

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

Sub:- LFA in respect of Shaheed Sukhdev College of Business Studies, Rohini, Delhi-89 for the period 2024-25.

The Internal Audit Report on the accounts of **Shaheed Sukhdev College of Business Studies**, (University of Delhi),PSP Area-IV, Dr. K.N. Katju Marg, Sector 16, Rohini, New Delhi for the period 2024-25 was conducted by field Audit Party No. 19, comprising of Sh. Anil Kr. Sharma, A.O./IAO, Sh. Munish Kr. Gambhir, Consultant. The audit was conducted from 14/10/2025 to 24/10/2025 (07 working days).

INTRODUCTION:-

The Shaheed Sukhdev College of Business Studies (SSCBS) was established in August 1987 by the GNCTD on the initiation of University Grants Commission (UGC) and the Ministry of Human Resources and Development, Government of India (MHRD) to imparting path-breaking education in the fields of Management and Information Technology. The College has been offering the following courses during the period 2024-25

S.No.	Course Name	Duration
1.	Bachelor of Management Studies	03 Years full time
2.	Bachelor of Business Administration (FIA)	-do-
3.	B.Sc. (H) Computer Science	-do-
4.	Post Graduate Diploma in Cyber Security Law (PGDCSL)	01 year full time

AIMS AND OBJECTIVES:-

The college emphasizes an interactive mode of education, supported with innovative teaching methodologies. It is designed to stimulate inquiring minds and provide significant exposure to the realities of business processes and challenges. Industry interaction is achieved through guest lectures, industrial tours, industry-based project work, live projects, internships and summer training. The strength of the college lies in its highly qualified faculty having industrial experience, dynamic students, supportive non- teaching staff, illustrious alumni and a supportive and encouraging governing body.

The college supports about 45 student societies working in diverse areas including strengthening students' skills in various domains (such as marketing, finance, technology and entrepreneurship), social outreach, mental and emotional health, environment etc.

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The fact that SSCBS doesn't believe in a one-size-fits-all policy is evident in its placement process, where companies from as many as fifteen sectors, including consulting, insurance, knowledge services, real estate, media, investment banking, PR, IT, shipping, and financial services recruited students.

The curriculum and the college atmosphere promote inquisition, innovation, leadership and team-spirit. Apart from possessing a clear understanding of the fundamentals of management as well as a considerable degree of corporate exposure, students are resourceful, versatile and enthusiastic. It is this marked difference that has helped the college set new benchmarks with every placement season

FINANCIAL POSITION

The accounts of Shaheed Sukhdev College of Business Studies for the financial year 2024-25 was audited purely on test check basis. The accounts for the financial year 2024-2025 has been compiled by AJPAG & Associates, Chartered Accountants FRN No.-040208N.

The current report audit report has been prepared on the basis of information furnished and made available by the College.

The office of the Directorate of Audit, Local Fund Account, New Delhi disclaims any responsibility or any misinformation and non-information on the part of audit. The financial position of the college for the financial 2024-2025 has been worked out as under-

Financial Statement for the year 2024-25

		(Fig. in Lac)
S. No.	Income	Amount
		2024-25
1	Unspent balance as on 01.04.2024	118.86
2	Add : 1 st Installment of GIA received from Directorate of Higher Education vide letter No.F.DHE.3(01)/100%/GIA/SSCBS/2024-25/582-91 dated 16.05.2024 <i>GIA - 114 / 2</i>	500.00
	2 nd Installment of GIA received from DHE F.No. DHE.3(01)/100%/GIA/SSCBS/2024-25/ dated 05/08/2024 <i>GIA - 111 / 2</i>	391.72
	3 rd Installment of GIA received from DHE F.No. DHE.3(02)/100%/GIA/SSCBS/2024-25/3830-39, dated 29/10/2024 <i>GIA - 108 / 2</i>	499.68
	4 th Installment of GIA received from DHE F.No. DHE.3(01)/100%/GIA/SSCBS/2024-25/4128-37, dated 22/01/2025 <i>GIA - 105 / 2</i>	437.50

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3	Misc. Receipts (Income from students fees, Licence fees, Interest, etc.)	297.74
A	TOTAL INCOME	2245.50
B	TOTAL EXPENDITURE	2049.00
UNSPENT BALANCE AS ON 31.03.2024		195.62

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Summary- 2024-2025

(Rs. In lacs)							
Year	Unspent Balance	Grant Received GRANTS	Misc. Receipts	TOTAL GRANT + RECEIPT (2+3+4)	Actual Expenditure	Closing Balance (5-6)	Savings (%)
1	2	3	4	5	6	7	8
2024-25	118.86	1828.90	297.74	2245.50	2049.88	195.62	8.71%

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HOD/H.O.O./D.D.O's / CASHIERS:

During the audit period the following officers have served as HOD

S.No	Name of the officer	Designation	Period
1.	Dr. Poonam Verma	Principal	April 2024- March 2025

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2.

The following officers have served as HOO/DDO during 2024-25.

S.No	Name of the officer	Designation	Period
1.	Dr. Poonam Verma	Principal	April 2024- March 2025

The following officers have served as Office In charge (Accounts) during 2024-25.

S.No	Name of the officer	Designation	Period
1.	Sh. Ankur Aggarwal	SO	April 2024- March 20245

The following officers have served as Cashier during 2024-25.

S.No	Name of the officer	Designation	Period
1.	Ms. Champa Negi	Jr. Assistant	April 2024- March 2025

VACANCY POSITION AS ON 31/03/2025

S.No.	Name of the Post	Sanctioned Post	Filled	Vacant
1	Principal	01	01	00
2	Group-A	49	34	15
3	Group-B	07	05	02
4	Group-C	37	24	13
	TOTAL	94	64	30

Statutory Audit:-

Audit for the year 2022-23 of Shaheed Sukhdev College of Business Studies, Rohini, Delhi-89 has been done by AGCR.

Maintenance of Records:-

The maintenance of records of Shaheed Sukhdev College of Business Studies, Rohini, New Delhi-89 for the period 2024-25 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report:

There were 38 audit paras outstanding for the period 2006 to 2024 with a recovery of Rs.4,69,274/- out to which 10 paras have been settled. Details of para's outstanding is detailed below-

S.N	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1.	2006-2007	01	-	-	1(2)
2.	2007-2008	01	--	--	1(2)
3.	2010-2011	02	--	--	2(2,3)
4.	2011-2012	01	--	--	1(3)
5.	2012-2013	01	--	--	1(3)
6.	2013-2014	01	--	--	1(1)
7.	2014-2016	01	01	02	--
8.	2016-2017	05	02	06,10	3 (5, 9,& 13)
9.	2017-2018	03	--	--	3(1, 2 & 3)
10.	2018-2019	04	--	--	4(5, 6, 7 & 8)
11.	2019-2021	02	--	--	2(1,2)
12.	2021-2022	01	--	--	1(2)
13.	2022-2023	09	05	04,05,07,08 & 10	04 (1,3,6,9,)
14	2023-24	06	02	3 & 6	04 (1,2,4 &5)
	TOTAL	38	10	-	28

Details of old Recovery

Sr. No.	Year	Total recovery	old		Balance recovery against paras (Amount in Rs.)
			Para No.	Amount	
1.	2022-2023	3,95,013/-	4,5,7,8 &10	214252/-	180761/- (6)
	2023-2024	74,261/-	-	-	74,261/-
	TOTAL	4,69,274/-		214252	255022/-

Current Audit Report (2024– 2025)

During the course of current audit, 11 observation memo's and 01 record memo highlighting various irregularities/short recovery to the tune of **Rs.2428/-** were issued out of which **Nil** have been recovered and remaining recovery of **Rs.2428/-** has been incorporated in current audit report. The audit memos have been converted into **11 Paras & 01 TANs** which are incorporated in current audit report.

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
11	2428/-	0	2428/-	Para No.3
TOTAL	2428/-	0	2428/-	

The internal audit report has been prepared on the basis of information furnished and made available by Shaheed Sukhdev College of Business Studies, Rohini, New Delhi for the period 2024-25. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

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Anil Kr. Sharma
Anil Kr. Sharma, AO
Internal Audit Officer
Party No. 19

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PART- I
OLD REPORT

Attached

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Para-01 11/11/06 (1)

PARA-2: **APPOINTMENTS MADE DURING THE AUDIT PERIOD**

During the course of audit, college authority has made following appointment

on regular basis:

- | | |
|-------------------------|-------------------|
| i) Ms Nidhi Sethi/Arora | Lab Attendant |
| ii) Ms Archana Pandey | Lab Attendant |
| iii) Mr. Karunesh Kumar | Safal Karamchhari |
| iv) Mr. Nand Kishore | Safal Karamchhari |

In regard of these appointments following irregularities were observed:

- a. As per guidelines issued by Govt. of NCT of Delhi, there is complete ban on new appointments of non teaching staff.
- b. Further, it is noticed that before making above appointment on regular basis, proper procedure of appointment has also not been followed. Appointments were made simply on the request of the individuals' applications.

College authorities are, therefore, advised to get these appointments regularized from the grant sanctioning authority under intimation to audit.

Similar cases, if any, even after the date of audit period, may be taken up on the same lines.



While scrutinizing the fee structure of the College, it is observed that the college has collected Course Fee from the students for B.Sc. (Hons.) Computer Science @ Rs.15000/- per student and for PGDCA @ Rs.10000/- per student and the income has been reflected in the College Society Fund Account. During the year 2005-06, a sum of Rs.13,65,000/- has been collected as course fee from the students who were admitted in these degree programs. Audit is of the view that the College, being 100% funded institution of Delhi Govt., receives recurring and non-recurring grant for above-said courses for procurement of all the basic amenities/infrastructure, any fees realized from the above courses should be treated as income of the college instead of transferring the same in the College Society Fund. This point had been raised in the last year audit report also but college has not provided any suitable answer for the same. Thus the matter needs detailed clarification along with supported documents from the college authorities.

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Part-II

Current Audit Report.

Para No. 1 - Difference in Unspent balance.

It has been noticed that difference between unspent balance as per LFA report and college's utilization certificate in recurring and non-recurring grants as under:-

Heads	Closing Balance as per LFA report-2010-11	Balance as per college Utilization certificate	Difference
Recurring	18042788	17075640	967148
Non-Recurring	3024867	2389466	635401

Above difference may be reconciled and compliance be shown to audit.

Para No 2 Purchase of Furniture:

Furniture was purchased during the year as under-

Vr.No.and Dated	Dated	Items	Amounts(Rs.)
668 dt. 6/12/2010	8/12/2010	16 Computer Table 6 Podiums	94957/-
647 DL 1/11/2010	1/11/2010	170 Nos. Class Room Desk	323978/-
604 dt. 21/10/2010	21/10/2010	60 Chairs 2 Filing Cabinet 2 Book Case 10 Cafeteria Table 4 Almrah	534534/-

Following irregularities/shortcomings were noticed in the above purchases.

- A. Above purchases was made from unspent balance of Non-recurring grant in aid lying with the college from previous years. The above grant was allowed for utilizing in the respective financial years. No approval

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2010-2011

Para-3

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was obtained from the administrative department for utilizing the unspent amount during the year 2010-11.

b). As per guidelines on economy in expenditure in Local Bodies/Autonomous bodies circulated vide O.M. No.F14(9)997Fin(B) dated 1-8-2001 purchase of furniture except for replacement against condemnation was banned. No approval of Finance Department was obtained for purchase of above item.

The expenditure may be got regularized and compliance be shown to audit.

Para-4
Para-04

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Para No.3 - Difference on fees and Other Income and expenditure:-

As per utilization certificate, fees and other receipts was shown as Rs.4119832/- whereas as per Income and expenditure a/c fees and other income works out only Rs.3987787/- only. As per utilization certificate recurring expenditure for the year 2010-11 was Rs.40082640/- whereas as per Income and expenditure account it works out Rs.39850558/- only.

Difference may be reconciled/rectified and compliance may be shown to audit.

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PARA-4
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Para.No.4 - Non-production of records

Records of students society fund a/c. for the year 2010-11 was not made available to audit.

Records
examined and
copy of same
attached.

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Para No. 02

Sub :- Unspent Balance amounting to Rs.1,54,55,372/-

As per the audited accounts of the Shaheed Sukhdev College of Business Studies, Rs.1,54,55,372/- was shown as unspent balance as on 31.03.13 as per detail given below :-

Taken on 4/4/14

Type of grant	Amount (In Rs.)
Recurring Grants	1,15,72,399
Non Recurring Grant	38,82,973
Total	1,54,55,372

Since the aforementioned amount is lying as unspent balance with the college and have been carried over since last year also, the same is required to be spent first, for which appropriate permission of the competent authority is required to be taken. The Administrative department i.e. Department of Higher Education, GNCT of Delhi while releasing GIA to the Institute may look into the matter & release further GIA to the Institute after taking into account the previous balances lying unspent in all the above mentioned heads. Moreover the Institute authorities are also requested to spend the amounts for the purposes for which it was granted and to surrender the unspent portion, if not possible to spend it for the defined purposes, instead of accumulating the same may be taken into account while releasing further grant by the administrative authority.

Para No. 03

Para-07

Sub :- Non observing the codal formalities for purchase of furniture

The college had spent Rs. 6,77,098/- for purchase of furniture & fixture during 2012-13, the audit observe the following discrepancies in the procurement of the furniture :-

As per Rule 151 of GFR and as per the guidelines of I.T. Department, Govt. of N.C.T. of Delhi method of limited E-tender is to be adopted in case of procurement between Rs. 2.00 lakh to 25 lakhs. where as during the course of audit it was observed that no e-tendering process was adopted by the college before the above procurement.

As per delegation of financial power FD's approval is required to relax the economy ban on purchase of furniture. The college authority provided a letter of higher Education Department conveying the Finance approval of Rs. 5,00,000/- (letter No. DHE-13(27)/Misc./100%/2011-12/3936-3945 dated 22.03.12 of the Dte. Of Higher Education), Since the purchase value of furniture as per ledger during 2012-13 was Rs. 6,77,098/-, hence the college authorities are requested to take ex-post facto approval of Rs. 6,77,098/- from the Finance Department for relaxation of economy ban of purchase of furniture as required in delegation of financial power.

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2012-13*

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PART-III: CURRENT AUDIT REPORT

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~~Para-8~~
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Para 107

Para No. 01.
Sub :- Non-observance of codal formalities for purchase of furniture

Shaheed Sukhdev College purchased 3 Godrej Almirah and 8 Door Book Case amounting to Rs. 147142/- from M/s Corporate Trade, an authorised dealer of Godrej & Boyce Mfg. Co. Ltd at DGS&D rate during the financial year 2013-14 and made the payment vide cheque number 852173 dated 31.03.14. As per delegation of financial power issued by Finance Department, GNCT of Delhi, Finance Department's prior approval is required to relax the economy ban on purchase of furniture whereas no such approval was shown to audit. Hence the college authorities may obtain ex-post facto approval for purchasing of furniture amounting to Rs. 147142/- from the Finance Department as required in delegation of financial power under intimation to audit.

Para No. 02
Sub :- Non-Settlement of Temporary Advances.

Rule 118 of Receipt and Payment stipulates that money drawn on A.C. bills for payment of advances should be adjusted within a period of one month from the date of its draw by submission of detailed bill. The Final Accounts along with ledger for the financial year 2013-14 show that an amount of Rs. 45,524/- are lying as advance for college works as per the following details.

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S.No.	Name of the employee	Date of draw	Amount (in Rs.)
1.	Cummins Services		
2.	Cummins Services	04.04.12	9698
3.	Cummins Services	10.10.12	11744
4.	Mr. Tuls Ram Sharma	23.10.12	3082
5.	Mr. Vishnu Prashed	08.03.13	4000
6.	Mr Naresh Kumar	28.03.14	4000
7.	Mr. Harbhan	19.12.13	10700
	Total	05.02.14	2300
			45,524

The college authorities may take immediate actions for settlement of these advances under intimation to audit

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PART-III CURRENT AUDIT REPORT

Para No. 01 Recovery of Rs. 126427 from NAAC

A peer team of NAAC (National Assessment and Accreditation Council), an autonomous Institution of the University Grant Commission, consisting of 3 members visited Shaheed Sukhdev College during January 2016 as a part of accreditation of the college by NAAC. As per the guidelines issued by NAAC, the expenditure for the payment of honorarium and TA to the peer team shall be reimbursed to the college by NAAC subject to the limit prescribed under clause 4a & 4b of the guidelines. As per records college authorities incurred Rs. 207427/- towards expenditure for accreditation by NAAC during the year 2015-16. Out of this expenditure NAAC reimbursed Rs. 171000/- only leaving a recoverable amount of Rs. 126427/- from NAAC. Necessary action may be taken to recover the balance amount from NAAC under intimation to audit.

22/10/25
PARA-10

Para No. 02 Para-10
Non disposal of Condemned articles amounting to Rs. 72,69,748/-

During the audit of Shaheed Sukhdev College of Business Studies for the period 2014-16, it was observed that various IT Items amounting to Rs. 72,69,748/- are declared obsolete and un-serviceable by the condemnation committee of the college vide minutes of the meeting dated 09.06.2016 & 09.06.2016. The total articles declared condemned includes articles amounting to Rs. 58,79,723/- already pointed out in the audit para No. 07 of audit report of 2012-13, but still lying in the college pending for disposal. With the passage of time the value of these articles are losing its residual value.

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Immediate action may be taken to dispose-off these condemned articles as per the provisions of the rules and guidelines issued by the Finance Department under intimation to audit.

Para No. 03 Study Leave

Shikha Gupta Associate Professor was granted study leave for one year w.e.f 23.07.12 which was extended twice for one year i.e. up to 23.07.15 for pursuing PhD in Computer Science. The official was returned to duty on 17.07.2015 after availing the study leave. As per the clause 2(a) of terms & conditions of agreement executed between the college and the official, all sums that may be spent by the University in connection with the course of Study pursued by the teacher together with any amount paid to her as salary with all allowances during the period of Study Leave granted to her, shall be recoverable by the University from the teacher. Immediately if the teacher is unable to complete her study during the period of study leave and no further leave of any kind is granted to her. Mrs. Shikha Gupta, Associate Professor has not submitted any documentary proof of obtaining the degree of PhD in Computer Science. As such the college authority may take necessary action under clause 2(a) of the agreement mentioned above under intimation to audit.

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Audit Para No. 05
(Ref. Audit Memo No. 05)

Sub:- Medical reimbursement to staff without deducting subscription.

As per guidelines issued from time to time by the Directorate of Health Services in connection with the Delhi Govt. Employees Health Scheme (DGEHS), an employee has to subscribe a prescribed amount every month under this scheme to get the facility of medical reimbursement.

On scrutiny of record, it reveals that SSCBS has been reimbursing medical expenditure to their employees but no subscription has been deducted in this regard by the College from the employees since. As per financial statements of SSCBS, an amount of Rs.22.13 lakh has been reimbursed during the financial year under the head medical expenses.

As per Dte. of Health Services, Govt. Of NCT of Delhi, autonomous bodies/organizations fully funded by the Delhi Government are eligible to opt for the scheme. As SSCBS receives 100% grant from Govt. Of NCT of Delhi, therefore, Delhi Govt. Health Scheme may be opted for SSCBS employees.

In view of above, the DGEHS scheme is to be implemented in r/o SSCBC 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 may be regularized from the Dte. of Health Services through Administrative Department.

Audit Para No. 06
(Ref. Audit Memo No. 06)

Sub:- Regarding capitalization of Land and building and other assets etc.

SSCBS was registered under Society Registration Act, 1860 vide registration No. S/22066 of 1991 on 29.07.1991. The college was initially started by Govt. of NCT of Delhi in the year 1987. The college has been affiliated to Delhi University. The college was initially started at Jhilmil Colony, Vivek Vihar, Delhi-110095.

The college was shifted to new multi- storey building campus at PSP-IV, Dr. K.N. Katju Marg, Secor-16, Rohini, Delhi-110089 in July 2017. The college has pucca building structure with Administration Block, modern class rooms, Latest Labs, residential quarters for staff/ faculty, hostel facility with mess for students and canteen etc.

The college has maintained the commercial accounting as non-profit organisation and prepared its financial statement viz Balance Sheet, Income & Expenditure Account, Receipt & Payment Account but the cost of following assets pertaining to new campus has not been shown in the books of accounts of the College. The details are as under:-

1. Cost of Land
2. Construction cost of building
3. Cost of furniture and fixtures
4. Cost of Air conditioners
5. Cost of Electrical appliances
6. Fixed assets of Laboratories
7. Cost of STP Plant
8. Cost of rain water harvesting system etc.

HOD/HOO of SSCBS is advised to capitalize the above assets after obtaining the actual cost from Administrative Department & PWD etc. and show in books of account for the year 2017-18.

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Para-14

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Audit Para No. 07
(Ref. Audit Memo No: 11)
Sub: Non charging depreciation on fixed assets.

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Being an autonomous body, the college has been maintaining the books of accounts on commercial Accounting basis. The financial statements of the College have been showing Assets at its original value in the balance sheet which reflect over estimate of the value of the assets possessed by the college, whereas, due to wear and tear and efflux of time, the value of the fixed assets is much less. Depreciation as per Income tax Act, therefore, must be accounted for in order to present the assets at their proper value.

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S. S. Bhatnagar
July-01

HOO/DO is to take necessary steps to complete the above discrepancies and show compliance to audit.

Audit Para No. 08
(Ref. Audit Memo No. 13)

Sub:- Improper award/extension of Security Services through outsourcing.

During test check of Security Guard, it has been observed that SSCBS has been continuously extending the contract entered into with M/s. ALPS Security Services for outsourcing of Security Guard. The initially work was awarded to firm w.e.f. 1.1.13 and entered in agreement with the said service provider 6/5.13. The contract had been initially for one year. Since then the University has been extending the contract regularly.

The University had incurred Rs. 794799/- on Watch & ward expenses during 2016-

17. The continuous extension of Contract for outsourcing of Security services since 2013 to till date, is without any valid reason and hence, irregular.

Therefore, SSCBS is to call fresh tenders for outsourcing Security & Housekeeping services following all relevant rules of GFR 2017 and guidelines issued by GNCT of Delhi in this regard, from time to time.

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Para-11
PARA-8

Para-16

Audit Para No. 09
(Ref. Audit Memo No. 14)

Para-14

PARA-16
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Sub: Non filling of vacant posts.

On scrutiny of vacancy statement submitted by the College, it reveals that 25 posts have been vacant from a long time. 11 posts of teaching staff and 14 posts of non teaching staff is vacant.

These posts have been lying vacant from a long time and no action for filling up the same has been taken by the college till date.

The College is to take immediate steps to fill up the vacant posts in public interest (as per RRs) with consultation of administrative department for better administration of the society.

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Audit Para No. 10
(Ref. Audit Memo No. 15)

Sub: Non sending of vehicles to Technical officer for examination before repairing and servicing.

On scrutiny of the vouchers of the SSCBS, it reveals that SSCBS have two vehicles consisting one bus and one ambassador car which were sent to authorised workshops for servicing and repairing but without the inspection/examination of T.O. of Department of Transport, Govt. of NCT of Delhi. Whereas, as per practice in Delhi Govt. Departments, the vehicles of Delhi Government Departments/Autonomous Bodies/Grantee institutions are sent to TO before sending the same to workshops for repairing and servicing.

The procedure adopted by the Govt. Departments/Institutions is as under-

1. The requisition for servicing and repairing the vehicle is submitted to respective office by the Driver.
2. The respective office then put up the same on file and send it to concerned TO for examining the requisition of the Driver as per the requirements of the vehicle.
3. After the approval of TO, the vehicle is sent to authorised work shops for repairing /servicing.
4. After repairing of the vehicle, the bills are again submitted to TO who had approved the requisition and examined the vehicle.

As per past practice in SSCBS, the vehicles have not been sent to TO for inspection/examination before repairing/servicing.

Therefore, SSCBS is advised to send their vehicles to TO before sending the same for servicing and repairing to workshops in future and show compliance to next Audit with regard to following the prescribed procedure as mentioned above relating to repairing/servicing of vehicles.

Audit Para No. 11
(Ref. Audit Memo No. 16)

Sub: Incurring expenditure on Advertisement without forwarding the creative to Directorate of Information & Publicity and non availing of discount as per DAVP advertising rate contract agreement.

As per Directorate of Information and Publicity, Govt. of NCT of Delhi, circular No. F4(656)/DIP/FP/45805-12 dt. 15/03/2015 making reference to their circular No. F.16/32/Adv/DIP/2009-10/1853 dt. 3/7/2015, before release of any advertisement, the Department has to invite creatives from all the empanelled agencies and the best creative is to be selected. The advertisement is released through the empanelled agency whose creative is found to be the best by the Competent Authority. Where creative has been prepared by the Department internally or an existing creative is to be used, selection of agency for release of advertisement shall be done by inviting sealed quotations by the Department concerned from all empanelled agencies seeking highest possible discount on DAVP rates in lieu of the creative and the advertisement should be released through the agency which offers the highest discount."

It has been further reiterated in the said circulars that the Department will forward the creative along with the name of the advertisement agency to the Directorate of Information & Publicity for release of advertisement.

During test check of vouchers/bills, it has been observed that as per voucher no. 912 dt. 20/01/2017 a sum of Rs. 22901/- has been spent on advertisement. In this regard, SSCBS has given advertisement in two newspapers i.e. The Times of India and The Economic Times and paid Rs. 22901/- to M/s Newfields Advertising Private Limited without following the procedure mentioned above. It has been observed that the advertisement has been made without routing it to Directorate of Information & Publicity as

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para-13
para-18

para-18

Audit Para No. 13 Unspent Balance:-

(Ref. Taken as fresh para no. 01 of Audit Report 2010-11 & para no. 05 of Audit report 2014-16)

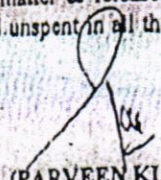
As per the Audited Accounts of Shaheed Sukhdev College of Business Studies, Rs. 6,22,40,099/- were shown as unspent balance as on 31/03/2017 as per details given below:-


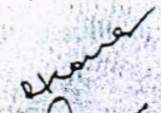
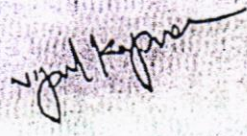
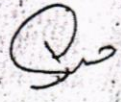
Head of Account	Amount (In Rs.)
Salary (Non Plan)	3,78,69,171
Other than salary (Non Plan)	1,27,83,556
Capital Assets (Non Plan)	24,54,754
Other than salary (Plan)	19,67,180
Capital Assets (Plan)	70,43,158
Promotion of Sports	1,20,280
Total	6,22,40,099

Para no 10
2016-17

Since the above stated amount is lying unspent with the College and has been carried over since last year also, the same is required to be spent first after obtaining revalidation of sanction for this amount. The College authorities are also required to spend this amount for the defined purposes rather than accumulating it year to year. The same observation was made earlier in the audit reports of 2014-16 (para no.05). The Administrative Department i.e. Department of Higher Education, GNCT of Delhi while releasing GIA to the College may look into the matter & release further GIA to the College after taking into account the previous balance remained unspent in all the above stated Head of Accounts.


(MUKESH DOGRA)
AAO


(PARVEEN KUMAR GUPTA)
IAO





04/01/2023

Para-17

28/11/2018

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PART-II
Current Audit Report (2017-18)

Para-15
Para-14
Para-19

Para No. 1 Irregular purchase of Computers & Peripherals amounting to Rs. 72,30,556/- (Ref. audit memo No.07 dated 08.05.2019)

Para No 1
2017-18

As per office memorandum No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 issued by Finance (Accounts) Department, Govt. of NCT of Delhi, the Administrative Secretary has power to purchase Computer (including Laptops, Printers & Computer & Computer furniture) upto Rs. 7,00,000/- per annum & the HODs have power to purchase Computer (including Laptops, Printers & Computer furniture) upto Rs. 3,50,000/- per annum, subject to approval of TEC of IT Department, Govt. of NCT of Delhi.

During the course of audit of Shaheed Sukhdev College of Business Studies for the financial year 2017-18 it has been observed that the College has procured Computers & Peripherals amounting to Rs. 72,30,556/- without the approval of Competent Authority & clearance from Information & Technology Department, Govt. of NCT of Delhi, which is irregular.

In its reply the College has submitted a copy of approval of Finance & IT Department, Govt. of NCT of Delhi for purchase of 70 Computer of Rs. 33.92 Lakh, however, the College has procured Computer & peripherals to the tune of Rs. 72.31 Lakh during 2017-18. As such, the reply is not tenable.

Necessary steps should be taken to obtain ex post facto sanction from IT Department/Finance Department, Govt. of NCT of Delhi to regularize the payment made towards purchase of Computer & Peripherals amounting to Rs. 72,30,556/- after due verification, under intimation to audit.

Para-20
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Para-20
Para No. 2 Irregular expenditure on Contingency (Ref. audit memo No 8 dated 09.05.2019)

Para-17

Para-18

As per Delegation of Financial Power Rules Issued vide office memorandum No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 by Finance (Accounts) Department, Govt. of NCT of Delhi, Administrative Secretaries have power to incur an expenditure of Rs. 5,00,000/- per annum & the HOD's have power to incur an expenditure of Rs. 3,00,000/- per annum on Contingent Expenditure (Unspecified-Recurring).

Para No 2
2017-18

During the course of audit of financial statement/record of Shaheed Sukhdev College of Business Studies, PSP Area-IV, Dr. KN Kalju Marg, Sector-16, Rohini, Delhi-110089 for the financial year 2017-18 pertaining to expenditure incurred on Contingency it has been observed that SSCBS has incurred an expenditure of Rs. 5,29,576/- on Contingency during the financial year 2017-18 without the concurrence of Finance Department, Govt. of Delhi, which is irregular.

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Audit

In its reply the College has informed that the contingency expenditure is inclusive of Rs. 2,40,300/- incurred on shifting of furniture & books from old campus to new campus. The reply submitted by the College is not tenable.

Necessary steps should be taken to regularize the payment made towards Contingency amounting to Rs. 5,29,578/- from Finance Department, Govt of NCT of Delhi after due verification, under intimation to audit.

Para-21
Irregularities in making payment towards security & housekeeping services
(Ref. audit memo No 09 dated 10.05.2019)

During the course of audit of Saheed Sukhdev College of Business Studies for the financial year 2017-18 it has been observed that payment of Rs. 10,48,111/- and Rs. 13,24,724/- have been made to M/s. Alps Security Services Registered & M/s. Prakash Facility Management towards outsourcing of Security and Housekeeping services, respectively. However, before releasing the payment to these agencies, SSCBS has not ensured the submission of following record/documents:-

- (a) Bio-Metric Attendance of employees deployed at SSCBS by these agencies for Security/Housekeeping services, duly verified by a responsible officer of SSCBS.
- (b) Proof of payment of salary/Bonus/PF/ESI etc. by these agencies to the personnel's deployed at SSCBS.
- (c) Record related to deduction and depositing PF/ESI etc. by these agencies pertaining to the employees deployed at SSCBS.

In its reply the College has informed that since the College was not equipped by the Biometric Attendance system, the employees deployed by the Contractor did not mark their attendance through the system, however, their attendance was recorded manually & the same was verified by the Administrative Officer of the College while processing the bill for payment.

In reply to point (b) the College has informed that since the payment to the employees is not made by the College directly to them, no proof of their payment for crediting their individual account is lying with the College, however, the Contractor submit the undertaking to the effect that the payment as per the tender document/ work order has been made to the employees, on monthly basis.

In reply to point (c) the College has informed that since the deposit/remittance towards PF/ESI in respect of the employees deployed by the contractor is not made by the college directly, no proof of their remittance of respecting account of the employees is lying with the College, however, the Contractor submit the undertaking to the effect that the remittance as per the tender document/ work order has been made to the concerned department to this account, on monthly basis.

The reply submitted by the College is not tenable.
Necessary steps should be taken to remove the above mentioned irregularities while making payment under intimation to audit.

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Para No. 21
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Page No - 13
2017-18

Signatures and stamps:
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PARA -4 : Short Recovery of License Fee amounting to Rs. 10950/-.
(Reference Audit Memo No 07 Dated: 08.01.2020)

During the test-check of Pay Bill Register, it has come to notice that following officials are having Govt. Accommodation. The college is deducting the Licence Fee as per orders of Directorate of Estates, Ministry of Urban Development, Govt. of India. As per order No. 272/2019/925/318 dated 18/03/2019 of Delhi University, the License Fee has been revised w.e.f. July 2017. But In the following cases the license fee is still recovered at the old rates:-

Account Settled

S.No	Name	Desig.	L.Fee Deducted	L.Fee to be deducted	Period	Total recovery
1	Nidhi Kesari	Asstt. Prof	1565	1870	07/17 to 12/19	305X30= 9150/-
2	Rakesh Kumar	Driver	450	470	07/17 to 12/19	20X30= 600/-
3	Tulsi Ram Sharma	Lab Attendant	450	470	07/17 to 12/19	20X30= 600/-
4	Tapan Mandal	OA	450	470	07/17 to 12/19	20X30= 600/-
Total						10950/-

Necessary steps should be taken to recover an amount of Rs.10,950/- (Rs. Ten Thousand Nine Hundred Fifty Only) from the concerned staff under intimation to audit after due verification from the record. Other similar cases may also be reviewed accordingly.

Para-17 Para-23
21
Para-17

2018-19

PARA -5: Unspent Balance.
(Reference Audit Memo No.08 Dated: 08.01.2020)

As per Audited Accounts of Shaheed Sukhdev College of Business Studies, Rs.3,05,61,906.24/- were shown as unspent balance as on 31/03/2019 as per details given below:

Page No 14

Head of Account	Balance (In Rs.)
Salary	26397530.39
Other than Salary	(3046079.15)

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Financial statements:-

The accounts of the college have been reviewed purely on the 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 Funds Accounts, Govt. of NCT of Delhi disclaims any responsibility for any non-reporting or misinformation on the part of the auditee. M/s DSD & Co., Chartered Accountant, M.N.099578, FRN019262N, 901 Pearl business park, Netaji Subhash Place, Pitampura, Delhi - 110034, has audited the accounts for the financial year 2019-20 to 2020-21. According to income & Expenditure Account statements appended with the Balance Sheet, the financial position has been worked out as under:-

Financial statement (2019-20)

(A) Income

Amount in Rs.

Particulars	Salary	Other than Salary	Capital Assets	promotion of Sports Facility	total
Unspent balance as on 01.04.2019 P-10 of Report	2,18,86,954	12,14,140	89,30,591	12,13,071	3,32,44,756
DHE-03(1) 100%/GIA/2018-19/2840-S4 dated 05.07.2019	3,00,00,000	40,00,000	-	-	3,40,00,000
DHE-03(1) 100%/GIA/2019-20/6042-50 dated 23.10.2019	8,00,00,000	1,00,00,000	-	-	9,00,00,000
DHE-03(1) 100%/GIA/2019-20/947-856 dated 25.03.2020	1,20,00,000	90,00,000	-	-	2,10,00,000
Total Grant recd. Including unspent balance	14,38,86,954	2,42,14,140	89,30,591	12,13,071	17,82,44,756
Income from Fees and Funds					
Tuition Fees	2,50,560	-	-	-	2,50,560
Admission Fee	-	3,795	-	-	3,795
Comp. Lab Fees	-	8,35,250	-	-	8,35,250
I Card Fees	-	42,600	-	-	42,600
Lib. Reading Room	-	-	9,74,400	-	9,74,400
Sale of College Vehicle	-	-	1,74,332	-	1,74,332
Advance	-	50,280	-	-	50,280
Col. Magazine	-	2,08,800	-	-	2,08,800
Water & Electricity	-	13,92,000	-	-	13,92,000
Garden Fees	-	1,39,200	-	-	1,39,200
Balance					

P-14

P-15

Sum

total 24/26
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Capital Assets	5997384.00
Promotion of Sports	1213071
Total	30561906.24

Since the above stated amount is lying unspent with the college for the FY 2018-19, the same is required to be spent first after obtaining revalidation of sanction for the said amount. The College authorities are also required to spend this amount for the defined purposes rather than accumulating it year to year.

~~Para-6~~
Para-24
Para-22

Subject: Non compliance of GFR while engaging House Keeping Services.

(Reference Audit Memo No 09 Dated: 09.01.2020)

Para No - 15
2018-19

Reference to the reply of Record Memo No. 05 dated 08/01/2020 regarding the Agreement and Terms and Conditions with the firm providing house keeping Services, it is mentioned that "House Keeping Services are engaged on daily wages basis through a company. For tender process, college is pursuing with Directorate of Higher Education for approval."

On the basis of reply submitted by the college, it has been observed that the college has not followed the Codal Formalities as per General Financial Rules, 2017 while engaging the firm for providing the House Keeping Services.

Para-19
Para-7
Para-19
Para-25
Para-23

Subject: Adoption of World Health Scheme for Medical Facility without approval of Competent Authority.

(Reference Audit Memo No 10 Dated: 10.01.2020)

Para No - 16

On the basis of reply of Record Memo No. 06 dated 09/01/2020 regarding reimbursement of the medical bills of the staff (point No.4), no separate approval has been taken from the Govt. of NCT of Delhi while adopting the medical scheme of World University Service (WUS).

As this is 100% Delhi Govt. Funded college, before implementing any new scheme, the approval should be taken from the competent authority of Delhi Govt.

The reply submitted by college seems to be unsatisfactory.

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Para-20

PARA-8 Para-26

34

Subject : Irregular payment to M/s Centurion Detectives India Pvt. Ltd.

(Reference Audit Memo No 11 Dated: 10.01.2020)

Para No-17
2018-19

On examining the bills of Security Services for the month of August 2018, it has been observed that some Security Guards have worked for more than 26 working days as a substitute for absentees.

For example, Mr. Devendra (at SI No.03) has worked for 41.5 days as per attendance sheet. Accordingly, the amount has been paid to the guard proportionately and the amount is charged in r/o ESI and EPF for the same number of days (as the rates are inclusive of ESI & EPF). However, the amount is credited only for 30 days in ESI & EPF. Hence, the excess amount has been paid to the concerned firm for 11.5 days in r/o ESI & EPF.

The bills of the other months shall be scrutinized and the overpayment calculated must be recovered from the concerned firm accordingly.

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Vijay Kumar

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PART-II

CURRENT AUDIT REPORT
(01.04.2019 to 31.03.2021)

2019-21

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Para NO -01 :- Irregularities in award/extension of contract of Security Services to M/S Centurian Detectives (India) Pvt. Ltd.

(MEMO No.1 Dated: 01.12.2021)

P - 26

Para no - 21
Para - 25
Para - 21
Para no - 21

On going through the records related to award/extension of Security Services, it has been noticed that the contract for providing Security Services was awarded to M/S Centurian Detectives (India) Pvt. Ltd on dated 01.08.2018 for Rs. 89,95,400/- by the Institution. Some irregularities have been noticed which are as follows:-

1. There was a clause regarding submission of deployment plan in the Power Point Presentation before the Purchase Committee which was scheduled for 17.07.2018. But M/S Centurian Detectives (India) Pvt. Ltd failed to submit the same vide its Director's letter dated 17.08.2018 and requested the Principal to submit the same in some future date. But no such plan was found submitted by the agency thereafter. It is not understood as to how the agency was declared Technically Qualified without proper presentation programme before the Purchase Committee and finally awarded the contract.
2. Normally, an agreement is executed on e-Stamp before the start of work. But, in this instant case the agreement was executed on 30.10.2018 after the date of start of work i.e. w.e.f: 01.08.2018, is not understood.
3. Rule 225(XV) of GFR provides for no extension of contract unless otherwise determines with proper justification. But no such justification was found given in the file and the contract was extended for two consecutive years, beyond reasoning.
4. Clause 8.6 of the agreement which reads as below:-
The contract may be valid initially for a period of two years and college reserves the right to curtail or to extend the validity of contract on the same rates and terms and conditions for such period as may be agreed to, but not beyond further two years.

Whereas Clause 8.6.1 which relates to escalation in rates, which reads as below:-

After the initial duration of the contract of two years and the satisfactory performance of the service provider the contract may be extended with and escalation of up to 10% in the bid value for the extended period.

The Clause 8.6.1 seems irrelevant when Clause 8.6 which states for extension of contract beyond the period on the same rates and terms and conditions. It seems that no fore thought and reasoning was applied by the officers dealing with the contract and thus seems unreasonable and unjustified.

5. Further, a proposal was put up for extension of contract for providing security services by M/s Centurian Detectives (India) Pvt Ltd wherein at Para 1, it has been mentioned that one year extension was approved by the Governing Body in its meeting held on 15th June, 2021 whereas the initial contract was expired on 31.07.2020. seems invalid extension was granted previously. The reasons for the above discrepancies may be elucidated to the Audit.

The HOD/DDO may be advised to get these discrepancies regularized by the Authority Competent.

04/01/2023

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Para No-02 :- Discrepancies in the Financial Statement of Accounts

(Memo No.4 Dated: 02.12.2021)

(A) Subject : Wrongly written of the value of college vehicle amount to Rs. 13,58,335 in the financial statement of Accounts

On going through the financial statements provided by the college to the Audit, it has been noticed that an amount of Rs.13,58,335 has been written off towards college vehicle. Since, no depreciation has been charged on the college vehicle, how the amount has been ascertained and written off. This shows that no proper form of depreciation is used to ascertain the correct value of the asset. This also result in under value of excess/shortfall in the net profit shown in the financial statement of accounts.

(B) Subject: Assets in the Financial Statement of Accounts are overvalued

The financial statements of accounts of college for the Financial Year 2019-20 and 2020-21 shows assets which are liable to charge depreciation are shown more than Rupees Two Crores and no depreciation has been charged on these assets resulting in the assets shown overvalued in Statements of Accounts. This has been the practice adopted by the college over the years is because neither the proper procedure of accounts has been adopted nor any action to rectify the same has been taken by the authorities concerned.

(C) Subject: Loss of Equipment wrongly written in Income side of the books of accounts

One item namely loss of laptop amounting to Rs.12031 has been wrongly written in the Income side of the Income and Expenditure accounts for the year 2019-20 which results in wrongly worked out the excess/short fall of Income and Expenditure.

The HOD/DDO may be advised to rectify the error pointed out in the Financial Statements under intimation to the Audit.

04/01/2023
Name

Signed

Page No. 19

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Page-22

2019-21

21/11/21
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PARA NO. 02

(Audit Memo. No. 3 *23*)

Date: 29/12/2022)

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34/C 15

2021-22/C (30)

Sub.:- Non-Execution of Bond & transfer of Assets (GIA) to DTU

Para no 22

Rule 231(2)(i) & (ii) of GFR 2017 & Sl. No. 18 of Pattern of Assistance for the release of GIA to 100% funded Delhi Govt. sponsored college affiliated to University of Delhi issued by Directorate of Higher Education vide dated 08th Jan.2020, duly approved by Finance-Department, GNCTD clearly stipulates that:-

The College shall be required to execute a Bond in a prescribed format binding themselves jointly & severally to abide the conditions of the GIA & not to divert the grant to another institution/organization and on committing breach of bond, the signatory will be liable to refund to the President of India, for whole or a part of the Grant with interest @ 10 % thereon or sum specified under the Bond.

Scrutiny of Financial Statement for the period 2021-22 reveals that College Authority had transferred various assets to DTU amounts of Rs.81,82,796/- (Consolidated B/Sheet) & Rs.41,86,094/- (Standalone B-sheet).

The college authorities may take necessary steps to execute the Bond with DHE, GNCTD and Ex-post facto approval/permission for transfer of property amounts to Rs. 41,86,094/-, as reflects in Standalone B/Sheet may be obtained from competent authority under intimation to audit.

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04/01/2023

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Para-24

PART-III
Current Audit Report
(2022-23)

PARA No. 01: Irregular payments of Pension & terminal benefits such as- Gratuity & Commutation of Pension amounts to Rs. 200.81 Lakhs out of MH-2202, GIA-Salaries.
(Reference Observation Memo No. 02 Dated: 30.01.2024)

Para No 24

Shaheed Sukhdev College of Business Studies, Rohini, Delhi 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 Shaheed Sukhdev College of Business Studies, Rohini, Delhi during the period 2022-23 under MH-2202 for Salaries & General Expenditures, as details/bifurcation given below:

2022-23

Standard Numerical Code	Major Head/Object Head	Amount (In Rs.)
2202 03 103 83 0031	Grant-in-Aid -General	1,43,04,413/-
2202 03 103 83 0036	Grant-in-Aid - Salaries	16,48,76,892/-
	Total	17,91,81,305/-

- GIA - General & Salaries in 04 Instalment.

As per Condition no. - 3 of Sanction-order dated 19th April 2022, 21st July 2022, 13th October 2022 & 03rd February 2023 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. 2,00,81,664/- in 2022-23 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 similar observations amount of pensionary benefit from the grant-in-aid salary also shown in under mention audit reports, Settled and taken as fresh.

2016-17

- (a) The college has been paying pension to the tune of Rs. 53.18 lakh per annum to 14 retired employees from Grant-in-aid regarding audit Para no. 04/2016-17.

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Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23

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2018-19

(b) The college has been paying pension to the tune of Rs. 67 lakh per annum to 14 retired employees from Grant-in-aid regarding audit Para no. 02/2018-19.

(c) 2021-22

Standard Numerical Code	Major Head/Object Head	Amount (In Rs.)
2202 03 103 83 0031	Grant-in-Aid -General	15,91,18,170/-
2202 03 103 83 0036	Grant-in-Aid - Salaries	89,10,500/-
	Total	16,80,28,670/-

The entire amount i.e. Rs. 200.81 Lakhs (2022-23), Rs. 53.18 Lakhs (2016-17), Rs. 67 Lakhs (2018-19) and Rs. 16.80 Lakhs (2021-22) 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.



PARA No. 02: Non-entering of Memorandum of Understanding (MOU) with the Administrative Department.

(Reference Observation Memo No. 03 Dated: 30.01.2024)

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.

Similar Observation were made in Para No. 03/2021-22 audit report regarding non-entering the MOU with the Admn. Deptt and college has received Rs. 16.30 crore (approx.) during F.Y. 2021-22 as GIA from NCT of Delhi.

The college has received Rs. 17.91 crores (Rs. 1.43 crores + Rs. 16.48 crores) during F.Y. 2022-23 as Grant-in-aid from GNCT of Delhi and in view of above guidelines, the MOU entered with the Administrative Department may be provided to the audit.

Since efforts should be taken by the HOD to execute MOU with Directorate of Higher Education, GNCTD under intimation to audit.

PARA No. 03: Lapsed Deposit.

(Reference Observation Memo No. 05 Dated: 01.02.2024)

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 Shaheed Sukhdev College of Business Studies, Delhi for the financial year 2022-23, it has been noticed that an amount of Rs. 36,95,357/- has been lying under the lapsed caution money head/account as on 31.03.2023.

(Amount in Rs.)

S. No.	Financial Year	Balance Caution Money as on 01.04.2022	Caution Money received during 2022-23	Caution Money refunded during 2022-23	Balance of Caution Money as on 31.03.2023	Amount of Caution Money as on 31.03.2020
1.	2022-23	3750357	197500	252500	3695357	3540357

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 after due verification of facts and figures, under intimation to audit.

Para No. 29

Para-23

MOU

Page 26
PARA No. 04: Irregular payment of Rs. 36,330/- for LTC fare of Rs. 8,132/- and Leave encashment of Rs. 28,198/-.

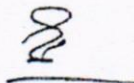
(Reference Observation Memo No. 06 Dated: 01.02.2024)

As per LTC rules:-

1. Any employee with one year of continuous service on the date of journey performed by him/his family is eligible.
2. LTC to home town admissible once in a block of two calendar years. i.e. 2018-19 and 2020-21(2018-21).
3. Government employees whose headquarters and home town are same are not eligible for home town LTC.
4. LTC to any place in India, this concession is admissible in lieu of one of the two concessions to home town in a block of four years. *Done*
5. A Government servant who is unable to avail LTC within a particular block of two or four years can avail the same within the first year of the next block of two or four years *Done 21/12/23*
6. Encashment of EL during LTC is admissible, limited to 10 days of earned leave on one occasion without linkage to the number of days and nature of leave availed and 60 days in the entire career.
7. Government servants may encash earned leave upto 10 days at the time of availing both types of LTC i.e. 'Home town' and 'anywhere in India'.
8. Special cash package equivalent in lieu of LTC fare during the block 2018-21. Cash equivalent of full leave encashment will be allowed, provided the employee spends an equal sum. This will be counted towards the number of leave encashment on LTC available to an employee. The deemed fare for this purpose are Rs. 36,000, Rs. 20,000 and Rs. 6,000 according to the entitled travelling class of the employees. The cash equivalent may be allowed if employee spends a sum 3 times of the value of the deemed LTC fare per person (Round trip) i.e. 36,000, 20,000 and 6,000. resp. The amount both on account of leave encashment and fare shall be admissible subject to fulfillment of the rules and conditions.
9. If the Government servant fails to avail the LTC within prescribed time, we should refund the entire amount of Leave Encashment along with the interest @ 2% above the rate of interest allowed on provident fund and he is also entitled for credit back of leave so debited for encashment.

During the test check of audit of the records i.e. vouchers and service book it is observed that Sh. Deepak Tiwari, Placement Officer had claimed LTC fare and leave encashment for 02 times in the block year 2020-21 (Four year LTC block year 2018-21).

- i. First, LTC Home Town availed HTC for the block year 2018-21 for visiting Lucknow for Self, Wife, Daughter, Son & Mother from 14.12.2021, 25.12.2021 to 31.12.2021.
- ii. Secondly, Availed HTC for the block year 2018-21 II for visiting Akbarpur, Lucknow for Self, Wife and Daughter from 25.12.2022 to 31.12.2022 Leave Encashment of Rs. 28,198/- dated 03.01.2023 and LTC amount Rs. 8,132/- dated 31.03.2023.





ShaheedSukhdev College of Business Studies
Rohini, Delhi
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As per rules, grant of the LTC home town availed by the official in Second occasion i.e. LTC Home Town fare of Rs. 8,132/- and Leave Encashment of Rs. 28,198/- in the block year 2018-21 (Second Calendar year 2020-21) is invalid and payment being irregular, need to be recovered from the official alongwith penal interest @ 2% above the rate of interest allowed on provident fund.

HOO may take necessary action to recover an amount of Rs. 36,330/- from the above mentioned official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

Para 27

PARA No. 05: Excess payment of Rs. 1,58,882/- to the agency M/s Faculty Hut for Hiring of Sanitation Services.

(Reference Observation Memo No. 08 Dated: 01.02.2024)

The university has awarded the tender to M/s Faculty Hut regarding Sanitation Services through e-procurement to Deployment of 21 Security Guard (15 for Campus and 06 for Girls Hostel) in this college. Sanction No. 511687750048363 dated 26.04.2022 the contract period shall be one year w.e.f. 01.06.2022 to 31.05.2023. Payment for 6 Security Guards deployed in girls hostel by the University, separately paid by the girls hostel not from the grant given by the Delhi Govt. Payment made for 6 no. of Girls hostel excess paid by University to be recovered.

During the test check of the record it has been observed the following discrepancy. The department had paid the excess payment to the agency regarding under mention bill. The detail is as under:

S. No.	Period	Bill/Invoice No.	Amount Paid (In Rs.)	Amount Due (In Rs.)				Excess Payment
				Basic Salary	GST @18%	Service Charges @0.85%	Total	
1.	01.06.2022 to 30.6.2022	FH/2022-23/024 dated 01.07.2022	432554	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% =2120.37	296478	136076
2.	01.08.2022 to 31.08.2022	FH/2022-23/040 dated 01.09.2022	307881	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% =2120.37	296478	11403

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3.	01.12.2022 to 31.12.2022	FH/2022-23/074 dated 02.01.2023	307881	16630.38 x 15 = 249455.70	249455.7 x 18% = 44902.03	249455.7 x 0.85% = 2120.37	296478	11403
Total								1,58,882/-

HOO may take necessary action to recover an amount of Rs. 1,58,882/- from the above mentioned agency after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

Para 28

PARA No. 06: Excess payment of Rs. 1,80,761/- to the agency M/s Growia Facility Services Pvt. Ltd. for Hiring of Security Services.

(Reference Observation Memo No. 09 Dated: 01.02.2024)

Para 25
23

The university has awarded the tender to M/s Growia Facility Services Pvt. Ltd. regarding Security Services through e-procurement to Deployment of 21 Security Guard (15 for Campus and 06 for Girls Hostel) in this college. Contract No. GEMC-511687790328134 dated 05.08.2022 the contract period shall be one year w.e.f. 12.08.2022 to 11.08.2023. Payment for 6 Security Guards deployed in girls hostel by the University, separately paid by the girls hostel not from the grant given by the Delhi Govt. Payment made for 6 no. of Girls hostel excess paid by University to be recovered.

During the test check of the record/vouchers it has been observed the following discrepancy. The department had paid the excess payment to the agency regarding under mention bills. The detail is as under:

S. No.	Period	Bill/Invoice No.	Amount Paid (In Rs.)	Amount Due (In Rs.)				Excess Payment (In Rs.)
				Basic Salary	GST @18%	Service Charges @0.85%	Total	
1.	November 2022	DL/GFS/22-23/766 dated 30.11.2022	388763	724.50 x 26 x 15 = 285555	282555 x 18% = 50860	282555 x 0.85% = 2427.22	338842	49921
2.	December 2022	DL/GFS/22-23/812 dated 31.12.2022	399944	724.50 x 26 x 15 = 285555	282555 x 18% = 50860	282555 x 0.85% = 2427.22	338842	61102

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Rohini, Delhi
2022-23

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3.	January 2023	DL/GFS/22-23/843 dated 31.01.2023	394783	724.50 x 26 x 15 = 285555	282555 x 18% = 50860	282555 x 0.85% = 2427.22	338842	55941
4.	February 2023	DL/GFS/22-23/907 dated 28.02.2023	352639	724.50 x 26 x 15 = 285555	282555 x 18% = 50860	282555 x 0.85% = 2427.22	338842	13797
Total								1,80,761/-

HOO may take necessary action to recover an amount of Rs. 1,80,761/- from the above mentioned agency after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

PARA No. 07: Non-Approval for existing post created by the college as per DU/UGC Norms.

(Reference Observation Memo No. 10 Dated: 01.02.2024)

As per reply submitted by the department regarding vacancy position as on 31.03.2023 is as under:

Nomenclature of Post	Sanctioned Post	Post Filled Up	Post Vacant
Principal	01	01	Nil
Teaching (Group A)	44	39	5
Non-Teaching			
Group A	05	04	01
Group B	06	05	01
Group C	42	30	12
Total	98	79	19

As per Financial Statement and Auditor report submitted by the department it is disclosed by Annexure A (Point 2) the college has sanctioned post as per DU Norms is 98 (1 Principal, 44 Teaching Staff and 53 Non-Teaching Staff). However, DHE has sanctioned 30 Teaching Staff, 05 Non-Teaching Staff and 21 Security Staff.

The College may take the necessary action regarding ex-facto approval for all the existing post as per DU/UGC Norms from the DHE/Competent Authority.

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Para 30
PARA No. 08: Irregular Payment of Arrear of Leave Encashment of Rs. 19,040/- to Sh. Ajay Jaiswal, Professor.

(Reference Observation Memo No. 11 Dated: 02.02.2024)

As per Rule 295 of General Financial Rules 2017, any arrear beyond the prescribed limit i.e. 2 years claims by the government employee should be given after investigated by the Head of Department concerned. Further, if the Head of Department is satisfied about the genuineness of the claim on the basis of supporting documents and there are valid reasons for the delay in preferring the claims.

During the test check of record/vouchers of the college, it has been observed that payment of arrear in r/o Sh. Ajay Jaiswal, Professor for Leave Encashment on LTC had been paid to Rs. 19,040/- dated 12.09.2022 for the period 20.05.2014 Rs. 713/- and Rs. 18,327/- for the period 05.09.2016 beyond the prescribed limit of 2 years. however, as per the record, the approval of competent authority after considering reasons of delay and genuineness of the claim has not been obtained.

However, on 12.09.2022 the department has made the payment of Rs. 19,040/- to him without following the relevant rules of GFR and prior from the HOD.

HOO may take necessary action to recover an amount of Rs. 19,040/- from the above mentioned Officer/Official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed accordingly.

Para 31
PARA No. 09: Discrepancies in Financial Statements.

(Reference Observation Memo No. 12 Dated: 02.02.2024)

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

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

Para no - 26
DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2022-23)

(As per Audit)

(Amount in Rs.)

Head of Account	Previous Year Balance	Grant Received	Misc. Receipts	Total Receipts	Expenditure	Unspent Balance
GIA Salary	(-) 5067376	164876892	745835	160555351	160468313	87038
GIA General	14846394	14304413	8199729	37350536	27274462	10076074
GIA Capital Assets	2933207	0	0	2933207	0	2933207
GIA Promotion of Sports Facilities	999231	26828	0	1026059	0	1026059
Total	13711456	179208133	8945564	201865153	187742775	14122378

[Signatures]

Shaheed Sukhdev College of Business Studies
Rohini, Delhi
2022-23
(As per University)

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(Amount in Rs.)

Head of Account	Previous Year Balance	Grant Received	Misc. Receipts	Total Receipts	Expenditure	Unspent Balance
GIA Salary	123108.39	164876892.00	745835.00	165745835.39	160468313.00	5277522.39
GIA General	10695587.92	14304413.00	8199728.00	33199729.72	27274461.94	5925267.78
GIA Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
GIA Promotion of Sports Facilities	999231.00	26828.00	0.00	1026059	0.00	1026059.00
Total	11817927.31	179208133	8945563	199971624.1	187742774.9	12228849.17

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

The similar observation regarding non charges of depreciation on fixed assets were also raised vide Para no. 07/2016-17 audit report, Settled and taken as fresh.

The College may take necessary action regarding above discrepancy in the financial statement after due verification of facts & figures, under intimation.


Page 32
PARA No. 10: Non Production of Records.

2022-23 & 2021-22

1. MOU
2. Grant Register

Para Settled
21/1/21

The above records may be provided to next audit.


(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. I



PART-II
TEST AUDIT NOTES
(2022-2023)

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

(Reference Observation Memo No. 01 Dated: 30.01.2024)

During the test check of the PBRs maintained by **Shaheed Sukhdev College of Business Studies** for the Audit period 2022-23, following irregularities have been noticed in the P.B.R.s:-

1. 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.
2. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
3. 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.
4. In all the PBRs for the audit period, it was found that GAR-18 - Abstract of Pay bill are not properly maintained.
5. **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.
6. **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.
7. **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 may be done and compliance be shown to audit.

TAN No. 02: Discrepancies in maintenance of Service Books.

(Reference Observation Memo No. 04 Dated: 30.01.2024)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.





3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Kavita Rastogi, Associate Professor
5. Entry of Aadhar number has not been made in the service book of most officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance Department, Govt. of N.C.T. of Delhi are as under:
 - (a) Deepak Tiwari, Placement Officer
 - (b) Archana Pandey, Lab Attend
 - (c) Sumit Lamba, Sr. P.A
6. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:
 - (a) Deepak Tiwari, Placement Officer
 - (b) Deepti Khatri, Librarian
 - (c) Raj Kumar, Asstt. Professor
 - (d) Archana Pandey, Lab Attend
 - (e) Tushar Marwaha, Asstt. Professor
 - (f) Dr. Amrina Kausar, Asstt. Professor
 - (g) Sumit Lamba, Sr. P.A
 - (h) Amit Kumar, Asstt. Professor
 - (i) Saumya Jain, Asstt. Professor
 - (j) Kavita Rastogi, Associate Professor
 - (k) Abhimanyu Verma, Asstt. Professor
 - (l) Dr. Anamika Gupta, Asstt. Professor
 - (m) Paridhi, Asstt. Professor
7. Leave account is not upto date in the service book of Sh. Raj Kumar (Asstt. Professor) & Smt. Paridhi (Asstt. Professor).

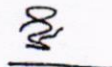
Needful may be done and compliance be shown to audit.

TAN No. 03: Improper maintenance of Stock Registers.

(Reference Observation Memo No. 13 Dated: 02.02.2024)

(I) Physical Verification of Non-Consumable and Consumable Stock.

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.




On scrutiny of the registers for the year 2022-23 produced to Audit Party, it has been observed that no physical verification of Non-Consumable items as well as Consumable items was undertaken by the University.

(II) The following discrepancies have also been noticed:-

- (a) Page counting Certificate has not been recorded / signed on both the registers.
- (b) Cutting & overwriting on the registers has not been attested by Store In-charge.
- (c) Stock registers have not been maintained annually.
- (d) Signature of recipient has not been taken on a number of occasions.
- (e) In Non consumable register, balance shown as Nil of all the items. In this concern placement register has not been maintained.

Needful may be done and compliance be shown to audit.


(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. I



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PART - II
CURRENT AUDIT REPORT
(2023-24)

Para No.1- Non recovery of WUS Health Centre amounting Rs.73,125/- (Observation Memo No.3 Dated: 15/04/2025)

Para-25

It is mandatory for all permanent employee of University of Delhi and its affiliated Colleges and wholly dependent members of their family (as recorded in the S.B. maintained by Establishment Branch of the concerned institutions) are entitled to become member of WUS Health Centre to enable them to avail the facility of OPD treatment at the Health Centre. The rate of monthly Health Centre Contribution (HCC) for membership of WUS Health Centre w.e.f 01.02.2017 (7thCPC) are as follows:

Grade Pay to the Beneficiary	Subscription under DGHS
Rs.1650	Rs.50
RS.1800, 1900, 2000,2400 & 2800	Rs.125/ Rs.250
Rs.4200	Rs.225/Rs.450
Rs.4600, 4800,5400 & 6600	Rs.325/ Rs.650
Rs.7600 and above	Rs.500/Rs.1000

On scrutiny of record it has been found that subscription of WUS in r/o of following officers are not been deducted

S.No.	Name of the official	Period	Recovery Amount
1.	Ms. Nidhi Kesari, Asstt. Professor	07/2014 to 01/2017 (@325/-*31)	10,075/-
		02/2017 to 02/2025 (@650/-*97)	63,050/-
		TOTAL	73,125/-

HOS is hereby advised to recover the above said amount of Rs.73,125/- from the concerned official after due verification of facts and figures and deposited into govt. account under the concerned major head of account and Other similar cases may also be reviewed at your own level and action be taken accordingly under intimation to the audit.

Para No.2- Sub:- (a) Recovery of TA amounting to Rs.288/- (Observation Memo No.- 04 Dated:- 15/04/2025).

Para No - 26

As per rules, transport allowance is not admissible to employees during absence from duty for a full calendar month due to leave. During the scrutiny of Attendance Register as well as PBR for the period 2023-24 it has come to the notice of audit that the following officials/officers have been remained themselves absent from duty during the full calendar month:-

S. No.	Name & Desgn.	Period of absence	Amount of TA drawn (Rs.)	Amount recovered by the department	Amount of TA is to be recovered (Rs.)	Remarks
1.	Dr. Sushmita, Asstt. Professor	April, 2023	10224/-	Rs.9936/-	288/-	Maternity Leave from 26-03-23 to 09-05-23
			Total		288/-	

(b) Overpayment of Salary to Rs.848/- for CCL Period (Observation Memo No.- 04 (b) Dated:- 15/04/2025)

As per 7th pay commission recommendation as well as the same has endorsed by finance Deptt. GNCT of Delhi, Child Care Leave shall be granted 100 percent of salary for First 365 days and 80 percent salary shall be paid for remaining 365 days.

During the test check of service Book and Personal File of following officials who has been granted 100 percent salary despite her CCL balance was less than 365 days. Details are as under:-

S. No.	Name	No. of days of CCL taken above than 365	From To	Basic	DA @55%	Total	Salary of CCL period above than 365 days	Amount to be recovered @20% (Rs.)
1.	Dr. Sushmita, Asstt. Professor	01days in Jan.25	08-01-2024 to 07-01-2025 (Total 366 days)	84800/-	46640/-	131440/-	4240/-	848/-
						Total=		848/-

TOTAL (a)+(b) i.e. Rs.288+Rs.848=Rs.1136/-

HOS is hereby advised to recover the above said amount of **Rs.1136/-** from the official mentioned above after due verification of facts and other similar cases, if any may be reviewed at department level and action be taken accordingly under intimation to the audit.

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Para No.3- Inappropriate transfer towards the sale of e-waste into Student Society A/C amounting Rs.610423/-. (Observation Memo No.- 05 Dated 15/04/2025)

As per GFR Rule 2017 Sub Rule 217 Disposal of Goods - (V) Sale of Hazardous Waste/Scrap Batteries/Electronic Waste: Scrap lots comprising of hazardous waste, batteries etc. shall be sold keeping in view the extant guidelines of Ministry of Environment & Forest. Prospective bidders of such lots of hazardous waste/scrap batteries/e-waste should be in possession of registration, valid on the date of e-Auction and on the date of delivery, as recycler/pre-processor agency.

The sale of e-waste involves a process where surplus, obsolete, or unserviceable electronic equipment is disposed of through auctions or tenders. The proceeds from these sales are then credited to the designated government account.

On scrutiny of the records of the college it has been observed that the SSCBS has sold e-waste through the MSTC Website by auction to M/S Bright E-Waste Recycling India, the details of auction is as detailed below:

S.No.	Particulars	Amount
A	Value of Invoice	6,30,001/-
B	Add: TCS@1%	6,300/-
C	Total (A+B)	6,36,301/-
D	Total Amount Received from Bright E-waste	7,24,957/-
E	MSTC Service Charges including TDS	25,878/-
	Net Payable (D-(C-E))	1,14,534/-
	Amount Received	6,10,423/-

The College has deposited the received amount of Rs.6,10,423/- in Student Societies Account which is irregular.

HOO is hereby advised to show the amounting Rs.6,10,423/- towards the sale of e-waste as other income into Income and Expenditure A/C of the college and action be taken accordingly under intimation to the audit.

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2023-24 1/C

Para No.4- Loss of revenue due to under- utilization of Solar Power Plant amounting to Rs. 74,595/- during the period 2023-24 (Observation Memo No.- 08 Dated:-17/04/2025)

On scrutiny of records it has been observed that as Shaheed Sukhdev College of Business Studies entered into a Power Purchase Agreement with M/s Hero Solar Energy Private Ltd. (HSEP Ltd.) on June-2016 for a period of 25 years and solar energy generated through plant was to be sold to SSCBC @ Rs.5.80 per unit for term of agreement.

Para No - 24
It has been further observed by audit that besides solar power purchased from M/s HSEPL, the power requirements of college, were met through electric connection from DISCOM (M/s TPDDL) for which payment based on consumption was being made by the Shaheed Sukhdev College of Business Studies @ of Rs.8.00 per unit besides other fixed charges.

On scrutiny of records maintained by Shaheed Sukhdev College of Business Studies for solar energy purchased from M/s HSEPL for the period 01/04/23 to 31/03/24, it has been observed that Solar Plant on the roof top of Shaheed Sukhdev College of Business Studies was being underutilized during the period 2023-24 as detailed below-

PERIOD	Number of days	Total unit generated by M/s HSEPL	Units to be generated @ 3.78 per KW for 76 KW installed capacity = No. of days X 3.78 per Kw PER DAY x 76 kw	Under utilization/generation of solar power	Loss of opportunity to save power expenditure due to underutilization of solar generation @ Rs.2.20 per unit (Rs.8.0 - Rs5.80)
2023-24	365	70950	104857	33907	74595
TOTAL	365	70950	104857	33907	74595

Inadequate solar power generation by the solar power plant also reflected that the same was not being properly maintained by M/s Hero Solar Energy Private limited. The college need to take appropriate action in this regards to have optimum utilization of solar power generation unit under intimation to audit.

[Signature]

Sanctioned - 2023-24

Para No.5- Non-Creation of posts of appropriate Accounts Functionaries (Observation Memo No.- 07 Dated:-16/04/2025)

On scrutiny of records it has been observed that as Shaheed Sukhdev College of Business Studies is funded by Directorate of Higher Education under Govt. of NCT of Delhi and during the financial year 2023-24 a grant of Rs.18.35 crore was sanctioned to Shaheed Sukhdev College.

As per Finance Accounts Department, Govt. of Delhi's order number F.12/3/2010-AC/dsfa/DS-III/914-921, dt.-18/07/11 & instructions issued by Directorate of Higher Education vide letter No.-F.No.DHE.25(01)/POA/2019-2020/105-107, dt.-08/01/2020, at point 11 & 13 – all the autonomous bodies/grantee institutions having budgetary support of more than 10 crore per annum from the government shall initiate action to create posts of accounts functionaries with an appropriate designation (i.e. as equal in terms of pay scale as well as duties and responsibilities to the post of DCA and Accounts Officer of GNCTD with the prior approval of Finance Department so as to ensure stringent control over expenditure and proper financial management. As per point 13 of the 08/01/2020 letter all posts in the Finance Wings of Grantee Institute shall invariably filled up from the account cadre of Delhi Govt.

HOO may take the necessary steps for creation of post of appropriate Accounts functionaries be intimation to audit.

Para No.-6 Non-Execution of Memorandum of Understanding. (Observation Memo No.- 06 Dated:-16/04/2025)

Shaheed Sukhdev College of Business Studies is funded by Directorate of Higher Education under Govt. of NCT of Delhi. The annual financial assistance during the period 2023-24 was 18.35 crore.

As per instruction issued by the Finance Department, Govt. of NCT Delhi vide letter No.F.12/3/2010-EC/Stu/205, dt.-03/03/21 & Finance Accounts Department, Govt. of Delhi's order number F.12/3/2010-AC/dsfa/DS-III/914-921, dt.-18/07/11 all Autonomous bodies/Grantee Institutions having budgetary support of more than 5 crore per annum from the government are required to enter in to a memorandum of understanding with the administrative department clearly spelling out targets in respect of the activities/programmes/schemes being carried out and qualitative improvements in output,

Taken to Finance

21/04/25

[Signature]

alongwith commensurate input requirements where the output targets, prescribed in measureable units of performance, shall form the basis of budgetary support extended to these organization'.

On scrutiny of records of the department it has been observed that No MOU has been entered into by the Shaheed Sukhdev College of Business Studies, Delhi with Higher Education Department (being the administrative department). The college has received Rs.18.35 crores during the F.Y. 2023-24 as GIA from GNCTD. As such measureable units of performance for qualitative and quantitative improvements/achievements do not exist. Thus, instructions of Finance department, GNCTD had not been compiled with by the College Authorities.

Similar observation was made in Para No.02/2022-23 audit report regarding non-entering of MOU with the administrative Department and college has received Rs.17.91 crores during F.Y. 2022-23 as GIA from GNCTD.

Since, HOO may take the necessary steps to execute MOU with the Administrative Department under intimation to audit.



(SANJEEV KUMAR KAKRIA)
INSPECTING AUDIT OFFICER-XXX

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TEST AUDIT NOTE

TAN-1- Shortcomings in maintenance Service Books. (Observation Memo No. 1 Dated: 11/04/2025)

On scrutiny of service books, following deficiencies have been noticed:

- (i) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500. But this has not been followed in all of the cases.
- (ii) PRAN No. and Aadhar No. of most of the employees is not recorded on the first page of the service book which is mandatory.
- (iii) Photograph of Ms. Pridhi and Ms. Amrina Kausar, Asstt. Professor are not attested by HOO on the first page of the Service book.
- (iv) **Re- attestation of Bio-data:** The particulars of each Govt. Servant at the first page of Service Book should be re-attested after every five years. But this has not been followed in any case. Some of the examples given below:-

- i) Mr. Mayank Sahni, Junior Assistant
- ii) Ms. Amrina Kausar, Asstt. Professor
- iii) Ms. Sonika Thakral, Asstt. Professor
- iv) Dr. Sushmita, Asstt. Professor

HOS/DDO is advised to initiate immediate action in respect of officers/officials as mentioned above under intimation to audit. Similar other cases may also be reviewed accordingly.

(SANJEEV KUMAR KAKRIA)
INSPECTING AUDIT OFFICER-XXX

Shaheed Sukhdev College of Business Studies

PART - II

CURRENT AUDIT REPORT

(2024-2025)

**PART II
CURRENT AUDIT REPORT
(2024-25)**

Para No. 01

Sub: Under-utilization of Solar Power Plant resulted loss of Govt. money amounting to Rs. 62801/- (Ref.Audit Memo. No.09 Dated: 22.10.2025)

During the test audit of Shaheed Sukhdev College of Business Studies, Rohini, it has been found that an Electricity connection CA no 60020091785 is installed in the college building. The institute is purchasing electricity from Tata Power Delhi Distribution Limited @ Rs. 8.00 per unit, plus fixed chargers of Rs. 250/- per KW of sanctioned load, the average sanction load is calculated to 550 KW per month i.e Rs.137500/- as fixed charges. During 2024-25 total 1479990 units were consumed and an amount of Rs. 1,96,46,397/- were paid to TDDPL.

Shaheed Sukhdev College of Business Studies, Rohini, was entered into a Power Purchase agreement (PPA) with M/s. Hero Solar Energy Private Ltd on 01 June 2016, to install a solar photovoltaic power plant of 76 KW capacity at roof top of SSCBS, for a period of 25 years, after commissioning the project, and solar energy generated through plant will be sold to SSCBS @ Rs. 5,80 per unit. The plant was commissioned/installed on 30 Sep. 2016.

On scrutiny of the record pertains to solar power energy purchased from M/s. Hero Solar Energy Private Ltd. It has been observed that the solar Plant installed at the roof top of the college is under-utilized for atleast 28546 units during audit period, by considering minimum 3.78 units per day per KW capacity, as suggested by Ministry of New and Renewable Energy (MNRE), detail as per table below

Period	No. of days	Total units generated	No. of units to be generated (365x3.78 per KW per day x 76 KW)	Under-utilization of solar power	Loss of opportunity to save the expenditure due to underutilization of power (Rs) (Rs. 8 – Rs. 5.80) Rs. 2.20 per unit)
2024-2025	365	76311	104857	28546	62801

From the above it can be seen that due to Underutilization of the Solar plant institute loss of Govt. money amounting to Rs. 62801/ for the year 24-25 only. Department should take immediate steps to optimize the full use of the solar energy plant.

Further, it came to notice that there are 08 staff quarters and a canteen is in the college premises, out of 08 flats only 06 flats are occupied. As these flats are in the same premises and having no separate electricity meter, the college authority is charging Rs. 5.80 per units from the staff residing in the flats. Whereas college is purchasing energy from TDDPL and M/s. Hero Solar Energy Private Ltd. @ Rs 8.00 unit plus fixed charges and Rs. 5.80 per unit respectively, and charging only Rs. 5.80 from staff and canteen.

As there is no such separate mechanism from where it can be calculated who is using TDDPL electricity and who is using HSEPL energy, college authorities should take immediate action to install separate electricity meter for staff flats, so that the actual electricity charges may be charged from the staff or an average amount may be charged from the staff under the intimation to audit.

Para No. 02

Sub: Late payment charged of water accumulated to Rs. 3,47,387/-
(Ref Audit Memo. No.10 Dated: 22.10.2025)

During the test audit of the record it has been found that a water meter no. KNO 6667205219 is installed in the campus of Shaheed Sukhdev College of Business Studies, Rohini, during the audit period the institute paid an amount of Rs. 46,68,474 as water charges. While scrutiny of the bills it revealed that Rs. 1,52,210/- was outstanding as late payment charges in the bill for the month April 2024 (bill period 18.03.24 to 13.04.24), this late payment charges are pending since long. Further, the amount of late payment charges has been accumulated to Rs. 3,47,387/- in the month of Oct. 2025 bill (period 24.08.25 to 20.09.25), it became more than double during audit period only.

Institute should take-up the matter immediately with the DJB to settle the amount, under the intimation to audit.

Para No. 03

Sub: Recovery of Rs. 2428/- due to Excess payment of Conveyance Charges to the staff (Ref Audit Memo. No.11 Dated: 22.10.2025)

Vide Delhi Gazette Notification dt. 09.01.2023 issued by Transport Department, Govt. of NCT of Delhi, regarding fare chargeable by the operators of Auto Rickshaw and taxi in the national capital Territory of Delhi

For Auto Rickshaw	
Fare including Rs. 0.50 charges for GPS/GPRS services	Rs. 30/- for first fall of 1.5 KM (upon downing the meter) and there after Rs. 11 per Km for every additional Kilometer
For Taxi (black & Yellow Top)	
Fare including Rs. 0.50 charges for GPS/GPRS services	Rs. 40/- for first fall of 1 KM (upon downing the meter) and there after Rs. 17 per Km for Non-AC taxi and Rs. 20 per Kilometer for AC Taxis every additional Kilometer

While scrutiny of the conveyance bills it has been found that the institute is reimbursing the conveyance bills for auto @ Rs. 15 per KM. few cases have been mentioned below

<u>Sr. No.</u>	<u>Name</u>	<u>Auto / Own Vehicle</u>	<u>Kms Claims</u>	<u>Rate</u>	<u>Amount</u>	<u>Amount to be paid</u>	<u>Excess payment</u>
1	Bhupal Chand	Own	62	15	930	709	221
2	Rakesh Kumar	Own	76	15	1140	863	277
3	Sanjay Batra	Own	46	15	690	533	157
4	Sanjay Batra	Own	46	15	690	533	157
5	Sunny	Own	34	15	510	401	109
6	Sanjay Batra	Own	18	15	270	225	45
7	Sanjay Batra	Own	46	15	690	533	157
8	Bhupal Chand	Own	15	15	225	192	33
9	Bhupal Chand	Own	18	15	270	225	45
10	Bhupal Chand	own	18	15	270	225	45
11	Dharmender	Own	32	15	480	379	101
12	Rakesh Kumar	Own	57	15	855	655	200

13	Rakesh Kumar	own	34	15	510	401	109
14	Rakesh Kumar	Own	36	15	540	423	117
15	Rakesh Kumar	Own	37	15	555	434	121
16	Manoj Kumar	Own	14	15	210	181	29
17	Manoj Kumar	Own	30	15	450	357	93
18	Manoj Kumar	Own	7	15	105	71	34
19	Manoj Kumar	Own	12	15	180	159	21
20	Manoj Kumar	Own	26	15	390	313	77
21	Manoj Kumar	Own	26	15	390	313	77
22	Nidhi Arora	Own	20	15	300	247	53
23	Bhupal Chand	Own	30	15	450	357	93
24	Bhupal Chand	own	15	15	225	192	33
25	Bhupal Chand	Own	15	15	225	192	33
Total					11550	9122	2428

Institute is may recover Rs. 2428/- From the employees mentioned in table and further all the similar types of cases may be reviewed at institute level and make the recovery, if any, under the intimation to audit

Para No. 04

Sub: Un realistic value of the Assets shown in the Balance Sheet (Ref Audit Memo. No.07 Dated: 21.10.2025)

While test audit of the balance sheets and other related records it has been found that Fixed Assets (Tangible assets) have been shown Rs. 2,02,15,916.90, and as per schedule 5 of the item, only 16 items have been mentioned in the schedule, but as per record provided only two items i.e library books and computer systems having total cost of Rs. 1,06,65,863 and 81,19,183 respectively were found entered in the stock registers, other 14 items having total value of Rs. 14,30,871/- were not found in the non-consumable/ fixed assets register.

when the items are not available in the institute record It, is not understood from which source the items and their values have been taken and mention in the balance

sheet. Institute should review the financial statement as per the stock/property register.

Para No. 05

Sub : Non Charging of Depreciation on Fixed Assets

(Ref. Audit Memo. No.04 Dated: 17.10.2025)

Depreciation helps accurate reflection of value of assets in the balance sheet, it also helps to match revenues and expenses in the income statement, providing the more realistic picture of the organization's financial performance.

Depreciation of fixed assets is a mandatory requirement for central/state autonomous bodies, including university, following a uniform format of Accounts as mandated by the comptroller Auditor General of India (CAG), and depreciation is to be charged/provided on Straight Line Method.

During the scrutiny of Books of Accounts and other related record of SSCBS for the audit period 2024-25 it has been observed that no depreciation has been charged on the fixed assets of the institute. Non charging of depreciation and showing fixed assets at same cost since the date of purchase/creation by SSCBS, means not showing the true value of the assets in books of accounts.

Reasons for non-charging depreciation on the Assets may please be explain to audit, and further department should take immediate action in this regard under the intimation to audit.

Para No. 06

Sub : Non Capitalization/ Inclusion of Fixed Assets in the books of Accounts

(Ref. Audit Memo. No.05 Dated: 17.10.2025)

Shaheed Sukhdev College of Business Studies is situated in Sector 16 Rohini, since July 2017, the college has a building having Administration block, class rooms, Labs. Residential quarters for staff, hotel facility for boys and girls with mess and canteen etc.

The Shaheed Sukhdev College of Business Studies has prepared its financial statement viz. Balance sheet, Income & Expenditure A/c & Receipt & Payment A/c, while test audit of these books/statements it has been observed that the cost of following assets of this campus have not been shown in the balance sheet.

1. Cost of Land
2. Cost of Construction of building.

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3. Cost of Centrally air conditioning system
 4. Cost of rain harvesting system
 5. Cost of STP Plant

Similar observation was also made in the audit report 2022-23 but no action has been taken by the department. Institute should take immediate steps obtain the actual cost of these assets from the concern authorities and include all the asserts in the books/schedule of accounts. Under the intimation to audit.

Para No. 07

Sub : Non Observation of conditions of Grant-in Aid
(Ref. Audit Memo. No.06 Dated: 21.10.2025)

During the financial year 2024-25 Grants –in-Aid-Salaries and Grant in Aid-General amounting to Rs. 17.04 crore and 1.24 crore respectively was released to Shaheed Sukhdev College of Business Studies in four instalments, The Grant-In-Aid was being released with 16 conditions to be followed by the institution, in a condition it has been mentioned that “A grantee institution/University where accounts functionary has been posted by Finance Department on Deputation basis shall be consulted in the matter of purchase of goods/ services and execution of projects/schemes”.

Vide office order no. F.3/2/2020-AC/JSGna/294-326 dt. 07.02.2022, an Accounts Officer has been posted in SSCBS, but during test audit it has been observed that while purchases of goods/ services and execution of projects/schemes the Accounts functionary has not been consulted”, even while preparing Balance Sheet and other financial statements the accounts Functionary not consulted/involved.

Institute should observe all the conditions as mentioned in the sanction letter.

Para No. 08

Sub. Non execution of memorandum of Understanding
(Ref. Audit Memo. No.02 Dated: 16.10.2025)

As per the guidelines issued by Govt. of NCT od Delhi, Finance (Accounts) Department vide 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 Rs. 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/scheme 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.

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During the audit period 2024-25 the college has received four instalments of Grant in Aids amounting to Rs. 18.28 crores from Govt. of NCT of Delhi, and it has been found that the College authorities have not executed the MOU with the Administrative Department I.e. Directorate of Higher Education, Govt. of NCT of Delhi, in view of above guidelines.

Similar observation was also made in the audit report 2023-24 para no. 06. But no steps have been taken by the institute

College authority should take immediate steps to execute the MOU with Directorate of Higher Education, under the intimation to audit

Para No. 09

Sub: Non approval of existing post created by the college
(Ref. Audit Memo. No.12 Dated: 24.10.2025)

While scrutiny of the record/certificates provided by the college authority it has been observed that there is a huge gap between the post sanctioned by the Directorate of Higher Education, Govt. of NCT of Delhi and the posted filled by the college as per Delhi University/UGC norms.

As per the certificate college has 98 post (1 principal, 44 Teaching staff and 53 non-teaching staff) sanctioned as per DU/UGC norms, whereas, Directorate of Higher Education, Govt. of NCT of Delhi, has sanctioned only 56 posts (30 teaching Staff, 05 non-teaching staff and 21 Security staff).

The Chartered Accountant of the college has also mentioned in his annual report (Annexure A, Point no.2) stating that the salary paid to the staff employed in the college is in excess of the post sanctioned by DHE.

Similar observation was also made in the audit report 2022-23 para no. 7, but no action has been taken by the Institute .
The college authorities should take immediate action to regularize the posts which are excess as per the posts sanctioned by the DHE, GNCTD, under the intimation to audit.



Para No. 10

Sub : Non Observation of codel formalities as per GFR -2017
(Ref. Audit Memo. No.03 Dated: 16.10.2025)

Rule 149 of GFR makes it mandatory to procure goods and services available on Government e-market place (GeM), through GeM. Finance Department, GNCTD also advised all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amended (April 2019) the Rule 149 of GFR 2017 to make it clear that common use goods and services are required to be procured mandatorily through GeM as per Rule 149. The Ministries/Departments are delegated powers to make their arrangement from open market for procurement of goods and services that are not available on GeM, after observing all codel formalities.

Rule 154 of GFR2017 stipulates that purchase of goods costing upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bid on the basis of a certificate to be recorded by the competent authority in the following format.

“ I, -----, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.

During the test audit of the record it has been found that the following purchases have been made without observing codel formalities as mentioned and Rule 149 of GFR, and further while purchasing these items Rule 154 of GFR was also ignored

Sl. No	Name of the supplier	Diary no. dated	Amount (Rs.)
01	Shivika Sales	1154 dt. 27.11.24	14927
02	Shivika Sales	1155 dt. 28.11.24	13777
03	Amazon	ACC 779 dt. 08.11.24	8990
04	Pctech Computers	ACC 615 dt. 27.09.24	5899
05	Silicon Commet Pvt. Ltd.	Accdt. 17.04.24	6463

Department may follow all the rules of GFR 2017 and the instructions issued by the Govt. from time to time.


Para No. 11

Sub: **Non Production of Record**
(Ref. Audit Memo. No.01 Dated: 14.10.2025)

During audit the following record has not been provided to audit, the same may be provided to next audit.

1. Repair and maintenance files of computer
2. List of unserviceable items
3. LTC, OTA register
4. Rent register
5. Pattern of Assistance




(ANIL Kr. SHARMA)
Inspecting Audit Officer
Audit Party No. 19

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Test Audit Notes

Tan No. 01

Sub: Loss to Govt. exchequer i.e. GEM due non generated invoice on Gem.
(Ref. Audit Memo. No.08 Dated: 21.10.2025)

During the Scrutiny of record provided, it has been observed that during audit period college authorities have outsourced the following services through Gem

Sl. No	Name of the Agency	Name of the services	Validity of tender	Extended validity
01	Parabola Heights Pvt. Ltd	Taxi services	31.10.2024	--
02	Paras Security Services	MTS	01.07.24	----
03	Golden Security Services	Housekeeping Services	01.07.2024	Five Months
04	CDI Security India Pvt. Ltd.	Security Services	31.10.2024	Six months

After completing all the codel formalities the work was awarded through Gem to the lowest quoted rate agency. But it has been found that no agency is submitting Gem generated invoice/monthly bills, which cause the loss to the Gem. Govt. Exchequer. Department should take Gem generated invoice/bill immediately.

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Ashu

(ANIL Kr. SHARMA)
Inspecting Audit Officer
Audit Party No. 19