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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING, 4THFLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI – 110002

Subject:- Audit report of Office of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi for the Period 1.04.2020 to 30.06.2021.

INTRODUCTION

The I.A.R on the account of Office of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi for the Period 1.04.2020 to 30.06.2021 was conducted by field Audit Party No.-V, comprising by Smt. Jaya Tewari, AO/IAO and Smt. Lalita Tulsyani, AAO. The audit was conducted during 10 working days w.e.f. 11.01.2023 to 24.01.2023.

AIMS AND OBJECTIVES:

VISION

To foster an intellectual and ethical environment in which both skill and spirit will thrive so as to impart high quality education, training and services with an international outlook.

To create and develop technocrats and business leaders who will strive to improve the quality of life.

MISSION

To become a world class centre in providing globally relevant higher education in the various field of Information Technology & Management embedded with human values.

- The Institute has been conducting Two Post-Graduate & One Under-Graduate courses affiliated to Guru Gobind Singh Indraprastha University (GGSIPU)
- MCA (3 Years) with an sanctioned intake of 60 students per year
- MBA (2 Years) with an sanctioned intake of 40 students per year
- BBA (3 Years) with an sanctioned intake of 40 students per year
- Delhi government has introduced a revamped Bachelor of Vocation (B. Voc) programme that looks to offer respite to the thousands of unemployed youth in Delhi.
- Under this Scheme, BPIBS conducting two course with an intake of 50 each :
- B.Voc. (Software Development) – 3 Years
- B.Voc. (Mobile Communication) – 3 Years

The motto of BPIBS Institute of Higher Education has been to impart quality education in the field of management. Its faculty strives to equip young people from all over the country to

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make meaningful contributions to an economy that is increasingly becoming a significant entity in the global arena. BPIBS uses rigorous and intensive integrated teaching methods to prepare the students to take up business and managerial positions in any environment. The Undergraduate courses emphasizes on the combination of core business subjects and soft skill courses which lead to total personality development of the students. Academic excellence, holistic education, global relevance and contemporaneous curriculum continue to be the corner stones of BPIBS Institute s educational edifice. I am confident these four aspects will always define learning at this Institute. We aspire to impart quality education, with a specialized faculty and a strong infrastructure. With these services we dream to make contributions ourselves along with our students in an increasingly globalised world. Understanding the importance of soft skills along with the basic business modules, our undergraduate & PG offers an interwoven program. Through this program, the student gains grooming for the real world while understanding the foundation of business. Through innovative techniques we aim to provide our students with a foray of creativity and out of the box thinking. We understand the competitive levels along with the need for adaptation to the fast paced corporate world, and strive to prepare our students accordingly.

List of HOD/HOO/DDO/Cashier: The following officer /official have served as HOO/DDO/Cashier:-

	Name & Designation(Sh./Smt)	Period
HOD	Sh. Girish Kumar Sharma, Associate Professor	1.04.2020 to 30.06.2021
HOO	Sh. Sampurnananda Mishra, Associate Professor	1.04.2020 to 30.06.2021
DDO	Sh. GTVLN Charyulu, Lecturer	1.04.2020 to 30.06.2021
Cashier	Sh. Tarun Kumar, Jr. Asstt.	1.04.2020 to 30.06.2021

BUDGET: ALLOCATION AND EXPENDITURE FOR THE PERIOD 01/04/2020 TO 30/06/2021:-

Financial Year	Budget Allotted	Expenditure	Balance
2020-21	99100000	76843283	22256717
1.04.2021 to 30.06.2021	17200000	17200000	---

VACANCY STATEMENT:

GROUP	SANCTION STRENGTH	FILLED	VACANT
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A	46	16	30
B	02	---	02
C	49	05	44
TOTAL	97	21	76

STATUTORY AUDIT:

AGCR audit was conducted upto 2020-21.

MAINTENANCE OF RECORDS:

The maintenance of records of Office of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 18 audit paras with recovery of Rs. 57,317/- outstanding in r/o Office of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi. On the basis of replies furnished by the department 02 have been settled with recovery of Rs. 57317/-. Remaining 16 audit paras have been included in the current audit report as Part-1 with Nil recovery.

S. No	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening Balance	Paras settled	Para Settled No.	
1.	1977-82	01	---	---	01 (Para No.2)
2.	1982-85	02	---	---	02 (4 & 6)
3.	1985-86	02	---	---	02 (8 & 9)
4.	1988-92	04	---	---	04 (10,11,13 & 14)
5.	1996-97	02	---	---	02 (16-17)
6.	1998-99	01	---	---	01 (18)
7.	2007-09	01	---	---	01 (4)
8.	2009-12	01	---	---	01 (4)
9.	2018-20	04	02	1 & 3	02 (2 & 4)
TOTAL		18	02	---	16

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Details of Old Recovery:-

S.No.	Period	Para No.	Amount to be recovered (Rs.)	Amount recovered(Rs.)	Balance (Rs.)
1.	2018-20	01	57317	57317	---
2.		03	----	---	---
TOTAL			57317	57317	---

PART-II (Current Audit Report)

Current Audit Report:

During the course of current audit, 12-Audit memos including 03-record memos highlighting various irregularities/short comings were issued raising recovery of Rs.2,35,992/-. On the basis of reply furnished, 02 memos have been settled on the spot with recovery of Rs. 8424/-. Remaining 10 memos have been incorporated as 05 Paras and 05 TANs in the current audit report as Part-II with recovery of Rs. 2,27,568/-.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries (Amount in Rs.)		
		Raised	Recovered on spot	Balance
1.	05	2,35,992/-	8,424/-	2,27,568/-
TOTAL		2,35,992/-	8,424/-	2,27,568/-

Maintenance of Records:

The maintenance of records of Office of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi for the period 1.04.2020 to 30.06.2021 was found satisfactory subject to observations made in Current audit report.

Disclaimer:

The report is submitted on the basis of records/information provided by Office of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi. Audit is not responsible for any concealment/ misinformation of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the Office of Bhai

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Parmanand Institute of Business Studies, Shakarpur, Delhi. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.

(Jaya Tewari)

AO/Internal Audit Officer

Party No. V

PART-I

PART-I (Cold Report)

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(xvi) The account of 'The Sher Singh Peon for the year 1978-79 was maintained incorrect as detailed below:-

	As shown in the ledger.	As it should have been.
Balance from 1977 -78	2444	2442
Deposits and refund	240	240
Interest for 78 -79	258	206
Bonus.	8	-----
Total	2950	2888

The account of the official may please be recast and shown to next audit.

~~Para No. 2~~ PARA No. 1
(PARA No.5) Sub: Contingency Register & Vouchers

A test check of contingency vouchers for the years 1977-82 revealed the following discrepancies/ omissions.

B - Vouchers

(a) Conveyance Charges

In the under noted contingent bills, conveyance charges were paid to the various staff members as noted against each.

C - Bill No.	Expenditure on Conveyance Charges included.
CB 27	137.60
CB 28	109.40
CB 92	73.95
CB 93	157.60
CB 94	186.60

The correctness of the expenditure could not be verified as no conveyance charge register was maintained. Reasons for non-maintenance of Conveyance Register may please be intimated.

(g) In the below maintained cases discrepancies were noticed as noted against each.

(i) vide voucher no.250 dated 19.11.77 a sum of Rs.40/- was paid to a tempo driver from New Delhi Railway station to I.C.P, no detail of purchase or engaging the tempo was mentioned in the voucher.

(ii) Newspaper and magazines were purchased and payment made as under.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>
253	04.01.79	156.25
152	01.08.79	119.95
658	29.02.78	92.60
659	16.02.78	87.05

In respect of all the above vouchers, no stock entries were made. This was not in order.

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2019
2018

(iii) Under mention expenditure was incurred on electric work of which no details were available.

<u>Vr.no.</u>	<u>Date</u>	<u>Amount</u>
233	21.11.77	61.50
234	----do---	41.00
263	4.10.77	24.00
264	----do---	24.00
216	06.02.78	82.00
130	06.08.79	61.00

(iv) Under mentioned expenditure was incurred towards labor work on daily wages No details were available relating to the nature of work for which labor was engaged.

<u>Vr.No.</u>	<u>Date</u>	<u>Amount</u>
139	19.7.79	82.00
140	----do---	61.50
141	----do---	82.00

(v) Vide voucher No. 112 dated 17.7.79 an amount of Rs.100/- was paid to M/s Ashoka Typewriters on a/c of typewriter repairing charges. Neither typewriter number was given nor there do any detail of repair made available.

No repair register was maintained. It was also not clear why the repairs were got done from out side when a typewriter Lab., exists in the Institute. In all the above cases from (i) to (v) needful may please be done to remove the discrepancy and expenditure got regularized under intimation to audit.

Since this is a commercial institute & typing is one of the subjects. A number of typewriters are in record. Where repair is not possible by the local staff. The feasibility of entering into a contract on yearly basis for attending to minor/ major repairs may be entered into with the reputed firms after getting the quotations.

(h) An apparatus-PBX equipped with 10 extensions. Two links complete along with 10 Nos. auto PD Black telephones and one amps battery elimination was purchased for Rs.17063.50 vide CB No. 291/78 dated 31.3.78. The intercoms-system is not in functioning, audit was told that the same is lying cut of order for the last about two years for the want of heavy repairs. Thus the purpose for which the system was procured stands forfeited & the Govt. money stands blocked without any utility. This may please be looked into & responsibility for not taking any action to put the apparatus in working order for such a long time pinpointed.

(i) Vide letter No. 141/11.79-TEPR/20215 dated 26.12.79 from the Dte of Technical Education an amount of Rs.9,000/- was sanctioned for purchase of 20Nos. double face book rack-steel. Against this sanction 17 Nos. desks were purchased as under:-

<u>Bill No.</u>	<u>Date.</u>	<u>Amount.</u>	<u>No. of desks.</u>
000324	29.3.80	2354-00	4
000325	---do---	2354-00	4

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000326	---do---	2354-00	4
000328	---do---	<u>2942-50</u>	<u>5</u>
		10,004-50	17

In respect of the above it was noted that 17 pieces were purchased for Rs.10, 004-50 against the sanction of Rs.9, 000/- for 20 pieces. Thus the expenditure was incurred in excess of sanction. This is irregular and requires regularization under the order of the competent authority.

Purchase of papers

For the purchase of various raw material/ stationary items, quotations were called from various dealers. A comparative statement was prepared wherein lowest rates for typing papers F.S.1 were that of M/s R.K. Khanna @ Rs 15.00 per receive (Sl. No.11 in the comparative statement). His rates were ticked as the lowest and supply order should have been placed with him but the purchases were made from M/s Malpani Traders (Sl. No. 7 in the list). @Rs. 15.15. par receives which were the record as 2nd lowest rates. No reason for placing others with the 2nd lowest tender was recorded. In all 268 receive of paper were purchased vide bill no. 279/79. Dated 30.3.80 and a sum of Rs. 40/20 were paid in excess.

This is irregular and would need regularization under the orders of the competent financial authority stating inter-alias treated the circumstances under which the purchase were not made for the lowest quote.

✓ Para no. 3

(PARA NO.6) SUB:- :PURCHASE/SALE ACCOUNT OF PROSPECTUS/FORMS.

It has observed that no proper account of the procurement and sale of prospectus/ forms of the institute was maintained. The accounts in respect of the years 1977-80 was also not available.

During the year 1980-81 prospectus costing Rs-3517/- were procured on 9/13.6.80. out of the pupil fund, against these sale proceeds of Rs-3102/- were accounted in:-

15.11.81	1702.00
01.09.82	1200.00
3.9.82	<u>200.00</u>
	3102.00

It was not clear why the sale proceeds of prospectus is less than the its cost. Reasons may be explain to audit.

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Internal Audit report for the year 1982-85 (3 years) in respect of
Institute of commercial Practice , Delhi

✓ Para 4
PARA NO 2
PARA NO:-09 Sub:- Boys Fund

Para No. 2

On detailed scrutiny of boys fund account, the following irregularities came to notices:-

- iii. It is observed that there is still a variation of Rs. 140/- in the cash book and bank pass book the reason of the same may please be elucidated.
- iv. The cash book and the vouchers prior to 7/82 have not been produced to audit as the same have been sent to Dir. of Tech. Education in connection with same enquiry as stated by the school authorities. So this record may be shown to next audit.
- v. Voucher no. 268 to 269 dated 22.1.85 of Rs. 176/80 each have been paid to Sh. Shyam Lal, Suresh Pal as cleaning charges for the period 17.12.84 to 2.1.85 it is note worthy that there were 4 sweeper posted in the institute, during the said period. The reason for deploying extra man power may please be intimated. The authority under which cleaning charges were met from boys fund may please be intimated. The expenditure may be got regularized.
- vi. Voucher No. 190, Rs. 2468/75 were spent for purchase of cups and shield without sanction of the competent authority. The expenditure is irregular due to the following reasons.
 1. The letter of quotation does not bear any dispatch nos.
 2. The quotation of M/s Suri Brothers has not been found rejected when his quotation does not bear any signature. The purchase may be got regularized.

Voucher No. 256 dt. 29.11.84

Sweets worth Rs. 780/- had been purchased out of boys funds. The voucher does not give the purpose for which sweets were purchased. The voucher has not been signed for

payment nor the relevant entry of cash book has been signed by the D.D.O. the payment of Rs. 780/- therefore, cannot be taken as genuine and need to be investigated.

(39) (29) (26) (28) 29

PARA No. (3)

Para No. 3

PARA NO-12 Sub:- INCOME TAX LIABILITY

1. As pointed out earlier in the internal audit report for the year 1977-82 that the head of office should satisfy himself about the saving claimed i.e., that it was required to check the arrears of CTD/NSC/LIC and other relevant documents of HRA and was required to note down the no of certificate in the income tax Performa with the certificate that the originals have been seen and found in order as per section 10(13a) of income tax act 1961 read with rule 2 of the income tax rules, 1962 which was not found to have been done. However either the H.O. or mentioned the policy number 1982-85 in the income tax 1982-85 with the certificate that the original have been seen and found in order. Otherwise the savings allowed may be disallowed and income tax may be worked out as per rule and amount recovered from the officials/ officers concerned under intimation to audit.

S.No. Name of the officials/Officers 1982-83

- 1. V.K.Kachroo
- 2. O.P.Gupta
- 3. D.V.R.Sarma
- 4. H.R..Ahuja (HRA receipt not enclosed)
- 5. Smt Radha Chitkara
- 6. Smt. C.P.Singla
- 7. S.K.Sharma

1983-84

- 5. Smt.Shashi Saini
- 6. Sh.H.R.Ahuja (HRA receipt not enclosed)
- 7. Sh. M.S. Siddiqui

1984-85

- | | |
|---------------------|-------------------|
| 1. Sh.Y.K. Kachroo | 5. Sh.O.P.Gupta |
| 2. Sh. R.K.Meena | 6. Smt.C.P.Sinhla |
| 3. Smt.Shashi Saini | 7. Smt.R.M.Garg |
| 8. Smt.S.Bajaj. | |

All other cases of similar nature may be reviewed in the light of the above observations and result may be shown to next audit.

Para No-4

PARA No (4)

(38) (28) (24) (28) 17 27 28

I A R for the year 1985-88(3 years) in respect of Institute of commercial Practice Shakarpur, Delhi w.e.f. 17.5.90 to 4.6.90

Para No-8 Para No-7
(PARA No:-18 of (85-88)) Sub:-Income Tax for 1985-88 (3 years):

While scrutinizing the Income Tax statements and other relevant records the following irregularities/discrepancies were noticed. The same may be got regularized or recovery be made after due verification.

1. Record of Income Tax Calculation/Deduction at source has been kept in haphazard manner. In some cases where the incumbents comes under the preview of Income Tax, the statement of Income etc. Calculation sheet have not been detained. Sample of the cases appended below-

Sh.V.K.Kachroo, Principal-1986-87; &1987-88.

2. Rebate allowed on various savings to officers/officials under Income Tax Rules at source, but no documentary proof/verification found attached with the calculation sheet. Documentary proof of savings, etc. were not produced to the audit as in the following cases.
Sh.V.K.Kachroo, Principal. 1986-87: NSQ 15,600
Sh.Dayal Singh, C.P.O. 1987-88 - Only one receipt for 1/87 to 1/88 produced.

-Not accepted by the H.O. Income Tax to be paid 1,195/-

3. Income Tax calculation in the following cases was not correct as shown in the calculation sheet attached. The Income Tax recovery be made immediately.

1985-86. Sh.Dayal Singh , C.P.O.
1986-87. Sh. Dayal Singh , C.P.O

Rs460/-
Rs278/-

4. It is also observed that in some cases, the Income Tax without calculation sheet has been deposited by the incumbent at their own and copy of the return submitted in the office, which is irregular. As in the case of Sh.V.K.Kachroo, Principal for 1987-88. The tax due at source should have been deposited by the employee. This practice be discontinued.

(37) (27) (24)
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In order to regularize this irregularity the calculation sheet of Income Tax for 1986-87 & 1987-88 be prepared and Tax due, if any be recovered and shown to audit.

In the light of above observations, it is requested to review all other similar cases and D.D.O./H.Q./A.A.O. may please ensure that records of Income Tax calculation is kept properly and completed in all respect and recovery if any be made under intimation to audit.

 (PARA NO:-19) Sub: Contingencies Register/Vouchers

Para No 8
 Para No. 5

PARA No. (5)
 A test check of contingencies register for the year 1985-88 revealed the following discrepancies/omissions.

1. Budget allocation of each item has not been recorded in the register for the years 1985-86. Thus in the absence of head wise allocation it was not possible to ascertain whether the expenditure was kept within allotment or not.

2. Electricity Consumption Charges:
 In the under mentioned bills payments have been made to

D.E.S.U.	S.No.	Bill No. &	Date &	Voucher	Amount in Rs.
	1.	CB/101,	DT.24/1/86	100	29868.27
	2.	CB/215,	dt.19/3/86	140	25984.80
	3.	CB/61,	dt.18/6/87	28	34197.15
	4.	CB/203,	dt.27/11/88	271	20362.00

Bill No.101 for Rs 29868.27 is for the period from 1.12.84 to 3.12.85. (One year) whereas Bill No.215 for Rs25984/- from 3.12.85 to 3.3.86(3 months). Bill No. 61 for Rs34197.15 pertains to period from 6.9.86 to 17.6.87 (10 months) whereas bill no. 203 for Rs20362/- is for the period from 17.6.87 to 21.1.88 (7 months).

It is not clear from these bills whether any arrear has been included or not. It is surprising that the Electricity bill for three months is for Rs25984/- and for one year is for Rs 29868/- which is too much.

It is also noticed that D.E.S.U. after calculation of unite consumed by the Institute has charged 50% more on the amount of bill in the above mentioned bills.

(Units 19025 @ 0.69 per unit	16932.25
+ 50% more.	8466.13
(Bill No. 215/C)	15.75
	<u>570.75</u>
Total=	<u>25984.68</u>

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The D.D.O./Head of office has never sought any clarification regarding these charges from D.E.S.U. and payments have been made. The Institute has made payment to D.E.S.U Rs55853/- from 06.12.84 to 3.3.86, and from 6.9.86 to 21.1.88 Rs54559/- without verification .It was not possible from the bills to ascertain the correctness of charges which have been claimed by the DESU. Details of arrears , if any, included the bills and clarification regarding 50% charges of the amount included in the bills may please be obtained from DESU and there correctness checked under intimation to audit. Correctness of the bills may be got obtained from DESU before making payment of electricity bill in future and also complete detail of bills may be recorded in the electricity consumption register ..

4. Newspaper Bills:

During the scrutiny of newspaper bills, the following irregularities were noticed bill no. 230/C/85-86, dt.28.3.86 for Rs 2819.25 (Vr.No.231 to 242) M/s. R.A.Shukla Newspaper supplier submitted his bills from April, 85 to March 86 to the Institute for making payments. M/s Shukla submitted bills for 26 Newspaper /Magazines as under.

April 85	Rs 339.95
Discount 5%	<u>Rs 17.00</u>
	<u>Rs 322.95</u>

Entries in respect of all items have been made in the Newspaper Register as per record on the bill. The Institution has paid Rs 212.10ps to M/s R.A. Shukla except SL.no 8,10,11,12,13,16,17,19,21,23 to 25. These magazines were entered in the register but payment not made. Nothing has been recorded on the bill regarding non-payment. It is not clear from the bill whether these magazines have been returned or are lying with the institution. Newspaper register was not produced to audit and the factual position could not explain the position. The matter also discussed with librarian but he could not explain the position. The same position has been repeated in other bills from May 85 to March 86 (Vr.no. 232 to 242). All such bills may please be reviewed and correct position may be intimated to audit. Giving the reasons of non-payment of the magazines etc mentioned in the above mentioned bills. It may also be intimated to audit whether these magazines were actually received or not and if not, why the entries have been made in the New paper register.

It is further noticed that the newspaper supplier allowed 5% discount to the institution but the institution has deducted 12% as discount. The position is not very clear. In the absence of quotation file for newspapers it was not possible to ascertain the terms and conditions for supply of newspapers and magazines and actual rate of discount. The quotation file was not produced before the audit. All newspapers bills from 85-88 may be reviewed and position may please be explain to audit.

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Para No. 6

PARA No. 6

Para No. 20 Position of audit Para's for the period 1988-1992
Sub:- Income Tax

Statement of Income Tax calculation was checked and the following observations are made:-

1. During the scrutiny of Income Tax statement for the year 1988-92, it was noticed that various rebates on saving were allowed without obtaining the documentary proof not any certificate was found recorded on the statement that original document seen and verified. In the absence of which audit could not verify the correctness of the statement. Few examples are given below for which documentary proof may be obtained and shown to the audit, similar other cases may also be reviewed. If the documents are not furnished by the individual, their income tax may be re-assessed and income tax recoveries may be made accordingly.

<u>Mrs. Raj Tikku</u>		
1988-89	Inst. On NSC	2530/-
	NSS	9000/-
1991-92	Inst. On NSC	2385/-
	NSS	5000/-
<u>Mr.S.K.Khanna</u>		
1989-90	Inst.	2000/-
	NSS	11,000/-
<u>Sh.M.L.Gauba</u>		
1988-89	LIC	4,447/-

PARA No. 7 *****
Para No. 21 Sub:- Contingent Vouchers

As per instructions issued by Finance Deptt. Delhi Admn. Dt.24.11.84, it will be incumbent on the Deptt. That the tender inquiry in such cases should be issued and the service of tender enquiry to those institutions shall be ensured by the respective Deptt. A period of 15 days

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shall invariably be given to those institutions from the date the tender notice is actually served on those institutions.

But in contravention of above instruction the quotation inquiry were not served to the Govt. agency like T.C.P.C. Dte of Social Welfare etc who undertake the book binding work and tenders were opened without giving the minimum prescribe time. So the expenditure is irregular.

Vr.No.	Date	Firm	Amount
259	07.03.90	M/s.Renu Book Binding House	4367
-do-	-do-	M/s.Chandra Jain	3554
276	27.03.90	- do -	4003
-do-	-do-	- do -	7437
-do-	-do-	- do -	304
-do-	-do-	M/s.Renu Book Binding House	2359
		Total	22024

The above expenditure amounting Rs.22,024/- are irregular the same may please be got regularized from the competent authority under intimation to audit.

(iv) Vide vr. no 259 dt. 31.03.92, Dust covers were purchased from M/s.Compare for Rs.1606/- on the basis of quotations inquiry sent by post on 14.03.92 and opened on 21.03.92 without any comparison of rates from Govt. agencies. The purchases are irregular. The same may please be got regularized from competent authority.

(v) The following payments were made to D.E.S.U for electricity charges were not finally adjusted till date. Efforts should be made to final adjustment of this amount with D.E.S.U.

Vr.No.	Date	Amount
41	25.05.88	27121
269	27.03.91	<u>100000</u>
		<u>127121</u>

Compliance of above may please be made under intimation to audit.

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Para 12
(PARA No.23)

Sub: L.T.C.

During the course of audit the following discrepancies has been observed in the L.T.C. cases:-

1. The LTC register was not maintained properly which full particulars of LTC claim.
2. Vide voucher no.154 dt.22.11.88 Rs.1615/- was paid to Sh.V.K.Vitity, LDC towards LTC claim for self, his mother, two sisters and brother. In which his family perform journey on 1406.88 from Vishakhapattnam to New Delhi and back on 02.10.88 to Vishakhapattnam which shows that his family were not residing with him. Whereas as per definition of family in SR(6) for this purposes says family includes parents, step mother, unmarried sister, and minor brother residing with and wholly dependent. The members of the family should satisfy the both conditions - residing with and wholly dependent.

So the LTC claim for his family amounting Rs.1256/- was not admissible for them. This amount may be recovered from the person concerned under intimation to the audit.

R.Johnson, Jr. Lecturer

PARA No 8

Para 13 Para No. 11
(PARA No:-24)

Sub:- Boys Fund:

During the course of audit, the following discrepancies/irregularities have been observed in test check of boys fund account.

- i) The fees for boys fund were collected from student in different heads like games, H. Exp etc., but no ledger accounts were maintained for income & expenditure for each head wise.
- iii) The following amounts were paid to Pusa Polytechnic for procurement of prospects & Farms. But no refund was detained for unsold forms. The details are as under:

<u>Vo. No. & Date</u>	<u>Amount Paid</u>	<u>Amount to be refunded</u>
42,8.6.90	20,400.00	169.00

Paranob

94,17.5.91

27,000.00

8440.00
8509.00

The above mentioned amount may please be obtained from Pusa Polytechnic authorities under intimation to Audit.

Compliance of the above may please be made under intimation to Audit.

PARA No. 9

Para No. 12

PARA No. 9.

Sub:-Payment of Remuneration/ honorarium to Part Time teachers:

During the course of audit, it has been observed that Remuneration/ honorarium were paid to part time teachers engaged in this Institution during audit period for evening classes & extra classes for S/C & ST. But the complete records & rates at which R/H paid are not produced to audit. However, the following irregularities have come to notice:-

- i) Such part time teachers belong to two categories, one consisting of outsiders and the other of regular teachers of Govt. Institution. The payment to these teachers is termed as remuneration & honorarium for outside teachers and for regular teachers respectively. The rules and regulation for controlling these payments are distinct from each other. But no separate accounts were maintained for remuneration or honorarium to verify that these payments were made according to rules.
- ii) As per Govt. order, the sanction of honorarium is vested with Finance Deptt. for payment of honorarium. To the regular teacher for performing part time duties. The ceiling of granting honorarium to the maximum is Rs.2,500/- per annum which was also confirmed by the Dte. Of Tech. Education vide their letter no. F/Tech./74(7)/91-92/Accts/Audit/941 dt.08.01.92. But no records were maintained to observed this ceiling and sanction of Finance deptt., was not obtained for payment of honorarium to the regular teachers. So all the payments of honorarium to the regular staff are irregular. Immediate action may be taken to get the irregular payments which were also made during audit period, regularized from the Finance Deptt. Under intimation to Audit.
- iii) As per Dte. Of Tech. Education letter no.F127/1/89-TE/AD/9798 dt. 06.09.90 the payment of remuneration to part time teacher (Non Govt.) will be made with the condition that the daily hours of work shall be fixed by the Director i.e. Head of Deptt. Keeping in view the elements of efficient teaching and the post on which they are appointed if remained vacant for

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more than a year; the dept. has to seek approval of Finance Deptt. But no records regarding fixation of daily hours of work by the Director and approval of Finance deptt. In deserving cases were not produced to audit. It may be produced to next audit.

Para 15 Position of audit Para's for the period 1992-94
Para No. 32 Para No. 13

Sub: Income Tax - Computation of

During the course of audit while scrutinizing the Income Tax statement for the year 1993-94 along with its relevant records, the following irregularities/ discrepancies were noticed. In these cases the documentary proof if available, may be produced to audit alternatively recovery to this effect may be made after due verification.

1. Sh.V.K.Kachroo, Principal - The statement has not been signed by the officer, moreover there is no mention in the statement about his additional income like- income form board exam., hony, P.T.classes etc. and any other savings except GPF, CGEIS. On the basis of total emoluments amounting to Rs.1,08,859/- total income tax/ surcharge have been computed for Rs.16,027/- whereas the income tax have been recovered for Rs.11,900/-. As such an amount of Rs.4,127/- less recovered from the income of the officer.

Scrutiny of PBR and income tax statement for the year 1993-94 shows that income tax computed for the year is being deducted generally in the last month i.e. Feb, 94 and has not been spread out in the entire year proportionately. This is in contravention of the provision of Income Tax rules. It is stressed now to ensure that the income tax is recovered proportionately individually and lump sum amount may not be deducted at the end of the year. Action taken in the matter may please be intimated to the audit.

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Position of current audit Para's for the period 1996-97 in respect of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi.

Para 16 Para No. 14
(PARA NO. 33)

PARA NO - 10

Para No. 10

Sub: Boys Fund Vouchers

During the test check of boys fund's Vrs. For the year 1996-97 the following irregularities have been noticed:-

1. It has been observed that the expenditure was incurred out of boys fund on the following items beyond Rs.500/- without calling the quotations. As per rules, the codal formalities should be observed for such purchases/ expenditure.

Vr. No.	Dated	Name of items	Amount	Name of Agency	Remarks
13	21.07.96	25 photograph of p/c size	375.00	M/s Foto site	Purchaser are divided into two on same date
12	- do -	30 - do -	450.00		-- do --
40	27.03.97	Refreshment packets	3120.00	M/s Union Enterprisers	
06	19.07.97	160 refreshment packets	1920.00	M/s Universal Traders	

The above expenditure was incurred irregular. Now the same made be regularizes from the competent authority under intimation to audit.

2. It has been observed that the refreshment packets were purchased worth Rs.3120/- from M/s Union Enterprises vide Vr. No.40 dated 27.03.97 and served to the participation 26.03.97 and 27.03.97. A list of the students those participated in the game/ sport on, 26.03.97 and

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27.03.97 has not found attached with the Vr. Reason may please be elucidated to audit.

Voucher No.6 dated 19.07.97

3. It has also been observed that the refreshment's packets no.160 was purchased worth Rs.1920/- from M/s Universal Traders and payment has been made on receipt only. The original bill is not found attached with the receipt. It is not understood that why the original bill did not obtain from the concerned dealer. Either the same may be obtained or the reason be explained to audit.

4. It has also been observed that boys fund bank balance as on July 19, 1996 shown a balance of Rs.188787.90/- and on the same date cash book balance was Rs.171069.22/-. Bank balance and cash book balance may be got reconciled and outcome may be intimated to audit.

Further the bank has allowed interest on Savings Bank Account deposited as follows:

27.1.93	7853
19.1.94	7974
06.1.95	7965
16.1.96	7192.68
18.4.96	<u>2491</u>
	<u>33475</u>

The above interest was not taken in the cash book receipt side. Further, from the bank statement it appear no interest was allowed from Jan, 1991 to Jan.1992 (One year interest missing in bank statement). Whereas the institute has on average balance of Rs.1,30,000/- during the year. Matter may be taken-up with the bank.

PARA No. H
Para No. 17
Para No. 11

Para No. 36
Sub: Caution Money

PARA No. 11

During the course of scrutiny of caution money register the following irregularities/ discrepancies have been noticed.

1. The institute is providing diploma/ post diploma courses in different category for difficult forms varying from 1 year to 3 years. From the register it is not known from which date refund of caution money was dying.
2. Whereas unclaimed caution money deposited in the book it was only mentioned that "deposited in R.B.I." without mentioning date of deposit or challan no.etc. As much cross verification of remittance not possible and chances of embezzlement cannot be ruled out.
3. As per caution money cash book balance as on 31.10.96 shows a balance Rs.2,55,269.84 and as per Bank Statement the balance

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shows Rs.2,85,377.59. The above difference may be got reconciled. Further cash book balance may be got reconciled with the outstanding caution money in caution money with the cash book.

- 4. All the caution money unclaimed more than 3 years, old its becoming due for refund may be deposited to Government account. Compliance for above irregularities may be shown to audit.

Position of current audit Para's for the period 1998-99 in respect of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi.

PARA No-12
~~Para No-10~~ ~~Para No-16~~
 PARA NO:-7

PARA No. 12

SUB:- BOYS FUNDS

During the course of test check of the Boy's fund Record for the year 1998-99 in respect of Bhai Parmanand Institute of Business Studies it has been noticed that as on 31.3.99, there is Rs.5, 04,537/- standing at the credit of Boy's Fund Account. As per rule, such a huge amount should not be accumulated in the Boy's Fund Account. It should be taken care that the fund is spent on the welfare/ entertainment/ recreation activities of the students after regular intervals as the student who is paying in the Boy's Fund should be the prime beneficiary.

Moreover the balance in the bank should be reconciled at the end of each month. It has been noticed that there is a difference in the balances of C.B. and Pass Book. As on 31.03.99, the C.B. is Rs.4, 75,643/- and in the Pass Book Rs.5,30,169.41/-. There is a variation of Rs.54,521.41/- which should be got reconciled at the earliest under intimation to audit.

Para No. 13

Para No. 4

PARA No. 13

(27) (17) (13) (14) (16)

Subject: - Outstanding Contingent Advances.

During the course of audit, it has been observed that the following advances were outstanding for adjustment as details given below: -

S. No.	Bill No.	Date	Amount	Name of the firm
1	216	04.12.06	102210	NICSI
2	250	10.01.07	556558	NICSI
3	355	30.03.07	499458	NICSI

Accounting to GFR advance drawn through Contingent Bill should be adjusted within 15 days of the drawal of the advance. It is seen from the records that an amount of Rs.1158226/- drawn as advances has not been got adjusted by the authority for a long time. It is hereby requested that all the abovesaid advances may kindly be settled immediately under intimation to audit.

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Ref. Audit Memo No.-13 Date: 08-10-12

~~PARA NO. 03~~

PARA No 14

Subject: - Grant of Increment under Revised Pay Rules 2008 and Pay fixation.

During the test check of Service Books of the staff members of the Bhai Parmanand Institute of Business Studies, Govt. of N.C.T. of Delhi, Shakarpur, Delhi, and following short coming was noticed by the Audit. :-

1. Annual Increments:- The Annual Increment in respect of following officials were granted in excess @ Rs. 10/ Per Month as details given below:-

Sr. no.	Name & Designation	Pay before Increment PB & GP	Increment admissible	Increment granted	Pay admissible	Pay granted without G..R pay
1.	Sh. Naveen Kumar, Work Shop Instructor	Rs.6770/-+ 1900/-	Rs. 260/- on 01-07-07	Rs.270/- on 01-07-07	Rs. 7030/- +1900/-	Rs. 7040/= +1900/-
2.	Sh. Ravinder Kumar, LDC	Rs.6790/- +1900/-	Rs. 260/- on 01- 07006	Rs.270/- on 01-07- 06	Rs. 7050/- + 1900/-	Rs. 7060/- +1900/-

The Annual Increment paid in excess of Rs.10/- + allowances in respect of Shri Naveen Kumar, Work Shop Instructor w.e.f. 01-07-2007 to 17-08-2010 and Shri Ravinder Kumar, LDC w.e.f. 01-07-2006 to till date be calculated and recovered after due verification of fact and figures , under intimation to audit.

2. Pay Fixation on Promotion of Shri Gopal Singh Kirola, Gr. II (DASS).

Shri Gopal Singh Kirola, Gr. II (DASS) was promoted as Gr. I,(DASS) on 11-03-2011 and his pay should be fixed as per the OM No.F1/12008-LC Government of India Ministry of Finance Deptt. Of Expenditure, Implementation Cell dated 13.11.2009, the official should be granted Grade pay to Rs 4600 in place of 4800 with effect from 21/2/2011

Hence the pay of Shri Gopal Singh Kirola, Gr.I (DASS), Superintendent, may be fixed as per the above OM, the over payment made to the official may be recovered under intimation to audit and other similar cases of the Gr.-I(DASS) may also be reviewed.

Settled
in the reply submitted
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3. The pay of Shri Narender Singh, M.E., Group C-ex cadre & Smt Laxmi Devi, Sweeper were revised (fixed) on 01-01-2006 as per the 6th Central Pay Commission in the pre revised scale and also the benefit of up-gradation (A.C.P) was allowed to Shri Narender Singh, M.E., Group C-ex cadre w.e.f 20-10-2007 and Smt. Laxmi Devi, Sweeper w.e.f. 07-03-2008 which is irregular:-

The pay of the above officials may be fixed as per Annexure-1 point 6.1 of Office Memorandum No.35034/3/2008-Estt.(D) Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) North Block New Delhi dated 19th May 2009 which is as under:-

In case of ACP up gradations granted between 01-01-2006 and 31-08-2008, the Government servant has the option under the CCS (RP) Rules 2008 to have his pay fixed in the revised pay structure either (a) w.e.f. 01-01-2006 with reference to his pre-revised scale as on 01-01-2006: or (b) w.e.f. the date of his financial up gradation under ACP with reference to the pre-revised scale granted under ACP. In case of option (b), he shall be entitled to draw his arrears of pay only from the date of his option i.e. the date of financial up gradation under ACP.

The pay of the above officials be fixed according to the above office memorandum and over payments made to them may be recovered after due verification of facts & figures under intimation to audit and other similar cases may also be reviewed.

TAN NO. 01

Ref. Audit Memo No.-07 Date: 03-10-12

Subject: - Cash Book (Govt.A/C).

During the test check of Cash Book (Govt. A/C) of office of the Bhai Parmanand Institute of Business Studies, Govt. of N.C.T. of Delhi, Shakarapur, for the audit period and the following irregularities has been noticed:-

1. As per Rule 13(iii) the cash book should be closed regularly and completely checked. The Head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the Cash Book and initial it as correct. The same was not recorded in cash book. Need full be done and shown to next audit.
2. The payments shown jointly for bill no. 312, 320 and 322 on March 2012, which is irregular. The payment of each bill should be entered in the cash book separately while making the payment. Needful be done and shown to audit.
3. The Government revenue receipt remitted in to the accredited bank by the Institute vides different numbers of challans and same were entered in the payment side of cash books with one amount, which is irregular, each challan should be entered in the cash book separately as per the challan. Needful be done and shown to next audit.
4. As per the bill register it reveals that cheques received from the Pay & Accounts Office during in the month of March, 2012 were not entered in cash book in the month of March, 2012 and same were entered in cash book in the month of April, 2012, which is irregular, few examples are given below:-

Sr. No.	Bill No.	Cheque No.	Date	Date of Cash Book
1.	330	766627	30-03-2012	03-04-2012
2.	342	-- do --	-- do --	03-04-2012
3.	343	-- do --	-- do --	03-04-2012
4.	347	-- do --	-- do --	03-04-2012
5.	349	766657	-- do --	09-04-2012
6.	350	-- do --	-- do --	09-04-2012
7.	351	-- do --	-- do --	09-04-2012
8.	353, 356, 357, 359, 360	766769	-- do --	12-04-2012

Para No. 14
~~PARA No 15~~ PARA NO. 14

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PARA NO. 04

Ref. Audit Memo No.-08 Date: 03-10-12

Subject: - Caution Money Register (Cash Book).

During the test check of Caution Money Register (Cash Book) of office of the Bhai Parmanand Institute of Business Studies, Govt. of N.C.T. of Delhi, Shakarpur, for the audit period and the following irregularities have been noticed:-

1 The Institute is operating current Account No 2572002200017443 at Punjab National Bank at Mudhuban, Shakarpur, Delhi-110092. The caution Money received from the students (Diploma Courses) are being deposited in this account by the institute and also refunded to them from this accounts, which is irregular, whether the permission for opening of Current Account was obtained from the Competent Authority or not if yes the same may be shown to audit and if not then the reason may be elucidated to audit.

It is further suggested that the Caution Money(Security Deposit) received from the students should be deposited in the accredited bank of the Institute for inclusion in the government account and after completing the course the same may be refunded to the students as per rules through P.A.O. concerned. Needful be done and shown to next audit.

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The reason of the above may be elucidated to audit .further it is suggested that when any cheque received from the Pay & Accounts Office should be entered in cash book on the same day in which received from P.A.O.

5. It has been observed that undue delay occurred in remitting the receipts into the accredited bank for inclusion into Government account, which is irregular. Few cases of late delay are given below:-

S.NO.	Date of Receipt	Receipt No/G.A.R No.	Challan No & Date	Amount Deposited (Rs)	Delay occurred in days
1.	27-01-09	32678	260 dt. 27-06-09	15.00	157
2.	21-04-09	33049	---do--	30	69
3.	26-04-09	52/ 53	232 dt 27-06-09	4784.00	68
4.	11-06-09	54/55 and 56	260 dt. 27-06-09	228.00	16
				450.00	15
				794.00	
5.	15-11-10	93	629 dt.06-12-10	258.00	21
6.	15-03-11	006	232 dt 23-03=11	232.00	
7.	13-05-11	012	Dt. 25-05-11	900.00	
8.	13-04-10	751297	138 dt 18-05-11	3600.0	35
9.	03-08-10	237610	247 dt. 19-08-11	2600.00	17
10.	13-08-10	237386	408 dt. 30-08-10	20500.00	18
11.	28-10-10	402277	496 dt. 24-11-10	300.00	27
12.	10-02-11	604344	642	1600.00	19
			dt. 01-03-11		
13.	11-08-11	129211	162	20500.00	27
			dt. 08-09-11		

Reason for delay occurred in remittance may be elucidated to audit. As per the receipt and Payment Rules revenue receipt may be deposited in the accredited bank on the same day or next working day. Needful be done and shown to next audit.

Subject : Irregular claim of LTC amounting to Rs. 1,73,088/- by the employees.

During test check of Service Book & Leave Travel Concession (Home Town/Anywhere in India) bills of Bhai parmanand Institute of Business Studies, Delhi during 2012-13, 2013-14 & 2014-15, it is noticed that the employees/officers have irregularly claimed the LTC (Anywhere in India).

As per DOPT O.M.No.31011/1/4/2008-Estt(A) dated 23rd September, 2008 & subsequent clarification given by Department of Personnel and Training Establishment (A-IV) vide letter No.F.No.31011/7/2013-Estt(A-IV) dated 26th September, 2014, ' Fresh recruits to the Central Government are allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the Government for the first time. The first two blocks of four years shall apply with reference to the initial date of joining the Government service As per Rule 8 of CCS(LTC) Rules, 1988 the LTC entitlement of a fresh recruit will be calculated calendar year wise with effect from the date of completion of one year of regular service till the completion of eight year. Carryover of LTC to the next year is also not allowed in the 1st eight years.' It is also noticed that the visited place on LTC by Sh.Deepak Sharma, AP (New Delhi to Tripuri Bala Ji & Nasik) and Sh.Girish Kumar, AP (Delhi to Rameshwaram) are not their Home Town place as per records.

In the instant case LTC granted to the employee is not in conformity with the provisions of the aforesaid orders. Details are given below:-

S.N o.	Name of Employee & Designation	Place of Journey &	Date of Joining	Date of Journey	Claim shown as regular Block Year	LTC Amount
1	Deepak Sharma A/P	New Delhi to Tripuri Bala Ji	06-06-2007	12-11-10 to 15-11-10	2006-09	67880
2	Deepak Sharma A/P	Delhi to Nasik		31-12-14 to 06-01-15	2010-13	9520
3	Girish Kumar, A/P	Delhi to Rameshwaram	09-04-2007	21-12-10 to 26-12-10	2006-09	95688
					Total	1,73,088/-

In view of above mentioned orders & the details, LTC claim of the employees is irregular, hence, after due verification of facts and figure Rs.1,73,088/- may be recovered under intimation to audit. All other similar cases may also be reviewed.

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Subject:Recovery of Rs. 1,24,097/-account of License Fees and water charges of Government Accommodations.

During the test check of Pay Bill Registers maintained by the Bhai parmanand Institute of Business Studies, Shakar Pur Delhi it is noticed that the revised license fees and water charges of government accommodations has not been deducted w.e.f. July-2012 and July 2013. as notified vide order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27-07-2012 and 4(1)/Misc./PWD& H /A-II./2004/2749-2765 dated 10-03-14 by the Government of N.C.T. of Delhi, Public Works Department & Housing, Allotment Branch, 5th Level "B" Wing, Delhi Secretariat, New Delhi, Details are given below:-

S.No	Name & Designation and Address.	Period	Revised L/F W.e.f 1-7-12 & 1-7-13	Revised Water Charges 1-7-12 & 1-07-13	L/Fees+ water charges as per PBR	L/Fees recovered w.e.f. 01-07-12 & 01-07-13	Water charges recovered w.e.f. 01-07-12 & 01-07-13	Total amount be recovered
1	Sh.Pani Ram, WSA Qtr.No.5/I- Ambedkar Poly.Campus, Delhi	01-07-12 to 31-10-14	205/245	157	143	62x12=744 102x16=1632	157 x 28= 4396	6772
2	Sh.Rajinder Mehto, WSA , Qtr.No.6/I-, GBP Poly, Okhla, New Delhi.20	01-07-12 to 31-10-14	115/135	157	70+10	45x12=540 65x16=1040	147 x 28= 4116	5696
3	Sh.Sharwan Kumar, WSA Qtr.No.13/I-Ambedkar Poly.Campus, Delhi	01-06-13 to 31-10-14	205/245	157	143+10	62x1=62 102x16=1632	157 x 17= 2669	4363
4	Sh.S.K.Awasthi, Lect., Qtr.No.2 6/Type-III-Meera Bai Poly, New Delhi	01-07-12 to 31-10-14	420/500	236	293/20	127x12=1524 207x16=3312	216x28= 6048	10884
5	Smt.Munni Devi, Peon, Qtr.No.1/I- Ambedkar Poly.Campus, Delhi	01-07-12 to 31-10-14	205/245	157	143+10	62x12=744 102x16=1632	147 x 28= 4116	6492
6	Smt.Laxmi Devi, Peon, Qtr.No.3/I- Ambedkar Poly.Campus, Delhi	01-07-12 to 31-10-14	205/245	157	143	62x12=744 102x16=1632	157 x 28= 4396	6772
7	Sh.Raj Kumar, Peon, Qtr.No.1197 Type -I-Kalyan Vas block-42, Delhi	01-07-12 to 31-03-13 & 01-07-13 to 31-10-14	115/135	157	80 115	35x9=315 20x17=340	157 x 28= 4396	5051
8	Sh.Naveen Kumar, WSI, Qtr.No.4, Type-III-Vivek	01-07-12 to 31-10-14	310/370	236	217	93x12=1116 153x16=2448	236x28= 6608	10,172

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Vihar, Delhi Campus, Delhi								
9	Sh. Rajesh Kumar, Peon, Qtr. No. 11/1- Ambedkar Poly. Campus, Delhi	01-07-12 to 31-10-14	205/245	157	143+10	62x12=744 102x16=1632	147x28= 4116	6492
10	Sh. Ashish Mishra, O.S, Qtr. No. 27, Type-III-Vivek Vihar, Delhi Campus, Delhi	01-06-14 to 31-10-14	310/370	236	217	93x5=465	236x5= 1180	1645
11	Sh. Sunil Mehta, LDC, Qtr. No. 5/2, Type- III, GF. Aryabhata Poly. Camps Delhi.	01-01-13 to 31-10-14 & 01-11-14 to 30-08-15	310/370	236	143+10 310+196	167x6=1002 227x16=3632 60x10=600	226x22= 4972 40x10= 400	10,606
12	Sh. Rajnesh Juyal, Peon, Qtr. No. 20, ITI Staff Qtrs, Sunlight Colony, Delhi-14	01-01-13 to 31-10-14	115/135	157	80+32	35x06=210 55x16=880	125x22= 2750	3840
13	Sh. Shrikant Patal, Lect. Qtr. No. /IV-Ambedkar Poly. Campus, Delhi	01-07-12 to 31-10-14	525/625	315	371/10	154x12=1848 29x16=4064	305x28= 8540	14,452
14	Sh. P.P. Chitre, Lect., Qtr. No. Type-III-Vivek Vihar, Delhi Campus, Delhi	01-07-12 to 31-10-14	310/370	236	217	93x12=1116 153x16=2448	236x28= 6608	10,172
15	Sh. S.P. Ajit Kumar, Lect., Qtr. No. Type- IV-Ambedkar Poly. Campus, Delhi	01-07-12 to 31-10-14	525/625	315	371/10	115x12=1380 215x16=3440	305x28= 8540	13,360
16	Sh. Vinay Kumar Sharma, LDC, Q. No. B- 316, D.A. Flats, Timarpur, Delhi-54	01-07-12 to 31-10-14	205/245	196	205+196	40x16=640	---	640
17	Sh. Ram Sawroop, Peon, Q. No. 24, Type- II, GB Pant Poly. Camps Delhi.	01-07-12 to 31-04-13 & 01-05-13 to 31-10-14	205/245	196	143+5 205+5	62x10=620 40x18=720	191x28= 5348	6688
							Total	1,24,097/-

The above amount of Rs. 1,24,097/- on account of short recoveries of license fees of Government accommodations may be recovered from the above mentioned Officers after due verification of facts and figures under intimation to audit. And all other similar cases may also be reviewed.

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PARA NO.09

Ref. Audit Memo No.6. Dated : 10-9-2015

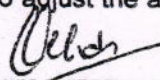
Subject:- UN ADJUSTED ADVANCE DRAWN ON A.C. BILLS.

As per reply given by the department dated 14-09-15, it is noticed that the advances drawn by the Bhai Parmanand Institute of Business Studies, Shakar Pur Delhi are lying unadjusted. Details unadjusted advances as on 14-09-15 are given below:-

Sl. No.	Bill No. Abstract Contingent Bill	Date	Amount [Rs.]	Purpose of Advance	Name of the Person/Firm
1.	314	15-3-13	92209/-	For subscription to Journals	M/s. Total IT Solutions Pvt. Ltd.
2.	331	22-3-13	70000/-	Students' Study Tour	M/s. DITDC
3.	338	26-3-13	89770/-	Membership to On-Line Journals	Director, INFLIBNET
4.	348	28-3-13	21600/-	Scholarship	DDO
5.	201	1-12-13	96600/-	Scholarship	DDO
6.	247	29-1-14	36600/-	Scholarship	DDO
7.	274	14-3-14	139650/-	Subscription to Journals	M/s. Total IT Solutions Pvt. Ltd.
8.	44	29-5-14	45300/-	Students' Study Tour	M/s. DITDC
9.	244	14-1-15	76200/-	Scholarship	DDO
10.	349	31-3-15	461775/-	Subscription to Journals	M/s. Global Information System Technology Pvt. Ltd.

The above tables shows undue delay in adjustment of advances.

As per Receipt and Payment Rules, any amount drawn as advance should be adjusted within one month from the withdrawal of advance. Action may be initiated to adjust the above advances under intimation to audit.


(DEEPAK MEHTA)
A.A.O., Audit Party No. VIII

PART - II

CURRENT AUDIT REPORT (2015-18)

Para No. 01(A):- Short deduction of UTGEIS subscription amounting to Rs. 3795/- from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1,800/-.
(Ref. Audit Memo No. 07 dated 23/07/2018).

Ministry of Finance, Deptt. of Expenditure vide OM No. 7 (1)/EV/2008 dated 10.09.2010 w.e.f. January, 2011 rate of subscription of the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is fixed at Rs. 30 per month.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees placed in PB-1 is not being deducted at the enhanced rate of Rs. 30/- as per details given below:

S. No	Name & Designation	Period	Amount of UTGEIS deducted @ Rs.15/- Per Month	Amount required to be deducted @ Rs.30/- Per Month	Amount short deducted (Rs.)
1	RAJENDER MEHTO	91 Months (Jan 2011 to July 2018)	1365	2730	1365
2	LAXMI DEVI	91 Months (Jan 2011 to July 2018)	1365	2730	1365
3	RAJNEESH JUYAL	71 Months (Jan 2011 to Nov 2016)	1065	2130	1065
Total			3795/-	7590/-	3795/-

The recovery of UTGEIS amounting to Rs. 3795/- may be recovered from the concerned officials as per detail given above under intimation to the audit. All other similar cases may also be reviewed/examined and recovery, if any, may be made after due verification of facts and figure, under intimation to the audit

*Self lead
as per the compliance
shown by HOD*

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PARA No. 01(B):- Recovery of UTGEIS amounting to Rs. 43,100/-.

(Ref. Audit Memo No. 11 dated 24/07/2018)

During test check of Service Books of Librarians i.e Smt. Arun Kumari and Sh. Ashok Kumar it is observed that vide order no.F.7/19/E-1/DTTE/2015/VOL.2/14-22 dated 04/01/2017 w.e.f. 01/01/1996 pay of these librarian were revised and upgraded in the pay scale of 8000-275-13500 (Pre-revised which was further placed in the upgraded scale of 15600-39100 with grade pay of Rs. 5400 in PB-3.

During test check of PBR it is noticed that UTGEIS deducted at the rate of Rs.30/- P.M. instead of Rs.120/- P.M. As per CCS rules post having 5400/- G.P in PB-3 is treated Group 'A' post and rate of UTGEIS is Rs.120/-

Vide audit memo no. 11 dated 24/07/2018 sought clarification whether the post of librarian is a Group 'A' post or Group 'B' post but the department not clarified.

As per CCS Rules and pay scale with 5400/- GP in PB-3 is Group 'A' post. Hence recovery of UTGEIS in the revised rate as given below needs to be recovered.

S. No	Name & Designation	Date of Appointment	Period	Amount of UTGEIS deducted @ Rs.30/- Per Month	Amount required to be deducted @ Rs.120/- Per Month	Amount short deducted (Rs.)
1	ASHOK KUMAR	01/10/91	01/01/96 to 31/07/18 (271 months)	8130/-	32520/-	24390/-
2	ARUN KUMARI	15/06/01	01/01/02 to 31/07/18 (199 months)	5970/-	23880/-	17910/-
Total				14100/-	56400/-	43100/-

Necessary recovery of Rs. 43,100/- may be recovered under intimation to the audit.

Settled by compliance
B. Kumar by #00-
24

I.A.O. Audit Party No. VII

(15) (A) (3)

PART - III
TEST AUDIT NOTES

TAN No. 01:- Shortcomings in Pay Bill Register.

(Ref, Audit Memo No. 09 dated 24/07/2018)

During test-check of PBR, following irregularities have been noticed:

1. **Page counting certificate was not recorded:** 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 for the period 2017-18.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled in the PBRs for the period 2015-18.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. **Past information of employees who have been transferred into the unit** (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc.
5. **Abstract of Pay Bills (GAR-18) not signed.**

The above discrepancies may be removed and compliance be shown to the next audit.

TAN NO. 02:- Improper maintenance of Service Books

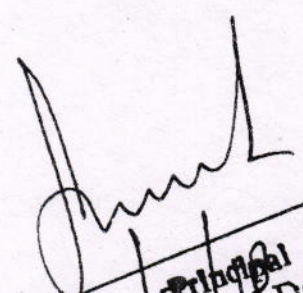
(Ref, Audit Memo No. 11 dated 13/06/2018)

During test check of Service Books of the Officers/officials, following irregularities have been noticed:

S.No	Name & Designation	Remarks (for the audit period 2015-16 to 2017-18)
1	Sh. Harvinder, Lecturer	Police verification entry/report not found in the service book.
2	Sh. Narender Singh, M. Electrician	Leave account not updated.

The above discrepancies may be removed and compliance be shown to the next audit.


I.A.O. Audit Party No. VII


31/7/18
Principal
Govt. of Delhi
S.P.I.B.S. Shaharpur, Delhi

(14) 4

PART-II

CURRENT AUDIT REPORT (2018-20)

PARA No. 1

(Ref: Audit Memo No. 09 dated 28/07/2020)

Sub: Non recovery of overpayment of pay & allowances of Rs. 57317/-.

During the test check of Service Book in r/o Sh. Sunil Kumar, WSA & the PBRs maintained by Bhai Parmanand Institute of Business Studies (BPIBS), Shakarpur, Delhi, it has been observed that the Institute has withdrawn the benefits given under MACPs Ist (01.09.08), IInd (15.01.09) and ACP (15.01.2001) granted earlier to Sh. Sunil Kumar, WSA vide Office Order No. F.2(19)/BPIBS/Admn./2017/ 69-76 dated 24.04.2017 and consequent upon his promotion to the post of Workshop Attendant from Class-IV/Peon with Grade Pay Rs. 1900/- w.e.f. 23.11.2016 his pay has been re-fixed accordingly.

Due to withdrawal of ACP and MACPs and on re-fixation of pay as per the DTTE's Order dated 02/02/2017, overpayment of pay & allowances amounting to Rs.90317/- made to the official as has been mentioned in the PBR has to be recovered from the official concerned. But it has been observed that out of Rs.90317/-, Rs. 33000/- only has been recovered in 11 instalments @ Rs.3000/- w.e.f. September 2017 up to August 2018 as per PBR (no recovery made in January 2018) and after that the recovery has been dis-continued and as such the balance amount of recovery to the tune of **Rs. 57317/-** remains outstanding.

Needful action for making the recovery of the balance amount of Rs.57,317/- from Sh. Sunil Kumar, WSA may be taken under intimation to Audit.

PARA No. 02

(Ref: Audit Memo No. 10 dated 30/07/2020)

Sub: Non-compliance of codal formalities while awarding AMC work.

As per Rule 149 of the General Financial Rules and as per the instructions issued by the Finance Department, GNCT of Delhi from time to time, the procurement of goods & services by the Ministries or Department will be mandatory for goods or services available on GeM. If not available on GeM, a certificate regarding non availability has to be recorded.

Further, as per Rule 173 of General Financial Rules, all purchases should be made in a transparent, competitive and fair manner to secure best value for money.

During the test check of records of Bhai Parmanand Institute of Business Studies, it has been noticed that Annual Maintenance Contract (AMC) for various Photocopier Machines, EPABX System & other equipment has been awarded to one single agency M/s. SKS Enterprises without obtaining comparative rates following the guidelines as enunciated in the General Financial Rules, as detailed below:-

- 13 (3)
1. AMC in respect of 02 photocopier machines (Toshiba E Studio 455) was initially awarded to M/s. SKS Enterprises (authorized channel partner of M/s. HCL Services Ltd.) for the period 06.09.2016 to 05.09.2017 for Rs.60,000/- plus taxes as applicable, vide letter dated 06.09.2016. The contract has been renewed from time to time and extended upto 27.11.2019.
 2. AMC in respect of photocopier machine (TASKalfa 3510i) purchased from Kyocera Document Solutions Pvt. Ltd. was awarded to M/s. SKS Enterprises (authorized channel partner of M/s. Kyocera Corporation) for the period 07.07.2017 to 06.07.2018 for Rs.20,000/- plus GST as applicable. The contract has been renewed from time to time and extended upto 06.07.2019.
 3. A photocopier machine (Model TASKalfa) was purchased in November, 2014 and after expiry of warranty period on 19.11.2015, the AMC was awarded to M/s. SKS Enterprises for the period 30.12.2015 to 29.12.2016 for Rs.17,500/- plus taxes, as applicable. The contract has been renewed thrice and extended upto 29.12.2019.
 4. A comprehensive Annual Maintenance Contract was awarded to M/s. HCL Info Systems Ltd. for Toshiba Digital Colour Photocopier (E-Studio 2500/c) @ Rs.35100/- plus service tax, as applicable for the period 07.01.2011 to 06.01.2012. The contract was renewed upto 21.07.2014 and thereafter AMC was awarded to M/s. H.V. Associates (authorized dealer of M/s. HCL Services Ltd.) for the period 22.07.2014 to 21.07.2015. Thereafter the AMC work was given to M/s. SKS Enterprises w.e.f. 29.12.2016 to 28.09.2017. The contract has since been extended thrice and valid upto 28.09.2020.

The Audit has observed that on the basis of rates quoted by a single Agency, the BPIBS awarded the work without ascertaining the reasonableness of the rates, thus violated the provisions laid down for procurement of goods & services under the GFR.

The Head of Institute may should ensure that all the procurement of Goods & Services are to be made from the Govt.e-Marketing portal (GeM) and if not available on GeM procedures provided under GFR should be followed and shown to audit.

PARA No. 03

(Ref: Audit Memo No. 13 dated 31/07/2020)

Sub: Non remittance of interest earned in Pupil Fund to Govt. Account

During the test check of Cash Book of Pupil Fund maintained by the Bhai Parmanand Institute of Business Studies (BPIBS) and Pass Book of Pupil Fund Account for the audit period 2018-19 to 2019-20, it has been noticed that in addition to Pupil Fund, many other funds viz., fees received from GGSIPU on account of admission in various courses like BCA, B Vov, MCA, MBA, amount received from DTTE(DKDF), AICTE etc. have been credited into Pupil Fund/Non-Government Fund Account operated by the DDO which has been transferred to the concerned Govt. Account after the lapse of a considerable time.

The Pupil Fund Account in the name of BPIBS (Boys Fund) Account was opened by the Institute with the Punjab National Bank, Madhuban, Delhi-92 on 01.09.1999. On going through the Cash Book and Pass Books of the fund for the above mentioned period, it has been noticed that interest on saving bank account as detailed below:

12 (2)

S.No.	Interest credited on	Amount of Interest (in Rs.)
1	06.03.2018	2,88,871/-
2	09.06.2018	3,02,683/-
3	09.09.2018	3,06,796/-
4	06.12.2018	3,40,841/-
5	10.03.2019	3,59,737/-
6	06.06.2019	3,64,792/-
7	09.09.2019	3,25,818/-
8	08.12.2019	2,99,337/-
9	08.03.2020	2,83,955/-
10	07.06.2020	2,74,391/-
	Total	31,47,221/-

As per audit observation the Head of Institute has deposited the interest earned during the period 2018-20 Rs. 31,47,221/- into Govt. A/c vide Challan No.01 dated 10/08/2020.

In addition to above, the Institute should work out the total interest amount credited in the above account up to 31-03-2018 which has not been transferred to Govt. Account since opening of the Pupil Fund Account and take appropriate action and shown to Audit.

Further the Government Receipts (Fees) should be remitted into Govt. exchequer immediately without undue delay as provided under Receipt & Payment Rules 1983.

Para No. 16

PARA No. 04

(Ref: Audit Memo No. 15 dated 06/08/2020)

Sub: Library Books

As per the records produced to audit, 125 books costing Rs. 18101/- (total cost) were found untraceable/missing as per the physical verification report for the year 2015-16 & 2017-18 as per the list enclosed. No action for recovery of the cost of books from the concerned officials/students has been taken by the authorities till date.

Further, 1200 books worth Rs. 45652/- has been declared condemned as per the recommendation of the Condemnation Board of the Institute vide order No. F.BPIBS/LIBR/Cond/2019-20/2455-58 dated 20.01.2020 which are pending for disposal by auction.

The amount of Rs. 18101/- of missing books may be recovered from the concerned and deposited into Govt. Account after due verification of relevant facts and figures, under intimation to Audit. Further, the Head of Institute may take necessary action regarding non-disposal of condemned books as per Rule and shown to audit.

Other similar cases may also be scrutinized and action taken accordingly.

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PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 16 dated 07/08/2020)

Sub: Maintenance of Service Books.

During the test check of service books of Bhai Parmanand Institute of Business Studies (BPIBS), Shakarpur, Delhi-92., it has been observed that entry regarding revision of pay as per 7th CPC has not been made in any of the Service Books. But the revised pay as per 7th CPC is being paid to the officials with effect from January 2020 according to PBR maintained by the Institution.

In the absence of revised pay fixation entries in Service Books, the audit could not check the Pay fixation of the staff as per 7th CPC.

Necessary action in this regard and shown to next audit.

TAN No. 02

(Ref: Audit Memo No. 08 dated 28/07/2020)

Sub: Improper maintenance of Pay Bill Register.

During the test check of Pay Bill Registers of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi for the period from 2018-19 to 2019-20, the following shortcomings have been observed:

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 any of the PBR's. Apart from name & designation, other details like Pay (Basic + Grade Pay)/Pay level, details of Govt. Accommodation, details of loans/advances/refunds, installment No., PAN No., GPF/PRAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR in some cases. 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 has not been recorded in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Several cuttings/over-writing made in the PBR which is required to be attested by the DDO concerned.

The Institute authorities may take necessary action and shown to next audit.

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PART-II

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SUMMARY OF MEMOS

O/o Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstanding (Rs.)	Remarks
01	Record Memo.	---	---	---	PARA-5
02	Record Memo.	---	---	---	Settled
03	Shortcomings in Pay Bill Registers	---	---	---	TAN-1
04	Non-Maintenance of LTC claims Register.	---	---	---	TAN-2
05	Overpayment of Transport Allowance amounting to Rs. 2,35,992/-.	2,35,992/-	8,424/-	2,27,568/-	PARA-1
06	Shortcomings in Bill register	---	---	---	TAN-3
07	Regarding non returning of Library Books.	---	---	---	PARA-2
08	Discrepancy in reimbursement of Children Education Allowance	---	---	---	Settled
09	Discrepancies in maintaining Service Books	---	---	---	TAN-4
10	Discrepancies in maintenance of Consumable and Non-consumable Stock Register.	---	---	---	TAN-5
11	Non-surrender of Imprest amount of Rs.5,000/-	---	---	---	PARA-3
12	Difference in Cash Book and Pass Book Balances of Pupil Fund A/c No. 2572000100118306 (Punjab National Bank).	---	---	---	PARA-4
TOTAL		2,35,992/-	8,424/-	2,27,568/-	

NPR

Memo Page 24 & 25

53 to 56

Memo Page 31

39 to 52

Signature

DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI – 110002

PARA No.-01: Overpayment of Transport Allowance amounting to Rs. 2,27,568/-.
(Ref. Memo No. 05 Dated: 16.01.2023)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During the test check of records, it has been revealed that the Institute had made the payment of Transport Allowance to the following employees during their leave of full calendar month as per details given below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leave/Vacation	Total Months	Amount Recoverable (Rs.)
1.	Pravir Chitre, Asstt.Prof.	8424	02, 04 & 05/2021	03	25272
		9216	07, 08, 09 & 10/2021	04	36864
		9432	11/2021	01	9432
2.	S. Thiyagrajan, Sr. Lecturer	8424	05/2021	01	8424
3.	Punita Duhan, Sr. Lecturer	8424	04, 05, 06/2020	03	33696
		9216	05, 07, 09/2021	03	18432
4.	Jaipal R. Bhowate, Lecturer	8424	04/2020	01	8424
5.	Harvinder Kaur, Lecturer	8424	04/2020	01	8424
6.	S. K. Awasthi, Sr.Lecturer	8424	04/2020	01	8424
7.	Shrikant Patel, Asstt.Prof.	8424	04/2020	01	8424
8.	Rajesh, Jr.Asstt.	1580	01/2020 & 01,02,03,04,05/2021	06	9480
		1728	08/2021	01	1728
9.	Shrawan Kumar WSA	4212	05/2021	01	4212
10.	Munni Devi, MTS	4212	05/2020, & 05/2021	02	8424
11.	Laxmi Devi, MTS	4212	04, 05/2020 & 05/2021	03	12636

12	Kiran, MTS	4212	04, 05/2020 & 02, 05/2021	04	16848
13	Rajender Mehto, MTS	4212	04, 05/2020	02	8424
GRAND TOTAL					2,27,568/-

Reasons for payment of Transport Allowance during leave for complete calendar month amounting to Rs. 2,27,568/- may please be elucidated to audit. Other similar type of cases may be reviewed at your own level under intimation to audit.

RECOVERY MADE, IF ANY, MAY PLEASE BE GOT VERIFIED WITH ALL SUPPORTING DOCUMENTS.

**PARA No.-02: Library Books
(Ref. Memo No. 07 dated 17.01.2023)**

As per the records produced to Audit, 107 books costing Rs. 21,915/- (Total cost) were found untraceable/missing as per the physical verification report for the year 2020-21 & 2021-22 (upto 30.06.2021) as per the list enclosed. No action for recovery of the cost of books from the concerned officials/students has been taken by the authorities till date.

The amount of Rs. 21,915/- of missing books may be recovered from the concerned and deposited into Govt. Account after due verification of relevant facts and figures under intimation to audit.

Other similar cases may also be scrutinized and action taken accordingly.

**PARA No.-03: Non surrender of Imprest amount of Rs. 5000/-.
(Ref. Memo No. 11 dated 19.01.2023)**

As per Cabinet note of March, 2021 the status of BPIBS was changed w.e.f. July 2021 as autonomous body and renamed as Bhai Parmanand Delhi Skill and Entrepreneurship University. Since July, 2021 BPIBS is getting grant from Delhi Skill and Entrepreneurship University, Dwarka, New Delhi. Till June, 2021 the expenditure of BPIBS was being done through budgetary provisions.

During the Test check of Cash Book of Bhai Parmanand Institute of Business Studies,

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Shakarpur, Delhi for the period 1.04.2020 to 30.06.2021, it has been observed that the imprest amount of Rs.5000/- is still lying with the BPIBS and not surrendered to DTTE which was required to be surrender as per Rule.

PARA No.-04: Difference in Cash Book and Pass Book Balances of Pupil Fund A/c No. 2572000100118306 (Punjab National Bank).
(Ref. Memo No. 12 Dated: 19.01.2023)

During the course of audit, it was noticed that there was difference between the balance shown in the Cash Book and Bank Pass Book of Pupil Fund Account. Balance as per Pass Book shown as Rs. 3,09,53,546.13 was less by Rs.21,200/-. Date, since when the difference exists, was not available in record. Difference needs to be reconciled at the earliest under intimation to audit.

Date	Balance as per Cash Book (Rs.)	Balance as per Pass Book (Rs.)	Difference (Rs.)
22.02.2021	3,09,53,546.13	3,09,74,746.13	21,200.00

PARA No.-05: Non Production of Records
(Ref. Memo No. 01 Dated: 11.01.2023)

The following record has not been provided to Audit:-

1. Asset Register


AAO


AO/IAO (Party No. V)

(5)

DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING, 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

TEST AUDIT NOTE

TAN No.-01: Shortcomings in Pay Bill Register.
(Ref. Memo No. 03 Dated : 13.01.2023)

During the test check of the PBR maintained by the Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi for the audit period 2020-21 & 2021-22, following shortcomings have been noticed :-


1. Page Counting Certificate has not been signed by DDO.
2. Upper columns i.e. Level/Index of Pay, Date of Joining, Date of Increment, Detail of Govt. accommodation, Rate of Licence fee / Water charges and date of occupation etc. have not been filled in PBR.
3. Every entry in the PBR should be authenticated by DDO, but it was seen that the entries in the PBR for the audit period were not signed by DDO. Hence the authenticity and correctness of the information entered/ recorded cannot be justified.
4. **Gross totalling** of all relevant columns for Income Tax purpose has not been carried out in PBR.
5. **Over writing/cutting** found in the PBR at many places which is not attested by any Competent Authority.
6. **GAR-18, Abstract** of Pay bills in the PBRs during the audit period have not maintained by the institution.
7. The LPC of the employees who have been transferred from the institute were not noted in the PBR which is irregular.
8. Index of employees for the year 2021-22 has not been maintained in the PBR.

HOO is advised to take necessary steps for removing the above mentioned shortcomings and compliance may be shown to next audit.

TAN No.-02: Non-Maintenance of LTC claims Register.
(Ref. Memo No. 04 Dated: 16-01-2023)

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is must.



It is noticed LTC Claim register was not maintained in Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi as per the following format:-

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized on the date of receipt.

TAN No.-03: Shortcomings in Bill register. (Ref. Memo No. 06 Dated : 17.01.2023)

During test check of bill register maintained by Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi, the following shortcomings have been noticed:-

- Page counting certificate has not been recorded on the first page of the Bill register.
- (a) Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that all entries were found unsigned by the DDO during audit period, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.

(b) Entries made in Col. No.9, 10 and 11 of the bill registers were also attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But the same is not available. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.

Handwritten signature

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(c) Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.

3. Cutting and Over-writings: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
4. ECS details have not been mentioned in the Bill Register against most of the entries. Date of sending of ECS by the PAO has not been found mentioned against bills.

HOO is advised to take necessary steps for removing the above mentioned shortcomings and compliance may be shown to next audit.

TAN No.-04: Discrepancies in maintaining Service Books.
(Ref. Memo No. 09 Dated: 18.01.2023)

On scrutiny of Service Books, following common discrepancies have been noticed in maintenance of Service books:-

1. **Non-inclusion of Aadhar (Unique Identification) number in Service Book of Government servant:** as per DOPT OM No.Z-20025/9/2014-Estt.(AL)dated 3rd November, 2014 it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhar number., it has been observed that Aadhar Number has not been recorded in the service Book of most of the employees. Few instances are:-
 - (i) Sh. Pankaj Lathar, Lecturer
 - (ii) Sh.Girish Kumar Sharma, Asstt. Professor
 - (iii) Sh. Pani Ram, WSA
 - (iv) Sh. Sampurnananda Mishra, Lecturer
2. **Re-attestation:** The particulars of each government servant at the first page of the service book should be re-attested after every five years with dated signature by the competent authority but the same has not been done in all service books maintained at the office.
3. **Service verification from PAO:** As per Rule 32(1) and GID(4) of CCS Pension Rule, the Head of Office in consultation with the Accounts officer is required to issue a certificate regarding qualifying service after completion of 18 years of service and again 5 year before the date of retirement of an employee whereas this certificate has not been found issued in case of any of the official by the HOO.
4. **Inspection of 10% of Service Books by the Head of Office:** As per GOI decision being SR-199, the HOO is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.

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5. **Latest photo of the employee should be pasted and attested at first page after every 10 years.** However, in most of the Service Books latest photos have not been found pasted or attested. Few examples are as under:-
 - (i) Sh. Pankaj Lathar, Lecturer
 - (ii) Sh. Girish Kumar Sharma, Asstt. Professor
 - (iii) Sh. Sampurnananda Mishra, Lecturer
 6. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.
 7. **Over writing/cutting** found in the Service Books at many places which is not attested by Competent Authority.
 8. Pay fixation Order as per 7th CPC is not recorded/ attached in the Service Book in r/o Sh. Jaipal R. Bhowate, Lecturer.


HOO is advised to take necessary steps for removing the above mentioned discrepancies and compliance may be shown to next audit.

Other similar cases, if any, may also be taken into account for similar action.

TAN No.-05: Discrepancies in maintenance of Consumable and Non-consumable Stock Register.
(Ref. Memo No. 10 Dated: 18.01.2023)

During scrutiny of Stock Registers for the period 1.04.2020 to 30.06.2021 of Bhai Parmanand Institute of Business Studies, Shakarpur, Delhi, the following shortcomings have been noticed:-

- (i) **No Physical verification of Non-consumable/consumables items:** it is observed that physical verification of Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done w.e.f. 1.04.2020 to 30.06.2021.
- (ii) As per rule, the balances of non-consumable items can't be treated as NIL, till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedures as per GFR 196-201. All Non-consumable items in the Stock Register have been shown as Nil which is irregular.

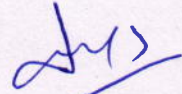


- ①
- (iii) Cutting and overwriting in the Consumable and Non-Consumable Stock Registers have not been attested by the Competent authority, which is irregular.
 - (iv) Items (Battery, Chart Paper) purchased vide Bill No. 132 dt.14.10.2020 amounting Rs. 340 & 450 have not been entered in Stock Register.

HOO is advised to take necessary steps for removing the above mentioned shortcomings and compliance may be shown to next audit.



AAO



AO/IAO
Party No. V