DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA
I.P. ESTATE, NEW DELHI

CO AIC + CO Adults

No.F.1/DA/Audit/IAR/LFA/ **Dated:**

To

The Director,
Directorate of Higher Education,
GNCT of Delhi,
BTE Complex, Muni Maya Ram Marg, Pitampura,
Delhi- 110034.

1403
17/10/25

Sub.: IAR in r/o Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, Delhi for the period 2022-2023 to 2024-2025.

Sir,

I am directed to forward herewith a copy of the Internal Audit Report in r/o Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, Delhi for the period 2022-2023 to 2024-2025 containing **63 Audit Paras (55 old Audit Paras with the recoveries of Rs.24,01,979/- & 08 paras in the Current Audit Report with the recoveries of Rs.1,45,000/-) and 01 Test Audit Note with the recovery of Rs. 2,546,979/-.**

It is requested that the officer(s) concerned may be directed to take immediate action for the settlement of all the audit paras and.

Yours faithfully,

Encl.: - as above

Sr. ACCOUNTS OFFICER
(AUDIT)

No.F.1/DA/Audit/IAR/LFA/ 6827 - 6828 **Dated:** 06/10/25

Copy forwarded to the HOO/HOD, Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, Delhi for the period 2022-2023 to 2024-2025 alongwith the copy of IAR with the request to take appropriate action in view of the shortcomings pointed out in the audit report. Compliance of all audit paras, supported with duly attested documentary proof, may be sent to this Directorate within 30 days from the date of receipt of this letter. Recoveries, if any, may be effected on priority basis

Encl.: - as above

3.x.25

Sr.ACCOUNTS OFFICER
(AUDIT)

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA, NEW DELHI

AUDIT REPORT OF BHASKARACHARYA COLLEGE OF APPLIED SCIENCES, SECTOR-2, DWARKA, DELHI FOR THE PERIOD 2022-23.

INTRODUCTION

The Internal Audit Report on the accounts of **Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, Delhi for the period 2022-23 to 2024-25** was conducted by the field Audit Party No. XIII comprising of Sh. Rakesh Kohli, IAO/Sr. AO and Sh. Aman, DEO. The audit was conducted during 28.07.2025 to 07.08.2025 (07 working days), 01.08.2025 on CL & 05.08.2025 in HQ. This was the Local Fund Audit.

AIMS AND OBJECTIVE OF THE UNIT

VISION

"A commitment to mentor the students to achieve excellence through holistic education".

MISSION

The mission of the college is to create and sustain the conditions that enable students to experience in unparalleled educational journey that is intellectually, socially and personally transformative. We aim to support and promote both the academic as well as personal development of the learners. The diverse profiles of the learner are valued and encouraged through various academic and Co-curricular activities. The college firmly believes in the transformative power of education. We strive to educate TMC citizens and create citizens leaders for the society, who will also contribute to the nation building. The college prepares its students for not only Successful careers but also a fulfilling life.

OBJECTIVES

The main objective of the institution is to excel at imparting curricular, co-curricular and extracurricular education and training to its students. Goals of the college are as follows:

- To provide holistic education and allow each student to realize his/her potential through academics and extra-curricular activities and thereby transforming them into thinkers and researchers.
- To excel in imparting cocurricular and extracurricular education and training to the students.
- To motivate students to become value oriented individuals and be sensitive to the needs of the society.

VALUES

- Academic excellence and integrity strongly embedded in the curriculum and practice.
- Outstanding teaching and service is the main moto of the college staff.
- An effort is made to inculcate innovative research and professional leadership among the students.
- Integration of teaching, research and service is thoroughly practiced in the college.
- Individual and collective excellence thrives in the college.
- Diversity, equity and social justice are some of the values that the college strongly advocates and follows.

- Life long learning is another objective of importance.

H.O.O./D.D.O./Cashier

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period **01.04.2022 to 31.03.2025.**

H.O.D

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	To
1.	Prof. Balaram Pani	Principal	01.04.2022	16.12.2021
2.	Prof. Avneesh Mittal	Professor (Offg. Principal)	17.12.2021	31.03.2025

H.O.O

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	To
1.	Prof. Balaram Pani	Principal	01.04.2022	16.12.2021
2.	Prof. Avneesh Mittal	Professor (Offg. Principal)	17.12.2021	31.03.2025

D.D.O

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	To
1.	Prof. Balaram Pani	Principal	01.04.2022	16.12.2021
2.	Prof. Avneesh Mittal	Professor (Offg. Principal)	17.12.2021	31.03.2025

Bursar

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	TO
1.	Prof. Sidhharth Sirohi	Bursar	01.04.2022	31.03.2025

Cashier

S. No.	Name of Official (Sh./Smt/Ms.)	Designation	From	TO
1.	-	-	-	-

Vacancy Position as on 31.03.2024.

Nomenclature of Post	Sanctioned Post	Post Filled Up	Post Vacant
Principal	01	01	0
Teaching (Asstt. Professor/ Lecturer)	141	106	35

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

Total	**142**	**107**	**35**
Non-Teaching			
Group A	02	02	0
Group B	15	11	04
Group C	145	75	70
Total	**162**	**88**	**74**

Statutory Audit

AGCR audit has been done up to F.Y 2019-20 (March 2020) in r/o Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, Delhi.

Maintenance of Records

The maintenance of record of Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, Delhi for the period 2022-23 to 2024-25 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by Audit Party No. 13 for the period to 2024-25.

(RAKESH KOHLI)
Inspecting Audit Officer
Audit Party No. 13

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

PART – I
OLD AUDIT REPORT

There were 60 audit paras outstanding for the period 2006 to 2022 involving recovery of Rs. 38,18,681/-. The department has submitted the reply of 08 old outstanding paras out of which 06 paras are satisfactory. Hence, 04 Paras are fully settled amounting to Rs. 14,07,354/-, 01 Paras Partially Settled amounting to Rs. 9,348/- & 01 Para is settled and taken as fresh. Remaining 55 outstanding old audit paras with recovery of Rs. 24,01,979/- have been incorporated in Current Audit Report (Part-III).

Year	No. of Outstanding Paras	Para No.	Para No. settled by Audit Party	Total Outstanding Paras
2006-07	02	03, 10	0	02
2007-08	02	06, 09	0	02
2008-09	01	01	0	01
2009-10	03	01, 03, 04	0	03
2010-12	04	06 (02), 07, 11, 16	0	04
2012-13	02	04, 05	0	02
2013-14	02	02, 04	0	02
2014-16	04	01 (01-02), 02, 03 (01-02), 05	0	04
2016-18	04	05, 06, 08, 10	0	04
2018-20	15	07 to 14, 17, 19 to 24	0	15
2020-21	13	01 to 13	01, 02 (Fully Settled) & 08 (Partially Settled)	11
2021-2022	08	01 to 08	03, 07 (Fully Settled) & 08 (Settled and Taken as Fresh)	05
TOTAL	60	60	05	55

Details of Old Recoveries

Period	S. No. of Para	Recovery of Para No.	Details of Recoveries (Amount in Rs.)		
			Raised	Amount Recovered/ Regularized	Balance
2006-07	1 to 2	02	0	0	0
2007-08	3 to 4	02	0	0	0
2008-09	5	01	0	0	0
2009-10	6 to 8	03	0	0	0
2010-12	9 to 12	04	0	0	0
2012-13	13 to 14	02	0	0	0
2013-14	15 to 16	02	0	0	0
2014-16	17 to 22	04	0	0	0
2016-18	23 to 26	04	0	0	0
2018-20	27 to 41	15	2385454	0	2385454
2020-21	42 to 54	13	1342721	1326196	16525

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

2021-2022	55 to 62	08	90506	90506	0
		TOTAL	**3818681**	**1416702**	**2401979**

Current Audit

During the course of current audit, 09 Observation memos & 09 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 1,53,578/- were pointed out by the Audit.

The Bhaskaracharya College of Applied Sciences has submitted the reply of 01 Observation Memo. Hence, 01 observation memo amounting to Rs. 8,578/- is settled on the spot. Remaining 08 observation memos and 01 to 09 record memo have been converted into 08 PARAs (01 Para of Non-Production of Records) with recovery of Rs. 1,45,000/- and 01 TAN is incorporated in Current Audit Report Part-III.

Detail of Current Recoveries Bhaskaracharya College of Applied Sciences

S. No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
1	Wrong credit of Earned Leave joining during the middle of the month	0	0	0	PARA 1
2	Overpayment of Pay & Allowances amounting to Rs. 1,45,000/- due to remaining on Child Care Leave for more than 365 days	145000	0	145000	PARA 2
3	Irregularities/Discrepancies in the deployment of 08 nos. Security Guards	0	0	0	PARA 3
4	Excess Payment of Rs. 8,578/- made to the agency M/s JBMD Enterprises for deployment of Security Staff	8578	8578	0	Settled
5	Improper maintenance of Pay Bill Registers	0	0	0	TAN 1
6	Discrepancies in Financial Statements	0	0	0	PARA 4
7	Irregular payments of Pension & terminal benefits such as- Gratuity & Commutation of Pension amounts to Rs. 298.23 Lakhs out of MH-2202, GIA-Salaries	0	0	0	PARA 5
8	Non-entering of Memorandum of Understanding (MOU) with the Administrative Department	0	0	0	PARA 6
9	Lapsed Deposit	0	0	0	PARA 7
Record Memos	Non-Production of Records	0	0	0	PARA 8
	Total	153578	8578	145000	

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Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

The internal audit report has been prepared on the basis of information furnished and made available by the Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, Delhi for period from 2022-23 to 2024-25. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.

(RAKESH KOHLI)
Inspecting Audit Officer
Audit Party No. 13

Directorate of Audit
C-Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001

Bhagidari

दिल्ली सरकार
Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Local Fund Accounts (LFA)

Sub department:Bhaskaracharya College of Applied Sciences, Dwarka, New Delhi

	S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)	
1	1	2006	2007	3		Refund of Security to the Contractor	O	0	
2	2	2006	2007	10		Appointment of daily wages/contract basis	O	0	
3	3	2007	2008	6		Purchases	O	0	
4	4	2007	2008	9		Insurance of Assets/Property	O	0	
5	5	2008	2009	1		Purchases	O	0	
6	6	2009	2010	1		Appointment of SO (A/cs)	O	0	
7	7	2009	2010	3		Non deduction of TDS on printing & legal charges	O	0	
8	8	2009	2010	4		Review of pattern of assistance	O	0	
9	9	2010	2012	6	2	Amount lying unadjusted on liability side of the balance sheet for the year 2010-11	O	0	
10	10	2010	2012	7		Non deduction of TDS (DVAT) on Sanitation Contract	O	0	
11	11	2010	2012	11		Performance Guarantee/Security	O	0	
12	12	2010	2012	16		Condemnation of Assets/Equipments	O	0	
	13	2012	2013	4		Purchase of Ban items	O	0	
14	14	2012	2013	5		Irregular diversion of funds	O	0	
15	15	2013	2014	2		Purchase of Ban Items	O	0	
16	[illegible]	2013	2014	4		Non adherence to the E-Procurement System	O	0	
17	17	2014	2016	1	1	(A) Non levy of penalty & recovery of Service Tax paid to contractor towards sanitation services	O	0	
18	18	2014	2016	1	2	(B) Irregular payment of Service Tax on Sanitation Services - Rs. 50,047/-	O	0	
18	19	2014	2016	2		Irregular expenditure of Rs. 846931/- towards the purchase	O	0	
19	20	2014	2016	3	1	(A) Non deposit of Service Tax	O	0	
	21	2014	2016	3	2	(B) Irregular payment of Rs. 3,70,932/- made to agencies without observing the codal formalities	O	0	
20	22	2014	2016	5		Non installation of action to fill up the psot of Accounts Functionary from GNCTD	O	0	
21	23	2016	2018	5		Irregular payment of Pension/Family Pension	O	0	
22	24	2016	2018	6		Excess payment of Rs. 90011/- made to Security Service Agency (M/s Mohammed Mujeeb S.S.)	O	0	
23	25	2016	2018	8		Recovery of Rs. 16830/- due to non deduction of wages/pay for absence of sanitary staff	O	0	
24	26	2016	2018	10		Non filling of vacant posts	O	0	
25	27	2018	2020	7		Overpayment of Transport Allowance	O	661248	
26	28	2018	2020	8		Excess payment in water bill on a/c of rain water harvesting penalty inspite of the facts	O	1693429	
	[illegible]	2018	2020	9		Irregularities in allowing exemption of expenditure actually incurred on payment of rent	O	0	
28	30	2018	2020	10		Irregularities in computation of income tax recoverable	O	0	
29	31	2018	2020	11		Short recovery of electricity usage charges at lower rates in comparison to paid by BCAS	O	21899	
30	32	2018	2020	12		Irregularities in payment of sanitation services	O	0	
31	33	2018	2020	13		Irregularities in payment of security services and overpayment	O	8497	
32	34	2018	2020	14		Irregularities in photostat facility for the students in the college premises	O	0	
33	35	2018	2020	17		Hiring difference in closing balance of Grant-in-Aid shown in audit report and balance shee	O	0	
34	36	2018	2020	19		Irregularities in purchase files	O	0	
35	37	2018	2020	20		Non inserting the adjustment entries in books of account detected during bank reconciliation	O	0	
36	38	2018	2020	21		Purchase made outside GeM	O	0	
37	39	2018	2020	22		Photostat facility provided by M/s Rafiq Babu, Contractor at higher rate	O	381	
38	40	2018	2020	23		Non completion of codal formalities according to GFR before granting the permission	O	0	
39	41	2018	2020	24		Non production of Records	O	0	
x	42	2020	2021	1		Non receipt of License Fee, Water Charges for running the canteen	O	1300000	Fully Settled
x	43	2020	2021	2		Overpayment of Transport Allowance	O	16848	Fully Settled
40	44	2020	2021	3		Staff strength in excess of sanctioned posts	O	0	
41	45	2020	2021	4		Less number of admitted students in comparison of sanctioned seat in various course	O	0	
42	46	2020	2021	5		Memorandum of Understanding with the Administrative Department not entered	O	0	
43	47	2020	2021	6		Medical Reimbursement to staff	O	0	
44	48	2020	2021	7		Hiring of staff on Daily Wages	O	0	

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45	49	2020	2021	8		Non receipt of receivable amount from canteen and staff	O	25873	- Partially Settled
46	50	2020	2021	9		Non utilization of the services of staff car driver	O	0	
47	51	2020	2021	10		Non charging of Depreciation on fixed Assets	O	0	
48	52	2020	2021	11		Regarding reduction of Electricity expenditure in response of installing solar system	O	0	
49	53	2020	2021	12		Non condemnation of vehicle lying idle since long	O	0	
50	54	2020	2021	13		Non following the rule 189 of Receipt and payment account regarding adjustment of lapse	O	0	
51	55	2021	2022	1		Less number of admitted students in comparison of sanctioned seat in various course	O	0	
52	56	2021	2022	2		Non disposal of obsolete/unserviceable items amounting to Rs. 62 Lakhs	O	0	
X	57	2021	2022	3		Recovery on a/c of overpayment of Transport Allowance/PTCA/Nursing Allowance & Dress Allowance	O	9648	- Fully Settled
53	58	2021	2022	4		Memorandum of Understanding (MOU)	O	0	
54	59	2021	2022	5		Non charging of Depreciation on fixed Assets	O	0	
55	60	2021	2022	6		Medical Reimbursement to staff	O	0	
	61	2021	2022	7		Recovery of Income Tax	O	80858	- Fully Settled
	62	2021	2022	8		Non production of Records	O	0	- Settled & Taken as Fresh

NOTE:
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

Total Amount → Rs. 38,18,681/-
Amount Settled → 14,16,702/-
Back
Balance Amount → Rs. 24,01,979/-

Total no. of Paras → 60
(No. of Para Settled → 04 (Fully Settled), 01 (Partially Settled) & 01 (Settled and Taken as Fresh)
Remaining Paras → 55

2006-07

(169) (93) 83 (210) 242 104

Para No-1

Para 1

PARA-1

Para-3 Refund of Security to Contractor

Contract for sanitation work has been awarded to M/s Bhagwati Enterprises during 2005-06 for one year w.e.f. 1.1.2005 to 31.12.05. The said contract was terminated by college due to improper services on 8.11.05 vide letter No.BCAS/15(10)/Mali/2005/1596 dated 14.11.05 after giving notice. As per condition No.30 annexed with the contract, the college authorities reserve the right to terminate the contract with one month notice without assigning any reason and to forfeit the security deposit of the contractor.

Instead of forfeiting the security of Rs.20000/- deposited by the contractor, the college authorities refunded the same on 18.01.06 without assigning any reason on the record. This needs clarification.

Para-4 Hiring of vehicle for OSD

During the period 2006/07, a sum of Rs.1,30,625/- has been paid to M/s Patel Chest General Taxi Services for hiring of private vehicle for OSD (Principal). Staff car the college was shown as not in working condition. The college authorities got the estimate for repair of staff car from M/s Rajiv Auto for Rs.79,226/- by paying Rs.1000/- for preparing the estimate. However the job was not carried out from M/s Rajiv Auto and later on got repaired locally by paying Rs.1500/- only. This shows that the estimate was not proper and also the payment for preparing the estimate is not in order.

Para-5 Installation of New Telephone for OSD

A sum of Rs.6040/- has been paid to M/s Tata Tele Services vide voucher no.272 dated 24.07.06 for installing two telephone for OSD (Principal) one at office and another at residence. One MTNL telephone No.25087595 was disconnected due to regular disturbance.

The amount given to Tata Tele Services also includes Rs.2000/- for ISD deposit, whereas OSD was not entitled for ISD facility. The security paid for ISD of Rs.2000/- may be recovered from the Tata Tele Services alongwith the deposit made with MTNL for the telephone No.25087595 which has been disconnected.

paid Rs.16218/-. The college authorities may recover Rs.1032/- after due verification under intimation to audit.

D) A sum of Rs.13500/- has been paid whereas final bill of the hospital was Rs.12721/-to Sh Mukesh Kumar vide voucher No.701 dated 18/12/06 in respect of treatment of his wife St Stephen Hospital in package rate. Therefore Rs.779/- may be recovered after due verification under intimation to audit.

Para-7 Installation of Water meter

While reviewing the payment voucher, it has been observed that college has not paid water charges since its inception i.e. 2002. This resulted accumulation of water charges for about 06 years.

The college authorities may approach the concerned authorities for proper water billing so that liability on the part of government can be discharged.

Para-8 Purchase of Vacum Gauge

It has been observed that the quotation of the Items has been called alongwith the other Items for purchase of ten vacum gauges. But the item has been purchased @ Rs. 1100/- instead of Rs. 995/-(L-1). Justification for purchase made over and above the rates of L-1 has not been placed on records.

Para-9 Electricity Charges

During the year 2006-07, the college has incurred the expenditure of Rs.27,78,840/- on electricity charges which is Rs.89851/- more as compared to the year 2005-06. The college authorities may take measures to minimize the use of electricity. Sanctioned load of the college is 419 KVA. This may please be confirmed that the load sanctioned is as per norms of PWD.

Para No-2

Para-10 Appointment of Staff on daily wages

During the audit period, the college authorities have appointed 7 to 8 daily wager for sanitation purpose. Appointment on daily wages has been banned by Finance (Budget) vide letter No.F.14 (9)/99/Fin (B) dated 01.08.01 and economy Instructions issued by the government from time to time.

Para 2

PARA 2

For Director of Audit

2017-08

bank should be reflected in bank reconciliation. The college authorities may take the matter with Directorate of Higher Education and concerned bank to rectify the wrong credit.

Para:4 Introduction of New Courses

During the year of audit, Government of NCT of Delhi had introduced 2 new courses named B.Sc (H) Physics and Microbiology with intake capacity of 20 each. Grant of Rs.66 lakhs has also been released by DHE vide letter No.DHE-13(20)/New course/2007-08 of March 08.

As per terms and conditions given in the sanction letter, the government will bear the expenditure only to the extent of deficit for salary of the above mentioned courses staff salary and another admissible expenditure of the new courses after adjusting fees collected from the students to be utilized for this purpose and college will made all efforts to introduce this course as job oriented and will make ample publicity of the course amongst the industries/entrepreneur that passed out students could get suitable jobs in their respective fields. Separate head of account should also be maintained for new courses.

While reviewing the financial statements and UC submitted to grant sanctioning authority, it has been observed that no separate head of account has been maintained and grant for new course is merged with the recurring grant received during the year.

In the absence of such account, it is not possible to ascertain whether the grant is being met out for deficit only. In addition to this no correspondence the college authorities have made regarding publicity of the course amongst the industries.

Therefore college authorities may maintain separate ledger account for the above course so that deficit can be ascertained. Rectification entry may also be incorporated in the books of accounts while finalizing balance sheet for 2008-09.

Para:5 Release of Non Recurring GIA

While reviewing the utilization certificate submitted to grant sanctioning authority and financial statements produced before audit it has been observed that a sum of Rs.96 lakhs was released as non recurring grant to college and out of which college authorities purchased assets items worth Rs.59.90 lakhs in hurried manner. It is against the economy instructions given by the government on the subject i.e expenditure should not exceed 25% of the total expenditure during last quarter of financial year.

Grant sanctioning authority may review the release of non-recurring to college so that sufficient time can be given to college for completing purchasing procedure as envisaged in GFR.

Para No-3

Para;6 **Purchase**

(a) As per GFR-142 DGS&D will prepare and maintain item wise list of eligible and capable suppliers known as registered dealer and HOD may also prepare such list after fulfilling certain terms & conditions.

While reviewing the purchase files provided to audit from various departments of college, it has been observed that quotations called from various lab equipment were not registered dealer as explained above. Source of information of these suppliers has also not been disclosed in files at the time of calling quotations.

(b) A sum of Rs.1,43,157/- has been paid to M/s Silicon Electronics Pvt Ltd vide voucher No.1232 dated 31.03.08 in connection with various lab equipments of electronics lab. While reviewing the payment voucher alongwith related purchase file, it has been observed that:

1 Quantity required has not been mentioned in the NIQ dated 13.03.08.

2 The purchase order No.1641 dated 28.03.08 was placed with M/s Silicon Electronics being lowest one. One more purchase order No.1645 dated 31.03.08 has been given to same supplier of the same item. Placing two orders for same item has not been disclosed in the file. It was also not ascertained from the NIQ as quantity required has not been mentioned in that.

3 As per terms and condition no.4 of the supply order delivery period was 3-4 weeks after placing confirmed order. The order was placed on 28.03.08 and 31.03.08 and the supplier preferred the bill and stock entry was made on the same day shows that bills were preferred merely to utilize the grant without receiving the good in college. As per GFR/R&P rules payments should be released after the goods in good condition and verified by the receiving authority.

4 As per GFR-151 copy to bidding document should be sent directly by post and web based publicity should also be given but both the conditions had not been complied with.

5 Similar type of shortcoming had also been noticed in the following purchases:

Vr No.	Date	Lab	Amount	Supplier
1226	31.03.08	Electronics	30264	Excel Technology
1186	31.03.08	Micro Biology	143450	Jyoti Scintific
1234	31.03.08	-do-	600839	Scientific System

(c) A sum of Rs.1,15,500/- has been paid to M/s New Bravo Electronics (Regd) vide voucher number 1235 dated 31.03.08 for the following items:

Item	Qty	Rate	Amount
Refrigerator whirlpool 310 lts	5	19900	99500
Microwave over LG 2342	4	4000	16000
Total			1,15,500

The items should has been procured by inviting limited enquiry according to GFR-151 whereas the purchased have been made on the basis of market survey.

In addition to this TIN number of the dealer also not mentioned on the body of the bill. The rates are shown as inclusive of VAT. The dealer had claimed Rs.12833/- as VAT without bifurcating the basic price & VAT also leads to loss to exchequer in the shape of VAT.

(d) A sum of Rs.61, 594/- has been paid to M/s Lab India vide voucher number 1240 dated 31.03.08 in connection with microprocessor in Microbiology lab. While reviewing the payment voucher along with related file, it has been observed that:

1. Order for 4 microprocessor were placed with M/s Lab India located at East Patel Nagar, New Delhi whereas the billing has been made from Mumbai Branch. As per Trade & Taxes act, order placed at Delhi should be billed from Delhi only. If the bill has been raised from Delhi branch 12.5 % VAT amounting to Rs.6843/- comes into the treasury of Delhi Government instead of Maharashtra.
2. The firm preferred bill No.407 dated 31.03.08 and payment has been made vide cheque No.788076 dated 31.03.08 after making stock entry in relevant stock register. whereas firm installed the equipment on 16.05.08 and 24.07.08 vide their installation report No.628 and 1153 respectively. Making stock entry and payment without receiving of equipment is against the rules framed by the government on the subject.

3 Similar type of shortcoming has also been noticed in voucher No.1262 dated 31.08.08. order was placed with M/s Syntronics, Janak Puri, Delhi whereas bill raised from Naroda (Guj).

All the above points need justification.

(e) During the year of audit, the college authorities incurred expenditure of Rs.854537/- on the purchase of library books. While reviewing the various payment vouchers, it has been observed that purchases were made from 2-3 dealers without inviting NIQ. The dealers are also not publisher or authorized agents of publishers. Some dealers gave 20% discount and some 17%. Criteria to opt for particular vender for particular book has not been disclosed in related voucher.

The college authorities may purchase the books after observing procedure laid down in GFR or to purchase the book directly from the publisher to obtain maximum discount.

(i) The following 10 books has been selected to verify the rates from the generally printed on the books. The rate of books were not found printed on the books. In the absence of such rates, it is not possible to authenticate the fair price of the books purchased. In addition to this the books has not been issued/used by the students from the date of its purchase i.e. 31.03.08. It shows that requirement of books for library has not been properly assessed. The details of such 10 books are as under:

Accession Number	Purchase price
11828	1990
10924	895
10908	4768.75
10910	3350.67
10900	795
10655	588.88
11616	700

Para:7 Non adjustment of advance to NICSI

A sum of Rs.30,74,544/- has been shown on the assets side of balance shhet as advance to NICSI. This amount also includes advances pertain to year 2006-07 for Rs.10,62,637/-. As per GFR no fresh advance can be granted unless or until previous advance adjusted within the

204 388 163 180 236 98

stipulated time. Inspite of adjusting previous advance a fresh advance of Rs.20,41,944/- has been given.

College authorities may take sincere efforts to adjust the huge advance of Rs.30 lakhs as early as possible.

Para:8 Wasteful expenditure on advertisement

A sum of Rs.14771/- has been paid to M/s K R Advertiser vide voucher number 461 dated 21.09.07 for advertisement in 2 newspaper inviting tender for canteen contractor. Since the amount of licence fee of canteen is very meager, inviting tender though media leads to wasteful expenditure. NIQ should be called in accordance with GFR-145/146 instead of GFR-151.

Para No-4

(4) **Para:9 Insurance of Assets/Property**

Para 4 PARA 4

While reviewing the balance sheet of the college it has been observed that college had created assets worth Rs.3.35 crores from the Non Recurring grant in the shape of lab equipment/furniture/computers etc from the date of its inception.

Being a autonomous body of government and 100% grantee insititution, the assets should be insured from the nationalized insurance companies, to prevent the loss to the government in un foreseen conditions. The college authorities may get the assets/property insured.

Para:10 Security Payable

While reviewing financial statements of the college for the year 2007-08, it has been noticed that a sum of Rs.73764/- reflected as payable on the liability side of the balance sheet. This amount includes payable amount for the period 2003 onwards. As per R & P rules/Civil Account Manual any sum lying un claimed for more than three years should lapsed to government and any claim received later on should be met out from the funds available after verifying the facts from old lapsed deposits. The details are as under:

Name of the dealer	Date of Deposit	Amount
Chaudhry Ram Baldev Raj	29.01.03	30000
Krishna Book Binding	10.9.03	2000
Lovely Tent & Caterer	20.7.04	1000
Neelam	17.3.05	20000

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2008-09

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Para 5 PARAS 235 (97)

PART-III

(5) **Current Audit Report**

Para No-5 Para – 1

Subject: Purchases

On the scrutiny of purchase file regarding purchase of steel / wooden furniture etc. following irregularities have been noticed:-

1 (a) The college purchased steel wooden furniture amounting to Rs. 222455/- vide bill no. Fo 802976 dt. 27-03-2009. The college adopted single tender system for the above purchase, whereas as per GFR rule 142 to 152 for making purchase more than one lakh limited tender method should be adopted, but the same has not been followed by the college.

(b) No approval of Finance Department taken for the purchase of furniture which was required as per economy instruction issued vide letter dated 01.08.2001.

2 It has also been observed that purchase of various apparatus, furniture and books for Rs. 2532341/- were made during March 2009 (annexure enclosed) and total expenditure was made during 2008-09 amounting to Rs.65 lakhs approximately. The purchases made in March, 2009 comes to 38% of the total purchases made during 2008-09. As per Finance department GNCT of Delhi order dated 01-08-2001 amount should be spent strictly in accordance with the economy instructions issued by Finance department.

Hence, the above mentioned expenditure are irregular and the same may be regularized from the competent authority under intimation to audit.

Items	Amount
1) Electronics Apparatus	214496
2) Bio-chemistry Apparatus	91114
3) Bio-Medical Apparatus	223914
4) Instrumentation Apparatus	364849
5) Polymer Science Apparatus	199912
6) Microbiology Apparatus	386289
7) Chemistry Apparatus	91408
8) Food Technology Apparatus	137604
9) Library Furniture	110750
10) Library Books	461483
11) Furniture office	250522
Total	2532341

2009-10

Para No-6

PART-III **Current Audit Report**

Para - 1: **Appoitment of S.O. (A/c's) / Accounts functionary**

During the year, the college authorities had appointed Sh. Rajiv Saini Section officer in place of AAO on deputation from the Finance department of Government of NCT of Delhi.

While scrutiny of the appointment case of the Section officer, it was observed that:-

1. As per the department of Finance order No F-2/3/99/AC/2536 dated 17-3-1999 NOC should be obtained before filling up the post of Accounts functionary which has not been obtained.
2. As per condition No. 2 of the advertisement dated 9-10-10 the candidate already in service must apply through proper channel. The individual was working in New India Insurance Co. Ltd w.e.f. 1997. He applied in his parent department on 14-10-10 requesting to forward his application to the college and advance copy to the college. The said application was not received in the college through proper channel from New India Insurance Co. Ltd. Hence appointment without receiving application through proper channel is irregular.
3. As per condition no 3(VI) of the Terms and condition given in the grant sanction order proper approval of Directorate of Higher Education is necessary before filling up of any vacant post but no concurrence of DHE was obtained before filling up the post of Section Officer.

Para No-7

Para-3: Non deduction of TDS on printing legal charges etc. for the financial year 2009-10.

During the course of scrutiny of contingent vouchers, it has been noticed that no TDS @ 2% have been deducted under section 194 of income tax act on payment made to the agencies over and above Rs. 20,000/- in the following bills:-

S. No.	Vr. No. /Bill. No.	Date	Agency Name	Amount of the bills
1.	1. No 516	15-6-2009	M/s Neelkanth Comm.	Rs. 51000/-
2.	1. No. 665	15-2-2010	M/s K. R. Printers	Rs. 40635/-
3.	1. No. 666	15-2-2010	M/s K. R. Printers	Rs. 775/-
4.	1. No. 682	25-2-2010	M/s K. R. Printers	Rs. 4500/-
5.	1. No. 850	3-2-2010	M/s K. R. Printers	Rs. 16580/-
6.	1. No. 581	3-3-2010	M/s Neelkanth Comm.	Rs. 38640/-
7.	1. No. 1420	15-2-2010	M/s Indu card & graphics	Rs. 62400/-
8.	1. No. 078	25-3-2010	M/s Syal Tent House	Rs. 84000/-
9.	1. No. 4647	3-2-2010	M/s G. keshavan	Rs. 40500/-

Under income tax rule it is the responsibility of the DDO to deduct TDS from the above agencies and deposit the same to the government account.

Institute may take appropriate action in this regard under intimation to the audit.

Para No-8

Para-4:- Review of the Pattern of Assistance

I) **Surplus money in student fund account**

On the scrutiny of the annual account it has been noticed that a large amount is lying in surplus in the student fund account. During 2008-09 Rs. 75 lakh was in surplus whereas in 2009-10 it has come to Rs. 94 lakh. It is therefore advised that either this surplus amount may be adjusted against the grant received or the same may be converted into a F.D.

II) **Proper utilization of student fund**

As per the fee slip the college, out of total receipts from students, 43% was transferred to Students Welfare Fund and remaining 57% taken as a part of GIA. The Details are as under:

Student Fund (Including un spent fund)			GIA (Including un spent balance of Recurring and non recurring		
Income	Expenditure	% of Expr	Income	Expenditure	% of expr
9464714	793731	8.39%	99621243	67093716	64.35%

Since all the infrastructure for running the college is being given by the Govt. therefore the expenditure should be met out according to percentage of fee transferred to S W F. Administrative department may review the pattern of assistance in term of GFR 208(v) so that dependency on the government can be minimized as per GFR-208 (v) (g)

Para No-9

9 6(2):-**Amount lying unadjusted on liability side of the balance sheet for the year 2010-11.**

i) **Amount to be recoverable from UGC**

An amount of Rs. 1,90,980/- has been shown on the liability side as recoverable from UGC. The College authorities are advised to make efforts for early settlement of the same.

ii) **Medical revolving fund amounting to Rs.157747/-**

As per the finance account statement it has been observed that Medical revolving fund is shown on the liability side of the balance sheet whereas the same should be credited to government account instead of keeping it in liability side as revolving fund.

iii) **Sundry account**

Amount of Rs.3011285/- is shown as Sundry account on the liability side of the account. But no proper head of account has been mentioned to check whether the amount is for 'Sundry Creditors' or 'Sundry Debtors'. The same may be reconciled and adjusted under proper head of account or may be transferred to government account.

PARA 9

Para 6(3):- Advance payment made for purchase of uniform as per the balance sheet of 2011-12.

As per the balance sheet/finance account of 2011-12, it has been noticed that an amount of Rs.17924/- has been paid as advance to supplier for purchase of uniforms. Advances given for purchase of uniform is irregular as the amount should be given on direct purchase and uniform should be issued after actual purchase. It is therefore, advised that the advance payment made to the supplier may be recovered and in future no advance payment should be made for such purchases.

Para No-10

Para 7:- Non-deduction of TDS(DVAT) on Sanitation contract.

PARA 10

During the year 2010-11 & 2011-12 a sum of Rs.540485/- and Rs.722245/- respectively was paid to M/S Neelam Emplacement Security & Trading Services in connection with Sanitation contract with material.

As per clarification regarding applicability of VAT on sanitation contracts by Department of Trade & Taxes vide order No.F.7(432)/Policy/VAT/2012/1349 to 1440 dated 13/03/2012 wherein it was clarified that Sanitation contracts in which the contract in addition to cleaning also supplies any goods are covered under preview of DVAT Act 2004 and accordingly TDS is required to be deducted by the concerned department at the rate 2% and 4% in respect of registered and un-registered dealers respectively.

Since M/S Neelam Emplacement Security & Trading Services is not registered dealer under DVAT,therefore TDS(VAT) on total amount paid during both years to the tune of Rs.1262730/- @ 4% i.e. 50509/- may please be recovered and deposited in Department of Trade & Taxes, GNCT of Delhi.

~~Para No-11~~

Para 11 PARA 11 159 198 230 92 (81)

Para11:- Performance guarantee/Security

(11) As per GFR-158, performance security should be obtained from successful bidder ranging from 5-10%, which remains valid for a period of sixty days beyond the date of completion of all contractual obligation of the supplier including warranty obligation. But in the following cases performance security has not been obtained or partly obtained. Some of the examples are given as under:

Name of Lab	Equipment's purchased (Rs.)
Physics	5,82,242.00
Chemistry	3,02,006.00
Biology	5,65,959.00
Electronics	7,99,869.00
Food Technology	7,99,837.00
Bio chemistry	3,65,355.00
Instrumentation	10,84,644.00
Office Equipment	44,558.00
Ploymer Science	12,72,673.00
Bio Medical Science	16,29,069.00
Microbiology	14,85,995.00
Library equipment	93,150.00
Total	90,25,357.00

And so on for all the Non-Recurring purchases during the year worth Rs16,017,690/- College authorities may take up the matter with the Suppliers for depositing Performance Security and in future Performance Security may be taken at the time of issue of supply order.

Para12:- New Pension Scheme

College had adopted New Pension Scheme on the recommendation of Delhi university for the employees appointed after 01.01.2004. Employers as well as employees contribution is kept in a separated account and converted into Fixed Deposits in nationalized bank on year to year basis. As on 31.03.2012 funds to the tune of Rs. 62,75,897/- has accumulated in NPS fund.

College authorities may liason with DU/UGC to transfer the fund to NPS fund management authorities appointed by the government so that maximum return on investments can be pass on to employee concern. Treatment of interest earned on FD w.e.f. 2004 may also be confirmed before transferring the funds to nodal agency.

Para13:- PhysicalVerification of assets

While reviewing the assets register/stock registers maintained by the college, it has been noticed that register has not been maintained as per GAR-40 and physical verification of assets created out of government fund was not carried out in term of GFR-192 (1).

College authorities may get the physical verification done at the earliest and shown to next audit.

(80) 70

(56)

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200/- (229) (91)

ra 14:- **UGC/Star College Grant**

While reviewing the financial statements, it was observed that the college is incurring most of expenditure from the grant received from Delhi Government, whereas the grant received from UGC/DU remains un-spent at the close of the financial year. The details are as under:

Name of Scheme	Purpose	GIA received during the year	Un-spent as on 31.03.12
UGC-XI plan Grant	Books, Journal, Equipment etc	5,40,000.00	31,70,254.00
Star College Grant (Min of Science & Technology)	Recurring/Non recurring for 4 labs related to life science	7,50,000.00	7,99,943.00

Grant sanctioning authority may also consider the un-spent balance of other sources while releasing further GIA.

Para 15:- **Non switching over of accounting from cash basis to accrual basis.**

As per GFR-209 (6) (xiii) and the guidelines issued by government on the subject, every autonomous body should prepare their annual financial statements on prescribed forms adopted by Govt. of India on accrual basis, whereas the college is still maintaining their accounts on cash basis.

College authorities may switch over the accounting pattern from cash basis to accrual basis so that true and fair picture of the financial position/liabilities of the college could be ascertained.

Para No-12

Para 16:- **Condemnation of assets/equipment's.**

Para 12 PARA 12

(12) While reviewing the financial statements of college, it was observed that college is in possession of assets/equipments worth Rs.9.44 crores. The amount accumulated from the last several years. The college authorities never take any initiative from the date of inception to locate the un-serviceable equipment keeping in view of the life cycle of the article/assets.

Therefore, college authorities may initiate the process to locate the un serviceable/condemn equipment and forward the case to DHE for written off the condemn assets so that actual position in the financial statements could be reflected.

(R.K.SHARMA)
IAO(ELFA)

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2012-13

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Para 03: **Procurement from single source as propriety item.**

In term of Rule 154 (GFR) a proprietary Article Certificate in the following form is required to be provided by the Ministry/department duly signed by the procuring officer, before procuring the goods from a single source:

(i) The indented goods are manufactured by M/s ....
(ii) No other make or model is acceptable for the following reasons :.................
....
(iii) Concurrence of finance wing to the proposal vide:..................................
(iv) Approval of the competent authority vide:..

Test check of the vouchers for the month of March 2013 revealed that the College has procured the following articles/instruments from the single source as propriety item as per following details:

S.No.	Name of the agency	Voucher No. & date	Name of article/instrument	Amount Paid
01.	M/s Perkin Elmer Singapore Pvt. Ltd.	1173/ 25.03.13	U.V. Spectrophotometer of USD-12405/-	6,82,300/-
02.	M/s Ependorff India Ltd.	1172/ 25.03.13	Thermal cycler (Master cycler)	4,47,000/-
03.	M/s Sai Solutions	1148/ 21.03.13	Orbital Shaker, Micropipeltes,Digital Vescometer.	8,45,940/-

Before making procurement from single source as propriety item the officer responsible for procurement should have recorded certificate as detailed above as provided in GFR-154. In none of the above mentioned cases required certificate as mentioned in GFR-154 was found recorded. The same may be got recorded by the procuring officer and compliance be shown to the next audit.

Para No-13

Para 13

PARA 13

13 Para 04: **Purchase of ban items.**

In terms of item no. 10 of delegation of powers circulated vide No. F-8/3/2010-AC/DS-III/1273-1289 dated 23.09.2011 procurement of furniture items are falling under economy ban. The procurement of furniture items can only be made after obtaining the relaxation from the Finance Department of Govt. of NCT of Delhi. During the course of text check of records of the College it has been observed that the collage has procured the following items during the financial year 2012-13:

S.No.	Voucher No. & Date	Name of Agency	Name of Items	Amount Paid
1.	1005 dated 20.02.13	M/s New Furniture India	Computer Table Computer Chair	72,674/-
2.	1006 dated 20.02.13	M/s Dimple Iron Factory	Steel Almirah and Computer Chair	1,24,353
3.	1104 dated 12.03.13	M/s Aggarwal Agency	Lab stools and	39,936/

			Teacher table	43,453/-
4.	1236 dated 28.03.13	M/s Fairdeal Furnishing	Filling Cabinet	5,996/-
5.	1238 dated 28.03.13	M/s Fairdeal Furnishing	Filling Cabinet	5,996/-
6.	1239 dated 28.03.13	M/s Fairdeal Furnishing	Filling Cabinet	9,889/-
Total				3,02,304/-

The above mentioned items have been procured by the College authority without obtaining relaxation from the Finance Department of Govt. of NCT of Delhi, as such the entire amount incurred on the above mentioned ban items are irregular and needs to be regularized from the Finance Department of Govt. of NCT of Delhi through the Administrative Department by obtaining ex-post facto approval.

Para No 14

PARA 14

Para 05: Irregular Diversion of Funds

On perusal of utilization Certificate and financial statements of the College it has been observed that the college authorities has incurred following expenditure out of Recurring and non-recurring grant during 2012-13

Sports Contingency	Rs.; 1,11,584.00	Recurring Grant
Sports Goods	Rs.: 2,76,750.00	Non Recurring Grant

The college had unspent balance of Rs. 15,150/- for the year 2011-12 and Rs. 2,40,150/- was sanctioned during 2012-13 under the head Sports Good Expenditure. Normally the above mentioned expenditure should have been met out of Sports Grant and its unspent balance of previous year.

No permission to incur expenditure on sports activities and purchase of sports equipment out of recurring and non-recurring grant was obtained from the authority sanctioning grant. As such ex-post facto approval from the grant sanctioning authority may be obtained to regularize the expenditure incurred on sports activities as there was separate grant for sports goods expenditure.

Para 06: Re-imbursement of Medical Expenses against existing provisions

World University Health Scheme is a contributory Health Scheme and with its four operational units in North, South, East and West it caters to health related need of Delhi University Employees, their family members and students.

Delhi University has issued information booklet containing collated information about various aspects of Health Centers, its organization, administration, operation facilities, rules and regulations in a summarized form, read with circular No. Estab.II(i)/97 dated 24.02.1997. As per scheme all the institutes are required to remit the subscription of the members every month regularly along with requisite information i.e. (i) Token Card No. with name, (ii) Present Basic Pay, (iii) Amount Deducted from their salary as circulated vide reference No. Estab. II(i)/2011/917 dated 04.04.2011.

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PARA 15

Para 15

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162-16

Para 02: Purchase of ban Items.

In terms of item no. 10 of delegation of powers circulated vide No. F-8/3/2010-AC/DS-III/1273-1289 dated 23.09.2011 procurement of Refrigerator falling under economy ban. The procurement of ban items can only be made after obtaining the relaxation from the Finance Department of Govt. of NCT of Delhi. During the course of text check of records of the College it has been observed that the collage has procured a Refrigerator 240 Lts(GL252 VMGY), LG, Make from the Better Deals Electronics Pvt. Ltd. on making a payment of Rs. 18,450/-

The above item has been procured by the College authority without obtaining relaxation from the Finance Department of Govt. of NCT of Delhi, as such the entire amount incurred on the above mentioned ban item i.e. 18,450/- is irregular and needs to be regularized from the Finance Department of Govt. of NCT of Delhi through the Administrative Department by obtaining ex-post facto approval.

Para 03: Recovery of FPA amounting to Rs. 3,350/-

As per FR-27, GOI(12)(b) and (d) Family Planning allowance will be related to the Grade Pay corresponding to the post held at the time of sterilization against which the employee concerned will earn the FPA. This allowance will remain fixed in the entire service.

As per the information provided and the test check of the personal files it has been observed that Sh. Santhanam Iyangar. SO(Admn.) was granted Family Planning Allowance @ Rs. 200/- in the pay scale of Rs. 6500-200- 10500. The Family Planning Allowance has been revised w.e.f. 01.09.2008 vide order No.7(20)/2008—E.III(A) dated 24.09.2008 issued by the Govt. of India duly endorsed by the Finance (Budget) department vide No. 11(4)/2006//Fin(B)/1858 dated 01.10.2008.. As per the revised rates Sh. Santhanam Iyangar was to be paid revised FPA w.e.f. 01.09.2008 @ of Rs. 400/- pm i.e. double the rate whereas Sh. Santhanam Iyangar was allowed FPA @ of Rs,. 450/- which is at higher side whereas the officer is entitled for FPA @ Rs.400/- w.e.f. 01.09.2008.

Hence, requisite recovery be made from the salary of the officer concerned @ Rs. 50/- (Rs. 450-400 = Rs. 50/-) from the date of granting of revised FPA @ Rs.400/- till 2013-14, ie. 12,600(From 01.09.2008 to 31.03.2014 =50/- X 67 = 3,350/-).

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Para No-16 Para 16 PARA 16 160 132 86 800/- 800/-

PARA NO 04: Non adherence to the E-procurement system.

(17) During the test check of the purchase files of the College it is observed that the College authorities have not observed the required codal formalities as per GFR and instructions issued by the Govt. of Delhi regarding implementation of the E- Procurement System for transparency and healthy competition in the following cases:

S.No.	Name of the agency	Item procured	Expenditure incurred (In Rs.)	Mode of procurement
01.	Systems & Controls	Water Purification Systems	2,61,000.00	By inviting quotations
02.	Silicom Electronics Pvt. Ltd.	ST 2364 Medical Ultrasound Machine Trainer	4,21,875.00	By inviting quotations
03.	Modren Lab Interior	Fume Hood Chamber	3,18,429.00	By inviting quotations

All the above items should be purchased through E-tendering system being the cost of the Product is more than 2 Lakh. Hence the Collage authorities have not followed the Instructions of the Govt. of NCT of Delhi and Finance Department for procuring the goods which cost more than 2 lakh. Hence the purchase may be regularized from the finance department thought their administrative department under intimation to the audit.

(K.K. SEHRAWAT)
IAO/LFA

Para No-17(i)

PARA 17A

Para 17A

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Recovery.

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PART III

CURRENT AUDIT REPORT

(2014-16)

PARA -01 (A) Non-levy of penalty & recovery of Service Tax paid to contractor towards sanitation services amounting to Rs. 1,50,324/-. (Audit Memo No. 09 Dated: 14.02.2017)

During the scrutiny of files of Sanitation Services for the period 2014-15 & 2015-16, it has been observed that as per the Terms and Conditions No. 59 of the Agreement the penalty for Rs. 300/- per day per person for non-reporting was to be imposed. It has been noticed that the College Authorities had made the following payments to the agency after deducting the required penalty as per terms and conditions whereas the emoluments were paid for the full month without deducting the amount for absence days. Hence the following recovery is required to be recovered from the contractor.

Sr. 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.	FDS Management Services Pvt. Ltd.	March, 2014	Rs. 9672/-	08 days	2976/- (@ Rs. 372/- per absent)
2.	FDS Management Services Pvt. Ltd.	April, 2014	Rs. 10226/-	11 days	4323/- (@ Rs. 393/- per absent)
3.	FDS Management Services Pvt. Ltd.	May, 2014	Rs. 10226/-	14 days	5502/- (@ Rs. 393/- per absent)
4.	FDS Management Services Pvt. Ltd.	June, 2014	Rs. 10226/-	04 days	1572/- (@ Rs. 393/- per absent)
5.	FDS Management Services Pvt. Ltd.	July, 2014	Rs. 10226/-	16 days	6288/- (@ Rs. 393/- per absent)
6.	FDS Management Services Pvt. Ltd.	August, 2014	Rs. 10226/-	16 days	6288/- (@ Rs. 393/- per absent)
7.	FDS Management Services Pvt. Ltd.	September, 2014	Rs. 10226/-	09 days	3537/- (@ Rs. 393/- per absent)
8.	FDS Management Services Pvt. Ltd.	October, 2014	Rs. 10226/-	13 days	5109/- (@ Rs. 393/- per absent)
	TOTAL RECOVERY (A)				35595/-

The work of sanitation was further awarded to M/s Pink House Keeping w.e.f. March, 2015 onwards and on scrutiny of the concerned file it was observed that as per the Terms & Condition No. 5 of the Agreement "Any number of absentee on a particular day will attract penalty i.e. double the wages".

It has been noticed that the College Authorities had made the following payments 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. 64682/- is required to be recovered from the contractor.

Sr. 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.	Pink House Keeping	April , 2015	Rs. 8632/-	18 days	11,952/- (@ Rs. 664/- per absent)
2.	Pink House Keeping	April, 2015	Rs. 9048/-	05 days	3,480/- (@ Rs. 696/- per absent)
3.	Pink House Keeping	May, 2015	Rs. 9048/-	03 days	2,088/- (@ Rs. 696/- per absent)
4.	Pink House Keeping	June, 2015	Rs. 9048/-	07 days	4,872/- (@ Rs. 696/- per absent)
5.	Pink House Keeping	July, 2015	Rs. 9048/-	04 days	2,784/- (@ Rs. 696/- per absent)
6.	Pink House Keeping	September, 2015	Rs. 9048/-	03 days	2,088/- (@ Rs. 696/- per absent)
7.	Pink House Keeping	November, 2015	Rs. 9178/-	34 days	24,004/- (@ Rs. 706/- per absent)
8.	Pink House Keeping	January, 2016	Rs. 9178/-	08 days	5,648/- (@ Rs. 706/- per absent)
9.	Pink House Keeping	February, 2016	Rs. 9178/-	11 days	7,766/- (@ Rs. 706/- per absent)
	TOTAL RECOVER (B)				Rs. 64,682/-
	G. TOTAL (A+B)				Rs. 1,00,277/-

Recovery

Para 17B

The College Authorities may recover the above amount of Rs. 1,00,277/- from the concerned agencies after due verification under intimation to Audit.

Para-01 (B) **Irregular payment of Service Tax on Sanitation Services – Rs. 50,047/-.** Recovery
(Audit Memo No. 06 Dated: 09.02.2017)

PARA 17B

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:

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

ii) 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 as per the details given below:

Sr. No.	Name of the Agency	Period of Payment	Amount paid (Including Service Tax)	Service Tax paid (@12.36%)	Amount to be recovered
1.	FDS Management Services Pvt. Ltd.	March, 2014	Rs. 73376/-	Rs. 8072/-	Rs. 8072/-
2.	FDS Management Services Pvt. Ltd.	April, 2014	Rs. 76722/-	Rs. 8440/-	Rs. 8440/-
3.	FDS Management Services Pvt. Ltd.	May,2014	Rs. 75710/-	Rs. 8328/-	Rs. 8328/-
4.	FDS Management Services Pvt. Ltd.	June,2014	Rs. 79081/-	Rs. 8699/-	Rs. 8699/-
5.	FDS Management Services Pvt. Ltd.	July,2014	Rs. 75036/-	Rs. 8254/-	Rs. 8254/-
6.	FDS Management Services Pvt. Ltd.	August,2014	Rs. 75036/-	Rs. 8254/-	Rs. 8254/-
	TOTAL				Rs. 50,047/-

The College Authorities may recover the above amount of Rs. 50,047/- from the contractor after due verification under intimation to Audit.

PARA -02 **Irregular expenditure of Rs. 846931/- towards the purchase of (1) Colorimeter Compression Molding Machine, (2) Two Roll Mill and Colorimeter (2) costing Rs. 4,18,915/- and Rs. 4,28,016/- respectively for Department of Polymer Sciences.**
(Audit Memo No.3 Dated 07/02/2017)

PARA 13

Test check of the files revealed that the College had invited the two Bid (Technical and Financial) only in sealed envelopes for purchase of (1) Colorimeter Compression Molding Machine, (2) Two Roll Mill and Colorimeter (2) costing Rs. 4,18,915/- and Rs. 4,28,016/- respectively for Department of Polymer Sciences.

The following irregularities have been observed in the procurement process:-

It has been observed that college authorities have not observed the required codal formalities as per GFR and Instructions issued by the Govt. Of Delhi regarding implementation of the E-Procurement System for transparency and healthy competition. Hence the payment of Rs. 8,46,931/- made to vendor is irregular.

As per Rule 158 of GFR, Performance Security is to be obtained from the successful bidder and performance security should be for an amount of five to ten percent of the value of the contract. It has been observed that the work was awarded to the firm without btaining the performance Guarantee.

The College Authorities is requested to obtain the ex-post facto sanction amounting to Rs. 846931/- from the Finance Department to regularize the expenditure.

Para No-19(1)

Para-03 **(A) Non-deposit of Service Tax. (Audit Memo No. 04 Dated 08.02.2017)** S|Tax

During the scrutiny of the AMC of computers and its peripherals of the College for the period of 2014-15 record was provided to the Audit, It was observed that M/s Laksh Computer Services was engaged for providing the AMC Services in the College. As per the Terms & Conditions of the agreement rates quoted will include all kinds of taxes, Service charges etc. It has been observed that the contractor had not deposited the Service Tax to the Service Tax Department being the service providing agency whereas the agency had included the elements of taxes in the rates quoted in the Bill to obtain the contract.

Para 19A

PARA 19A

The AMC of the Computers of the College had been outsourced through M/s Laksh Computer Services and during 2014-15 total payment made to the agency was Rs. 1,42,250/-.

Total amount paid inclusive of Service Tax : 1,42,250/- (payment paid to agency for AMC of computers w.e.f. 01.01.2014 to 30.06.2014)

Exclusive of Service Tax : 1,26,602/-

Service Tax @ 12.36% : 15,648/-

Hence, the department is requested to confirm from the Agency whether the amount of service tax had been deposited to Service Tax Department, otherwise HOD is requested to direct the concerned agency to deposit the amount to Service Tax Department under intimation to the Audit.

Para No-19 (2)

(B) Irregular payment of Rs. 3,70,932/- made to agencies without observing the codal formalities. FD

19B

PARA 19B

As per the orders No. F.3(3) 2004-IT/9323-36 dated 04.11.2010, wherein all government departments and institutions under Govt. of NCT of Delhi desirous of outsourcing AMC services for desktops, printers and UPS (offline) are advised to float limited tenders, calling commercial bids from said empanelled agencies through Delhi Government's e-Procurement platform and this panel was applicable to all autonomous bodies / local bodies under government of NCT of Delhi. During the scrutiny of the records it reveals that the College Authority had not selected the agency through the procedure of IT Department instead the College had called the quotations from the other agencies.

The payment made by the College to the agencies is as under:

Sr. No.	Name of Agency	Period of payment	Amount Paid
1.	M/s Laksh Computer Services	01.01.2014 to 31.03.2014	46375.00
2.	M/s Laksh Computer Services	01.04.2014 to 30.06.2014	46375.00
3.	M/s Laksh Computer Services	01.04.2014 to 30.06.2014	49500.00
4.	M/s Infotech Business	22.07.2014 to 21.01.2015	114366.00
5.	M/s Infotech Business	22.01.2015 to 21.07.2015	114316.00
		TOTAL	370932.00

Hence the total payment amounting to Rs. 3,70,932/- is irregular. The College Authorities are requested to obtain the ex-post facto sanction from Finance Department to regularize the expenditure.

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Para-04 **Difference of un-spent balance of ELFA and Utilization Certificate.**

During the course of audit of the Financial Statement for the period 2014-15 and 2015-16 it is observed that there is difference in the unspent amount worked out by the Audit and as shown in the Utilization Certificate. The difference is as under:

Recurring

Year	Balance as per Audit	Balance as per UC	Difference
2014-15	2,80,12,172	2,54,29,657	25,82,515
2015-16	4,60,32,071	4,39,75,669	20,56,402

Non-Recurring

Year	Balance as per Audit	Balance as per UC	Difference
2014-15	1,03,65,959	64,34,659	39,31,300
2015-16	1,34,31,414	95,00,000	39,31,414

Necessary steps may be taken immediately to reconcile the difference and compliance be shown to the next Audit.

Para No-20

Para-05 **Non-initiation of action to fill up the post of Accounts functionary from Govt. Of NCT of Delhi. (Audit Memo No. 08 Dated: 13.02.2017).**

Para 20

PARA 20

As per instructions and guidelines regarding expenditure management in Autonomous Bodies / Grantee Institutions, etc. issued vide Government Order No. F. 12/3/2010-AC/dsfa/DS-III/914-921 dated 18.07.2011, "It has been provided that Autonomous bodies / grantee institutions receiving grant-in-aid of Rupees 10 crores and above shall initiate action to create posts of accounts functionaries with an appropriate designation with prior approval of FD, so as to ensure stringent control over expenditure and proper financial management. The posts will be filled from the accounts cadre of the Government of NCT of Delhi on deputation basis failing which on contract basis."

In this matter it has been noticed that the College has received grants amounting to Rs. 9.88 crores (approx.) & Rs. 15.41 crores during 2014-15 & 2015-16 respectively. However, it is has been further noticed that the College has not initiated any action to fill up the post of Accounts functionary from Government of NCT of Delhi on deputation basis.

It is advised to take the necessary steps to fill up the posts of Accounts functionary.

Para-06 **Non-switching over of accounting from cash basis to accrual basis. (Audit Memo No. 07 Dated: 10.02.2017)**

As per GFR-209 (6) (xiii) and the guidelines issued by Government on the subject, every autonomous body should prepare their annual Financial statements on prescribed forms adopted by Govt. of India on accrual basis, whereas the College is still maintaining their accounts on cash basis.

College authorities may switch over the accounting pattern from cash basis to accrual basis so that true and fair picture of the financial position / liabilities of the college could be ascertained. The same observation was also made by Audit Team in F.Y. 2011-12.

17/3/17

(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XIX

Para No-21

PARA NO. 05

(Ref. Audit Memo No. 07)

Sub:- **Irregular payment of pension/family pension.**

As per record provided to Audit, it has been observed that the College was set up in 1987. The BCAS authorities have not been able to provide information as to, whether before registration under Society Registration Act, 1860, the college was a fully Government College or an autonomous body since its inception. The Directorate of Higher Education, GNCTD has been granting 100% financial assistance in the form of GIA on deficit basis to the college since inception.

From the record provided to audit, it has been observed that the College has paid Pension/Family Pension to 04 retired employees to the tune of Rs.16.06 lacs and Rs. 17.09 in the years 2016-17 and 2017-18 respectively from Grant-in-Aid. Whereas, point no. XXIV of sanction order No. DHE-3(1)/100%/Non-Plan/GIA-2016-17/4236-42 dt. 26/10/2016 stipulates that " The Grantee institution shall not do any act or undertake any activity which entails additional financial liability for the Government Department like creation of posts, grant of pay scales higher than those of corresponding posts in the Government of NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above Rs. 2.00 Crore, provision/extension of pension to employees etc."

As per previous practice in the College, whenever an employee retires, the College authorities send the pension case of that employee to Delhi University for vetting of calculation of retiral benefits. Thereafter, the College authorities start paying pension to the retired employee from Grant-in-Aid, which is not allowed as per condition no. XXIV mentioned above. For pension, there is a separate Major Head 2071-Pension and Retirement Benefits.

In view of above, the College authorities are to approach their Administrative Department i.e. Dte. of Higher Education to clarify regarding payment of pension to employees as to whether the same may be paid from the Grant-in-Aid to College or the Major Head 2071-Pension and Retirement Benefits.

PARA NO. 06

Para No-22

(Ref. Audit Memo.08)

Sub:- Excess payment of Rs. 90011/-made to Security Service Agency (M/s Mohammed Mujeeb Security Services).

During test check of security service bills, it has been observed that M/s Mohammed Mujeeb Security Services, Shop No. 209, 2nd Floor, Vardhman Grand Market, CSC, Sector-3 Dwarka, New Delhi-78 has claimed full rate of wages for the period of double duty performed by guards. Whereas, point no. 11 of the terms and conditions of the agreement entered into with M/s Mohammed Mujeeb Security Services, states inter-alia that " *For the purpose of taking/making over the duty by the security personnel, performance of double duties by the same guard on a day shall be permissible to the extent of one person on double duty shall be restricted to 75% of the rates applicable.*" There are eight security guards including one female guard deployed by M/s . Mohammed Mujeeb Security Services at the College.

The excess amount Rs. 90011/- paid to M/s Mohammed Mujeeb Security Services has been calculated as under:-

Sr.No.	Bill Month	Bill Amount (Rs.)	Normal Duties (Nos.)	Double Duties (Nos.)	Total no. of duties (Col 4+Col.5) (Nos.)	Wage rate (Rs.)	Wages for normal duty	Wages for Double duties (@ 75% of normal rate) As per point no. 11 of Terms & condition of Agreement (Rs.)	Total Wages to be paid (Col.8+Col.9) (Rs.)	Total wages rounded off to the nearest rupee (Rs.)	Excess/(Short) payment of wages (Col. 3-Col.11) (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12
2	Jan-17 (Rate changed w.e.f 19/01/2017)	232315 (42352+189963)	123	21	144	23745.41	94215.66	12064.20	106279.86	106280	7903
			92	12	104	36258.30	107605.28	10526.60	118131.88	118132	
3	Feb-17	290066	206	18	224	36258.30	266757.49	17481.68	284239.17	284239	5827
4	Mar-17	290066	229	19	248	36258.30	267843.57	16667.12	284510.69	284511	5555
5	Apr-17	285327	222	18	240	35665.82	263927.07	16049.62	279976.69	279977	5350
6	May-17	283024	226	20	246	35665.82	260015.33	17257.65	277272.99	277273	5751
7	Jun-17	280571	230	6	236	35665.82	273437.95	5349.87	278787.83	278788	1783
9	Aug-17	279574	231	12	243	35665.82	265767.88	10354.59	276122.48	276122	3452
10	Sep-17	280571	221	15	236	35665.82	262738.21	13374.68	276112.89	276113	4458
11	Oct-17	282770 (279574+3196)	237	6	243	36073.60	275788.49	5236.49	281024.98	281025	1745
12	Nov-17	283779 (280571+3208)	217	19	236	36073.60	260932.37	17134.96	278067.33	278067	5712
13	Dec-17	292196	228	15	243	36073.60	265315.51	13091.23	278406.74	278407	13789
14	Jan-18	293399	220	24	244	36073.60	256006.19	20945.96	276952.15	276952	16447
15	Feb-18	283435	185	34	219	36073.60	238343.43	32852.74	271196.17	271196	12239
	Total						3358694.44	208387.41	3567081.85	3567082	90011

As per above, the amount of excess payment i.e. Rs. 90011/- is to be recovered from M/s Mohammed Mujeeb Security Services after due verification of their bills/records and intimation of the same be given to audit along with documentary proof.

PARA NO. 07
Audit Memo.09
Sub:- Non condemnation of vehicle lying idle since long.

During test check of vehicle record, it has been observed that vehicle No. DL-9CQ-7229 (Indica Saloon) has been lying idle since 2.11.15. A condemnation certificate to this effect was obtained from DTC and reserved price also declared by MLO (Dwarka), GNCT of Delhi on 3.12.2015. The matter of condemnation was submitted to DHE for their approval vide letter dated 4.12.15 and 12.2.16 but no reply has been received by the college till date.

Due to keeping the vehicle in idle condition since 2015, the depreciated value of the vehicle has been decreasing day by day and thereby, resulting in loss to Government.

The college authority is to take immediate steps to complete all codal formalities like approval etc. from the competent authority and intimate the audit accordingly.

Settled

Taken as fresh Para 12 Part 3

IAO-8

Para No-23 28

Para 23 PARA 23 141 65 78 182 214

PARA NO. 08

(Ref. Audit Memo No. 11)

Sub:- Recovery of Rs. 16830/- due to non deduction of wages/pay for absence of sanitary staff.

During test check of sanitation records/files, it has been observed that deduction from bills on account of absence of sanitation staff has not been made, resulting in a recovery of Rs. 16830/- to be made from the service provider (M/s Vansh Facility Services, P-83, Vijay Vihar, Uttam Nagar, New Delhi-110059).

The amount of recovery of Rs. 16830/- has been calculated as under:-

Sr. No.	Wage Month	Bill Amount/sanctioned amount	Nos. Of absence (man day) during month	Bill amount (including Basic wages, EPF, ESI, EDLI) for 07 workers (excluding service charge and material charges	Monthly wage rate per worker (Col.5/7)	Per day wage rate (Col.6/26)	Amount to be deducted on a/c of absence (Col.4*Col.7)	Amount deducted on a/c of absence by the service provider	Total Amount to be deducted (Col.8-Col.9)
1	2	3	4	5	6	7	8	9	10
1	May 16	79141	07	76040	10862.86	417.80	2924.60		2924.60
2	June 16	75641	10	76040	10862.86	417.80	4178.00	-	4178.00
3	Jul 16	77741	04	76040	10862.86	417.80	1671.20	-	1671.20
4	Aug 16	78091	03	76040	10862.86	417.80	1253.40	-	1253.40
5	Sep 16	78091	03	76040	10862.86	417.80	1253.40	-	1253.40
6	Nov 16	77041	06	76040	10862.86	417.80	2506.80	-	2506.80
7	Dec 16	77391	05	76040	10862.86	417.80	2089.00	-	2089.00
8	Jan 17	69345	14	76040	10862.86	417.80	5849.20	4896.00	953.20
	Total						21725.60	4896.00	16829.60
	Recovery amount rounded off								16830/-

As per above, the excess payment of Rs. 16830/- made due to non deduction on a/c absence of sanitary staff, be recovered from the service provider i.e. M/s Vansh Facility Services after due verification of their bills/records and intimation of the same be given to audit along with documentary proof.

58 140 64 415 181 213

PARA NO. 09

(Ref.Audit Para No. 12)

Sub.: Cheques issued but not presented for payment.

During the course of current audit, it has been observed that cheques amounting to Rs.452798/- were issued during the period 2008-09 to 2014-15, but not yet presented for payment. Year-wise details of cheques issued but not presented are as under:-

Financial Year	Amount (In Rs.)
2008-09	28160
2009-10	37859
2010-11	45539
2011-12	225067
2012-13	51887
2013-14	30947
2014-15	33339
Total	**452798**

As the above mentioned cheques have lost their validity in terms of time period, the College authorities are to make an adjustment entry and take the above mentioned amount as income in the final accounts of the college with the approval of the competent authority under intimation to the audit.

Para No-24

PARA No. 10

31 **(Ref. Audit Memo No. 13)**

Sub.: Non filling of vacant posts.

Para 24

PARA 24

On scrutiny of vacancy statement submitted by the College, it reveals that 151 posts out of 246 (total sanctioned posts), have been lying vacant for a long time. These 151 unfilled posts consist of 47 of teaching staff and 104 of non teaching staff.

Though, the posts have been lying vacant for a long time, but no action/steps have been taken by the College for filling up the same till date.

In this regard, the College authorities need to take immediate steps to fill up these vacant posts in public interest (as per RRs) with consultation of their Administrative department.

(MUKESH DOGRA)
AAO.

(PARVEEN KR. GUPTA)
IAO

	Garden Expenses		24761			
	Audit Fees		3540			
	TA to Staff and others		64100			
	Daily wages payment Account		2311628			
	Legal Charges		4500			
	Sitting Charges		69000			
	Re-imbursement of newspaper Bill		37974			
	AMCs of Computer Etc.		138580			
	Sanitation Services		1162147			
	Bank Charges		7968.01			
	Water Expenses		4915964			
	Property Tax		1619214			
	Electricity Expenses		4761580			
	Security Services Account		3022511			
	IQAC Expenses		3638			
C	Sub Total (Administrative Expenses)		19101481.11			
	Fixed Assets Purchased:					
	Science Apparatus - Physics			2,41,699.00		
	Science Apparatus - Chemistry			4,71,088.56		
	Science Apparatus - Electronics			4,10,823.00		
	Science Apparatus - Food Technology			1,46,794.00		
	Science Apparatus - Bio Chemistry			37,710.00		
	Science Apparatus - Instrumentation			1,71,689.00		
	Science Apparatus - Polymer Science			4,86,340.00		
	Science Apparatus - Bio Medical Science			2,79,973.00		
	Science Apparatus - Botany			4,65,000.00		
	Science Apparatus - Zoology			5,65,599.00		
	Science Apparatus - Microbiology			3,12,992.00		
	Library Books & Journals			5,16,794.00		
	Extra Curricular Activities			10,535.97		
	Canteen			16,150.00		
	Garden Apparatus			2,08,641.90		
D	Sub Total (Fixed Assets Purchased)			4341829.52		
	Total Expenditure (A+B+C+D)	202244541	19368872.43	4341829.52	Nil	225955242.95
II			221613413.43	4341829.52	Nil	225955242.95
	Unspend Balance as on 31.03.2019		12524447.87	4213457.87	280551.94	17018457.68

INCOME FINANCIAL YEAR 2019-20

Unspent Balance as per above data as on 31/3/20	Rs. 17018457.68
Unspent Balance as per above Balance Sheet/Utilization certificate as on 14883792.56+(-)3118682.09+5463511.87 + 280551.94)	Rs.17509174.28
Difference (Same difference in previous audit rep	Rs. 490716.60

According to the previous audit report 2016-18, there exists a difference of Rs. 490716.60 in Grant in aid and the same difference of Rs. 490716.60 is also exist in closing balance in the financial year 2018-19 and 2019-20 which needs to be reconciled.

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PARA 25

PARA 7: - Overpayment of Transport Allowance amounting Rs. 661248/-

(Audit Memo No.11 Dated: 25/01/2021)

As per TA Rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/ tour etc. However, if the absence covers part of any calendar month, TA will be admissible for full month.

According to Academic calendar for the period 2017-18 (Acad.1/299/Academic calendar/) and 2018-19 (Acad. 1/299/Academic calendar/533 dt 12/4/18), the period summer vacation were as under :-

S. No.	Academic Year	Summer vacation period
1.	2017-18	20/05/2018 to 19/07/2018
2	2018-19	26/05/2019 to 19/07/2019

During test check of PBR and records provided by the BCAS, it revealed that BCAS had made payment of Transport Allowance to vacation staff (Permanent) during the month of June in 2018-19 and 2019-20 in-spite of the fact of full month vacation as per academic calendar. BCAS has neither provided any order of the competent authority nor mentioned in PBR/Service Book regarding deployment of vacation staff for duty during the month of June18 and June 19. Hence, the payment of Transport Allowance during the month of June 2018 and June 2019 is irregular. Details of some cases are as under :-

S. No.	Name of the Employee & Designation	Period of full month vacation during the financial year 2018-19 and 2019-20	TA paid during full month vacation period	Total Amount Recoverable
1	Dr. N.S. Abbas Ali, Associate Professor	June 18 and June 19	7704 + 8424	16128
2	Dr. Anil Kr. Bali, Associate Professor	June 18 and June 19	7704 + 8424	16128
3	Dr. Sujata Bhardwaj, Associate Professor	June 18 and June 19	7704 + 8424	16128
4	Dr. Lalit Kapoor, Associate Professor	June 18 and June 19	7704 + 8424	16128
5	Dr. Anand Bharadvaja, Associate Professor	June 18 and June 19	7704 + 8424	16128
6	Dr. Vandana Batra, Associate Professor	June 18 and June 19	7704 + 8424	16128
7	Dr. Meetu Luthra, Associate Professor	June 18 and June 19	7704 + 8424	16128
8	Dr. Inder Bir Kaur, Associate Professor	June 18 and June 19	7704 + 8424	16128
9	Dr. Geeta Mongia, Associate Professor	June 18 and June 19	7704 + 8424	16128
10	Dr. Avnish Mittal, Assistant Professor	June 18 and June 19	7704 + 8424	16128
11	Dr. Geeta Bhatt, Assistant Professor	June 18 and June 19	7704 + 8424	16128
12	Dr. Vandita Gupta, Associate Professor	June 18 and June 19	7704 + 8424	16128
13	Dr. Shalini Sehgal, Associate Professor	June 18 and June 19	7704 + 8424	16128
14	Dr. Eram Shahid Rao, Associate Professor	June 18 and June 19	7704 + 8424	16128
15	Dr. Rizwana, Associate Professor	June 18 and June 19	7704 + 8424	16128
16	Dr. Anita Sondi, Associate Professor	June 18 and June 19	7704 + 8424	16128
17	Dr. Manu Kataria, Associate Professor	June 18 and June 19	7704 + 8424	16128
18	Dr. Sangeeta Srivastava, Associate Professor	June 18 and June 19	7704 + 8424	16128
19	Sh. Bhavya Deep, Assistant Professor	June 18 and June 19	7704 + 8424	16128

20	Dr. Ragini Jindal, Associate Professor	June 18 and June 19	7704 + 8424	16128
21	Dr. Neeru Sharma, Associate Professor	June 18 and June 19	7704 + 8424	16128
22	Dr. Madhulika Bajpai, Associate Professor	June 18 and June 19	7704 + 8424	16128
23	Dr. Saroj Kr. Shukla, Assistant Professor	June 18 and June 19	7704 + 8424	16128
24	Dr. Uma Chaudhary, Assistant Professor	June 18 and June 19	7704 + 8424	16128
25	Dr. Meenakshi Garg, Assistant Professor	June 18 and June 19	7704 + 8424	16128
26	Dr. Shivani G. Varmani, Assistant Professor	June 18 and June 19	7704 + 8424	16128
27	Dr. Sushmita Dey Sadhu, Assistant Professor	June 18 and June 19	7704 + 8424	16128
28	Dr. Uma Dhawan, Assistant Professor	June 18 and June 19	7704 + 8424	16128
29	Dr. Sidharth Sirohi, Assistant Professor	June 18 and June 19	7704 + 8424	16128
30	Dr. Natla Vijay Kumar, Assistant Professor	June 18 and June 19	7704 + 8424	16128
31	Dr. Purnima Anand, Assistant Professor	June 18 and June 19	7704 + 8424	16128
32	Dr. Ruchi gulati Marwah, Assistant Professor	June 18 and June 19	7704 + 8424	16128
33	Sh. Pratha Sarthy Pal, Assistant Professor	June 18 and June 19	7704 + 8424	16128
34	Sh. Vikas Tyagi, Assistant Professor	June 18 and June 19	7704 + 8424	16128
35	Ms. Sweta Gupta, Assistant Professor	June 18 and June 19	7704 + 8424	16128
36	Dr. Jitender kr. Assistant Professor	June 18 and June 19	7704 + 8424	16128
37	Dr. Amit Kr., Assistant Professor	June 18 and June 19	7704 + 8424	16128
38	Sh. Ramesh Kr. Assistant Professor	June 18 and June 19	7704 + 8424	16128
39	Sh. Sandeep Kr. , Assistant Professor	June 18 and June 19	7704 + 8424	16128
40	Dr. Pawas Goswami, Assistant Professor	June 18 and June 19	7704 + 8424	16128
41	Ms. Anu Dua, Assistant Professor	June 18 and June 19	7704 + 8424	16128
	Total			661248

Necessary Steps may be taken to recover Rs 661248/- from the Concerned vacation staff after due verification of facts and figure given above under intimation to audit.

Similar other cases may also be checked by the HOO/DDO at their own level and recovery, if any, may be made accordingly for the audit period.

Reply

Excess payment recovered from noneligible.

53

(38) (149) Para No-26 (187) Para 28 PARA 26 (246)

PARA 8: Excess payment of Rs. 1344639/- in water bill on account of rain water harvesting penalty inspite of the facts rain water harvesting system in BCAS and Excess payment of Rs.348790/- due to non-availing the benefit of rebate in water bills on account of rain water harvesting system installed and functioning in BCAS.

(Memo No.12 Dated: 27.01.2021)

According to Delhi Water & Sewer (Tariff and Metering) Regulations, 2012, Such plot/properties which are having area of 2000 square meter or more and having installed functional rain water harvesting system or waste water recycling system, shall be granted rebate of 10% in the total bill amount and 15% if both the above systems have been set up and functional.

According to the circular no. DJB/EE(RWH/GWC)/2016/631 dt. 18/3/16, Delhi Jal Board has resolved the proposal of amendment in provision for rain water harvesting in Delhi Water and Sewer (Tariff and metering) Regulation 2012 vide resolution no. 276. As per this circular/resolution, such plots/prosperities on 500sqm plot area or more and having functional RWH (Rain water harvesting) shall be granted rebate of 10% in the total bilk amount. Rebate is 15% if both the system i.e RWH and waste water recycling plants are set up and functional.

According to Delhi Water & Sewer (Tariff and Metering) Regulations (50), 2012. Provision for rainwater harvesting is mandatory.

(a) The consumer of the Board having a plot/property of size 500 sq. metre or more shall make provision for rain water harvesting covering the entire plot area, within one year, in case of commercial/industrial property and within three years for residential property from the date of coming into force of these regulations under intimation to the area ZRO. 24

(b) In case, the consumer fails to comply the above provisions within the time limit the tariff as applicable for the consumer respective category will be increased by 1.5 times till the provision is installed.

During the test check of records of BCAS for the period April, 18 to March.20, the following irregularities have been observed :-

1. BCAS has not deposited a number of water bill timely. Due to this reason, a large amount has been included in the deposited bill as arrears of previous period water charges, rain water harvesting penalty and late payment charges. The amount of rain water penalty and late payment surcharge (deposited by BCAS) included in arrears amount could not be checked/calculated by the audit due to non production of non deposited water bill. The details of bills in which arrears amount are included are as under :-

Reminder letter

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S No	Period of water bill	Amount of water bill paid	Bifurcation of amount paid included in current water bill deposited by BCAS		
			Current period water bill	Arrears amount included in current bill for previous period	Late payment charge included in current bill deposited by BCAS
1	09.11.17 to 31.01.18 & 01.02.18 to 01.03.18	4347669	827.23	4121501.33	225339.91
2	18.08.18 to 17.10.18	532580 (Part payment deposited out of total bill of Rs. 1454308	388885.32	1014687.85	50734.41
3	30.11.18 to 24.01.19	2018777	818207.27	1200569.57	0
4	25.01.19 to 26.02.19	606640	533923.86	0	72715.39
7	18.09.19 to 16.10.19	1824521	437440.79	1387079.57	0

HOO/DDO may explain the reason of not depositing the water bill timely which caused a large amount has been deposited on account of late payment charge/surcharge which is against the GFR rules and guidelines issued by the Government.

2. On test check of records and information provided by BCAS, it revealed that the rain water harvesting system is installed and functioning in the college but Delhi Jal Board has imposed rain water harvesting penalty @50% in water bill and in addition, the college has not availed the benefit of 10% rebate in water bills as per details given below in terms of Govt orders stated above. Details of water bills in which rain water harvesting penalty paid and 10% rebate not given are as under:-

S No.	Period of water bill	Amount of water bill paid	Amount included in water bill for this period			
			Current period water bill without Rain water harvesting penalty	Rain water harvesting penalty imposed for current period	Arrears amount included in current bill for previous period which has not been deposited by BCAS timely	Late payment charge included in current bill deposited by BCAS
1	09.11.17 to 31.01.18 & 01.02.18 to 01.03.18	4347669	551.48	275.75	4121501.33	225339.91
2	18.08.18 to 17.10.18	532580 (Part payment deposited out of total bill of Rs. 1454308	259256.88	129628.44	1014687.85	50734.41
3	30.11.18 to 24.01.19	2018777	545471.51	272735.76	1200569.57	0
4	25.01.19 to 26.02.19	606640	355949.24	177974.62	0	72715.39
5	27.02.19 to 18.04.19	816300	544200.17	272100.09	0	0
6	19.04.19 to 23.06.19	1038332	692221.16	346110.58	0	0
7	18.09.19 to 16.10.19	1824521	291627.19	145813.60	1387079.57	0
	Total	11184819	2689277.63	1344638.84	7723838.32	348789.71

HOO/DDO may expedite the above mentioned irregularities and take necessary action to recover/adjust the overpayment amount on account of Rain water harvesting penalty charged by the Delhi Jal Board inspite of fact rain water harvesting facility installed and functioning in college and take the 10% rebate on all previous bill on a/c of rain water harvesting facility available in college since the start of rain water harvesting available in college after due verification of facts and figures given above under intimation to Audit. As per details made available to audit for the audit period 2018-2020, the following amount are recoverable/adjustable on account of Rain water harvesting penalty charged by the Delhi Jal Board and 10% rebate on account of rain water harvesting available in college:-

Particulars	Amount in Rs
Rain water Harvesting Penalty charged by Delhi Jal Board in above mentioned period water bill (amount of rain water harvesting penalty included in arrears amount could not be calculated due to non providing of non deposited water bill which has been included in above mentioned period bill as arrears)	1344639
Late payment charge included in above mentioned period water bill deposited by BCAS (amount of Late payment charge included in arrears amount could not be calculated due to non providing of non deposited water bill which has been included in above mentioned period bill as arrears)	348790

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Para 28

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Para No-27

PARA 9: Irregularities in allowing exemption of expenditure actually incurred on payment of rent

(Memo No.13 Dated: 28.01.2021)

According to Income tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records it has been noticed that the DDO has allowed a deduction to (most of the employee) on account of rebate of HRA for 12 months on the basis of rent receipt of some month in which in some cases, no mode of payment (Cash /Cheque)/date/receipt number are mentioned while there is instance of the rent being paid in a single rent receipt to the tune of Rs. 142200/-. No other documents i.e. Copy of rent agreement, ownership proof of the property, and copy of PAN of the owner are enclosed with the documents of income tax calculation sheet. Example of some cases are as under :-

S No	Name & Designation of employee	Financial Year
1	Dr. Pawas Goswami, Assistant Professor	2018-19 , 2019-20
2	Ranjeet Singh Thakur, Librarian	2018-19
3	Sh. Parveen Kumar, Assistant Professor	2018-19 , 2019-20
4	Sh. Anil Kumar, Assistant Professor	2018-19 , 2019-20
5	Sh. Vijay Kumar Nalla, Assistant Professor	2018-19 , 2019-20

HOO/DDO may take all the required documents from the employees to verify the actual facts of payment of rent as per income tax Act requirement. In case the payment of rent is not verified, necessary recovery of income tax may be made according to income tax rules.

Similar cases may also be checked by the Institute at their own level and recovery, if any, may be made accordingly.

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Para No-28

PARA 10: **Irregularities in computation of Income Tax recoverable.**
(Memo No.14 Dated: 28.01.2021)

According to the Income Tax Act, the owner can claim deduction of maximum Rs.1,50,000/- towards repayment of principal under Section 80 C and Rs. 2,00,000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During test check of income tax calculation sheets for the F.Y. 2018-19 to 2019-20, it has been found that the rebate under Sec 24 and under section 80 C on account of payment of Principal and interest thereon has been allowed to the employees on the basis of only provisional certificate issued by respective lender bank/institution during this period. Besides, no certificate/proof with regard to the actual interest and Principal amount charged by the lender bank has been submitted by these employees after close of the financial year to crosscheck the correctness of actual rebate allowed. Further, no proof or record of ownership has been attached with income tax calculation sheet. (a certificate from spouse is also required to be furnished in case of property ownership/home loan in joint name to claim the full rebate on home loan). In addition no possession letter/ completion certificate (where home loan has been availed for construction) has been attached for claiming deduction under Sec 24 and u/s 80 C. Example of some cases are as under:-

S No	Name and Designation of employee	Financial Year	Remarks
1	Dr. Pawas Goswami, Assistant Professor	2018-19, 2019-20	No actual Interest/Principal repayment certificate, Ownership Proof and Possession certificate attached.
2	~~Dr. Ramesh Kumar,~~ Assistant Professor	~~2019-20~~	~~No actual Interest/Principal repayment~~ certificate, Ownership Proof and Possession certificate attached.
3	Dr. Saroj Kumar Shukla, ~~Assisinat professor~~	2018-19	No actual Interest/Principal repayment certificate, ~~Ownership Proof and Possession~~ certificate attached, 100% rebate of interest and Principal amount allowed while loan availed in joint name
4	Sh.Vijay Kumar Nalla, Assistant Professor	~~2018-19,~~ 2019-20	No ~~actual Interest/Principal~~ repayment certificate, Ownership Proof ~~and Possession~~ certificate attached.
5	~~Dr. Ruchi Gulati Marwah,~~ Assistant Professor	~~2018-19,~~ 2019-20	~~No actual Interest/Principal repayment~~ certificate, Ownership Proof and Possession certificate attached.

Lent

The HOO/DDO may take all above mentioned documents to re-examine afresh the income tax liability of the above named employees based on the actual payment certificate of housing loan with possession letter, certificate from the spouse of not claiming deduction if rebate is claimed by one person while property ownership/home loan is in joint name and other requisite documents after due verification of facts and figure given above under intimation to audit.

Cert 2018-19 Dr Pawas Goswami awaited

Similar all other cases may also be checked by the BCAS at their own level and recovery, if any, may be made accordingly under intimation to audit.

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Para No-29

~~PARA~~ 11: Short recovery ~~amounting Rs.~~ 21898.60 of electricity usage charges at lower rates in comparison to paid by BCAS to Electricity Distribution Co. On account of electricity charges

(Memo No.15 Dated: 28.01.2021)

On scrutiny of the information/records provided by BCAS regarding Electricity charges paid to Electricity Distribution Co. and amount recovered from employees (to whom Govt. Accommodation), Canteen and Photostate Shop, it has been observed that BCAS was paying higher rate of per unit usage charge to Electrical Distribution Co. i.e. M/s BSES Rajdhani Power Ltd. in comparison to recovered from employees (to whom Govt. Accommodation), Canteen and Photostate Shop. Example of two month are as under :-

Billing Period of Electricity charges	Total electricity charges paid by BCAS during the period	Total consumed units	Per unit rate paid by BCAS (i.e. total bill paid / total consumed unit)	Name of the Employee/ unit using electricity on sub-meter reading basis	Total unit consumed by Employee/ unit during the bill period	Total electricity amount paid as per sub meter reading	Rate per unit charged by BCAS	Diff. in per unit rate paid by BCAS and recovered from Employee/ unit	Short amount recovered in comparison to paid by BCAS
21/3/18 to 09/4/18	388960	32178	12.09	Rajesh Raghav (Q-1)	120	818	6.82	5.27	632.40
			12.09	Bir Singh(Q-2)	100	684	6.84	5.25	525.00
			12.09	Mahfooz Alam(Q-3)	250	1692	6.77	5.32	1330.00
			12.09	O.P. Pandey (Q-4)	240	1625	6.77	5.32	1276.80
			12.09	P.K. Yadav (Q-5)	150	1020	6.80	5.29	793.50
			12.09	Anoop Kr (Q-6)	150	1020	6.80	5.29	793.50
			12.09	Beena (Q-7)	220	1490	6.77	5.32	1170.40
			12.09	Canteen	500	3510	7.02	5.07	2535.00
			12.09	Photocopy Facility	150	1020	6.80	5.29	793.50
11/3/19 to 11/4/19	349530	26220	13.33	Bir Singh(Q-2)	150	1020	6.80	6.53	979.50
			13.33	Mahfooz Alam(Q-3)	200	1356	6.78	6.55	1310.00
			13.33	O.P. Pandey (Q-4)	110	751	6.83	6.5	715.00
			13.33	P.K. Yadav (Q-5)	200	1356	6.78	6.55	1310.00
			13.33	Anoop Kr. (Q-6)	300	2028	6.76	6.57	1971.00
			13.33	Beena (Q-7)	150	1020	6.80	6.53	979.50
			13.33	Mukesh Nagpal (Q-8)	100	684	6.84	6.49	649.00
			13.33	Canteen	600	4182	6.97	6.36	3816.00
			13.33	Photocopy Facility	50	348	6.96	6.37	318.50
									21898.60

Recovered

HOO/DDO may explain the reason of above mentioned irregularities and take necessary action to recover the short recovered amount of electricity amounting Rs. 21898.60 after due verification of facts and figures given above under intimation to Audit. Short recovered amount of other months may also be calculated and recovered by the BCAS at their own level under intimation to audit, if any.

Para No-30 Para 32 PARA 36 (07) (08) (31) (42) (239) (180) 46

PARA 12 : **Irregularities in payment of sanitation services**

(Memo No.16 Dated: 29.01.2021)

On test check of vouchers/bills/records provided to audit for the period 2018-19 and 2019-20, the following irregularities have been noticed :-

1. It has been noticed that the BCAS has made the payments to sanitation agency without obtaining the proof of payment of wages/salary to the sanitation personnel who had performed the duty and in a number of cases, proof of deposit of ESI and EPF contribution in the account of individual security personnel. Further, as per note mentioned in file, it is mentioned that bill is verified by the care taker while on the bill, no one has verified the bill with the attendance of the sanitation personnel Example of some cases are as under :-

S.No	Voucher No. of BCAS	Bill No & date of supplier	Name of the service provider	Amount of Bill paid
1	224 dt. 20/8/18	07714/18-19 dt. 1/8/18	Rajendra Management Group	111987/-
2.	466 dt. 19/3/19	16459/18-19 dt. 8/01/19	Rajendra Management Group.	114884/-

HOO may expedite the above regularities and take necessary action to rectify the above irregularities according to the terms and condition of the contract after due verification of facts and figure under intimation to audit. Similar all other cases may also be checked by the BCAS at their own level and recovery, if any, may be made accordingly under intimation to audit.

2. According to the terms and condition no. 5 of the contract, the contractor shall deploy total seven sanitation workers from 7.30a.m. to 4.00 p.m. But on test check of bill (Biometric attendance sheet attached with bill), it has been noticed that in some cases in time and out time of sanitation worker are not according to contract as mentioned above. Example of some cases are as under :-

S. N O.	Month for which Biometric attendance checked	Bill No & date of service provider	Name of the sanitation worker	Date of Biometric attendance	In Time of worker instead of 7.30 a.m.	Out Time of worker instead of 4.00 p.m.
1.	December 18	16459/18-19 dt. 8/01/19	Ebran	18/12/18	14.05	16.30
2	December 18	16459/18-19 dt. 8/01/19	Heera Lal	01/12/18	13.01	14.02

In the above mentioned cases in which worker in time and out time not according to contract, neither any reason for late coming had been defined/permitted by competent authority nor any payment had been deducted on a/c of non performing of duty as per contract. The contract is silent about the treatment of late coming of sanitation worker.

HOO may expedite the above regularities and take necessary action to recover the overpayment amount, if any, after due verification of facts and figure under intimation to

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audit. Similar all other cases may also be checked by the BCAS at their own level and recovery, if any, may be made accordingly under intimation to audit.

3. In some cases, the proof of deposit of EPF contribution in the name of sanitation worker had been attached. On checking of these proof , it has been noticed that working days of sanitation worker, amount of salary and EPF contribution shown in EPF statement are on very lesser side in comparison to paid by the BCAS. Example of the cases (Bill No.01463/19-20 for the March 2019 of Rajendra Management Group) are as under :-

S No	Name and UN No. of the sanitation worker	Salary shown in Bill of agency for the month of March 19	Salary shown in EPF statement attached with bill for the month of March 19	EPF Contribution paid BCAS as per bill	EPF deposited by Agency as per EPF statement attached with bill	Remarks
1	Sager (101413344550)	14000	3613	1820	434	EPS and ER meaning as per EPF is employer contribution
2	Rajesh (101412872746)	13548.39	3613	1761	434	NCP days means non EPF contributing period of worker
3	Hira Lal(101412851593)	13096.77	3613	1703	434	--

HOO may expedite the reason of above regularities and take necessary action against the contractor to deposit the short amount of EPF contribution in sanitation worker account after due verification of facts and figure under intimation to audit. Similar all other cases may also be checked by the BCAS at their own level and deposit the short amount of EPF contribution in sanitation worker account, if any, may be made accordingly under intimation to audit.

Para No-31 PARA 31 Para 33 105 29 44 40 251 178

PARA 13: - **Irregularities in payment of security services and overpayment of Rs. 8497/-**

(Audit Memo No 17 Dated: 29/01/2021)

On test check of vouchers/bills/records provided to audit for the period 2018-19 and 2019-20, the following irregularities have been noticed :-

1. According to guidelines issued by the Director General of Resettlement, Ministry of Defence, the security guards are entitled to a paid rest day in every period of 7 days (Refer section 13(b) of the Minimum Wages Act 1948 and Rule 23 of the Wages (Central) Rules 1950. When a security guard is requisitioned by the Principal Employer for more than 48 hours in a week, he is entitled to wages on overtime rates for the additional period at double the ordinary rates in addition to the wages for the rest day. But on test check of records provided by the BCAS for the audit 2018-19 to 2019-20, it has been observed that in a number of cases, the security agency 3154 Gurpreet Singh Security Agency has neither provided rest day in every period of 7 days nor paid double the ordinary rates which is irregular. Example of some cases are as under :-

S. No	Month of Attendence	Bill No. Of the Security Agency	Name of the security personnel to whom rest day not provided in every period of 7 days
1	May, 2018	1 dt. 14/6/18	Lalit Mohan Pandey,Krishan Kumar, Vinod Kumar, Pawan Kumar, Pradeep Kumar
2	June 2018	2 dt. 10/7/18	Lalit Mohan Pandey,Krishan Kumar, Vinod Kumar, Pawan Kumar, Pradeep Kumar,Mahipal Singh

2. According to guidelines issued by the Director General of Resettlement, Ministry of Defence, the security guards are entitled to a paid rest day in every period of 7 days (Refer section 13(b) of the Minimum Wages Act 1948 and Rule 23 of the Wages (Central) Rules 1950. But on test check of records provided by the BCAS for the audit 2018-19 to 2019-20, it has been observed that in a number of cases, the security agency 3154 Gurpreet Singh Security Agency has not provided rest day in every period of 7. Example of some cases are as under :-

S. No	Month of Attendence	Bill No. Of the Security Agency	Name of the security personnel to whom rest day not provided in every period of 7 days
1	May, 2018	1 dt. 14/6/18	Lalit Mohan Pandey, Pawan Kumar, Mahinder Bhardwaj
2	June 2018	2 dt. 10/7/18	Pradeep Kumar, Mahinder Bhardwaj
2	June 2019	34 dt. 2/7/19	Mukesh Kumar, Mahinder Bhardwaj, Tara Devi

3. According to the terms and condition of agreement with security agency 3154 Gurpreet Singh Security Agency Clause No. 11. the contractor sha l ensure that at no time any security point is unmanned. A register shall be maintained by the contractor at every gate where round the clock duty is performed. For the purpose of taking/making over the duty by the security personnel performance of double duties by the same guard on a day shall be permissible to the extent of one person on double duty shall be restricted to 75% of rates applicable. But on checking of the security services bills, it has been observed that 3154 Gurpreet Singh Security Agency has claimed full rate of wages for the period of double duty performed by guards/has shown less number of days on which double duty performed by guards. Due to this

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reason, overpayment has been made to security agency. Example of some cases are as under :-

	Bill No. & Month	Bill Amount	Normal duties (Nos.)	Double duties (Nos.)	Total no. Of duties	Wages rate	Wages for normal duty	Wages for double duty @ 75% of rate	Total Wages to be paid	Total Wages to be paid round off	Excess payment
	13 dt. 9/8/18 (July 18)	289757	220	23	243	36878.14	261715.83	20520.90	282236.73	282237	7520
	14 dt. 3/9/18 (Aug.18)	286188	227	17	244	36878.14	270043.15	15167.62	285210.77	285211	977
								Total			8497

4. According to the terms and condition no. 6 of agreement with security agency 3154 Gurpreet Singh Security Agency Clause No. 11, the contractor shal deploy 100% Ex-serviceman below the age of 50 years for the purpose of this contract. Before the security personnel report for duty or in due course, necessary documents to prove that the personnel belongs to Ex serviceman category, shall be produced by the contractor. But on test check of records provided by the BCAS for the audit 2018-19 to 2019-20. it has been observed that the security agency 3154 Gurpreet Singh Security Agency has deployed one guard Manju w.e.f. October 2019 and according to the form available in record, there is no reference has been given about the personnel belongs to Ex serviceman category.

5. Attendance of the security personnel have not been verified by BCAS.

The Principal may expedite the above regularities and take necessary action to recover the overpayment amount of Rs.8497/- , rectify and regularise the above irregularities after due verification of facts and figure under intimation to audit. Similar all other cases during the audit period may also be checked by the BCAS at their own level and take necessary action accordingly including recovery, if any, under intimation to audit.

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Para No-32

PARA 14 :Irregularities in Photostat facility for the students in the College Premises

(Memo No. 3 Dated: 18.1.2021)

According to the record provided by the BCAS regarding Photostate facility for the students in the College Premises, it has been noticed that Shri Rafiq Babu has been permitted in the College Premises on 12/11/2012 with the approval of Principal and Chairman, Governing Body to give the photocopy facility for an initial period of three months and the services are satisfactory her will continue for another eight months on the basis of following terms and condition :-

1. A token licence fee of Rs.100/- per month
2. Provide photocopy facility @ 0.50 paise per copy
3. Provide 40000 free copies annually (11 months) to the college
4. Electricity charges on actual consumption basis as per the commercial rates of BSES, applicable from time to time.

According to the note available in concerned file provided to audit, neither formal approval of the competent authority has been obtained up-to 2019 after 11 October 2013 for extending the permission for running the photocopy shops nor new tender had been invited due to oversight. An ex-post facto sanction permission has been given by the Principal in 2019 for extension of the contract till 31 December 2019 on the same terms and conditions In spite of the fact that the contractor has not deposited the license fee for the period from Dec., 2012 to August, 2019. This contract has further extended with approval of Principal BCAS for further three month from w.e.f. from 01.01.2020 or till new agency/contractor proposal is finalized whichever is earlier on the same terms and conditions on 30.12.2019.

Inspite of above mentioned memo, the following information regarding the above mentioned photocopy facility has not been provided to audit :-

1. The details of license fee deposited by the contractor since December 2012 to 31/3/2020 as per above mentioned terms and condition.
2. The details of 40000 free copies annually (11 months) provided by the contractor duly signed by the concerned branch/Department approved by the competent authority.
3. Details of meter reading as per sub-meter duly verified by authorized person. commercial rate of BSES and monthly Electricity charges deposited by the contractor during the audit period.
4. Whether , the contractor has provided the service of photocopy facility @ 0.50 paise per copy.
5. The details of expenditure incurred on photocopy by the BCAS during the audit period.

Due to not providing the above information, it can not ascertained by the audit that the contractor has provided 40000 free photocopies annually, deposited the license fee upto 31/03/2020 and provided photocopy facility @ 0.50 paise per copy.

HOO/DDO may expedite the reason of above irregualrites and take all the required documents from the employees to verify the actual facts of payment of rent as per income tax Act requirement. In case the payment of rent is not verified, necessary recovery of income tax may be made according to income tax rules.

Similar cases may also be checked by the Institute at their own level and recovery, if any may be made accordingly.

justification submitted

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PARA 33

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173 Para No 33

PARA 17: Hiring Difference in closing balance of Grant in Aid shown in audit report and Balance heet of BCAS as on 31/3/18

(Audit Memo No 22 Dated: 03/02/2021)

On test check of Balance Sheet information provided by BCAS for the year 2018-19 and audit report for the year 2016-18, it has been noticed that the following amount has been shown as unspent balance of grant in aid (Recurring and Non Recurring Grant) in the **audit report and Balance heet of BCAS :-**

Unspent Balance of Grant in Aid as on 31/03/18 as per Balance Sheet for the year 2018-19

Recurring	Non-Recurring	Total
64846218.73	9605909	74452127.83

Unspent Balance of Grant in Aid as on 31/03/18 as per audit report for the year 2016-18

Recurring	Non-Recurring	Total
64086881.43	10855963.00	74942844.43

Difference in Balance Grant in Aid

Recurring	Non-Recurring	Total
(-) 759337.30	1250054.00	490716.60

HOO/DDO may explain the reason of difference in unspent Grant in Aid of Govt. Of N.C.T. of Delhi as on 31/03/18 and take necessary action to rectify the above irregularites after due verification facts and figure given above under intimation to audit.

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Para No-34

Para 34

PARA 31

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PARA 19: Irregularities in Purchase files.

(Audit Memo No 24 Dated: 04/02/2021)

On test check and scrutiny of the purchase file provided to audit, the following shortcomings have been noticed :-

1. The purchase files has not been maintained properly. Noting and correspondence part of purchase has not been maintained separately and in sequence as per office procedure
2. Both noting and correspondence documents are tagged without page numbering.
3. Both noting and correspondence documents are not tagged/kept in record in date wise sequence of proposal put up, approved and purchased by BCAS after following rules and guidelines issued in this regard.

In the absence of all the documents in proper way, audit party can not check that purchases have been made after completing of codal formalities according to GFR 2017 and guidelines issued by the Govt from time to time.

HOD may expedite the reason of above irregularies and take necessary action to rectify the above irregularities after due verification facts and figure given above.

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12 Feb 2021

Para No-35 PARA 35

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PARA 20: **Non inserting the adjustment entries in books of account detected during bank reconciliation as on 31/03/2020 of bank account no.11321010003920**

(Audit Memo No 28

Dated: 04/02/2021)

On test check of **bank reconciliation statement** as on **31/03/2020 of bank account no. 113210100039203 attached with Balance Sheet for the year 2019-20,** it has been observed that the following are the differences in bank balance shown in Ledger account/Balance sheet of BCAS and in bank statement for which adjustment entries (except cheque issued but not presented in Bank) should be taken in books of accounts before finalization of book of accounts for the year 2019-20 as these difference impacted the receipt and payment and Income & Expenditure account of the BCAS:-

Balance as per ledger (College a/c)	24291387.29
Balance as per ledger (SERB Project a/c)	1024910.00
Add: Cheques issued but not presented in Bank	342465.00
Less: Paid through NEFT on dt. 31/03/2020	(-) 800.00
Add: NEFT returned on dt. 31/3/20	2200.00
Less: Amount reversed due to wrongly issue from college a/c	(-) 7000.00
Add: Received NEFT of Misc. College on dt. 05/10/19	(+)8384.00
Add: Recived through IMPS Tender fee & EMD dt. 18/02/2020	21000.00
Total	25682546.29

HOO may expedite the reason of not making adjustment entries before finalization of book of accounts for the year 2019-20 and take necessary action to rectify the above irregularities after due verification of facts and figure under intimation to audit.

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PARA 35 PARA 36 169

Para No-36

PARA 21- Purchases made outside GeM
(Audit Memo No 27 Dated: 05/02/2021)

As per the directions issued by the Finance (Accounts) Department. Govt of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers/records provided by the BCAS it has been observed that BCAS got registered with GeM but still the BCAS has purchased some items from the local dealers without procuring a non-availability certificate from GeM in total violation of Govt. Guidelines.. Some examples are as under;-

S. No.	Bill No & date of Supplier	Voucher No. Of BCAS	Name of the supplier	Amount of Bill	Name of item
1	2018-19/881 dt.26.11.18	461/18.03.2019	The Delhi University co-op stores Ltd.	15608	Stationery items
2	2018-19/825dt.13.11.18	461/18.03.2019	The Delhi University Co-op Stores Ltd.	68884	Stationery Items
3	GTD/1819 86658 dt.07.03.19	460/08.03.2019	M/s Lalit Machinery Store	8997	Garden Equipments
4	321 dt.26.02.19	460/08.03.2019	M/s N.K. Scientific Corporation	4826	Lab. Items
5	320 dt. 26.02.19	460/08.03.2019	M/s N.K. Scientific Corporation	4996	Lab. Items

The Principal may expedite the above irregularities and take necessary action to regularise the above purchases after due verification of facts and figure given above.

justification

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Para 38

PARA 38

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<u>PARA 23</u>-Non completion of codal formalities according to GFR before granting the permission to M/S Jagrit Care Pvt. Ltd. For setting up of food and Beverages Kiosks in the college Campus (Audit Memo No 29 Dated: 08/02/2021)

According to the records made available to audit, it has been observed that M/S Jagrit Care Pvt. Ltd. Has requested to the Principal, BCAS for setting up kiosk at college campus at a monthly rental of Rs. 3000 + electricity and water charges and Governing Body had approved for setting up of food and Beverages Kiosks in the college Campus from M/S Jagrit Care Pvt. Ltd. In 83rd Governing Meeting held on 13/08/19 as per note sheet provided to audit. But it has been noticed that for setting up kiosk at college campus, codal formalities have not been completed according to GFR 2017 before selecting the contractor/service provider.

The Principal may expedite the reason for not complying the codal formalities before selecting the contractor/service provider and award of contract for setting up of food and Beverages Kiosk after due verification of facts and figure given above.

Canteen committee justification.

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PARA 37

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Para No-37

PARA 22- Photostate facility provided by M/S Rafiq Babu , Contractor at higher rate

(Audit Memo No 28 Dated: 05/02/2021)

According to the record provided by the BCAS regarding Photostat facility for the students in the College Premises, it has been noticed that Shri Rafiq Babu has been permitted in the College Premises on 12/11/2012 with the approval of Principal and Chairman. Governing Body to give the photocopy facility for an initial period of three months and the services are satisfactory her will continue for another eight months on the basis of following terms and condition :-

1. A token licence fee of Rs.100/- per month
2. Provide photocopy facility @ 0.50 paise per copy
3. Provide 40000 free copies annually (11 months) to the college
4. Electricity charges on actual consumption basis as per the commercial rates of BSES, applicable from time to time.

But on test check of voucher file provided by BCAS, it has been noticed that BCAS has paid the photocopy charges to Shri Rafiq Babu @ Rs. 1/- per copy instead of Rs. 0.50 paise per copy as per contract terms and condition which is irregular. Example of one case is as under :-

Amount in Rs.

S. No.	Bill No & date of Supplier	Voucher No. Of BCAS	Name of the contractor	Amount of Bill paid	Payable amount	Overpayment amount
	009 dt. 11/01/10	454 dt. 06/03/19	Rafiq Babu	761	380.50	380.50

The Principal may expedite the reasons for the above irregularities and take necessary action to recover the overpayment amount Rs. 381/- (round off) and all other overpayment amount paid during the audit period after due verification of facts and figure given above. The overpayment amount can not be calculated by the audit as BCAS has not provided the data of free copies annually provided by contract and total payment made/ number of photocopy work executed by contractor on higher rate for BCAS and students of the college as per memo No.3.

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PARA 39

Para 39

Para No-39

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PARA 24-Non production of records

(Audit Memo No 1)

1. Pattern of Assistance
2. Register of Cheque Books and Receipt Books
3. Tender Sale Register and Tender Opening Register
4. Records related to Vehicle/Hired Vehicle.
5. Security/EMD Register
6. Details of vehicle/Machines not in use/ out of use, off the road due for condemnation, auction
7. Other Stock items not in use/ out of use due for condemnation, auction

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DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECT., NEW DELHI
(AUDIT PARAS)

Para 1 :- Non receipt of license fee, water charges for running the canteen
(Ref:-Audit Memo No.37 Dated: 28.02.2022)

Scrutiny of canteen file of Bhaskaracharya College of Applied Science, reveals that M/s Mannu Enterprises was awarded the License for running the canteen in college campus for supply of eatables for the students, staff and employees of the college for a period of three months and maximum period of twelve months w.e.f. 01.06.2019 on a monthly License fee of Rs. 51,500/-(Rupees fifty one thousand five hundred only) vide agreement dated 18.05.2019.

As per point no. 3 of agreement a monthly rental fee and water charges Rs. 500/- per month are be paid to college by 7th of every month, failing which penal interest maximum upto & 18% per annum shall be charged.

As per point no. 4 of the agreement electricity charges and IGL gas charges on the basis of actual consumption, as per reading of the meter installed in the kitchen area of the canteen, shall be payable as per the BSES rates as advised by college administration. The college has commercial electricity meter installed and similar commercial charges would be applicable.

Vide letter no. BCAS/6(1)/2021/1002 dated 14.12.2021, license/contract of running canteen in the college was terminated w.e.f. 01.07.2021 with the request to clear all the pending dues and vacate the canteen/college premises immediately.

During test check of canteen file, it has been observed that there is no details of payment received from M/s Mannu Enterprises, as per the contract, M/s Mannu Enterprises has to pay the Rs. 13,00,000/- on account of payment of monthly license fee, water charges as details below:-

S.No.	Particular	Period	No.of month	Monthly Rate in (Rs)	Total amount (in Rs.)
1	License fee	01.06.2019 to 30.06.2021	25	51,500	12,87,500
2	Water charges	01.06.2019 to 30.06.2021	25	500	12,500
					13,00,000

College authority is requested to take appropriate steps to recover the license fee and water charges as per the agreement from M/s Mannu Enterprises after due verification of facts and figure and under intimation to audit.

Other similar cases may also be reviewed at your own level.

Para 2:- Over Payment of Transport Allowance
(Ref:-Audit Memo No.34 Dated: 25.02.2022)

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002 this allowance will not be admissible if the Govt. employee is absent from the duty full Calendar Month(s) due to leave training, tour etc vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of bio-metric attendance records & Pay Bill Registers for the audit period 2020-21 of non teaching staff for the audit Period, it revealed that the Ms. Ankita Dharam, T.A. was paid Transport Allowance of **Rs 16,848 /-** during absence from duty for the period of leave exceeding full month for which she was not entitled for, as per detail given below:

S. No.	Name of Designation (Mr./Mrs.)	Leave Period (absent period(Full Month))	No. of month	T.A. Rate per month (In Rs.)	T.A. Paid (In Rs.)
1	Ankita Dharam, T.A.	03/20-06/20	04	4212	16,848
				TOTAL	**16,848**

Overpayment made on a/c of transport allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification under intimation to audit.

Other similar case may also be verified at your level and action be taken accordingly

Para No-40

Para 3:-Staff strength in excess of sanctioned posts.
(Ref:-Audit Memo No.35 Dated: 25.02.2022)

As per details of sanctioned/filled/vacant post strength of Teaching and non teaching staff provided by **Bhaskaracharya College of Applied Science, Phase-1, Sector 2 , Dwarka New Delhi** , it came into notice that filled posts are more than the sanctioned post by Delhi Higher Education in the colleage as per details given below:-

S.No.	Name of Post	Post Sanctioned by DHE	Filled		Surplus
			Regular	Contractual	
1	Principal	--	1	-	1
2	Asstt. Professor	91	43	55	7
3	Section officer	--	2	--	2
4	Sr. P.A.	--	1	--	1
5	Sr. Asstt.	--	1	--	1
6	Asstt.	--	2	--	2
7	Jr. Asstt.	--	1	--	1
8	Driver	---	1	--	1
9	MTS	--	6	4	10
10	MTS Library	--	1	2	3
11	Safai Karamchari	--	2	--	2
12	Professional Asstt.	--	1	--	1
13	Semi Professional Asstt.	--	2	--	2
14	Lab Asstt.	19	26	--	7
15	Tech. Asstt	--	1	--	1
16	Lab Attendant	17	--	21	4
17	Sr. Tech. Asstt.	--	1	--	1

Above mentioned excess posted staff is drawing salary from the grant in aid given by Delhi Govt. Drawing of salary beyond sanctioned post is irregular which may be got regularized by competent authority i.e. Delhi Higher Education.

HOD/HOO may take action to regularise the above posts from the competent authority i.e. DHE. After due verification of facts and figures and under intimation to audit.

Para No-41 ~~Para-4~~: - Less number of admitted students in comparison of sanctioned sent in various course.
(Ref:-Audit Memo No.28 Dated: 21.02.2022)

During the test check of information provided by BCAS regarding admission in various courses for the period 2020-21, it has been noticed that number of admission in 1st year of various courses are less than the seats sanctioned for students admission which caused under utilization of infrastructure available/fee generation of fee. In some cases, the admission was 40% less in comparison of seats available. Details of some instances are as under:-

S.No.	Course Name	No. of students sanctioned Seats in 1st year	Admitted students in 1st year	Vacant Seats	Vacant seats in %
1	BMS	59	44	15	25.42
2	Elec	59	38	21	35.59
3	FT	59	53	6	10.16
4	Inst	59	37	22	37.28
5	Phy	40	33	7	17.5
6	PS	59	41	18	30.5
7	Botani	40	31	9	22.5
8	Chem	40	24	16	40

HOD/HOO may take necessary steps to remove the above discrepancies and fill up the sanctioned seats of students after due verification of facts and figures

Para No-42 ~~Para-5~~: - Memorandum of Understanding with administrative Deptt. Not entered into by Bhaskaracharya college of Applied Sciences.
(Ref:-Audit Memo No.20 Dated: 11.02.2022)

As per the guidelines issued by Govt. of National Capital Territory of Delhi, Finance (Accounts) Department vide their order No.F.12/3/2010-AC/dsfa/DSIII/914-921 dt. 18/07/2011, enforcing thereby financial discipline in autonomous bodies/grantee institutions, it has been directed that 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 the activities/programmes/schemes being carried out and qualitative improvements in output, along with commensurate input requirement. The output targets, prescribed in measurable units of performance, shall from the basis of budgetary support extended to these organisations.

Bhaskaracharya college of Applied Sciences., has received Rs. 20.49 crore during F.Y. 2020-21 as Grant-in-aid from GNCT of Delhi and in view of above guidelines, please provide a copy of Memorandum

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of understanding with administrative deptt. and if the university has not entered into a memorandum of understanding with their administrative department.

The Principal may take necessary action according to the above mention guidelines.

Para No.-43 **~~Para-6~~: - Medical reimbursement to staff.**
(Ref:-Audit Memo No.24 Dated: 15.02.2022)

During the audit for the period 2020-21 , it was observed that BCAS has adopted World University Health scheme (contributory health scheme of Delhi University) for its employees.

As per existing guidelines issued by the Dte. Of-Health Services in connection with Delhi Govt Employee Health Schemes (DGEHS), an employee has to subscribe a prescribed amount every month under the schemes to get the facilities of medical reimbursement and autonomous body/organisations fully funded by the Delhi Govt. are eligible to opt for the scheme. As BCAS received 100% grant from Govt. of NCT of Delhi, therefore, Delhi Govt. Health Scheme may be opted for BCAS employees.

On scrutiny of records, it reveals that BCAS has been reimbursing medical expenditure to their employees and booked the expenditure against the Grant received from Govt. of NCT of Delhi. While the medical subscription deducted in this regard by the college from the employee's salary had been remitted to Delhi University under World University Health scheme since long.

As per financial statement and information provided the BCAS, the details of subscription deducted by the college from the employee's salary of expenditure and remitted to Delhi University and medical reimbursement to their employees through Grant in aid received from Govt. of N.C.T. of Delhi are as under:-

Financial Year	Amount of subscription deducted and remitted to Delhi University	Amount of medical reimbursement to employees through Grant in aid received from Govt. of NCT of Delhi
2020-21	Rs. 4,64,000/-	22,73,698

HOD/HOO may take necessary approval from the Administrative Department after due verification of facts and figures given above under intimation to audit.

Para No.-44 **~~Para-7~~: - Hiring of staff on Daily Wages**
(Ref:-Audit Memo No.21 Dated: 11.02.2022)

On test check of Balance Sheet/Ledger/information provided by BCAS for the year 2020-21, it has been noticed that BCAS had regularly hired and made monthly payment to daily wages staff. An amount of Rs. 18,52,626/- was spent on payment of hiring of staff on daily wages payment basis during the year 2020-21.

But no records has been made available to audit regarding approval of competent authority for hiring of daily wages staff , completion of codal formalities according to GFR 2017, terms and condition of appointment of Daily wager, period of hiring etc.

The principal may take necessary action to remove the above discrepancies and regularise the above stated expenditure from the competent authority i.e. Principal, after due verification of facts and figures.

Other similar cases may also be reviewed at your own level.

Para No-45 ~~Para 8~~: - **Non receipt of receivable amount from Canteen and staff.**
(Ref:-Audit Memo No.23 Dated: 11.02.2022)

On test check of Balance Sheet/Ledger/information provided by BCAS for the year 2020-21, it has been noticed that the following amount has been receivable from the following staff/canteen/photocopy/Sanitation contractor etc. :-

Settled

S.No.	Particulrs	Amount (in Rs.)
1	~~Premanand Canteen Contractor~~	~~8,048~~
2	~~Rafiq Babu Photocopy & Stationary~~	~~1,050~~
3	~~Rajendra Management Group~~	~~250~~
4	Group Insurance Scheme	3,800
5	LIC Premium	4,358
6	Health Centre Contributionn	8,700
7	DUCLSA contribution	45
8	Teachers Welfare Fund	200
	TOTAL	25,873/-

The principal may take necessary action to recover the above stated amount after due verification of facts and figures and under intimation to audit.

Other similar cases may also be reviewed at your own level.

Total Amount → Rs. 25,873/-
Amount Settled → Rs. 9,348/-
Balance Amount → Rs. 16,525/-

Para No-46 ~~Para 9~~: - **Non Utilization of the services of staff car Driver**
(Ref:-Audit Memo No 25 Dated: 15.02.2022)

During the scrutiny of vehicle records it was noticed that BCAS 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. DL9C Q 7729. Further, it has been observed that a driver is working in the college but the services of the staff car Driver could not be utilized since May 2015 (the date from which the vehicle off the road).

The principal may take necessary approval from the Administrative Department to utilise the services of staff car Driver after due verification of facts and under intimation to audit.

Para No-47 ~~Para 10~~: - **Non charging of Depreciation on fixed assets.**
(Ref:-Audit Memo No 27 Dated: 17.02.2022)

During the test check of financial statements of the College for the financial year 2020-21, it has been observed that financial statements have shown Fixed Assets fund (Capital fund) amounting to Rs. 941.66 lacs on liabilities vis-à-vis Rs. 930.36 lacs as fixed assets side, which does not show the factual position of the college. Further, fixed assets have shown at their original cost which reflects over estimated value of the fixed assets possessed by the college, whereas, due to wear and tear/efflux of time, the value of fixed assets might have diminished over time. Therefore, depreciation as per rates provided

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under income tax Act/accounting standard issued by Institute of Chartered Accountants of India (ICAI) is to be charged in order to present the assets at their fair value.

The principal may take necessary steps to address the above discrepancies and show compliance to audit.

Para No- 48 ~~Para 11~~ **:Regarding reduction of Electricity expenditure in response of installing solar system.**
(Ref:-Audit Memo No 29 Dated: 21.02.2022)

Vide Notification, Delhi solar policy, 2016 The Govt. Of NCT of Delhi emphasis on the increase in renewable energy especially solar and reduce its current dependence on unsustainable and centralised fossil fuel energy. The State mandates the deployment of solar plant in all existing, upcoming or proposed building, organization, government owned or aided hospital/educational/ technical/ research institutes, hostels etc. and other Govt. building. It will be mandatory for all such government building of 500 sq. m. or above to install a solar PV Plant.

During the test check of audit it has been observed that solar system has not been installed in this Colleage . The principal may take necessary steps for installation of solar system as above notification and show compliance to audit.

Para No- 49 ~~Para 12~~: - **Non condemnation of vehicle lying idle since long.**
(Ref:-Audit Memo No 30 Dated: 21.02.2022)

During the test check of staff car file, it has been observed that vehicle no. DL-9CQ 7729 (Indica Saloon) has been lying idle since 07.05.2015. A condemnation certificate to this effect was obtained for DTC and reserved price (i.e.Rs. 20,000/- apprx.) also declared by MLO (Dwarka), GNCT vide its letter dated 03.12.2015. Due to keeping the vehicle in idle condition since 2015, the depreciated value of the vehicle has been decreasing day by day and thereby, resulting in loss to Government.

The college authority is to take immediate steps to complete all codal formalities like approval etc. From the competent authority and intimate the audit accordingly.

Para No- 50 ~~Para 13~~.- **Non follow the rule 189 of Receipt and payment account regarding adjustment of lapse deposit.**
(Ref:-Audit Memo No.32 Dated: 22.02.2022)

As per the Rule 189 of Receipt & payment rule in respect of Lapseddeposit mentioned is as under:-

" At the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Accounts Officer in accordance with the relevant directions."

On scrutiny of the record of BCA for the year 2020-21 it has been noticed from the information provided to audit that an amount of Rs. 5,30,000/- (106 students) as caution money is unclamed and not adjusted as per rule ibid..

Colleage authority is requested to take appropriate steps according to rule ibid to refund security deposit/caution money to the concerned students or transfer the amount in government revenue under intimation to audit.

(PARAMJIT KAUR)
IAO Party No.VIII

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PART -II

Govt. of NCT of Delhi
DIRECTORATE OF AUDIT, 4th Level, C Wing,
Delhi Sectt., New Delhi-110002

Para No-51 ~~Para No 1~~ (Ref. Audit Memo No.04 Dated:- 24.11.2022)

Sub : Less number of admitted students in comparison of sanctioned post in various courses.

On test check of information provided by BCAS regarding admission in various courses and fee collection for the period 2021-22, it has been noticed tht number of admission in Ist year of vaiours courses are less than the seat sanctioned for students admission which caused under utilization of infrastructure available/less generation of fee. In some cases, the admissions were upto 35% less in comparison of seats available. Details of the instances are as under : -

S.No.	Course	No. of Students sanctioned Seats in Ist year	Admitted students in Ist year	Vacant Seat	Vacant Seat in %
1	Elec. I	59	52	07	11.86%
2.	Inst-I	59	47	12	20.33%
3.	Phy-I	40	36	04	10%
4.	Botany I	40	26	14	35%
5.	Zoology I	40	30	10	25%

The Principal, BCAS, may take necessary steps to remove the above discrepancies and fill up the sanctioned seats of students after due verification of facts and figure.

Para No-52 ~~PARA NO 2~~ (Ref. Audit Memo No.05 Dated:- 24.11.2022)

Sub : NON-DISPOSAL OF OBSOLETE/UNSERVICABLE ITMES AMOUNTING TO RS. 62 Lakhs

During the test of records pertaining to audit period 2021-22 maintained by The Bhaskaracharya College of Applied Sciences, DwarkaNew Delhi, it was noticed that in Dec. 2015, Central Condemnation Committee of the college had identified and declared Obsolete/Unservicable 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.

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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

The Principal, BCAS may take necessary approval form the Administrative Department for disposal of Obsolete/Unserviceable items after due verification of facts and figures above under intimation to audit.

PARA NO 3 (Ref : Audit Memo No. 08 Dated: 24.11.2022)

Sub: Recovery of Rs. 9648/- on account of overpayment of Transport Allowance/PTCA/Nursing Allowance & Dress Allowance

During the test check scrutiny of Attendance Records the office of The Principal, BCAS, Dwarka Delhi, for the Audit period 2021-22, it is observed that the following employees were on Leave for full month and were paid full Transport Allowance/PTCA/Nursing Allowance/Dress Allowance. The details are as under:

S. No.	Name of Employee	Period of Leave	TSPT. Allow.	PCA/ Nsg. Allow.	Dress Allow.	Recovery (in rupees)
1	Dr. Neeru Sharma	04.01.2022 to 27.04.2022	14620 (Feb 2022)	0	0	14620.00 **Total 14620/-**
2	Dr. Ruchi Gulati Marwah	09.08.2021 to till date	9648 (Nov 2021)	0	0	9648.00 **Total 9648/-**
					Total	**24268.00**

As per FR & SR, Part-II and various Government Orders/guidelines isuued from time to time, Transport Allowance/PTCA/Nursing Allowance/Dress Allowance are not admissible to employees during absence from duty for a full calendar month due to leave/training/tour, etc. if the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

As per reply received from BCAS, recovery of in respect of Dr. Neeru Sharma, Asstt. Prof. has already been recovered from salary in the month of May 2022.

Fully Settled

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Necessary steps may be taken to recover Rs. 9648/- from the concerned officals after due verification of facts and figure given above under intimation to audit. Similar other cases may also be checked by the HOO/DDO at their own level and recovery ifany, may be made accordingly for the audit period.

Para No - 53 ~~PARA NO 4~~ (Ref. : Audit Memo 9 Dated 29.11.2022)

Sub : Memorandum of Understanding (MoU)

Rule 229 (xi) of GFR, 2017 and Para 6 of Finance Department, Govt. of NCT of Delhi order No. F.12/3/2010 AC/DSFA/DS III/914-921 dated 18.07.2011 provides that "Autonomous organizations with the budgetary support of more then Rs. Five Crore per annum is required to enter into a Memorandum of Understanding with the Administrative Department spelling out clearly the output targets in terms of details of programme of work and qualitative improvement in output, along with commensurate input requirement. The output targets given in measurable units of performance should form the basis of budgetary support extended to these organizations".

Bharacharya College of Applied Science having the GIA support of more than Rs. Twenty Five crores per annum so it is required to enter into Memorandum of Understanding with its Administrative Department.

Hence, BACS is to comply with the requirement of entering into a memorandum of understanding with their administrative department as per guidelines issued by Govt. of NCT of Delhi in this regard

The Principal may take necessary action according to the above mention guidelines.

Para No - 54 ~~PARA NO~~ 5 (Ref: Audit Memo No.12Dated:- 29.11.2022)

Sub : Non Charging of Depreciation of fixed assets

The Financial statement of the College for the F.Y. 2021-22 has shown Fixed Assets Fund (Capital Fund) amounting to Rs. 945.06 Lacs on liabilities vis-à-vis Rs. 941.66 as fixed assets on assets side, which does not show the factual position of the college. Further, the fixed assets have been shown at their original cost. It is pertinent to draw attention, that showing fixed assets possessed by the college, whereas, due to wear and tear/efflux of time, the value of fixed assets might have diminished over time. Therefore, depreciation as per rates provided under income tax Act, is to be charged in order to present the assets at their fair value.

In this regard, the college authorities are to take necessary steps to address the above discrepancies and shown compliance to audit.

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Para No-55 ~~PARA NO 6~~ (Ref. : Audit Memo No.13 Dated:- 29.11.2022)

Sub : Medical reimbursement to Staff.

During the audit for the period 2021-22, it was observed that BCAS has adopted World University Health Scheme (Contributory health scheme of Delhi. University) for its employees.

As per existing guidelines issued by the Dte. Of Health Services in connection with Delhi Govt Employee Health Schemes (DGEHS), an employee has to subscribe a prescribed amount every month under the schemes to get the facilities of medical reimbursement and autonomous body/organisations fully funded by the Delhi Govt. are eligible to opt for the scheme. As BCAS received 100% grant by the Govt. of NCT of Delhi, therefore, Delhi Govt. Health Scheme may be opted for BCAS employees.

On scrutiny of records, its reveals that BCAS has been reimbursing medical expenditure to their employees and booked the expenditure against the Grant received from Govt. of NCT of Delhi. While the medical subscription deducted in this regard by the college from the employee's salary had been remitted the same to Delhi University under World University Health Scheme sine long.

As per financial statement and information provided the BCAS, the details of subscription deducted by the college from the employee's salary of expenditure and remitted to Delhi University and medical reimbursement to their employees through Grant in aid received from Govt. of NCT of Delhi are as under : -

S.No.	Financial Year	Amount of subscription deducted and remitted to Delhi University	Amount of medical reimbursement to employees through GIA received from Govt. of NCT of Delhi
01.	2021-22	540000.00	13,66,150.00

In view of above, the DGEHS scheme is to be implemented for BCAS employees after consultation with their Administrative Department and Dte. Of Health Services and the payment already made on account of medical reimbursement during the audit period and before the audit period may be regularized from the Dte. Of Health Services through Administrative Department.

HOD/HOO may take necessary approval from the Adminitrative Department after due verification of facts and figures given above under intimation to audit.

PARA NO 7 (Ref. : Audit Memo No.10 Dated:-21.11.2022

Sub. Recovery of income tax amounting to Rs. 80858/-.

Para Fully Settled

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During the test check of income tax file during the audit period 2021-22, The following discrepancies have been noticed.

1. Mr. Vijay Kumar Nalla, Prof. has availed HBA exemption for two property for the year 2021-22. Further He has not submitted any supporting document for rent out the second property.

Further he has submitted a document of Home Loan 1 in favour of himself for Rs. 99288/- and second Home Loan in favour of Sh.Vijay Kumar Nalla and Gullapudi Nagasree for Rs. 43373/- . (benefit of 100% Second Home loan given to Sh. Vijay kumar Nalla without certificate received form Gullapudi Nagasree).

It has been also noticed that the DDO has allowed a deduction to the employee on account of rebates Under section 80 CCD (B) of Rs. 50000/- on the basis of undertaking. No ownership proof deposits of Rs. 50000/- under NPS/PPF are also enclosed with the documents of income tax calculation sheet and in many cases rebate to be given without any saving proofs

Hence rebate of Home Loan Interest and rebate under section 80 CCD (1B) claimed By him is irregular. Details of recovery for year 2021-22 are as under:-

2020-21							
						As per School	As per rule
Gross Pay						2147968	2147968
Less	Standard deduction					50000	50000
Less	HBA Interest rebate					142661	120975
Less	NPS 80 CCD (1B)					50000	50000
Less	Other exemptions					83450	83450
				Total		1821857	1843543
Less	Savings:-					294026	294026
				Total		1527831	1549517
			Total Tax able Income			1527831	1527831
			Tax			270849	277355
			Cess			10834	11094
			Total Tax			281683	288449
Less income tax paid (288449-277355)							**6766**

2. Mrs. Geeta Mongia, has submiited a rent agreement in between Raj Kapur (Owner) and 1. Sh. Shailender Mongia & 2. Smt Geeta Mongia for 44500/- per month. Benefits of Claim

of House Rent of Rs. 259164/- given to Smt. Geeta Mogia without obtaining the certificate from spouse for non claiming of HRA rebate and further Mrs. Geeta Mongia has submitted rent receipts Rs. 44500/- per month but no digital proof is attached with their claims, which is irregular.

Calculation of rebate of HRA is as under :

	House rent	Calculation by college	Calculation as per Audit	recovery
1	Total salary	2748363	2748363	
2	**10% of Salary**	**274836**	274836	
	Rent Paid	534000	534000/2 = 267000	
	Less 10% of Salary 534000-274836			
3	**Rent paid in Excess of 10% salary**	**259164**	nil	259164*30% Tax = 77749.00 Cess = 3109.00
4	**HRa received**	565475	564475	
				80858.00

Reply from Sh. Vijay Kumar Nalla received and accepted. Hence Recovery of income tax amounting to Rs. 80858/- in R/o Smt. Geeta Mongia, may please be recovered from the concerned officers under intimation to audit. Other similar cases may be reviewed accordingly.

PARA NO 8 : - NON PRODUCTION OF RECORDS

(Ref. Audit record memo No 1)

1. Tender Sale Register and Tender Opening Register
2. Records related to Vehicle/Hired Vehicle
3. Security/EMD Register
4. Details of vehicle/Machines not in use/out of use, off the road due for condemnation
5. Long Term/Short Term Advance Registers.
6. Memorandum of Understanding (MoU)

Settled

Taken as [illegible]

(PAWAN KUMAR)

IOA/Sr.A.O.

AUDIT TEAM 4

	Fixed Assets Purchased:					
	Unspent Balance Refunded			(-) 54,64,266.87	0	
D.	Sub Total (Fixed Assets Purchased)			(-) 54,64,266.87	0	
	Total Expenditure (A+B+C+D)	23,01,98,934	1,83,79,621.25	(-) 54,64,266.87	0	24,31,14,288.38
II			24,85,78,555.25	0	0	24,31,14,288.38
	Unspent Balance as on 31-03-2021		1,55,81,645.08	(-) 12,50,054	2,80,551.94	1,46,12,143.02

INCOME FINANCIAL YEAR 2021--22

Unspent Balance as per above data as 31-03-2022 Rs.1,46,12,143.02

Unspent Balance as per above Balance Sheet/Utilization Certificate as on Rs.1,51,02,859.62

(142017.56 + 14680290.12 + 280551.94)

Difference (Same difference in previous audit reports) Rs. 4,90,716.60

According to the previous audit report 2020-21, there exists a difference of Rs.4,90,716.60 in Grant-in-Aid and the same difference of Rs.4,90,716.60 is also exist in closing balance in the financial year 2021-22 which needs to be reconciled.

AWAN KUMAR)

IOA/SR.A.O. (AUDIT TEAM 4)

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

PART-II
Current Audit Report
FINANCIAL POSITION
(2022-23 to 2024-25)

The accounts of the college have been reviewed purely on test check basis. The accounts were test audited with reference to books of accounts and vouchers produced by the college. The office of the Directorate of Audit, Local Fund Accounts, Govt. Of NCT of Delhi disclaims any responsibility for any non-reporting or misinformation of the part of the auditee. Rohit A Kumar & Associates Chartered Accountants, FRN 030352N has audited the accounts for the F.Y. 2022-23 & 2023-24 and Hari And Associates Chartered Accountants, FRN 001852C has audited the accounts for the F.Y. 2024-25. According to Income & Expenditure Statements appended with the Balance Sheet, the financial position has been worked out as under:

2022-23 Financial Positions

(Opening Unspent Grant {01.04.2022} + Grant received during 2022-23 + Income/Receipt During the Year 2022-23 - Expenditure during 2022-23 = Closing Unspent Balance as on 31.03.2023)

(In Rs.)

	Description	Salary	General	Capital Assets	Sports	Total
1	Opening Unspent Balance (Unspent Balance as per 2021-22 LFA Audit Report) (A)		1,55,81,645.08	- 12,50,054.00	2,80,551.94	1,46,12,143.02
	Total		**1,55,81,645.08**	**- 12,50,054.00**	**2,80,551.94**	**1,46,12,143.02**
	GIA from Govt. of NCT of Delhi (B)					
	DHE-03(12)/100%/GIA/BCAS/2022-23/2093-2102 dt. 19.04.2022	5,75,00,000.00	57,50,000.00	0.00	0.00	6,32,50,000.00
	DHE-03(12)/100%/GIA/BCAS/2022-23/4034-43 dt. 26.07.2022	5,73,57,983.00	0.00	0.00	0.00	5,73,57,983.00
	DHE-03(12)/100%/GIA/BCAS/2022-23/5142-5152 dt. 13.10.2022	5,75,00,000.00	0.00	0.00	0.00	5,75,00,000.00
	DHE-03(12)/100%/GIA/BCAS/2022-23/716-725 dt. 03.02.2023	12,75,00,000.00	0.00	0.00	0.00	12,75,00,000.00
	DHE-9(9)/Sports/Plg./2014-15/Pt. File/1753-1778 dt. 24.03.2023	0.00	0.00	0.00	28,928.00	28,928.00
	Total (B)	**29,98,57,983.00**	**57,50,000.00**	**0.00**	**28,928.00**	**30,56,36,911.00**
3	Income/Receipt during the Year (C)					
	Admission Fee	0.00	65,600.00	0.00	0.00	65,600.00
	Tuition Fee	0.00	9,78,000.00	0.00	0.00	9,78,000.00
	Identity Card Fee	0.00	1,84,100.00	0.00	0.00	1,84,100.00
	Laboratory Fee	0.00	9,99,500.00	0.00	0.00	9,99,500.00
	Library & Reading Room Fee	0.00	7,36,400.00	0.00	0.00	7,36,400.00
	Computer Lab. Fee	0.00	4,60,000.00	0.00	0.00	4,60,000.00
	Water & Elect. Fee	0.00	4,08,550.00	0.00	0.00	4,08,550.00
	Garden Fee	0.00	3,61,500.00	0.00	0.00	3,61,500.00
	Magazine Fee	0.00	1,18,500.00	0.00	0.00	1,18,500.00
	Biomedical Course Fee	0.00	8,50,000.00	0.00	0.00	8,50,000.00
	Polymer Science Course Fee	0.00	10,70,000.00	0.00	0.00	10,70,000.00
	Computer Science Course Fee	0.00	16,80,000.00	0.00	0.00	16,80,000.00

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Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

	Misc. Income	0.00	6,653.00	0.00	0.00	6,653.00
	Canteen Rent	0.00	1,10,000.00	0.00	0.00	1,10,000.00
	Water & Elect. Charges from Canteen	0.00	47,303.00	0.00	0.00	47,303.00
	Licence Fee	0.00	29,970.00	0.00	0.00	29,970.00
	Water Charges from Staff Qtrs.	0.00	15,876.00	0.00	0.00	15,876.00
	Electricity Charges from Staff Qtrs.	0.00	1,35,715.00	0.00	0.00	1,35,715.00
	AGCR Recovery of Licence Fee	0.00	0	0.00	0.00	0.00
	AGCR Recovery of Water Charges	0.00	0	0.00	0.00	0.00
	AGCR Recovery of C.C.L	0.00	0	0.00	0.00	0.00
	Retirement Benefits	0.00	2,23,062.00	0.00	0.00	2,23,062.00
	Penal Interest	0.00	5,152.00	0.00	0.00	5,152.00
	Electricity Charges from Photocopier	0.00	0	0.00	0.00	0.00
	Monthly Rent from Photocopier	0.00	0	0.00	0.00	0.00
	RTI	0.00	160.00	0.00	0.00	160.00
	Interest (ICSSR Project)	0.00	347.98	0.00	0.00	347.98
	Interest (SERB Project)	0.00	8,431.08	0.00	0.00	8,431.08
	Interest (STAR Scheme - PNB)	0.00	27,560.00	0.00	0.00	27,560.00
	Total (C)	**0.00**	**85,22,380.06**	**0.00**	**0.00**	**85,22,380.06**
4	Total (A+B+C)		**32,97,12,008.14**	**-12,50,054.00**	**3,09,479.94**	**32,87,71,434.08**
5	**Expenditure (D)**					
	Establishment Expenses					
	Teaching Staff (Salary)	16,28,67,299.00	0.00	0.00	0.00	16,28,67,299.00
	Bursar Allowance	3,600.00	0.00	0.00	0.00	3,600.00
	Teaching Staff (Salary) - Adhoc	6,46,21,149.00	0.00	0.00	0.00	6,46,21,149.00
	Non-Teaching Staff (Salary)	5,68,68,288.00	0.00	0.00	0.00	5,68,68,288.00
	Officiating Allowance	71,836.00	0.00	0.00	0.00	71,836.00
	Dress Allowance	40,000.00	0.00	0.00	0.00	40,000.00
	Caretaker Allowance	8,891.00	0.00	0.00	0.00	8,891.00
	Reimbursement of Tution Fee (Teaching & Non-Teaching)	12,96,000.00	0.00	0.00	0.00	12,96,000.00
	Medical Reimbursement (Teaching)	23,99,365.00	0.00	0.00	0.00	23,99,365.00
	LTC / HTC (Non-Teaching)	23,758.00	0.00	0.00	0.00	23,758.00
	Leave Encashment on LTC (Teaching & Non-Teaching)	8,27,646.00	0.00	0.00	0.00	8,27,646.00
	Guest Lecturer Payment (Teaching)	81,000.00	0.00	0.00	0.00	81,000.00
	Pension (Teaching)	45,19,871.00	0.00	0.00	0.00	45,19,871.00
	Family Pension (Non-Teaching)	8,61,586.00	0.00	0.00	0.00	8,61,586.00
	Pension Commutation	0.00	0.00	0.00	0.00	0.00
	Pensionary Benefits (Teaching & Non-Teaching)	57,32,624.00	0.00	0.00	0.00	57,32,624.00
	Gratuity & Leave Encashment on Retirement/Death	0.00	0.00	0.00	0.00	0.00
	7th CPC Arrears (Pensioners)	0.00	0.00	0.00	0.00	0.00
	Academic Expenses					
	Library Contingency	0.00	2,950.00	0.00	0.00	2,950.00
	Library N.Paper/Jou./Mag.	0.00	78,668.00	0.00	0.00	78,668.00
	Botany Contingency	0.00	1,78,861.00	0.00	0.00	1,78,861.00
	Physics Contingency	0.00	65,350.00	0.00	0.00	65,350.00
	Chemistry Contingency	0.00	1,79,693.00	0.00	0.00	1,79,693.00
	Electronics Contingency	0.00	44,566.00	0.00	0.00	44,566.00
	Food Technology Contingency	0.00	2,50,228.00	0.00	0.00	2,50,228.00
	Computer Contingency	0.00	1,28,876.90	0.00	0.00	1,28,876.90
	Instrumentation Contingency	0.00	1,03,514.00	0.00	0.00	1,03,514.00

4. Rs. 15,56,961.60 (This includes difference of Previous Year of Rs. 4,90,716.60 as shown in the previous audit report. Hence, Rs. 10,66,245/- is shown in this F.Y.

Sports Grants & Utilization for the year 2022-23

(Amount in Rs.)

	Description	Sports	Total
1	Opening Balance (Unspent balance as per 2021-22 LFA audit report)	2,80,551.94	80,553.94
2	Grant from DHE vide letter No. DHE-9(9)/SPORTS/PLG/2014-205/PT FILE/1753-1778 dated 24.03.2023	28,928.00	28,928.00
	Total	**3,09,479.94**	**3,09,479.94**
3	Expenditure during the year 2022-23	19484.00	19484.00
	Closing Balance (Unspent balance as per 2022-23 LFA audit report)	**2,89,995.94**	**2,89,995.94**

2023-24 Financial Positions

(Opening Unspent Grant {01.04.2023} + Grant received during 2023-24 + Income/Receipt During the Year 2023-24 - Expenditure during 2023-24 = Closing Unspent Balance as on 31.03.2024)

(In Rs.)

	Description	Salary	General	Capital Assets	Sports	Total
1	Opening Unspent Balance (Unspent Balance as per 2022-23 LFA Audit Report) (A)		**1,11,42,791.09**	**-12,50,054.00**	**2,89,995.94**	**1,01,82,733.03**
	Total		**1,11,42,791.09**	**-12,50,054.00**	**2,89,995.94**	**1,01,82,733.03**
	GIA from Govt. of NCT of Delhi (B)					
	DHE-03(12)/100%/GIA/BCAS/2023-24/2490-99 dt. 27.04.2023	8,00,00,000.00	46,25,000.00	0.00	0.00	8,46,25,000.00
	DHE-03(12)/100%/GIA/BCAS/2023-24/6016-25 dt. 06.09.2023	7,99,99,860.00	0.00	0.00	0.00	7,99,99,860.00
	DHE-03(12)/100%/GIA/BCAS/2023-24/7006-15 dt. 31.10.2023	8,00,00,000.00	0.00	0.00	0.00	8,00,00,000.00
	DHE-03(12)/100%/GIA/BCAS/2023-24/8782-91 dt. 08.03.2024	8,00,00,000.00	0.00	0.00	0.00	8,00,00,000.00
	Total (B)	**31,99,99,860.00**	**46,25,000.00**	**0.00**	**0.00**	**32,46,24,860.00**
3	Income/Receipt during the Year (C)					
	Admission Fee	0.00	82,800.00	0.00	0.00	82,800.00
	Tution Fee	0.00	21,14,700.00	0.00	0.00	21,14,700.00
	Indentity Card Fee	0.00	2,28,000.00	0.00	0.00	2,28,000.00
	Labortary Fee	0.00	12,11,100.00	0.00	0.00	12,11,100.00
	Library & Reading Room Fee	0.00	9,10,400.00	0.00	0.00	9,10,400.00
	Computer Lab. Fee	0.00	5,36,300.00	0.00	0.00	5,36,300.00
	Water & Elect. Fee	0.00	7,29,460.00	0.00	0.00	7,29,460.00
	Garden Fee	0.00	5,14,500.00	0.00	0.00	5,14,500.00
	Margazine Fee	0.00	65,400.00	0.00	0.00	65,400.00
	Biomedical Course Fee	0.00	4,80,000.00	0.00	0.00	4,80,000.00
	Polymer Science Course Fee	0.00	6,50,000.00	0.00	0.00	6,50,000.00
	Computer Science Course Fee	0.00	9,45,000.00	0.00	0.00	9,45,000.00
	Misc. Income	0.00	1,01,168.00	0.00	0.00	1,01,168.00
	Canteen Rent	0.00	1,30,000.00	0.00	0.00	1,30,000.00

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2022-23 to 2024-25

	Water & Elect. Charges from Canteen	0.00	35,892.00	0.00	0.00	35,892.00
	Licence Fee	0.00	22,689.00	0.00	0.00	22,689.00
	Water Charges from Staff Qtrs.	0.00	12,019.00	0.00	0.00	12,019.00
	Electricity Charges from Staff Qtrs.	0.00	98,025.00	0.00	0.00	98,025.00
	Penal Interest	0.00	12,031.00	0.00	0.00	12,031.00
	RTI	0.00	60.00	0.00	0.00	60.00
	Interest (College)	0.00	11,43,760.00	0.00	0.00	11,43,760.00
	Interest (Sports Grant)	0.00	0.00	0.00	8410.00	8,410.00
	Interest (ICSSR Project)	0.00	0.00	0.00	0.00	0.00
	Interest (SERB Project)	0.00	0.00	0.00	0.00	0.00
	Interest (STAR Scheme - PNB)	0.00	0.00	0.00	0.00	0.00
	Retirement Benefits	43,64,948.00	0.00	0.00	0.00	43,64,948.00
	Total (C)	**43,64,948.00**	**1,00,23,304.00**	**0.00**	**8410.00**	**1,43,96,662.00**
4	**Total (A+B+C)**		**35,01,55,903.09**	**-12,50,054.00**	**2,98,405.94**	**34,92,04,255.03**
5	**Expenditure (D)**					
	Establishment Expenses					
	Teaching Staff (Salary)	17,34,23,661.00	0.00	0.00	0.00	17,34,23,661.00
	Bursar Allowance	3,600.00	0.00	0.00	0.00	3,600.00
	Teaching Staff (Salary) - Adhoc	4,81,94,185.00	0.00	0.00	0.00	4,81,94,185.00
	Non-Teaching Staff (Salary)	5,48,36,254.00	0.00	0.00	0.00	5,48,36,254.00
	Officiating Allowance	89,229.00	0.00	0.00	0.00	89,229.00
	Dress Allowance	0.00	0.00	0.00	0.00	0.00
	Caretaker Allowance	9,136.00	0.00	0.00	0.00	9,136.00
	Reimbursement of Tution Fee (Teaching & Non-Teaching)	16,47,000.00	0.00	0.00	0.00	16,47,000.00
	Medical Reimbursement (Teaching)	40,10,508.00	0.00	0.00	0.00	40,10,508.00
	LTC / HTC (Non-Teaching)	10,26,014.00	0.00	0.00	0.00	10,26,014.00
	Leave Encashment on LTC (Teaching & Non-Teaching)	6,53,309.00	0.00	0.00	0.00	6,53,309.00
	Guest Lecturer Payment (Teaching)	52,35,000.00	0.00	0.00	0.00	52,35,000.00
	Pension (Teaching & Non-Teaching)	59,47,678.00	0.00	0.00	0.00	59,47,678.00
	Family Pension (Teaching & Non-Teaching)	14,26,254.00	0.00	0.00	0.00	14,26,254.00
	Pension Commutation	0.00	0.00	0.00	0.00	0.00
	Pensionary Benefits (Teaching)	37,45,704.00	0.00	0.00	0.00	37,45,704.00
	Gratuity & Leave Encashment on Retirement/Death	0.00	0.00	0.00	0.00	0.00
	Academic Expenses					
	Library Contingency	0.00	27,190.00	0.00	0.00	27,190.00
	Library N.Paper/Jou./Mag.	0.00	80,981.00	0.00	0.00	80,981.00
	Biochemistry Contingency	0.00	22,172.00	0.00	0.00	22,172.00
	Biomedical Science Contingency	0.00	1,09,993.00	0.00	0.00	1,09,993.00
	Botany Contingency	0.00	1,24,786.00	0.00	0.00	1,24,786.00
	Chemistry Contingency	0.00	74,627.00	0.00	0.00	74,627.00
	Computer Contingency	0.00	7,222.00	0.00	0.00	7,222.00
	Electronics Contingency	0.00	2,950.00	0.00	0.00	2,950.00
	Food Technology Contingency	0.00	1,37,555.00	0.00	0.00	1,37,555.00
	Instrumentation Contingency	0.00	25,190.00	0.00	0.00	25,190.00
	Microbiology Contingency	0.00	77,757.00	0.00	0.00	77,757.00
	Physics Contingency	0.00	19,304.00	0.00	0.00	19,304.00
	Polymer Science Contingency	0.00	1,07,415.00	0.00	0.00	1,07,415.00
	Zoology Contingency	0.00	78,536.00	0.00	0.00	78,536.00

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	Canteen Contingency	0.00	0.00	0.00	0.00	0.00
	Sports Contingency	0.00	0.00	0.00	0.00	0.00
	Administrative Expenses					
	Advertisement	0.00	55,061.00	0.00	0.00	55,061.00
	AMC of Computers	0.00	2,55,765.00	0.00	0.00	2,55,765.00
	Audit Fees	0.00	3,000.00	0.00	0.00	3,000.00
	Bank Charges	0.00	1,893.02	0.00	0.00	1,893.02
	College ITR Filling Charges	0.00	29,500.00	0.00	0.00	29,500.00
	Conveyance	0.00	57,539.00	0.00	0.00	57,539.00
	Daily Wages Payment	0.00	5,74,416.00	0.00	0.00	5,74,416.00
	Depreciated	0.00	12,78,385.94	0.00	0.00	12,78,385.94
	Electricity Expenses	0.00	44,18,040.00	0.00	0.00	44,18,040.00
	Garden Expense	0.00	64,233.00	0.00	0.00	64,233.00
	IGL Gas Payment	0.00	32893.71	0.00	0.00	32893.71
	IQAC Expenses	0.00	1,32,974.00	0.00	0.00	1,32,974.00
	Legal Charges	0.00	27,950.00	0.00	0.00	27,950.00
	Library RFID System AMC	0.00	1,18,000.00	0.00	0.00	1,18,000.00
	MCD Collection & Transportation Fee	0.00	24,000.00	0.00	0.00	24,000.00
	Office Contingency	0.00	1,08,903.00	0.00	0.00	1,08,903.00
	Postage & Courier	0.00	884.00	0.00	0.00	884.00
	Printing	0.00	283.00	0.00	0.00	283.00
	Property Tax	0.00	16,68,114.00	0.00	0.00	16,68,114.00
	Protean (NSDL) CRA Charges	0.00	4,365.00	0.00	0.00	4,365.00
	Refreshment	0.00	17,742.00	0.00	0.00	17,742.00
	Reimbursement of Newspaper Bill	0.00	22,500.00	0.00	0.00	22,500.00
	Reimbursement of Office Bag	0.00	12,599.00	0.00	0.00	12,599.00
	Repair & Maintenance of Office Equipments	0.00	17,475.00	0.00	0.00	17,475.00
	Repair & Maintenance of Scientific Equipments	0.00	3,43,294.00	0.00	0.00	3,43,294.00
	Sanitation Items	0.00	1,67,304.00	0.00	0.00	1,67,304.00
	Sanitation Services	0.00	16,84,888.00	0.00	0.00	16,84,888.00
	Sercurity Services	0.00	25,67,175.00	0.00	0.00	25,67,175.00
	Sitting Charges	0.00	1,43,000.00	0.00	0.00	1,43,000.00
	Stationery	0.00	1,10,215.00	0.00	0.00	1,10,215.00
	TA to Staff & Others	0.00	22,000.00	0.00	0.00	22,000.00
	Telephone Bill	0.00	2,182.00	0.00	0.00	2,182.00
	Water Bill Expenses	0.00	32,28,189.00	0.00	0.00	32,28,189.00
	Interest on TDS	0.00	75.00	0.00	0.00	75.00
	Total (D)	**30,02,47,532.00**	**1,80,90,515.67**	**0.00**	**0.00**	**31,83,38,047.67**
6	**Unspent Balance (4-5)**		**3,18,17,855.42**	**-12,50,054.00**	**2,98,405.94**	**3,08,66,207.36**

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Notes:

1. Total of Annexure 6 & 7 (direct and indirect income as shown in these 02 annexures. Thus, the total is Rs. 1,43,96,992/- is the sum total of 8467670 + 4663573 + 1265429). P-156 & 155
2. Rs. 1,80,90,515.67 is the sum total of Rs. 8,95,679/- + Rs. 1,71,94,837.67 i.e. total annexure 9 & 10 which are booked under Administrative Expenses & Academic Expenses. P-151 to 153
3. Thus, the total expenditure booked at the end of the F.Y. 2023-24 is Rs. 31,83,38,047.67 is the sum total as mentioned at (D).
4. The difference of unspent balance as per audit for the F.Y. 2023-24 is Rs. 15,28,758.54. This figure comes after adjustment of difference in the previous F.Y.

Bhaskaracharya College of Applied Sciences,
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Sports Grants & Utilization for the year 2023-24

(Amount in Rs.)

	Description	Sports	Total
1	Opening Balance (Unspent balance as per 2022-23 LFA audit report)	2,89,995.94	2,89,995.94
2	Grant-in-Aid from GNCTD	0.00	0.00
3	Income/Interest earned	8410.00	8410.00
	Total	**2,98,405.94**	**2,98,405.94**
3	Expenditure during the year 2023-24	0.00	0.00
	Closing Balance (Unspent balance as per 2023-24 LFA audit report)	**2,98,405.94**	**2,98,405.94**

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2024-25 Financial Positions

(Opening Unspent Grant {01.04.2024} + Grant received during 2024-25 + Income/Receipt During the Year 2024-25 - Expenditure during 2024-25 = Closing Unspent Balance as on 31.03.2025)

(In Rs.)

	Description	Salary	General	Capital Assets	Sports	Total
1	Opening Unspent Balance (Unspent Balance as per 2023-24 LFA Audit Report) (A)		3,18,17,855.42	-12,50,054.00	2,98,405.94	3,08,66,207.36
	Total		**3,18,17,855.42**	**-12,50,054.00**	**2,98,405.94**	**3,08,66,207.36**
	***GIA from Govt. of NCT of Delhi* (B)**					
	DHE-03(12)/100%/GIA/BCAS/2024-25/571-80 dt. 16.05.2024	8,00,00,000.00	46,25,000.00	0.00	0.00	8,46,25,000.00
	DHE-03(12)/100%/GIA/BCAS/2024-25/3070-79 dt. 06.09.2024	5,58,82,575.00	0.00	0.00	0.00	5,58,82,575.00
	DHE-03(12)/100%/GIA/BCAS/2024-25/3860-69 dt. 29.10.2024	8,00,00,000.00	12,70,866.00	0.00	0.00	8,12,70,866.00
	DHE-03(12)/100%/GIA/BCAS/2024-25/4088-97 dt. 22.01.2025	8,00,00,000.00	0.00	0.00	0.00	8,00,00,000.00
	Total (B)	**29,58,82,575.00**	**58,95,866.00**	**0.00**	**0.00**	**30,17,78,441.00**
3	Income/Receipt during the Year (C)					
	Admission Fee	0.00	1,03,010.00	0.00	0.00	1,03,010.00
	Tution Fee	0.00	30,67,500.00	0.00	0.00	30,67,500.00
	Indentity Card Fee	0.00	2,46,000.00	0.00	0.00	2,46,000.00
	Labortary Fee	0.00	12,27,000.00	0.00	0.00	12,27,000.00
	Library & Reading Room Fee	0.00	9,81,600.00	0.00	0.00	9,81,600.00
	Computer Lab. Fee	0.00	6,68,500.00	0.00	0.00	6,68,500.00
	Water & Elect. Fee	0.00	9,81,600.00	0.00	0.00	9,81,600.00
	Garden Fee	0.00	6,14,500.00	0.00	0.00	6,14,500.00
	Margazine Fee	0.00	0.00	0.00	0.00	0.00
	Biomedical Course Fee	0.00	0.00	0.00	0.00	0.00
	Polymer Science Course Fee	0.00	0.00	0.00	0.00	0.00
	Computer Science Course Fee	0.00	0.00	0.00	0.00	0.00
	Misc. Income	0.00	1,04,059.00	0.00	0.00	1,04,059.00
	Canteen Rent	0.00	1,14,396.00	0.00	0.00	1,14,396.00
	Water & Elect. Charges from Canteen	0.00	31,177.00	0.00	0.00	31,177.00
	Licence Fee	0.00	28,850.00	0.00	0.00	28,850.00
	Water Charges from Staff Qtrs.	0.00	11,760.00	0.00	0.00	11,760.00

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	Electricity Charges from Staff Qtrs.	0.00	1,12,267.00	0.00	0.00	1,12,267.00	
	Penal Interest	0.00	2,018.00	0.00	0.00	2,018.00	
	RTI	0.00	10.00	0.00	0.00	10.00	231
	Interest received on TDS	0.00	5,651.00	0.00	0.00	5,651.00	
	Leave Salary & Pension Contribution	1,49,486.00	0.00	0.00	0.00	1,49,486.00	
	Interest Earned on investment by College	0.00	17,49,676.00	0.00	0.00	17,49,676.00	232
	Interest Earned on balance of Sports	0.00	0.00	0.00	8,654.00	8,654.00	
	Total (C)	**1,49,486.00**	**1,00,49,574.00**	**0.00**	**8,654.00**	**1,02,07,714.00**	
4	**Total (A+B+C)**		**34,36,45,870.42**	**-12,50,054.00**	**3,07,059.94**	**34,27,02,876.36**	
5	**Expenditure (D)**						
	Establishment Expenses						
	Teaching Staff (Salary)	15,71,26,754.00	0.00	0.00	0.00	15,71,26,754.00	
	Bursar Allowance	3,600.00	0.00	0.00	0.00	3,600.00	
	Teaching Staff (Salary) - Adhoc	3,78,25,889.00	0.00	0.00	0.00	3,78,25,889.00	
	Non-Teaching Staff (Salary)	5,93,57,533.00	0.00	0.00	0.00	5,93,57,533.00	
	Officiating Allowance	57,700.00	0.00	0.00	0.00	57,700.00	
	Dress Allowance	90,000.00	0.00	0.00	0.00	90,000.00	
	Caretaker Allowance	9,600.00	0.00	0.00	0.00	9,600.00	
	Reimbursement of Tution Fee (Teaching & Non-Teaching)	12,04,938.00	0.00	0.00	0.00	12,04,938.00	
	Medical Reimbursement to Staff (Teaching & Non-Teaching)	57,29,853.00	0.00	0.00	0.00	57,29,853.00	
	Medical Reimbursement to Hospital (Teaching & Non-Teaching)	28,31,214.00	0.00	0.00	0.00	28,31,214.00	238
	LTC / HTC Expenses (Teaching & Non-Teaching)	4,47,001.00	0.00	0.00	0.00	4,47,001.00	
	Leave Encashment on LTC (Teaching & Non-Teaching)	32,64,969.00	0.00	0.00	0.00	32,64,969.00	
	Guest Lecturer Payment	89,82,750.00	0.00	0.00	0.00	89,82,750.00	
	Pension (Teaching & Non-Teaching)	49,22,020.00	0.00	0.00	0.00	49,22,020.00	
	Family Pension (Teaching & Non-Teaching)	26,66,964.00	0.00	0.00	0.00	26,66,964.00	
	Pension Commutation	0.00	0.00	0.00	0.00	0.00	
	Pensionary Benefits	0.00	0.00	0.00	0.00	0.00	
	Gratuity & Leave Encashment on Retirement/Death	0.00	0.00	0.00	0.00	0.00	
	Academic Expenses						
	Library Contingency	0.00	41,115.00	0.00	0.00	41,115.00	
	Library N.Paper/Jou./Mag.	0.00	77,220.00	0.00	0.00	77,220.00	
	Biochemistry Contingency	0.00	0.00	0.00	0.00	0.00	
	Biomedical Science Contingency	0.00	39,017.00	0.00	0.00	39,017.00	
	Botany Contingency	0.00	26,312.00	0.00	0.00	26,312.00	
	Chemistry Contingency	0.00	28,585.00	0.00	0.00	28,585.00	
	Computer Contingency	0.00	9,546.00	0.00	0.00	9,546.00	222
	Electronics Contingency	0.00	1,298.00	0.00	0.00	1,298.00	
	Food Technology Contingency	0.00	55,649.00	0.00	0.00	55,649.00	
	Instrumentation Contingency	0.00	29,630.00	0.00	0.00	29,630.00	
	Microbiology Contingency	0.00	34,574.00	0.00	0.00	34,574.00	
	Physics Contingency	0.00	1,298.00	0.00	0.00	1,298.00	
	Polymer Science Contingency	0.00	36,655.00	0.00	0.00	36,655.00	
	Zoology Contingency	0.00	35,488.00	0.00	0.00	35,488.00	

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	Administrative Expenses					
	Advertisement	0.00	57,152.00	0.00	0.00	57,152.00
	AMC of Computers	0.00	3,41,020.00	0.00	0.00	3,41,020.00
	AMC of Photocopier Machine	0.00	11,637.00	0.00	0.00	11,637.00
	Audit Fees	0.00	3,000.00	0.00	0.00	3,000.00
	Bank Charges	0.00	2,010.72	0.00	0.00	2,010.72
	Canteen Expenses	0.00	826.00	0.00	0.00	826.00
	College ITR Filling Charges	0.00	29,500.00	0.00	0.00	29,500.00
	Conveyance	0.00	1,71,526.00	0.00	0.00	1,71,526.00
	Daily Wages Payment	0.00	5,67,463.00	0.00	0.00	5,67,463.00
	Depreciation	0.00	14,00,626.70	0.00	0.00	14,00,626.70
	Diesel For Generator Set	0.00	26,286.00	0.00	0.00	26,286.00
	Electricity Expenses	0.00	45,05,330.00	0.00	0.00	45,05,330.00
	EPFO Administrative Charges	0.00	1,776.00	0.00	0.00	1,776.00
	IQAC Expenses	0.00	27,560.00	0.00	0.00	27,560.00
	Legal Charges	0.00	27,950.00	0.00	0.00	27,950.00
	Garden Expenses	0.00	47,852.00	0.00	0.00	47,852.00
	IGL Gas Payment	0.00	32,213.00	0.00	0.00	32,213.00
	IQAC Expenses	0.00	27,560.00	0.00	0.00	27,560.00
	Legal Charges	0.00	23,400.00	0.00	0.00	23,400.00
	Library RFID System AMC	0.00	0.00	0.00	0.00	0.00
	MCD Collection & Transportation	0.00	24,000.00	0.00	0.00	24,000.00
	Office Contingency	0.00	15,620.00	0.00	0.00	15,620.00
	Postage & Courier	0.00	1,707.00	0.00	0.00	1,707.00
	Printing	0.00	23,300.00	0.00	0.00	23,300.00
	Property Tax	0.00	16,68,114.00	0.00	0.00	16,68,114.00
	Protean (NSDL) CRA Charges	0.00	3,246.00	0.00	0.00	3,246.00
	Refreshment	0.00	28,438.00	0.00	0.00	28,438.00
	Repair & Maintenance of Office Equipments	0.00	17,900.00	0.00	0.00	17,900.00
	Repair & Maintenance of Scientific Equipments	0.00	1,53,274.50	0.00	0.00	1,53,274.50
	Repair & Replacement of Furniture	0.00	49,395.00	0.00	0.00	49,395.00
	Sanitation Items	0.00	2,48,625.00	0.00	0.00	2,48,625.00
	Sanitation Services	0.00	16,83,350.00	0.00	0.00	16,83,350.00
	Security Services	0.00	26,33,778.00	0.00	0.00	26,33,778.00
	Sitting Charges	0.00	2,10,000.00	0.00	0.00	2,10,000.00
	Stationery	0.00	97,500.00	0.00	0.00	97,500.00
	TA to Staff & Others	0.00	38,000.00	0.00	0.00	38,000.00
	Water Bill Expenses	0.00	31,67,409.00	0.00	0.00	31,67,409.00
	Interest on TDS	0.00	6,503.00	0.00	0.00	6,503.00
	Total (D)	**28,45,20,785.00**	**1,77,91,234.92**	**0.00**	**0.00**	**30,23,12,019.92**
6	**Unspent Balance (4-5)**		**4,13,33,850.50**	**-12,50,054.00**	**3,07,059.94**	**4,03,90,856.44**

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Notes:

1. Total of Annexure 2, 3 & 4 (direct and indirect income as shown in these 03 annexures. Thus, the total is Rs. 1,02,07,714/- is the sum total of 149486 + 10049574 + 8654). P-231 to 233
2. Rs. 1,77,91,234.92 is the sum total of Rs. 1,73,19,337.92 + Rs. 4,16,387/- i.e. total annexure 6 & 7 which are booked under Administrative Expenses & Academic Expenses. P-223 to 229
3. Thus, the total expenditure booked at the end of the F.Y. 2023-24 is Rs. 30,23,12.19.92 is the sum total as mentioned at (D).
4. The difference of unspent balance as per audit for the F.Y. 2024-25 is Rs. 17,33,754.54. This figure comes after adjustment of difference in the previous F.Y 2023-24.

Bhaskaracharya College of Applied Sciences,
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2022-23 to 2024-25

Sports Grants & Utilization for the year 2024-25

(Amount in Rs.)

	Description	Sports	Total
1	Opening Balance (Unspent balance as per 2023-24 LFA audit report)	2,98,405.94	2,98,405.94
2	Grant-in-Aid from GNCTD	0.00	0.00
3	Income/Interest earned	8,654.00	8,654.00
	Total	**2,98,405.94**	**2,98,405.94**
3	Expenditure during the year 2024-25	0.00	0.00
	Closing Balance (Unspent balance as per 2024-25 LFA audit report)	**3,07,059.94**	**3,07,059.94**

DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2022-23 TO 2024-25)

(As per Audit)

(Amount in Rs.)

Head of account	Previous year balance (As per previous audit report)	Grant received	Misc. receipts	Total receipts	Expenditure	Unspent balance
			2022-23			
GIA Salary	15581645.08	299857983	0	329712008.14	300222913	11142791.09
GIA General		5750000	8522380.06		18346304.05	
GIA Capital Assets	- 1250054	0	0	-1250054	0	-1250054
GIA Promotion of Sports Facilities	280551.94	28928	0	309479.94	19484	289995.94
Total	**14612143.02**	**305636911**	**8522380.06**	**328771434.08**	**318588701.05**	**10182733.03**
			2023-24			
GIA Salary	11142791.09	319999860	0	350164313.09	300247532	31326265.42
GIA General		4625000	14388252		18090515.67	
GIA Capital Assets	-1250054	0	0	-1250054	0	-1250054
GIA Promotion of Sports Facilities	289995.94	0	8410	289995.94	0	289995.94
Total	**10182733.03**	**324624860**	**14396662**	**349204255.03**	**318338047.67**	**30366207.36**

Bhaskaracharya College of Applied Sciences,
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2024-25						
GIA Salary	31326265.42	295882575	149486	343645870.42	284520785	41333850.50
GIA General		5895866	10049574		17791234.92	
GIA Capital Assets	-1250054	0	0	-1250054	0	-1250054
GIA Promotion of Sports Facilities	289995.94	0	8654	307059.94	0	307059.94
Total	**30366207.36**	**301778441**	**10207714**	**342702876.36**	**302312019.92**	**40390856.44**

(As per University)

(Amount in Rs.)

Head of account	**Previous year balance**	**Grant received**	**Misc. receipts**	**Total receipts**	**Expenditure**	**Unspent balance**
GIA Salary	142017.56	299857983	0	300000000.56	299999851	149.56
GIA General	14680290.12	5750000	0	20430290.12	8980740.99	11449549.13
GIA Capital Assets	0	0	0	0	0	0
GIA Promotion of Sports Facilities	280551.94	28928	0	309479.94	19484	289995.94
Total	**15102859.62**	**305636911**	**0**	**320739770.62**	**309000075.99**	**11739694.63**
2023-24						
GIA Salary	149.56	319999860	0	320000009.56	295882584	24117425.56
GIA General	11421346.07	4625000	0	16046346.07	8067211.67	7979134.40
GIA Capital Assets	0	0	0	0	0	0
GIA Promotion of Sports Facilities	289995.94	0	0	289995.94	8410*	298405.94
Total	**11711491.57**	**324624860**	**0**	**336344761.57**	**303941385.67**	**32394965.90**
2024-25						
GIA Salary	24117425.56	295882575	0	320000000.56	284371299	35628701.56
GIA General	7979134.40	5895866	0	13875000.40	7686150.92	6188849.48
GIA Capital Assets	0	0	0	0	0	0
GIA Promotion of Sports Facilities	298405.94	0	0	298405.94	#8654	307059.94
Total	**32394965.90**	**301778441**	**0**	**334173406.90**	**292048795.92**	**42124610.98**

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2022-23 to 2024-25

There is an unspent balance of Rs. 4,03,90,856.44 as per the above financial statement. The Bhaskaracharya College of Applied Sciences may reconcile the unspent balance. Further, the Administrative Department may take into consideration the unspent balance while releasing further GIA.

(RAKESH KOHLI)
Inspecting Audit Officer
Audit Party No. 13

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

PART-III
Current Audit Report
(2022-23 to 2024-25)

PARA No. 01: Wrong credit of Earned Leave joining during the middle of the month.
(Reference Observation Memo No. 01 Dated: 30.07.2025)

During the test check of records for the period under Audit, it has been observed that as per Rule 27(1) of Leave Rules that credit of Earned Leave is not allowed in case the employee joins/resigns in the middle of the month but the following officials who have joined during the middle of the month have been credit month Earned Leave during the month of Joining:

(i) Sh. Satya Pal Maurya, Mali
(ii) Prof. Avneesh Mittal, Officiating Principal
(iii) Smt. Manu Kataria, Associate Professor
(iv) Dr. Ragini Jindal, Associate Professor
(v) Dr. Vandita Gupta, Associate Professor

HOO may take the necessary action by recasting the leave record of the above-mentioned official after due verification of audit under intimation to Audit. Similar other cases may also be examined, accordingly.

PARA No. 02: Overpayment of Pay & Allowances amounting to Rs. 1,45,000/- due to remaining on Child Care Leave for more than 365 days.
(Reference Observation Memo No. 02 Dated: 31.07.2025)

As per provisions of Child Care Leave Rules (Rule 43 and their notification dated 11.12.2018 applicable from 14.12.2018, Child Care Leave may be granted at 100% of the Leave Salary for the first 365 days and 80% of the leave salary for the next 365 days.

On the scrutiny of the Service Book/Leave Account in r/o Dr. Ruchi Gulati Marwah, Associate Professor, it has been noticed that 100% salary has been paid to her for the Child Care Leave period beyond 365 days. The details are as under

Name & Desig.	Period of CCL is beyond 365 days	Salary month (Basic + DA)	100% Salary for the CCL Period	80% Salary for the CCL Period	Overpayment
1	2	3	4	5	6
Dr. Ruchi Gulati Marwah, Associate Professor	09.08.2021 to 31.08.2021 (23 days)	BP – 147900 DA – 45849 = 193749	143749	114999	28750
	01.09.2021 to 30.09.2021	BP – 147900 DA – 45849 = 193749	193749	154999	38750
	01.10.2021 to 31.10.2021	BP – 147900 DA – 45849 = 193749	193749	154999	38750
	01.11.2021 to 30.11.2021	BP – 147900 DA – 45849 = 193749	193749	154999	38750
	Total				**145000**

DDO may take the necessary action to recover an amount of Rs. 1,45,000/- for Overpayment of Pay & Allowances due to remaining on Child Care Leave for more than 365 days after due verification of facts and figures under intimation to audit.

PARA No. 03: Irregularities/Discrepancies in the deployment of 08 nos. Security Guards.
(Reference Observation Memo No. 03 Dated: 31.07.2025)

On going through the records provided by the college pertaining to the security guards for the period under audit, following irregularities/discrepancies have been noticed:

1. It has been mentioned in the terms and conditions and also in the documents uploaded in GeM portal for deployment of Security Guards, it has been categorically mentioned that only ex-servicemen upto the age of 50 years are required for security of the college. But on going through the personal records of the security guards being deployed 06 security guards are above the age of 50 years. This is clear violation of terms and conditions for deployment of security guards.

2. The Finance Department of Govt. of NCT of Delhi has given its approval for deployment of 09 security guards but the college has deployed more than approved no. of security guards. This has arisen as the college has deployed round-the-clock security guards i.e. in 3 shifts for 08 hours per day. But there is a clause at point no. 11 of the terms and conditions for deployment of security guards regarding performance of double duty by the same guard on a given day which shall be restricted to 75% of the rates applicable. Had the college took into consideration this clause and repeat the duty of security guards for double duty once or twice in a week would have restricted the no. of security guards to the approved strength which also resulted in savings of Govt. Revenue for payment being made at 75% of the applicable rates. But the college has not taken into consideration the above-mentioned clause and has deployed the no. of security guards more than the approved strength from the Finance Department, Govt. of NCT of Delhi.

3. One of the most vital and mandatory conditions is 100% deployment of ex-servicemen below the age of 50 years for the purpose of contract. But on scrutiny, it has been noticed that woman security guard being deployed, is not an ex-servicewoman. Putting this condition of deployment of ex-servicemen resulted in limited no. of bids received and less competition on this account. Thus, the whole purpose of deployment of security guard who happens to be ex-servicemen, has been defeated.

4. The bills submitted by the agency are enclosed with no. of documents such as payment of ESI contributions, etc. 01 such bill for the period of February, 2025 has been scrutinized and it has been noticed that no. of days for which ESI contribution has been calculated do not match with the no. of days actually worked by the security guards. This has resulted in difference in the amount paid towards ESI and correct amount which was required to be paid to the security guards. Other months may also be got checked by the college itself.

HOO may take the necessary action to rectify the above-mentioned irregularities/discrepancies under intimation to audit.

PARA No. 04: Discrepancies in Financial Statements.
(Reference Observation Memo No. 06 Dated: 06.08.2025)

During the test check of the Financial Statements/Record/Utilization Certificates of the college, it has been observed that following discrepancy noticed:

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

(As per University)

(Amount in Rs.)

Head of account	Previous year balance	Grant received	Misc. receipts	Total receipts	Expenditure	Unspent balance
GIA Salary	142017.56	299857983	0	300000000.56	299999851	149.56
GIA General	14680290.12	5750000	0	20430290.12	8980740.99	11449549.13
GIA Capital Assets	0	0	0	0	0	0
GIA Promotion of Sports Facilities	280551.94	28928	0	309479.94	19484	289995.94
Total	**15102859.62**	**305636911**	**0**	**320739770.62**	**309000075.99**	**11739694.63**
			2023-24			
GIA Salary	149.56	319999860	0	320000009.56	295882584	24117425.56
GIA General	11421346.07	4625000	0	16046346.07	8067211.67	7979134.40
GIA Capital Assets	0	0	0	0	0	0
GIA Promotion of Sports Facilities	289995.94	0	0	289995.94	8410*	298405.94
Total	**11711491.57**	**324624860**	**0**	**336344761.57**	**303941385.67**	**32394965.90**
			2024-25			
GIA Salary	24117425.56	295882575	0	320000000.56	284371299	35628701.56
GIA General	7979134.40	5895866	0	13875000.40	7686150.92	6188849.48
GIA Capital Assets	0	0	0	0	0	0
GIA Promotion of Sports Facilities	298405.94	0	0	298405.94	#8654	307059.94
Total	**32394965.90**	**301778441**	**0**	**334173406.90**	**292048795.92**	**42124610.98**

*In Annexure 5 Rs. 8,410/- has been shown as expenditure whereas this amount is interest earned on sports balance amounting to Rs. 2,89,995.94 and therefore the total unspent balance for F.Y. 2023-24 is shown as Rs. 30,39,41,385.67 instead Rs. 30,34,49,795.67.

In Annexure 1 Rs. 8,654/- has been shown as expenditure whereas this amount is interest earned on sports balance amounting to Rs. 2,98,405.94 and therefore the total unspent balance for F.Y. 2024-25 is shown as Rs. 29,20,48,795.92 instead Rs. 33,41,73,406.90.

2. It has been observed that the college is not accounting for the depreciation in its books of accounts which is in contravention of accounting standard 10 "Property Plant & Equipment" issued by ICAI.

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

	Biochemistry Contingency	0.00	42,088.00	0.00	0.00	42,088.00
	Polymer Science Contingency	0.00	1,83,772.00	0.00	0.00	1,83,772.00
	Biomedical Science Contingency	0.00	2,28,645.00	0.00	0.00	2,28,645.00
	Zoology Contingency	0.00	2,01,281.00	0.00	0.00	2,01,281.00
	Microbiology Contingency	0.00	1,01,040.00	0.00	0.00	1,01,040.00
	Canteen Contingency	0.00	0.00	0.00	0.00	0.00
	Sports Contingency	0.00	0.00	0.00	19,484.00	19,484.00
	Administrative Expenses					
	Postage & Courier	0.00	9,953.00	0.00	0.00	9,953.00
	Printing	0.00	1,840.00	0.00	0.00	1,840.00
	Stationery	0.00	1,32,068.00	0.00	0.00	1,32,068.00
	Office Contingency	0.00	6,57,137.70	0.00	0.00	6,57,137.70
	Conveyance	0.00	50,330.00	0.00	0.00	50,330.00
	Refreshment	0.00	24,552.00	0.00	0.00	24,552.00
	Telephone	0.00	6,772.00	0.00	0.00	6,772.00
	Garden Expenses	0.00	1,30,916.40	0.00	0.00	1,30,916.40
	Maintenance of Scientific Equipments	0.00	4,29,535.00	0.00	0.00	4,29,535.00
	Maintenance of Office Equipments	0.00	10,290.00	0.00	0.00	10,290.00
	Maintenance of Generator Set	0.00	0.00	0.00	0.00	0.00
	Repair & Replacement of Furniture	0.00	0.00	0.00	0.00	0.00
	Repair & Replacement of Bulbs & Tubes	0.00	24,987.00	0.00	0.00	24,987.00
	Audit Fees	0.00	3,000.00	0.00	0.00	3,000.00
	TA to Staff & Others	0.00	15,575.00	0.00	0.00	15,575.00
	Daily Wages Payment	0.00	4,94,247.00	0.00	0.00	4,94,247.00
	Legal Charges	0.00	35,300.00	0.00	0.00	35,300.00
	Sitting Charges	0.00	70,000.00	0.00	0.00	70,000.00
	Reimbursement of Newspaper Bill	0.00	9,000.00	0.00	0.00	9,000.00
	AMC of Computers	0.00	4,59,020.00	0.00	0.00	4,59,020.00
	Sanitation Services	0.00	17,68,174.00	0.00	0.00	17,68,174.00
	Bank Charges	0.00	2,117.22	0.00	0.00	2,117.22
	Water Expenses	0.00	34,67,897.00	0.00	0.00	34,67,897.00
	Property Tax	0.00	15,79,740.00	0.00	0.00	15,79,740.00
	Electricity Expenses	0.00	45,66,450.00	0.00	0.00	45,66,450.00
	Security Services	0.00	24,58,925.00	0.00	0.00	24,58,925.00
	Misc. Expenses	0.00	0.00	0.00	0.00	0.00
	IQAC Expenses	0.00	96,638.00	0.00	0.00	96,638.00
	IGL Gas Payment	0.00	32,450.83	0.00	0.00	32,450.83
	MCD Collection & Transportation	0.00	14,000.00	0.00	0.00	14,000.00
	Protean (NSDL) CRA Charges	0.00	4,097.00	0.00	0.00	4,097.00
	Interest on TDS	0.00	1,759.00	0.00	0.00	1,759.00
	Total (D)	**30,02,22,913.00**	**1,83,46,304.05**	**0.00**	**19484**	**31,85,88,701.05**
6	**Unspent Balance (4-5)**		**1,11,42,791.09**	**-12,50,054.00**	**2,89,995.94**	**1,01,82,733.03**

Notes:

1. Total of Annexure 6 & 7 (direct and indirect income as shown in these 02 annexures. Thus, the total is Rs. 85,22,380.66/- is the sum total of 7912150 + 561926 + 48304).
2. Rs. 1,83,46,303.05 is the sum total of Rs. 1,65,56,771.15 + Rs. 17,89,532.90 i.e. total annexure 9 & 10 which are booked under Administrative Expenses & Academic Expenses.
3. Thus, the total expenditure booked at the end of the F.Y. 2022-23 is Rs. 31,85,88,701.05 is the sum total as mentioned at (D).

Bhaskaracharya College of Applied Sciences,
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2022-23 to 2024-25

1. Difference in Opening and Closing Unspent Balance of grant during the financial year 2022-23 to 2024-25.

DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2022-23 to 2024-25)

(As per Audit)

(Amount in Rs.)

Head of account	Previous year balance (As per previous audit report)	Grant received	Misc. receipts	Total receipts	Expenditure	Unspent balance
2022-23						
GIA Salary	15581645.08	299857983	0	329712008.14	300222913	11142791.09
GIA General		5750000	8522380.06		18346304.05	
GIA Capital Assets	- 1250054	0	0	-1250054	0	-1250054
GIA Promotion of Sports Facilities	280551.94	28928	0	309479.94	19484	289995.94
Total	**14612143.02**	**305636911**	**8522380.06**	**328771434.08**	**318588701.05**	**10182733.03**
2023-24						
GIA Salary	11142791.09	319999860	0	350164313.09	300247532	31326265.42
GIA General		4625000	14388252		18090515.67	
GIA Capital Assets	-1250054	0	0	-1250054	0	-1250054
GIA Promotion of Sports Facilities	289995.94	0	8410	289995.94	0	289995.94
Total	**10182733.03**	**324624860**	**14396662**	**349204255.03**	**318338047.67**	**30366207.36**
2024-25						
GIA Salary	31326265.42	295882575	149486	343645870.42	284520785	41333850.50
GIA General		5895866	10049574		17791234.92	
GIA Capital Assets	-1250054	0	0	-1250054	0	-1250054
GIA Promotion of Sports Facilities	289995.94	0	8654	307059.94	0	307059.94
Total	**30366207.36**	**301778441**	**10207714**	**342702876.36**	**302312019.92**	**40390856.44**

To the extent of such value of depreciation not recorded in the books of accounts the surplus of the college is overstated.

The HOO may take the necessary action to rectify the above-mentioned discrepancies under intimation to audit.

PARA No. 05: Irregular payments of Pension & terminal benefits such as- Gratuity & Commutation of Pension amounts to Rs. 298.23 Lakhs out of MH-2202, GIA-Salaries.

(Reference Observation Memo No. 07 Dated: 06.08.2025)

Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka is a 100 % funded Delhi Govt. sponsored college affiliated to Delhi University. Directorate of Higher Education, GNCTD has been providing Grant-in-Aid to 100 % funded colleges according to 'Pattern of Assistance' dated 08th January 2020 (duly approved by Finance –Department, GNCTD vide U.O. No. DSF-V/277, dated 29th November 2019). The main objective of GIA is –To promote the cause of higher education in the field of Arts, Commerce, Science, Management & Computer-Science etc.

Test check of the record reveals that Directorate of Higher Education, GNCTD had provided/released Grant-in-Aid to Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka during the period 2022-23 to 2024-25 under MH-2202 for Salaries & General Expenditures, as details/bifurcation given below:

(In Rs.)

S. No.	Major Head/Object Head	Standard Numerical Code	2022-23	2023-24	2024-25	Total
1	2	3	4	5	6	7
1.	Grant-in-Aid - General	2202 03 103 91 0031	57,50,000/-	46,25,000/-	58,95,866/-	1,62,70,866/-
2.	Grant-in-Aid - Salaries	2202 03 103 91 0036	29,98,57,983/-	31,99,99,860/-	29,58,82,575/-	91,57,40,418/-
	Total					93,20,11,284/-

GIA – General & Salaries in 04 Instalment.

As per Condition no. - 3 of Sanction order 2022-23, 2023-24 & 2024-25 clearly stipulates that Expenditure will be incurred only for the purpose for which GIA has been sanctioned & for the targets, which have been assigned to College by the Directorate.

Apart from the above, Condition No. 13 also restrict Grantee Institution shall not perform or undertake any activity which entails additional financial liability for the Govt. without approval of Finance/Planning Department-like creation of post, grant of pay-scale higher than those of corresponding posts in GNCTD, undertaking infrastructural projects estimated cost of which is above INR 2.00 crores & provision /extension of Pension to employees etc.

Scrutiny of the record reveals that College Authorities had incurred expenditure amounts to Rs. 1,11,14,081/- for 2022-23, Rs. 1,11,19,636/- for 2023-24 & Rs. 75,88,984/- towards payment of Pension, Gratuity & Commutation of Pension (pertains to MH-2071) out of GIA received under MH-2202, which is irregular & contradictory to terms & conditions of Sanction-order.

The entire amount i.e. Rs. 298.23 Lakhs needs to be regularized from competent authority under intimation to audit and in future, separate provisions for Pension and Retirement benefits in GIA needs to be kept under MH 2071.

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

PARA No. 06: Non-entering of Memorandum of Understanding (MOU) with the Administrative Department.

(Reference Observation Memo No. 08 Dated: 07.08.2025)

As per the guidelines issued by Govt. of National Capital Territory of Delhi, Finance (Accounts) Department vide their order No.F.12/3/2010-AC/dsfa/DSIII/914-921 dt. 18/07/2011, enforcing thereby financial discipline in autonomous bodies/grantee institutions, it has been directed that 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 the activities/programmes/schemes being carried out and qualitative improvements in output, along with commensurate input requirement. The output targets, prescribed in measurable units of performance, shall from the basis of budgetary support extended to these organizations.

The college has received a total Grant-in-Aid of Rs. 93.20 crores (Rs. 30.56 crores + Rs. 32.46 crores + Rs. 30.18 crores) from the Govt. of NCT of Delhi during the financial years 2022–23 to 2024–25, as detailed below:

(In Rs.)

Year	GIA – Salaries	GIA – General	GIA – Capital	GIA – Sports	Total
1	2	3	4	5	6
2022-23	29,98,57,983.00	57,50,000.00	0.00	28,928.00	30,56,36,911.00
2023-24	31,99,99,860.00	46,25,000.00	0.00	0.00	32,46,24,860.00
2024-25	29,58,82,575.00	58,95,866.00	0.00	0.00	30,17,78,441.00
Total	**91,57,40,418.00**	**1,62,70,866.00**	**0.00**	**28,928.00**	**93,20,40,212.00**

In accordance with the above guidelines, the MoU executed with the Administrative Department may be provided to audit.

Sincere efforts should be made by the HOD to execute the MoU with Directorate of Higher Education, GNCTD under intimation to audit.

PARA No. 07: Lapsed Deposit.

(Reference Observation Memo No. 09 Dated: 07.08.2025)

As per Rule 189 of Receipt and Payment Rules, at the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly re-paid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account year, shall be credited to the Government under the Consolidated fund, keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Account Officers in accordance with relevant directions. Deposits unclaimed for more than three accounts year shall be deposited in Government account keeping necessary not in the deposit register.

During the course of audit of financial statement/record/reply of Bhaskaracharya College of Applied Sciences, Delhi for the audit period, it has been noticed that an amount of Rs. 1,70,04,430/- has been lying under the lapsed caution money head/account as on 31.03.2025.

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25

(Amount in Rs.)

S. No.	Financial Year	Balance Caution Money as on 01.04.2024	Caution Money received during 2024-25	Caution Money refunded and lapsed during 2024-25	Balance of Caution Money as on 31.03.2025
1.	2024-25	1,29,19,430/-	51,50,000/-	10,65,000/-	1,70,04,430/-

The HOO may take the necessary action to transfer the non-crediting amount of Caution Money/Security Deposit lying unclaimed for more than three accounting years into Govt. Account under intimation to audit.

PARA No. 08: Non-Production of Records.

(Reference Record Memo No. 01 to 09)

2022-23 to 2024-25

1. Spouse Information
2. Vehicle Records/History Sheet.
3. List of Condemnation.

2021-22

1. Tender Sale Register and Tender Opening Register.
2. Records related to Vehicle/Hired Vehicle.
3. Security/EMD Register.
4. Details of vehicles/machines not in use/out of use, off the road due for condemnation.
5. Long Term/Short Term Advance Register.
6. Memorandum of Understanding (MoU).

The above records may be provided to next audit.

(RAKESH KOHLI)
Inspecting Audit Officer
Audit Party No. 13

Bhaskaracharya College of Applied Sciences,
Sector-2, Dwarka, Delhi
2022-23 to 2024-25
Part-III
TEST-AUDIT NOTES
(2022-23 to 2024-25)

TAN No. 01: Improper maintenance of Pay Bill Registers.

(Reference Observation Memo No. 05 dated: 04.08.2025)

During the test check of the PBRs maintained by Bhaskaracharya College of Applied Sciences for the Audit period 2022-23 to 2024-25, following irregularities have been noticed in the P.B.R.s:-

2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
5. In all the PBRs for the audit period, it was found that GAR-18 - Abstract of Pay bill are not properly maintained.
6. Page counting certificate was not signed: Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded during current Audit.
7. Incomplete personal information – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, Pay Matrix, Level, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
8. Cutting & Overwriting – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.

Needful maybe done and Compliance be shown to next audit.

(RAKESH KOHLI)
Inspecting Audit Officer
Audit Party No. 13