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**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Internal Audit report on accounts of Ch. Braham Prakash Govt. Engineering College, Jaffarpur, New Delhi-110073 for the audit period 2017-18 to 2019-20.

INTRODUCTION

The Internal Audit Report of the accounts of **Ch. Braham Prakash Govt. Engineering College, Jaffarpur, New Delhi-110073** for the year 2017-18 to 2019-20 was conducted by the field Audit Party No.VII. Comprising of Sh. Kulbhushan Arora, I.A.O.(on leave till 04.09.2020 and on 07.09.2020 went to headquarter), Sh Subodh Kumar Das, AO and Sh Sanjeev Kumar, ASO. The audit was conducted w.e.f. 25.08.2020 to 07.09.2020 (10 working days).

GENERAL SET UP AND ACTIVITIES

The Department of Training and Technical Education, Govt. of Delhi, in its mission to promote and establish centre of excellence in form of Institutes has added Ch.B.P.Government Engineering College at Jaffarpur, Delhi, from academic session 2007-08. This College has commenced academic programmes in B.Tech. (Civil Engineering & Information Technology Engineering) from academic session 2007-08, B.Tech. (Environmental Engineering) from academic session 2008-09 and B.Tech. (Mechanical Engineering) from academic session 2019-20.

The aim of the Govt. of Delhi is to develop this college as centre of excellence in Civil and Environmental Engineering and related fields.

The future extension of the college has to be planned keeping in view the needs of relevant human resource in these areas of engineering & technology, related sciences and other disciplines and their applications for building Civil and Environmental Engineering infrastructure for the development of society & nation. The college also encourages investigation and research in pursuit of excellence in the field of related sciences & engineering.

List of HOD/HOO

S.No	Name	Designation	Period
1	Sh. V.K. Minocha	Principal	30.07.2010 to 12.03.2018
2	Sh. K.C. Tiwari	Principal	12.03.2018 to till date
3	Sh. Sunder Bora	HOO/A.O	2016 to till date

List of DDO

S.No	Name	Designation	Period
1	Sh. Bajrang Bali	AO	2016 to 31.12.2019
2	Sh. Ram Niwas Sharma	AAO	01.01.2020 to till date

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List of Cashier

S.No	Name	Designation	Period
1	Ms. Sunita Chhikara	UDC	01.02.2017 to 25.02.2019
2	Ms. Sanju Bala	UDC	26.02.2019 to till date

Vacancy Position of staff as on 31.03.2020

S.No.	Post Detail	No. of Sanctioned Posts	Filled	Vacant
1	Group A	47	15	32
2	Group B	15	11	04
3	Group C	48	31	17
4	Group D	02	00	02
TOTAL		112	57	55

Budget Sanctioned and Expenditure Statement

(in Rs.)

Year	Budget Allocated	Expenditure	Balance
2017-18	64200000	50737666	13462334
2018-19	65400000	49070098	16329902
2019-20	73600000	62516386	11083614

STATUTORY AUDIT

Statutory audit of **Ch. Braham Prakash Govt. Engineering College, Jaffarpur, New Delhi-110073** had been conducted by the A. G. (Audit) till.

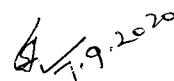
Maintenance of Records.

The maintenance of records of office of **Ch. Braham Prakash Govt. Engineering College, Jaffarpur, New Delhi-110073** for the audit period 2017-18 to 2019-20 was found satisfactory subject to observation made in current audit report and in test audit notes.

Disclaimer

The report is submitted on the basis of records/information provided by **Ch. Braham Prakash Govt. Engineering College, Jaffarpur, New Delhi-110073**. Audit is not responsible for any concealment/mis-information 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 **Ch. Braham Prakash Govt. Engineering College, Jaffarpur, New Delhi-110073**. Dte. of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.


for (KULBHUSHAN ARORA)
I.A.O., Audit Party No.VII

Old Audit Report

There are 08 Audit Paras outstanding with recovery of Rs.1,85,657/- in respect of **Ch. Braham Prakash Govt. Engineering College, Jaffarpur, New Delhi-110073**. One para has been settled with recovery of Rs.3200/-. Remaining 07 paras with recovery of Rs.1,82,457/- is still outstanding, which is placed in the file as Part-I of the report.

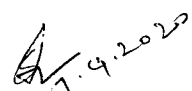
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A. Details of Old Paras

Year	No. of Old Paras		Settled		Still Outstanding	
	Total Para	No.	Para year	No.	Para Year	No.
2007-2009	01	2	2007-2009	NIL	2007-2009	2
2009-2014	03	3,4,6	2009-2014	NIL	2009-2014	3,4,6
2014-2017	04	1,2,3,4	2014-2017	01	2014-2017	2,3,4
Total	08	08		01		07

B. Details of Old Recovery

S.No.	Year	Para No.	Total Old Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance Recovery against Para (in Rs.)
1.	2009-2014	3	105097/-	0	105097/-
2.	2009-2014	4	63860/-	0	63860/-
3.	2014-2017	1	3200/-	3200/-	0/-
4.	2014-2017	2	13500/-	0	13500/-
Total			1,85,657/-	3200/-	1,82,457/-

for

(KULBHUSHAN ARORA)
IAO Party No. VII

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PART - I

48/e 2018

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- Ch. Brahm Prakash Government Engineering College, Jaffarpur, Delhi-110073 for the Period 2014-17.

INTRODUCTION:-

The I.A.R. on the accounts of **Ch. Brahm Prakash Government Engineering College, Jaffarpur, Delhi-110073** for the **Period 2014-17** was conducted by field Audit Party No. 34, comprising of Shri Govind Ballabh Bhatt, IAO and Sh. Praveen Kumar, AAO. The audit was conducted w.e.f. 06.04.2018 to 24.04.2018 (13 working days).

AIMS AND OBJECTIVES

The College is imparting Degree Level Engineering Education to the students in Civil, Environment & Information Technology fields since its inception i.e. 2007.

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

The following officers have served as HOD during 2014-17.

S. No	Name of the officer	Designation	Period
1.	Prof. Vijay Kumar Minocha	Officiating Principal	2014 to 11/03/2018
2.	Prof. Kailash Chandra Tiwari	Officiating Principal	12/03/2018 to till date

The following officers have served as HOO during 2014-17.

S. No	Name of the officer	Designation	Period
1.	Sh. R.A. Meena	Admn. Officer	2014 to 23/02/2016
2.	Sh. Sunder Bora	Admn. Officer	24/02/2016 to till date

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The following officers have served as DDO during 2014-17.

S.No.	Name of the officer	Designation	Period
1.	Sh. S.N. Sinha	Accounts officer	2014 to 13/04/2015
2.	Sh. Sandip Kadian	Office Supdt.	13/04/2015 to 29/04/2015
3.	Sh. S.N. Sinha	Accounts officer	30/04/2015 to 18/10/2015
4.	Sh. Pankaj Lathar	Asstt. Professor	19/10/2015 to 04/11/2015
5.	Sh. S.N. Sinha	Accounts officer	05/11/2015 to 20/03/2016
6.	Sh. Pankaj Lathar	Asstt. Professor	21/03/2016 to 03/08/2016
7.	Sh. Bajrang Bali	Accounts officer	03/08/2016 to till date

The following officials have served as Cashier during 2014-17.

S.No.	Name of the officer	Designation	Period
1.	Sh. Sandeep	LDC	2014 to 31/12/2016
2.	Smt. Sunita Chhikara	UDC	01/01/2017 to till date

Budget Allocation and Expenditure for the year 2014-17

Year	PLAN		NON-PLAN	
	Budget (in Lakhs)	Expenditure (in Lakhs)	Budget (in Lakhs)	Expenditure (in Lakhs)
2014-2015	-	-	530.00	280.29
2015-2016	-	-	361.00	314.50
2016-2017	-	-	420.00	381.23

Statutory Audit:-

Statutory audit of Ch. Brahm Prakash Government Engineering College, Jaffarpur, Delhi-110073 of have been conducted up to 31/03/2016 by AG (Audit) Delhi.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	48	19	29
2.	Group B	14	08	06
3.	Group C	48	27	21
4.	Group D	27	16	11
	Total	139	70	69

Maintenance of Records:-

The maintenance of records of Ch. Brahm Prakash Government Engineering College, Jaffarpur, Delhi-110073 for the period 2014-17 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :

There were 10 audit para's involving Rs. 1,74,069/- recovery. The HOO has made compliance.

S.N.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1	2007-2009	04	03	01,03,04	01(Para No.02)
2.	2009-2014	06	03	01,02,05	03(Para No. 03,04,06)
	Total	10	06	-	04

Current Audit Report (2014- 17)


During the course of current audit, 13 observation memo's and 05 record memo highlighting various irregularities/short recovery to the tune of Rs.16,700/- were issued out of which Rs. nil have been recovered and remaining recovery of Rs.16,700/- has been incorporated in current audit report. The audit memos have been converted in to 04 Paras & 06 TANs which are incorporated in current audit report.

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Details of Current Recovery (Audit Period 2014-17)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
01	3,200/-	0	3,200/-	01
02	13,500/-	0	13,500/-	02
Total	16,700/-	0	16,700/-	

The internal audit report has been prepared on the basis of information furnished and made available by **Ch. Brahm Prakash Government Engineering College, Jaffarpur, Delhi-110073**. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(IAO Party - XXXIV)

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PART-I

OLD REPORT

Attached

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PART-I
NIL being first Audit.

PART-II
Current Audit
2007-09

Para No.1 (Reference No.AM-3 dated 29.10.2009)

Subject: - ^{CASH BOOK} (Non Govt. Fund Bank Account No 21440200002077)

During scrutiny of Cash Book relating to above fund account and fee register following observations have been noticed :-

i) Fee Register was not maintained properly as per the component of fee structure such as tuition fee, non-govt fund, security deposit and university's other dues.

~~Fee collected during the years 2009-10 in respect of 1st, 2nd & 3rd years students has not been deposited in the govt. account.~~

The same may be done immediately.

iii) Reconciliation between the Cash Book balance and the Pass Book balance in respect of above said account has not been done after 31.7.2008. It is therefore suggested that reconciliation should be done periodically and regularly.

En. No. 2 Settled
Lsd. Letter alt.
21/11/2011

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Para No.2 (Reference No.AM-5 dated 03.11.2009 & AM No.9 dated 11.11.09).

Sub: - Contingency (Govt./Non-Govt. fund).

During scrutiny of bill register it has been noticed that

- i) An advance amounting to Rs. 23,30,824/- was drawn by the college vide Bill No. 141 dated 20.03.08 for purchase of 184 desktops B-2 computer from M/S NICSI but the same has not been adjusted after lapse of 1 ½ years. The efforts may be made to settle the abstract contingency bill.

As per provisions made in the CAM, the advance drawl should be adjusted within 30 days. Efforts may be made to settle the abstract contingency bill as early as possible.

- ii) Vr. No.2 dated 17.6.2008 and 3 dated 21.7.2008 for Rs.40,547/- and Rs.34006/- respectively paid out of Non-Govt. Fund on a/c of payment of honorarium and TA etc. to the members of DPC who had conducted the interview for appointment of faculty on contractual basis. This is an administrative matter and should be paid out from Govt. fund provided under the head Office Expenses.

The expenditure be got regularized by debiting the relevant head.

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Para No.3 (Reference No.AM-6 dated 03.11.2009).

Subject: - Library record.

During the test check of library records it has been seen that there are 7941 books lying in the library. As per provision laid down in GFR 194, physical verification is necessary on annual basis where library has less than 20000 books.

Scrutiny of records reveals that annual verification has not been done so far.

11 News papers and 11 periodicals is being purchased by the college on day to day basis since August, 2007 and raddi is being mounting-up but no raddi has been sold so far. As per provisions raddi should be disposed off by observing codal formalities to keep the environment clean and save the space available in the library.

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Para No.4 (Reference No.AM-1 dated 26.10.2009)

Sub: Non-production of Record.

The following information/records were not produced to audit which may be shown to next audit :-

1. Property Register.
 2. Log Book & History Sheet (Mini Bus)
 3. Material Process Register of different labs.
 4. Register of Finished Goods.
 5. Register for wastage of materials.
 6. Stock Register of Non-Govt. Fund.
- (UB
Dr
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(MANMOHAN SINGH)
Sr. I.A.O.
Audit Party No.10.

(10)

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Part - II
Current Audit
2009-10 to 2013-14

Audit Memo- 8 & 15

Para 1 Irregular reimbursement of Medical claim.

(a) Reimbursement without prescription.

Test check of Medical claim of Smt. Geeta Malik, Asstt. Programmer (Bill No.-286 dt. 18.02.2013 for Rs. 9780/-) for taking treatment at Mata Chanan Devi Hospital, it has been observed that an amount of Rs. 1500/-, Rs.1800/- for Ultrasound and Rs.1629/- for investigation for mental serum Screen-2 dual test -PAPP-A free BETA HCG done on 04.07.2012, 25.07.2012 & 21.08.2012 respectively were reimbursed to the officer without medical prescription Slip. As such the above payments to the tune of Rs. 4929/- are irregular and needs to be recovered from the officers.

(b) Reimbursement of time-barred claim.

An amount of Rs. 1845/- reimbursed to Sh. Nam Avtar Meena, AO, (Bill No.-132 dt. 06.09.2013 for Rs. 1845/-) which include Rs.383/- against cash memo dated 12.10.2007 where as the officer took treatment at Rockland Hospital on 02.03.2013. As such this payments of Rs. 383/- being time-barred hence it has to be recovered from the officer.

Audit memo no.-07

Para 2 Irregular payment to Contractual staff.

Test check of records pertaining to Contractual staff it has been observed that the contract/agreement was entered into by the college authorities with contractual staff w.e.f. 09.07.2012 to 28.02.2013 & 17.04.2013 to 28.02.2014 but they have been paid remuneration for the period from March-12 to 03.06.2012 and 01.03.2013 to 15.04.2013. As per the followings details:-

For the period 2012-13:

Sr. No.	Name	Contract Period	Rate per Month	Period for which irregular payment	Irregular Amount
1	Mrs. Vedwanti	09.07.12 to 28.02.13	Rs.17949/-	01.03.2012 to 03.06.12	Rs.55642/-

(11)

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2	Sh. Shivshankar	09.07.12 to 28.02.13	Rs.17949/	01.03.2012 to 03.06.12	Rs.55642/
3	Sh. Deepak	09.07.12 to 28.02.13	Rs.17949/	01.03.2012 to 03.06.12	Rs.55642/
4	Sh. Manoj Dabas	09.07.12 to 28.02.13	Rs.17949/	01.03.2012 to 03.06.12	Rs.55642/
5	Sh. Devender	09.07.12 to 28.02.13	Rs.12213/-	01.03.2012 to 03.06.12	Rs.37860/-
6	Sh. Pawan Kumar	09.07.12 to 28.02.13	Rs.12213/	01.03.2012 to 03.06.12	Rs.37860/
7	Ms. Deepika	09.07.12 to 28.02.13	Rs.12213/	01.03.2012 to 03.06.12	Rs.37860/
8	Ms. Nirmla Yadav	09.07.12 to 28.02.13	Rs.12213/	01.03.2012 to 03.06.12	Rs.37466/-
9	Sh. Nand Kishore	09.07.12 to 28.02.13	Rs.12213/	01.03.2012 to 03.06.12	Rs.37860/-
10	Sh. Nitin Kharb	09.07.12 to 28.02.13	Rs.12213/	01.03.2012 to 03.06.12	Rs.37860/-
11	Sh. Hemraj	09.07.12 to 28.02.13	Rs.12213/	01.03.2012 to 03.06.12	Rs.32738/-
12	Sh. Rohit Kumar	09.07.12 to 28.02.13	Rs.12213/	01.03.2012 to 03.06.12	Rs.36678/-
13	Sh. Abhishek Kumar	09.07.12 to 28.02.13	Rs.12213/	01.03.2012 to 03.06.12	Rs.37046/-
For the period 2013-14					
1	Sh. Murari Rai	17.04.13 to 28.02.14	Rs.19539/-	01.03.2013 to 16.04.13	Rs.29960/-
2	Ms. Nirmla Yadav	17.04.13 to 28.02.14	Rs.13296/	01.03.2013 to 16.04.13	Rs.20387/-
3	Sh. Nand Kishore	17.04.13 to 28.02.14	Rs.13296/	01.03.2013 to 16.04.13	Rs.20387/-
4	Sh. Nitin Kharb	17.04.13 to 28.02.14	Rs.13296/	01.03.2013 to 16.04.13	Rs.20387/-
5	Sh. Hemraj	17.04.13 to 28.02.14	Rs.13296/	01.03.2013 to 16.04.13	Rs.20387/-
6	Sh. Rohit Kumar	17.04.13 to 28.02.14	Rs.13296/	01.03.2013 to 16.04.13	Rs.20387/-

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7	Sh. Abhishek Kumar	17.04.13 to 28.02.14	Rs. 13,296/-	01.03.2013 to 16.04.2013	Rs. 20,387/-
Total					Rs. 708078/-

The above mentioned payments are irregular and need to be regularized/recovered. The cases mentioned above are only exemplary. The other such similar type of cases need to be reviewed and got regularized in the manner the Administrative Authority deems fit.

Para 03: Payment of Special Allowance @ Rs. 3000/- per month w.e.f. 31.07.2010 to the Officiating Principal of Ch. Brahm Prakash Govt. Engineering College.

Audit Memo No. 13.

Drawal of Special Allowance to Officiating Principal was ordered vice No. F.(886).2006/SB/1734-37 dated 29.11.2010. This order was issued with prior approval of Principal Secretary(TTE), subsequently vide order No. F.1/DTTE/A-1/58/2012/1257-60 dated 09.07.2013 the payment of special allowance was withdrawn in respect of officiating Principal of Ch. Brahm Prakash Govt. Engg. College, Jafferpur, Delhi along others. In pursuance of this order, payment of Special Allowance was stopped w.e.f. July 2013 as officiating Principal did not fulfill the criteria of AICTE. In view of order dated 09.07.2013 the payment already made towards special allowance to the Principal becomes irregular and has to be recovered. As such necessary recovery to the tune of Rs. 1,05,097/- (From 31.07.2010 to July 2013 i.e. 35 months and one Day @ Rs. 3000/- per month) may be made from the officiating Principal under intimation to the audit.

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Para 04: Sanitation Contract.

Audit Memo No. 09

A. Departmental issue of sanitary material to the Sanitary Contractor.

Ch. Brahm Prakash Govt. Engg. College, Jaffarpur has entered into a contract with M/s R.K. Jain & Sons Hospitality Services Pvt. Ltd. For outsourcing the Sanitary Services in the college Campus among other things the rate quoted by the contractor includes sanitary material such as odonil, Urinal cubes, Harpic, Naphthalene Balls, Brooms, Room Fresheners, Colin, Toilet Phenyl, Hand wash etc. On scrutiny of stock register it has been observed that toiletries as mentioned above have been purchased by the college authorities and issued to the sanitary Contractor. In this regard entries in the stock register consumable items-III(GECJ/C/08/iii at page No. 165 to 178 refers.)

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The cost of toiletries items issued to the sanitary contractor during the period 2009-10 to 2013-14 approximately Rs. 50,000/- may be recovered (after due verification of recovery with the entries in the stock register) from the contractor under intimation to Audit.

B. Extension of undue benefit to the sanitary contractor by way of no levy of DVAT.

In terms of letter no. F.7(432)/Policy/Vat/2012/1349 to 1440 dated 13.03.2012. The sanitation contract comes under the work contract where the contractor apart from cleaning, is also required to put phenyl, Harpic etc in toilets tanks, Phenyl ball in urinal pots, fresheners and soap in toilets etc. There is a transfer of property in goods during the execution of contract and comes under the tax liability. As such it is the duty of office to deduct TDS on account of VAT @ 2% in case of registered and @ 4% in case of unregistered Contractors /dealers in accordance with provision of section 36A of DVAT act 2004.

During the course of scrutiny of vouchers for the month of December 2010 and March-14 the payments for the month of March-10 to September 2010 vide bill No. 193 dated 14.12.2010 and for the period June 2013 to Dec-2013 along with arrear from April 2013 to September 2013 vide Bill No. 281 dated 05.03.2014 was made to M/S R. K. Jain & Sons Hospitality Pvt. Ltd. who is maintaining the Sanitary Services with material in the institution as per the following details:-

S.No.	Bill /Voucher No.	Period	Amount(In Rs.)
01.	193 dated 14.12.2010	02.03.10 to 31.03.2010	35862/-
		01.04.10 to 30.04.2010	37,057/-
		01.05.10 to 31.05.2010	37,057/
		02.06.10 to 30.06.2010	37,057/
		01.07.10 to 31.07.2010	37,057/
		01.08.10 to 31.08.2010	37,057/-
		01.09.10 to 30.09.2010	2,56,204/-
TOTAL			51,200/-
02.	281 dated 05.03.2014	June-13	51,200/
		July-13	51,200/
		August-13	51,200/
		September-13	61,686/-
		October-13	61,686/-
		November-13	61,686/-
		December-13	61,686/-
Arrear charges for providing sweepers with sanitation material			7,819/-
		April-13	7,819/
		May-13	7,819/
		June-13	7,819/
		July-13	7,819/

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	August-13	7,819/
	September-13	7,819/
Total		4,36,772/-

While making the payments as mentioned above no VAT was recovered/decucted from Agency. As such the VAT amounting to Rs. 13,860/- (@ 2% on Rs.2,56,204/- + 4,36,772/-) may be deducted from the agency on the payments made upto date under intimation to Audit.

Para 5: Non maintenance of Log Book.

Audit memo no. 11

In terms of condition no 22 of the agreement dated 02.07.2009 for hiring of vehicle " Contractor will maintain separate Log Book for each vehicle which will also be certified/countersigned by the concerned officer.

On test check of the records it is observed that no separate Log Book has been maintained by the College. The Log book may be maintained and shown to next audit.

Para 6 Non Adjustment Advances(Memo No.-10)

From the scrutiny of Advance register it has been observed that Ch. Brahm Prakash Govt. Engg. Collège, Jafferpur, Delhi has issued advance for various purposes to the officers/officials but the arjustment entries were not fount recorded against the following advances:-

Sr. No.	Date of Advance issued	Amount	Name
	12-09-12	Rs.200/-	Ms. Anita, LDC
	27-12-12	Rs.9450/-	Mr. Parveen Kumar, LDC
	03-10-13	Rs.10750/-	Mr. Kuldeep Kumar, Caretaker
	07-10-13	Rs.1110/-	Mr. Harish Kumar, HC
	11-10-13	Rs.72000/-	Mr. Bharat Bhushan, TPO
	22-11-13	Rs.10000/-	Mr. Kuldeep, Caretaker
	20-12-2013	Rs.5000/-	Mr. Anayetullan Nayaji

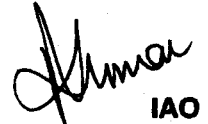
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8	15-01-2014	Rs.12300/- & Rs.61200/-	MR. Sunil Kumar, Asstt. Lib.
9	22-01-2014	Rs.6000/-	MR. Sunil Kumar, Asstt. Lib.
10	4-02-14	Rs.1100/-	MR. Sunil Kumar, Asstt. Lib.
11	02-04-2009	Rs.2121/-	Ms. Pratibha
12	06-11-10	Rs.400/-	Mr. Shashank Gupta
13	20-12-11	Rs.61200/-	MR. Sunil Kumar, Asstt. Lib.
14	02-03-13	Rs.1550/-	Mr. Parshant Kumar

The advances must be adjusted immediately after completion of event /procurement of goods. The college authority may take necessary suitable action to get the above advances adjusted at the earliest under intimation to Audit.


IAO
Party No. 2

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PART - II
CURRENT AUDIT REPORT
(2014-17)

Para 01:- Recovery of Transport Allowance amounting to Rs.3200/-
(Observation Memo No. 1 Dated : 10-04-2018)

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 Service Record as well as Pay Bill Registers for the period 2004-17 it has come to the notice of audit that Smt. Seema Rani, Asstt. Programmer remained on CCL w.e.f. 10/05/2014 to 30/06/2014 hence remained absent during the full calendar month of June 2014 but she got Rs.3200/- as Transport Allowance for the month of June 2014.

The above said amount of Rs.3200/- may be recovered from the concerned official under intimation to Audit.

Settled
Repy is attached in old Para Repy file.
7.9.2020
(S K DASS)
A. O. Audit Par 1 No 7

[Signature]

Para 02: Short recovery of subscription towards DGEHS of Rs. 13,500/-
(Observation Memo No.02 Dated : 11-04-2018)

The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

On scrutiny of Pay Bill Registers, it revealed that short recovery of subscription of DGEHS has been made in respect of following employees as detailed below:

Sr. No.	Name of the Employee	Period	Amount due	Amount recovered	Amount of short recovery(Rs.)
1.	Sh. Raj Kumar Joshi, Asstt. Programmer, G.P. 4600/-	11/2012 to 12/2015 (38 month)	325	225	100X38=3800
2.	Smt. Seema Rani, Asstt. Programmer, G.P. 4600/-	11/2012 to 01/2016 (39 months)	325	225	100X39=3900
3.	Smt. Geeta Malik, Asstt. Programmer, G.P. 4600/-	11/2012 to 01/2016 (39 months)	325	225	100X39=3900
4.	Sh. Naresh Chander Steno, Gr-II G.P. 4600/-	11/2014 to 01/2016 (15 month)	325	225	100X15=1500
5.	Smt. Madhu Bhardwaj, HC, G.P. 4600/-	12/2015 to 01/2016 (02 month)	325	225	100X02=200
6.	Sh. Harish Kumar, HC, G.P. 4600/-	12/2015 to 01/2016 (02 month)	325	225	100X02=200
Total=					13,500/-

The aforesaid short recovery of subscription towards DGEHS may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

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31/c
Para 03: Shortcomings in documents for availing exemptions and savings under Income Tax
(Observation Memo. No. 09 Dated: 17.04.2018)

On scrutiny of calculation sheets of Income Tax for the year 2014-2017 of the Ch. Brahm Prakash Govt. Engineering College, Jaffar pur, New-Delhi., following shortcomings have been observed:

Rebate in Income Tax has been allowed on the interest of borrowed capital and repayment of House Building Loan for acquisition/construction of house property to many official under sanction 23 and 24, but, the certificate issued by the concerned banker attached to this effect with the calculation sheet does not show the address of the property for which the loan was obtained. Possession letter has also not been submitted by the official/ officer. Some of such instances are given as under:

Sr.No.	Name of the officer with designation	Type of exemption/savings	Amount	Name of banker with branch
1.	Sh. Harish Kumar, H.C.	Interest on HBA (2016-17)	200000/-	Axis Bank Ltd.

Above noted officer may be advised to submit certificate from concerned banker specifying complete address of the property for which loan has been taken and possession certificate, failing which exemption and savings allowed will be dis-allowed and recovery of income tax will be calculated at appropriate rates.

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95/c

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PARA 05: Irregularities in maintenance of Cash Book of Non Govt. Fund Bank Account No. 214402000002077.
(Observation Memo No. 13 Dated: 23.04.2018 and Memo No. 06 dated 14.10.2018)

On scrutiny of cash book for the year 2014-17, in continuation of observation memo No. 06 dated 16-04-2018 and after considering of reply of DDO, following shortcomings have been observed:

1. **Non entering of cash withdrawal from bank in cash book:** It has been noticed that as detailed below that some of (as mentioned in observation memo No. 6 dated 16-04-2018) Cash withdrawal entries are not entered in Cash Book of Non Govt. Fund Bank Account No. 214402000002077.

S. No.	Date of withdrawal from bank and cheque No.	Amount (Rs.)
01.	08-12-2014 Ch.396	1,00,000/-
02.	26-12-2014 Ch.399	1,00,000/-
03.	26-05-2015 Ch.684	39,074/-
04.	26-05-2015 Ch.681	105,000/-
05.	01-12-2015 Ch.703	70,000/-
06.	03-12-2015 Ch.704	50,000/-
07.	09-12-2015 Ch.705	82,500/-
08.	04-05-2016 Ch. ...1024	70,000/-
09.	11-05-2016 Ch. ...1025	70,000/-
10.	11-05-2016 Ch. ...1026	9,183/-
11.	27-12-2016 Ch. ...1134	7236/-
	Total	7,02,993

Whereas, as per reply of the DDO, the withdrawal amount has been disbursed to concerned officer or official for further disbursal of remuneration of end term examination held as the same has been received from GGSIPU.

Whereas Rule 13(2) of Receipt & Payment Rules, 1983 envisaged that "All monetary transactions should be entered in the Cash-Book as soon as they occur and attested by the Head of the Office in token of check." **Non entering of cash withdrawal amount from bank and payment entry in Cash Book is a lapse on part of the department.** Due care must be taken for making the entry in cash book in future.

lp

29/c

2. **Non-furnishing of fidelity bond by the cashier** : As per instructions contained in G.F.R-275, a govt. servant who is required to work as a cashier and handle cash should furnish security / fidelity bond for an amount prescribed by Head of Department depending upon the amount of cash transactions involved. The security should be supported by a Bond executed by the Govt. servant in form G.F.R. 30, or 31. But, it was found that no security/fidelity bond was furnished by the cashier.

3. **Erasures/overwriting/cutting**- An erasures or overwriting or cutting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been made the Cash book but entries were not initialled by the Head of Office on every such correction. For example cutting at page No. 91 of NGF Cash Book.

4. **Certificate of Physical verification of cash certificate was not recorded** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not recorded even at the end of the financial year 2014-15, 2015-16 and 2016-17. It should be recorded accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:

“Certified that cash amounting to Rs. (Rupees only) has been physically verified and found correct as per the balance recorded in the cash book. “. It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.

These discrepancies may please be rectified and compliance be shown to audit.



TEST AUDIT NOTE

28/c

TAN 01: Deficiency in maintenance of Service Book
(Observation Memo No. 03 Dated: 12-04-2018)

On scrutiny of service books in the **Ch. Brahm Prakash Govt. Engineering College, Jaffar pur, New-Delhi**, following deficiencies has been observed:

- (i) **Common Nomination Form not used:** Common nomination form for Gratuity, General Provident Fund and UTGEIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the government servant to fill Common Nomination form in **FORM 1** and submit to the Head of Office or authorised Gazetted officer. HOS is advised to obtain common nomination form in Form 1 from all employees and placed in the service book of the employees.
- (ii) **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.
- (iii) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office 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 accordingly to instructions.
- (iv) **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 in token of his perusal.

HOO is advised to comply provisions for the maintenance of service book under intimation to audit.



27/c

TAN 02: Verification of qualifying service.
(Observation Memo. No.04 Dated: 13.04.2018)

As per Rule 32 of CCS (Pension) Rules, on completion of 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. On scrutiny of Service Books, it has been observed that following service books have not been sent to concern PAO to obtain this certificate.

1. Sh. Sunder Bora, Admn. Officer
2. Sh. Bajrang Bali, Accounts Officer
3. Sh. Satbir Singh, L.D.C.
4. Sh. Naresh Cgander Steno, Steno.
5. Smt. Sunita Chikara. UDC

HOO is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.



26/c

TAN 03: Shortcomings in Pay Bill Register
(Observation Memo No.5 Dated: 13.04.2018)

During test-check of PBR, following irregularities were 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. i.e. Financial year 2014-15, 2015-16 and 2016-17.
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 also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, 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. i.e. financial year 2014-15, 2015-16 and 2016-17.
3. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office. i.e. at page No. 07, 09, 16 and 18 (2015-16) and page No. 41,42,47 and 51 (2016-17).
4. **Entries not attested:** It is important that entries recorded in the PBR be attested by the checker. No entry has been attested to certify the correctness of the details.

Rectifications of the above irregularities may be made and shown to audit.



TAN 04: **Non-Maintenance of important registers**
 (Observation Memo No. 7) Dated: 16.04.2018

25/4

During the scrutiny and test check of the records, it has been observed that the following registers have not been maintained.

A. LTC Advance Register: While reviewing the records and files, it has been observed that LTC advance register has not been maintained in the school. In absence of the essential record it could not be verified whether the official has submitted his claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lump sum and the claim will be treated as one however no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

When claim submitted within stipulated time but unutilized portion of advance not refunded, interest is chargeable on that amount from the date of drawl to the date of recovery.

When no advance is taken, claim should be submitted within three months from the date of completion of journey, otherwise claim will be forfeited.

S.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 Claim	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

1. Entries of advance bill should be made in red ink.
2. In case of Final Claim where no advance has been drawn, Columns (1) to (7) only need to be filled.
3. In case of adjustment bill, Columns (9) to (12) against the S. No. Of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12)

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24/c

B. Register of sanctions:

Financial sanctions may be issued by the Govt. and Head of Departments in the form of written order. It is necessary that these are entered in a suitable called 'Register of Sanction'. Sanction by the Head of office generally is accorded on files as also by the DDOs and other authorized officers on separate pages. This will facilities easy reference while passing the bills and relevant files containing sanctions need not to be referred again. However in establishments where this is not practicable the files have to be referred to while passing the bills. Particulars of passing of the bill/payment should be entered against each item of entry in the sanction register with cross reference on the files.

It is advised that the register of sanction may be maintained with immediate effect.

C. Register of Service Books

For safe custody of Service Books, maintenance of 'Register of Service Books' is necessary. Entries should be made in this register as and when new Service Books are opened or received from other offices etc, and when they are sent to other offices. Service Books of officials who have retired or otherwise ceased to be in Service should be retained upto the prescribed period. Such cases may be entered in a separate register or on a separate page in the same register. Stocks of Service Books should be verified annually and certified.

While reviewing the records, it has been observed that 'Register of Service Books' has not been maintained. It is suggested that 'Register of Service Books may now be maintained. The general practice is to have a 'Register of Service Books' in the prescribed form.

S. No.	Name	Designation	Date of opening	From where received	Date of dispatch to the other office	Ref. No.	Remarks	Initials of attesting officer
1	2	3	4	5	6	7	8	9

It is advised that the register of service book may be maintained with immediate effect

23/c

TAN 05: Non compliance of provisions of Income Tax Act.
(Observation Memo No. 08 Dated : 17.04.2018)

On scrutiny of calculation sheet of income tax, Form 16 along with PBR, following shortcomings have been observed:

1. **Non deduction of Income Tax on average basis:** As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year, i.e. in the financial year 2014-15, the income tax has been deducted of Sh. R.A.Meena, Amin. Officer first 10 month @ 4000/-pm and in the last 2 months income tax was deducted Rs. 47742/-.

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TAN 06: Sanitation/Housekeeping services.

(Observation Memo No. 12

Dated: 20.04.2018)

On scrutiny of record of sanitation for the year 2014-2017 of the Ch. Brahm Prakash Govt. Engineering College, Jaffar pur, New-Delhi., following shortcomings have been observed:

The work of Sanitation/Housekeeping Services has been awarded to M/s S.H. Khan & Co. O/A A-69, Amiur Khusro Nagar, Nizamuddin West, New Delhi-13 vide agreement dated 14-08-2015.

1. As per Term and Conditions of contract No. 21, the antecedents of staff deployed shall be got verified by the contractor from local police authority and an undertaking in this regards to be submitted to the department and department shall ensure that contractor complies with the provisions.

Whereas, after scrutiny of record it is observed that contractor has not submitted the report of antecedents of staff deployed. The contractor also replaced the staff since 01-04-2016 without obtaining the antecedents of replaced staff.

2. As per term and condition of Contract No. 56 : The contractor shall disburse the wages to its staff deployed in the Department every month through ECS or by Cheque in the presence of representative of the Department.

After scrutiny of record it is observed that contractor has submitted only the photo copy of cheques issued in favour of their labour but contractor should be submitted copy of bank statement.

HOO may advise to acquire the antecedents' report of staff which is deployed by the contractor under intimation to audit.


(GOVIND BHATT)
INSPECTING AUDIT OFFICER

Service Book of the officers/officials have been Checked.

S No.	Name and Designation Sh./Smt./Miss	Date of Birth	Date of appointment
1.	Manoj Kumar, LDC	15-07-1982	23-07-2010
2.	Sumit Kaushik, UDC	17-10-1983	03-11-2008
3.	Ram Niwas Sharma, AAO	15-07-1962	30-06-2000
4.	Satbir Singh, LDC	04-03-1971	20-09-1994
5.	Sunil Kumar, LDC	01-04-1986	10-08-2010
6.	Sunder Bora, Admn. Officer	22-11-1974	01-06-1998
7.	Dr. Kailash Rajarangi Harne	17-09-1964	15-07-2015
8.	Bajrang Bali, Accounts Officer	06-06-1965	31-10-1989
9.	Seema Rani, Asstt. Programmer	19-03-1978	11-06-2010
10.	Naresh Chander, Steno, Gr-II	25-09-1971	26-04-1993



CURRENT AUDIT REPORT

During the course of current audit, 25 audit memos (13 Record memo & 12 Observation memo) were issued highlighting various irregularities/recoveries to the tune of **Rs.87,674/-** Out of 25 Audit Memo's (including 13 record memos) have been converted into **07 PARA & 06 TAN** with recovery of **Rs.87,674/-**

Details of Current Recovery (Audit period 2017-18 to 2019-2020)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
16	51898	0	51898
19	35776	0	35776
Total	87,674/-	0	87,674/-

The internal audit report has been prepared on the basis of information furnished and made available by **Ch. Braham Prakash Govt. Engineering College, Jaffarpur, New Delhi-110073.**

for

(KULBHUSHAN ARORA)
IAO Party No. VII

197c

PART -II

18/e

PART II
CURRENT AUDIT REPORT
(2017-18 to 2019-20)


Para No.1 Non-Furnishing of fidelity Bond by Cashier
(Ref. audit memo 15 dated. 01.09.2020)

As per Rule 306 of GFR 2017, every Govt. Servant who actually handles cash or stores shall be required to furnish security, for such amount and in such form as the Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

The amount of Security to be obtained from a Government servant shall be determined on the basis of actual cash handled.

Security should be furnished in the form of fidelity bond in GFR 17; the security bond should be executed in form GFR 14.

HOO/DDO may take necessary steps to obtain a fidelity Bond as per rule under intimation to audit.



Para No.2 Non –Deduction of TDS(GST)
(Ref. audit memo 16 dated 01.09.2020)

As per Circular F.No.S.31011/11/2018-ST-I-DOR dated 14/09/2018 issued by Department of Revenue, Ministry of Finance, Govt. of India guidelines for deductions and deposit of TDS by the DDO under GST has been issued. Section 51 of the CGST Act,2017 provides for deduction of tax by the Government Agencies (Deductor) from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. Govt. notified vide Notification No. 50/2018 – Central Tax dated 13/09/2018 that these provisions shall come into force w.e.f. 01/10/2018.

During the scrutiny of bills, it has been noticed that TDS(GST) has not been deducted from the bills. Details of bills and amount of TDS(GST) recoverable are as under:

Sr. No.	Bill No. & Date	Name of supplier	Amount of bill Rs.	Taxable amount For TDS(GST) Rs.	TDS(GST) Recoverable Rs.
1	CB-411 dated 27/03/2019	M/s Pankaj Security Services	1,24,796	1,24,796	2,496
2	CB-146 dated 02/08/2019	M/s Pankaj Security Services	3,74,388	3,74,388	7,488
3	CB-249 dated 21/10/2019	M/s Pankaj Security Services	3,66,652	3,66,652	7,333
4	CB-334 dated 19/12/2019	M/s Pankaj Security Services	1,17,885	1,17,885	2,358
5	CB-436 dated 18/03/2020	M/s Pankaj Security Services	3,76,258	3,76,258	7,525
5	CB-397 dated 22/03/2019	M/s Alpha Manpower Services	1,22,897	1,22,897	2,458
6	CB-153 dated 13/08/2019	M/s Alpha Manpower Services	2,14,537	2,14,537	4,291
7	CB-214 dated 04/10/2019	M/s Alpha Manpower Services	4,60,769	4,60,769	9,215
8	CB-306 dated 26/11/2019	M/s Alpha Manpower Services	1,12,308	1,12,308	2,246
9	CB-437 dated 19/03/2020	M/s Alpha Manpower Services	90,889	90,889	1,818
9	CB-130 dated 02/07/2019	M/s Micro Travels Services Pvt. Ltd.	33,500	33,500	670
10	CB-151 dated 06/08/2019	M/s Micro Travels Services Pvt. Ltd.	33,500	33,500	670
11	CB-241 dated 17/10/2019	M/s Micro Travels Services Pvt. Ltd.	32,500	32,500	650
12	CB-256 dated 12/02/2020	M/s Micro Travels Services Pvt. Ltd.	67,000	67,000	1,340

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13	CB-346 dated 02/01/2020	M/s Micro Travels Services Pvt. Ltd.	33,500	33,500	670
14	CB-69 dated 30/05/2019	M/s Micro Travels Services Pvt. Ltd.	33,500	33,500	670
TOTAL					51898/-

12/c

An amount of Rs.51,898 /- may be recovered from the contractors/firms after verification of facts and figure and deposit the same in the Govt. Account under intimation to the Audit. Similar other cases may also be reviewed.



PARA No.3 Non Deduction of TDS

(Ref. audit memo No.19 Dated:02.09.2020)

15/c

As per Section 194C of Income Tax Act,1961, any person responsible for paying any sum to any resident (hereinafter in this section referred to as the contractor) **for carrying out any work** (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to (ii) two per cent, where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family, of such sum as income-tax on income comprised therein. No deduction shall be made from the amount of any sum credited or paid or likely to be credited or paid to the account of, or to, the contractor, if such sum does not exceed thirty thousand rupees :**Provided** that where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year exceeds one lakh rupees, the person responsible for paying such sums referred to in sub-section (1) shall be liable to deduct income-tax under this section.

During the scrutiny of bills in the light of above, it has been noticed that TDS (Income Tax) has not been deducted from the bills. Details of bills and amount of TDS(Income Tax) recoverable are as under:

Sr. No.	Bill No. & Date	Name of supplier	Amount of bill (Rs.)	Taxable amount For TDS(Income Tax) (Rs.)	TDS(Income Tax) Recoverable(Rs.)
1	CB-145 dated 29/08/2018	M/s JMD Enterprises	8,09,244	6,85,800	13716
2	CB-215 dated 09/10/2019	M/s Hydraulic & Engineering Instruments	2,15,940	1,83,000	3660
3	CB-403 dated 28/02/2020	M/s Parshva Enterprises	4,84,785	4,10,835	8217
4	CB-341 dated 19/12/2019	M/s Engineering Models & Equipments	57,820	52,600	1052
5	CB-261 dated 31/10/2019	M/s Shakti Marketing Associates	37,200	31,525	631
6	CB-210 dated 24/09/2019	M/s Sun Enterprises	58,419	45,640	913
7	CB-83 dated 18/06/2018	M/s Gen NEXT Technologies Pvt. Ltd.	3,78,133	3,20,451	6409
8	CB-212 dated 31.10.2019	M/s Ved Prakash	58,889	58,889	1178
TOTAL					35776/-

An amount of Rs.35,776/- may be recovered from the contractors/firms after verification of facts and figure and deposit the same in the Govt. Account under intimation to the Audit. Similar other cases may also be reviewed.

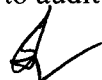
**PARA No.4 Non-recovery of licence fee of Canteen and Security Deposit
(Ref. audit memo No.21 Dated: 03.09.2020)**

During the test check of File F 5(53)/CBPGECJ/Canteen Tender/CT Br./2017 in respect of E-Tendering of Canteen Service at CBPGECJ, it was noticed that Tender for providing Canteen/catering Service at CPGECJ invited dated 17.01.2019. Four firms applied for the tender and out of the four, M/s Mannu Enterprises was selected being the highest bidder with quotation of Licence fee of Rs.11599 per month.

During scrutiny of records, it is observed that M/s Mannu Enterprises has not submitted the security deposit i.e 10% of the bid amount for two years plus 10% yearly enhancement which need to be submitted in form of FDR within 15 days from award of tender as per the tender agreement.

It is also observed that, the licence fee of Rs.11599 per month was deposited by M/s Mannu Enterprises till the month of September, 2019 and for further period i.e. from October 2019 to March 2020 is outstanding.

In light of above, the Licence fees for the month of October 2019 to March 2020 (6 months), security deposit and late payment charge as applicable may be collected from M/s Mannu Enterprises as per term and condition of tender under intimation to audit.



PARA No.5 Non-Adjustment of Advance amounting to Rs.67202/-
(Ref. audit memo No.22 dated: 04.09.2020)

73/C

As per R & P Rule 162 the adjustment of advance shall be settled within a month of the withdrawal of advance. During the test check of record, it is observed that the following advance was drawn for LTC advance, but not adjusted within the specified time as per R & P Rules 1962. Details of few such cases are as under:-

Sr, No.	A.C. Bill No. & Date	Amount (in Rs.)	Purpose for which advance granted
1.	LTC-304 dated 26.11.2019	67202/-	LTC Advance

HOO/DDO may take necessary steps to adjust the above advances at the earliest possible after due verification of records under intimation to audit. Other similar cases may also be reviewed.

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12/c

PARA No.6 Discrepancies in NGF Cash Books.
(Ref. audit memo No.24 dated: 04.09.2020)

During the test check of Cash Books(Non Govt. Fund i.e. NGF), the following discrepancies are observed:-

1. The balance as per Cash Book does not match with the balance as per Bank Statement (Bank of Baroda, Ujwa, New Delhi) in respect of Bank Account No. 21440200002077 in the name of M/s Ch. Brahm Prakash Govt. Engineering College. The details are as under:

Date	Balance of Bank of Baroda as per NGF Cash Book	Balance of Bank of Baroda as per Bank Statement
03/04/2017	1,28,84,324.00	5,00,542.10
01/04/2018	25,26,030.00	3,66,434.10
04/04/2019	6,10,195.00	2,85,375.10
31/03/2020	33,24,130.00	4,20,589.10

Bank Reconciliation file maintained in this office to reconcile the differences but the same contains pages of rough arithmetic calculations and does not reflect the details about the arithmetic calculations. Hence, the Bank Reconciliation Statement is erroneous. HOO/DDO may take necessary steps for reconciliation of bank balance(Bank of Baroda) for each month (for the audit period i.e. 2017-2020) specifying the details of amount under intimation to audit.

2. This institution has also an another Bank Account in SBI Jafarpur Kalan bearing Account No. 36323594682 in the name of Ch. Brahm Prakash Govt. Engineering College. A separate column for SBI Account has also been made in receipt and payment side of NGF Cash Book. The balance as per Cash Books does not match with the balance as per Bank Statement of SBI. Another separate Fee Cash Book has also been maintained which reflects the deposits and withdrawal from SBI Account. The details are as under:

Date	Balance of SBI account as per NGF Cash Book (SBI column)& Fee Cash Book	Balance of SBI as per Bank Statement
30/03/2017	2,00,000.00 (NGF Cash Book) 33,25,997.00(Fee Cash Book)	Cleared Balance: 1,99,367.50 MOD Balance:0
01/04/2018	2,48,200.00 (NGF Cash Book) 39,66,500.00(Fee Cash Book)	Cleared Balance: 52,700.00 MOD Balance:41,62,000.00
01/04/2019	39,67,896.00 (NGF Cash Book) 68,73,100.00(Fee Cash Book)	Cleared Balance: 28,996.00 MOD Balance:1,08,12,000.00
31/03/2020	74,88,585.00 (NGF Cash Book) 1,34,36,003.00 (Fee Cash Book)	Cleared Balance: 1,09,022.48 MOD Balance: 2,08,10,534.00

HOO/DDO may take necessary steps for reconciliation of bank balance(SBI) for each month (for the audit period i.e. 2017-2020) specifying the details of amount under intimation to audit.

3. The NGF Cash Book maintained in this office reveals that two cheques vide No. 001278 dated 21/02/2018 amounting to Rs.60,00,000/- and No. 001279 dated 21/02/2018 amounting to Rs.65,00,000/- have been issued in the name of "Yourself" for Fixed Deposit. The amount has been shown in the payment side and thereby the closing balance has been reduced by the amount of FDR. Moreover, the Bank account is an Auto sweep account and as soon as the



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amount in the **savings account** crosses that defined limit, the excess money is transferred automatically into the fixed deposit. Statement of auto sweep FD account obtain from both Banks and shows the same alongwith all FDRs to next Audit.

4. In addition to above, Certificate of Physical verification of cash, has not been recorded as per Rule 13 (4) of Receipt & Payment Rules, 1983. As per the Rules, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect every month. In this regard if any discrepancy is noticed therein, the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, in the following form:

“Certified that cash amounting to Rs. (Rupees only) has been physically verified and found correct as per the balance recorded in the cash book. “.

No such certificate is recorded in the Cash Books of NGF.
HOO/DDO may take necessary steps to record the certificate in the NGF Cash Book as well as in the Fee Cash Book during the Audit period 2017-2020, as per Rules.

A. A. 2020

PARA No.7 Non-Production of Records

During the audit period the following records are not provided by the unit:-

1. Log book along with history sheet and details of installation of GPS in Govt. hired vehicle
2. Spouse information of following staff is not provided:
 1. Sh. K R Harne, Professor
 2. Ms. Achal Tyagi, steno
 3. Ms. Jyoti, steno
 4. Sh. Om Prakash chaudhary, SO
 5. Ms. Sanju Bala, SA
 6. Sh. Sumeet Kaushik, SA
 7. Sh. Ramesh Chand, SA
 8. Sh. Parveen Kumar Godara, JA
 9. Sh. Deepak Kumar, JA
 10. Sh. Mahender Singh, JA

for (Kulbhusan Arora)
7.9.2010
I.A.O.Audit Party No.VII

9/c


TEST AUDIT NOTE
(2017-18 to 2019-20)

TAN No. 1 Shortcoing in Pay Bill Register
(Ref Audit Memo No.12 Dated: 28.08.2020)

During the test check of Pay Bill Registers for the period 2017-20, following shortcomings have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in PBR. Apart from name, Date of Joining, Address, Pay Scale, PAN No., details of loan /advances/ refunds, LTC Advance, Service Verification, Bank details etc. were also not found completely filled.
3. Numerous cutting and overwriting were also noticed in the PBRs which need to be attested by DDO e.g. Pg. No. 10,12,17,24,25(2017-18) and 45,46,52,75,76,81(2018-19) and Page No. 92,94,101,103 (2019-2020) and monthly entries of PBR's have not been verified and signed by the D.D.O. for its correctness.
4. GAR-18-Abstract Pay Bill - entries for the year 2017-18 and 2018-2019 were recorded but not attested /verified by the D.D.O. for its correctness. Entries for the year 2019-20 were not recorded.
5. Past information of the some employees who are transferred in, to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purposes etc.) and also those employees were transferred out, from this unit to another unit the same were not recorded in the PBR, which is irregular.

HOD/HOO may take necessary action as mentioned above and shown to next audit.


7.9.2020

TAN No. 2 Shortcoming in Bill Register
(Ref Audit Memo No.013 Dated: 28.08.2020)

During the test check of Bill Register for the period 2017-20, following shortcomings have been noticed:-

1. Bill register does not have proper paging number either machined or manual. Certificate for page counting duly signed by DDO also not found recorded on the first page of the Bill Register.
2. Further, the Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. Column No. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
4. There are number of cuttings and overwriting in the Bill Register which has also not been attested by the DDO, which is irregular.

HOD/HOO may take necessary action as mentioned above and shown to next audit.



TAN No. 3 Shortcoming in Library Record
(Ref Audit Memo No.17 dated: 02.09.2020)

During test check of the Library records provided by the CBPEC, Jaffarpur for the audit period, the following shortcomings are observed:-

1. Paging Certificate has not been recorded in Accession Register.
2. Rule 215 of GFR 2017, physical verification of Library books, states that (i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. As per the accession register, the unit has 23351 books as on date, so accordingly the verification should be done at least once in three years but no verification is done since 2011-12. Without physical verification of books the authenticity of the number of books maintained in the library could not be ascertained in Audit.
3. Entries of books in the Accession Register not signed by office-in charge.
4. Numerous cutting and overwriting were also noticed in the Accession Register and these cutting/overwriting were not attested by the competent authority, which is irregular. e.g. 52,53 etc.

HOD/HOO may take necessary action as mentioned above and shown to next audit



TAN No. 4 Improper Maintenance of Service Books
(Ref Audit Memo No.18 dated: 02.09.2020)

During the test check of Service books maintained by the CBPEC, Jaffarpur the following irregularities have been noticed by the audit:-.

1. Shortcomings in Service Record.

S. No.	Name & Designation (Mr./Ms.)	Remarks
1.	Harish Yadav, UDC	Photo not attested.
2.	Parveen Kumar Godara, LDC	Photo not attested. Police verification certificate not available
3.	Deepak Kumar, LDC	Photo not attested. Police verification certificate not available
4.	Harish Yadav, LDC	Photo not attested, Detail of family, Nomination form not available

Similar other cases may be reviewed at your end.

2. Not a single entry has been made in the service books such as Annual Increment, pay fixation, taken on strength, Leave account etc since July, 2018.
3. As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.
4. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case.
5. As per rule, verification of services should be completed annually and certificate of verification recorded in the Service Book after ensuring correctness of the entries. Last verification recorded up to 30.06.2019.
6. As per DOPT O.M. 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' Aadhaar number, it has been observed that Aadhaar Number has not been recorded in service books.

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7. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. During test check of service books of employee (Sh. Ram Niwas Shrama, AAO, Sh. Raj Hans Tyagi, Steno, Sh. Ramesh chand, LDC) who have completed 18 years of regular service or left five years of service before retirement, it was found that service book not verified by PAO. All other similar cases may be reviewed.

HOO is advised to comply with the above mentioned provisions for maintenance of service books. Short coming may be rectified and shown to audit



TAN No. 5 Non-Disposal of Machinery/Equipment lying obsolete/old/unserviceable
(Ref Audit Memo No.23 dated: 04.09.2020)

4

During Scrutiny of reply submitted by unit in respect of Audit record Memo No.5, revealed that a lot of unserviceable/unrepeatable store items namely computers, printer, projectors etc. are lying in the store. Since condemnation of unserviceable items lying in the store for a long time immediate action may be taken for condemnation of the items by the higher authority as per Rules.

(Amount in Rs.)

Sr. No.	Name of Machine/Equipment	Date of Procurement	Qty.	Cost of Machine/Equipment	Amount
1.	Computer Model-HP Compaq d*7380	23/04/2008	74	28557/-	2113218/-
2.	Samsung Laser Multifunction Fax machine SCX56SP	15/05/2007	02	17588/-	35176/-
3.	Samsung Color Laser Printer CLP510	15/05/2007	01	28074/-	28074/-
4.	Multimedia Projectors	25/06/2007	03	131848/-	395544/-
5.	Toshiba Colour Photocopier Model ES351C	28/03/2010	01	307338/-	307338/-
6.	Duplo machine DP330	2007	01	391400/-	391400/-
7.	Toshiba e-studio (50/55F) digital multifunction Fax Machine	2007	01	22829/-	22829/-
8.	HP Scan jet G2410	04/01/2010	01	2724/-	2724/-
				Total	32,96,303/-

HOD/HOO is advised to take necessary for condemnation of the above unserviceable machinery as soon as possible under intimation to audit.



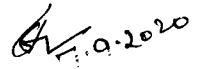
TAN No. 6 Non-Utilization of Non Government fund
(Ref Audit Memo No.25 Dated: 04.09.2020)

3/c

During the test check of records, it has been noticed that huge amount of money is lying in the Bank Account of the institution pertaining to Non Govt. Fund. The amount is collected from students @ Rs.4500/- per student and the amount is kept in the Bank Account of the institution. As per information furnished by the office, the details of amount in Non Govt. Fund are as under:

Year	Opening Balance	Yearly Subscription	Expenditure	Closing Balance
2017-18	17479672	2506500	1143253	18842919
2018-19	19267187	2322000	1990791	21589187
2019-20	24097270	2205000	1200448	25101822

The expenditure out of Non Govt. Fund is meant to be incurred on Training & placement, extracurricular activities, annual gathering, student welfare and institutional development. HOO may take necessary steps for utilization of NGF amount for the mentioned activities and same may be shown to next audit.

for  04.09.2020
(Kulbhushan Arora)
I.A.O.Audit Party No.VII

2/c

DETAILS OF MEMOS FOR THE AUDIT PERIOD

Memo No.	DETAILS OF PARA	DETAILS OF RECOVERY (AMT)			INCORPORATED IN PARA NO.	WHETHER PARA / TAN	Page No.
		RAISED	RECOVERED ON SPOT	BALANCE			
1 to 11, 14 and 20	Record Memos				Para	Para 7	-
12	Shortcoming in PBR				TAN	TAN 1	
13	Shortcoming in Bill Register				TAN	TAN 2	
15	Non-furnishing of fidelity Bond by Cashier				Para	Para 1	
16	Non-deduction of TDS (GST)	51898		51898	Para	Para 2	
17	Shortcoming in Library Record				TAN	TAN 3	
18	Improper maintenance of Service Books				TAN	TAN 4	
19	Non-deduction of TDS	35776		35776	Para	Para 3	
21	Non-recovery of licence fee, canteen				Para	Para 4	
22	Non-adjustment of advances amounting to Rs.67202/-				Para	Para 5	
23	Non-disposal of Machinery/Equipment lying obsolete/old/unserviceable				TAN	TAN 5	
24	Discrepancies in NGF Cash Books				Para	Para 6	
25	Non-Utilization of Non. Govt. Fund				TAN	TAN 6	
	TOTAL	87674	0	87674			

TOTAL MEMOS=25(13 Record Memo+12 Audit memo), SETTLED=0%(RM), PARA=07, TAN=06)

Verification of remittances at Page- 63/c

List of Service Book examined during the Audit Period:

Sr. No.	Name of Employee (Sh. /Ms.)	Date of Birth	Date of Appointment
1	Ram Niwas Sharma, AAO	15.07.1962	30.06.2000
2	Naresh Chander, Steno	25.09.1971	26.04.1993
3	Satbir Singh,	04.03.1971	20.09.1994
4	Chanderrhas, ASO	01.05.1968	12.07.1994
5	Ramesh Chand, UDC	14.06.1967	12.01.1989
6	Raj Hans Tyagi, Steno	10.05.1962	23.03.1987
7	Shankar Sharma, Steno	01.04.1981	11.04.2005
8	Parveen Kumar Godara, JA	25.07.1989	04.08.2016
9	Harish Yadav, SA	12.12.1986	12.07.2011
10	Seema Rani, Assistant programmer	19.03.1978	11.06.2010

(Handwritten signature)