracharya College of Applied Sciences, Sector-2, Phase-I, Dwarka, New Delhi-110075. The office of the Accountant General (Audit), Delhi does not take any responsibility for any mis-information/non-information on the part of the Bhaskaracharya College of Applied Sciences, Sector-2, Phase-I, Dwarka, New Delhi-110075.

विनोद

Sr. Audit Officer (AMG-III)