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DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI - 110002

Internal Audit Report of

College of Art, Government of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, DDO Code **036001**, for the period 2017-18 to 2018-19.

INTRODUCTION

The internal audit on the accounts of College of Art, Government of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, DDO Code **036001**, for the period 2017-18 to 2018-19 was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO, Mrs. Kavita Dargan, AAO and Sh. Naveen Kashyap, Sr. Asstt. The audit was conducted during 12 working days w.e.f. 21.08.2019 to 05.09.2019.

AIMS AND OBJECTIVES

College of Art is an institution established in 1942 for advanced training in Visual Art (Creative and Applied). Affiliated to the University of Delhi, the BFA Degree offered is of four-year duration. The College is under the Faculty of Music & Fine Arts for academic matters and is administered by the Govt. of NCT of Delhi. The objective of the teaching programs and training are to achieve overall refinement of the student's perception, not confined to the skills of the profession alone, but also to create the right kind of intellect as well as emotional cultivation to arrive at a level of composite creativity and thought.

The following officers/officials have held the charge of the respective posts as listed below:-

HOI/ HOD:

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Meera Saravanan	2017-18 to 2018-19
2	B.S. Chauhan	22.04.2019 to till date

HOO:

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1.	Rajesh Ahuja, Administrative Officer	06.11.2015 to 22.06.2017
2.	Rajesh Rana, Administrative Officer	24.08.2017 to Nov, 2017
3.	Kumar Jigeshu, Assistant Professor	29.11.2017 to 19.03.2018
4.	Vikram Bisht, Administrative Officer	20.03.2018 to 06.02.2019

DDO:

S. No	Name & Designation (Mrs./Mr./Dr.)	Period
1.	Monika Dawar	2017-18 to till date

CASHIER:

S. No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	Yogesh Aggarwal, Sr. Assistant	2017-18 to till date

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VACANCY POSITION

College of Art, Government of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001

<u>S.No</u>	<u>Group</u>	<u>Sanctioned</u>	<u>Filled</u>	<u>Vacant</u>
1	A	55	13	42
2	B	05	04	01
3	C	75	39	36
	Total	135	56	79

Budget Allocation and expenditure for the year 2017-18 to 2018-19


YEAR	Budget	Expenditure
2017-2018	118390000	85633503
2018-2019	119900000	85518814

STATUTORY AUDIT

AGCR audit has been done upto 2018-19 in the College of Art, Government of NCT of Delhi, 20-22,
Tilak Marg, New Delhi-110001

Maintenance of Records

The maintenance of records of College of Art, Government of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, for period 2017-18 to 2018-19 was found satisfactory, subject to observations made in current audit report.


(B. VijayaLakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

(98)

Old Audit Report Part – I

There was '64' outstanding objection on the accounts of O/o College of Art, Government of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, DDO Code: 036001, for the period 1976-1977 to 2009-14, there are 15 paras fully and 02 paras partially settled and 49 paras outstanding. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1976-1977	12	Nil	Nil	(12) 1,2,3,4,5,6,7,8,9,10,11 and 12
2.	1977-1982	17	Nil	Nil	(17) 13,14,15,16,17,18,19,20, 21,22,23,24,25,26,27,28 and 29
3.	1982-1984	12	01	42	(10) 30,31,32,33,35,37,38,39, 40,43 and 44
4.	1995-1997	01	Nil	Nil	(01) 47
5.	2002-2017	08	06	1(a), 1(b), 2,3, 4 and 6	(02) 05 and 05
6.	2007-2009	05	02	7 and 8	(03) 3,4 and 6
7.	2009-2014	09	05	3,6,7,8,9	(04) 1,2,4 and 5
	Total	64	14	14	50

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DETAILS OF OLD RECOVERY :

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S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	1982-1984	2371	30	Nil	904
			32	Nil	301
			35	Nil	201
			43	Nil	965
2	2002-2017	14472	1(a)	1980	Nil
			1(b)	10512	Nil
			02	1980	Nil
3	2007-2009	11400	04	Nil	2400
			06	Nil	9000
4	2009-2014	38061	01	Nil	10885
			02	2258	9032
			03	2640	Nil
			04	Nil Nil	1350
			05	Nil	11896
	Total	66304		20020 19370	46284 46934

(B. VijayaLakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

(Part-II)
Current Audit Report
(2017-18 to 2018-19)

Current Audit Report:

During the course of current audit, 19 audit memos, highlighting various irregularities & recoveries to the tune of Rs.104532/- were issued. On the basis of compliance shown by the Department, 04 memos were settled on the spot. Remaining 16 audit memos + 03 Record Memos have been converted into 08 para(s) and 07 TAN(s) in the current audit report.

Details of current recovery (2017-18 to 2018-19):

Para No./Tan No./Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
05	300	300	Nil
12	100200	Nil	100200
14	4032	4032	Nil
Total	104532	4332	100200

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.



(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

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PART - I

Old paras

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INSPECTION REPORT ON THE ACCOUNTS OF COLLEGE OF ARTS,
TILAK MARG NEW DELHI FOR THE YEAR 1982-83 & 1983-84

PART 1 (A)

Previous audit objection for 1976-77

- Para 1 Scholarship *NV*
- 2 Advance for the purchase of food grains
- 3 Income Tax
- 4 Conveyance charges.
- 5 Non submission of Payees Receipt
- 6 Purchase of stationery
- 7 Attendance record of Models.
- 8 Remuneration to part time Lecturer
- 9 Stock Register.
- 10 Non recovery of Rent from Canteen Contractor.
- 11 Library.
- 12 Magazines and newspapers

*Pages
1 to 29.*

1977-78 to 1981-82.

- Para 1 Deposit works Non Accountal Rs 2.68 lakhs.
- 2 Log book
- 3 Conveyance charge.
- 4 Income Tax
- 5 Cash book
- 6 Cash book (other than Govt.)
- 7 Protection of CCA
- 8 House rent allowance
- 9 Children education allowance

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- 10. No attendance Records of models.
- 11. LTC
- 12. Service books
- 13. Recovery due to lunching.
- 14. GPF ledger Accounts of Group 'D' officials.
- 15. Non Production of Records.
- 16. Hill/Contingent register.
- 17. Stores account.

total = 29

Part 1(b)

(Under this section the brief position of the upto date maintenance of Accounts in the office)

The record was found to hve been maintained in satisfactory manner except where pointed out in section II of the present inspection report.

Part II (a)

(Under this section cases of mis-appropriation, embezzlement etc)

NIL

Para 1
of 1982-84

Part II (b)

Short recovery of Income Tax Rs 904/-

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a) While scrutinising the Income Tax calculation sheets for the year 83-83, and 83-84 it was noticed that a sum of Rs 904/- was short recovered from Sh Rajesh Mehra who was allowed HRA rebate of Rs 2088 PWT without production of rent receipt, which may now be recovered under intimation to audit.

Sh Rajesh Mehra Income Tax for 83-84

Total yearly income Rs 32473.50
 Less standard deduction Rs 6000

(83)

77/c

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	26473.50 /
Less Rebate GPF etc	Rs <u>5310.00</u> /
	Rs 21163.50 /
taxable income	Rs 21160 /
Income Tax upto Rs 20,000	Rs 1250
" next Rs 1160 @ 30%	Rs <u>348</u>
	Rs 1598
SC on I.Tax @ 12½%	Rs <u>200</u>
Total I.Tax	Rs 1788
I.Tax already recovered	Rs <u>894</u>
Balance recoverable	Rs <u>904/-</u>

b) It was also noticed that the following officials were allowed HRA rebate towards Income Tax during the year 82-83 and 83-84 as indicated against each employee on production of rent receipt/enhanced rent receipt which has neither been accepted nor verified by the institution. Before, the rebate is allowed these receipts should have been accepted and verified by the DDO.

SNO	Name	Rebate allowed during 82-83	83-84
1.	Sh N.C. Sen Gupta	Rs 966	Rs 1080
2.	Sh Rajesh Mehra	Rs 2227.50	Rs 2983.50
3.	Sh Paranjit Singh Dogra	Rs 640.00	Rs 701.00
4.	Sh Krishan Ahinja	Rs 1982.10	Rs 2044.00
5.	Sh R.S. Binjit	Rs 1590 / -	Rs 2328.00
6.	Sh S.K. Bhattacharya	Rs 1728 / -	Rs 1640-9434-30
7.	Sh K.M. Chand hury	Rs 1644 / -	Rs 1640 / -

92

5/c

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LTC

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Head of the institution may please review all the above referred cases and its result may please be intimated and recovery on this account if any may also be made under intimation to audit.

Para 2

LTC claims

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During the course of Test audit check for the year 1982-83 and 1983-84 the following deficiencies were noted:-

Bill No LTC Adj/146/82-83

i) Case of Sh-Paramod Sarbaram Sh. Suranjit Singh Deger

He was advances Rs 850/- on 17.5.82 for availing Home Town LTC from New Delhi to Jamshadpur for the Block year 1982-83 during the period from 25.5.82 to 28.6.82. The official concerned travelled by 2nd class (both ways) and finally claimed Rs 284/-. He was required to refund the balance amount of Rs 568 before the commencement of journey. The balance amount was finally refunded on 9.7.82. The panel interest on 9.7.82 for the related period from 17.5.82 to 8.7.82 at the rate of 2 1/2% over and above normal rate of interest may please be recovered under intimation to Dte of Audit.

ii) Bill No LTC/398

Sh Suraj Prakash class IV

Rs 331-10 as

He had already LTC for the block year 1982-85 to visit Vashna Devi during 11.3.83 to 15.3.83. He travelled by Train for outward Journey from Delhi to Jammu claimed Rs 154/- for 2 full and 2 Half Tickets @ Rs 42/- including Reservation charges @ Rs 7 for 4 tickets But from the scrutiny of LTC claims it was noticed that the fare for Jammu is

Handwritten notes:
S. Suraj Prakash
LTC claims
Jammu

to Delhi performed by Bus was restricted to Railway fare including Reservation charges which was not admissible to him. The correct claims comes to Rs 303.10 as per details, given below:-

From Delhi to Jammu	42x3	Rs 126
Reservation for 2+2 Half @ Rs 7/-		28
(By Train 2ndclass)		
Jammu to Katra	(By Bus)	11.55
<u>Inward Journey</u>		
Katra to Jammu	By Bus	11.55
Jammu to Delhi	By Bus	126.00
		<u>303.10</u>

The excess payment of Rs 28/- may please be recovered under intimation to audit.

111) Bill No LTC/312/82-83
Sh Mohinder Singh PTI

He had claimed Rs 25171/- as LTC reimbursement for self and family members for the Block year 1979-81 during 1.11.82 to 1.12.82. He travelled from Delhi to Goa. The outward Journey was performed through longer route partly by 1st class and partly by 2nd class but the fare was not correctly restricted as required under the provisions contained in GIM/AOM No 43/10/58 Ests(A) dated 11.4.68. The amount claimed was as under :-

New Delhi	Bombay	1388	KM B., Rail	3 tickets
17.11.82	19.11.82		1st class	Rs 926
2215 hrs	5hrs			
Bombay VT	AhmedNagar			

(20) 7/4 (80) (82)

Bombay V.T.	AhmedNagar	352 kms	By Rail 3 tickets	52.50
19.11.82	19.11.82		IInd class	
Ahmed Nagar	Miraj	441 kms	BY Rail	360.00
24.11.82	24.11.82		Ist. clas	
Miraj	Madgaon	301 kms	By Rail	60.00
25.11.82	25.11.82		IInd class	
2115 hrs.	0745 hrs			
Madgaon	Miraj	301 kms	-do-	60.00
25.11.82	26.11.82			
Miraj	Bombay V.T.	472 kms	-do-	Rs 94.50
25.11.82	26.11.82			
Bombay Dadar	New D. dar	1382 kms	1st class	Rs 1018.00
29.11.82	1.12.82			2571.00

The correct calculation is given as under:-

Outward Journey

Mileage for which Ist glass fare was admissible

<u>Distance actually travelled by 1st class</u>	<u>Total distance</u>
<u>Total distance by the longer route</u>	<u>by the short route</u>
= $\frac{1825}{2482} \times 2161$	= 1592 kms
	Rs 1062

ii) Mileage for which 2nd class fare was admissible

$\frac{653}{2482} \times 2161$	= 568 kms	Rs 84.70
	or say 569 km	Rs 1146.70

Inward Journey

Madgaon to Miraj	301 kms	By Rail 3 tickets	Rs 60
		IInd class	
Miraj to Bombay	472 kms	-do-	94.50
Bombay to New Delhi	1382 km	1st class	Rs 1018.00

(49) 21/11/84

	60.00	
	94.50	
Bombay to New Delhi 1382 km 1st class	1018.00	11
	<u>1172.50</u>	
	<u>1146.70</u>	
	<u>2319.20</u>	

Excess Payment Rs 2571-Rs 2319.20 = Rs 251-80

Rs 251.80 on account of excess payment may please be recovered under intimation to audit.

iv) Bill No LTC/143/83-84
Case of Sh D.K. Roy Chourdhary.

He had claimed Rs 3616 on account of LTC reimbursement from Delhi to Kanya Kumari for self and family members for the Block years 1982-85 during 2.6.83 to 28.6.83. He had purchased 3 full 1st class circular ticket for Rs 3390 for 3 family members. From the LTC claim referred to above it was noticed that the official concerned had claimed reservation charges amounting Rs 226 besides cost of circular ticket Rs 3390

Debarred
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Outward journey	RS 174
Inward journey	RS 52
Total	<u>226</u>

Under the provision of instructions contained in para 1 (12) of OM dated 11.10.56 clarified vide OM No 43/5/57. Ests (A) dated 1.2.1958 it is clearly stated that 'A Govt servant or his family members may travel by any route or half anywhere on the way to or from home town, but the Govt assistance shall be limited to their share of the fare by the shortest route calculated on a 'Through' ticket basis. As such he was not entitled to station to station Reservation as claimed by him under the provisions of rules he was entitled to reservation charges.

and super charges as under:-

i) Outward journey

i) Reservation charges for 3 berths @ Rs 4/- per berth	12.00
ii) Supplementary charges @ Rs 10/- per passenger	30.00

Inward journey

As indicated above

42.00

84.00

The excess payment of (Rs 226-84) Rs 142 may please be recovered after due verification from Railway authorities under intimation to Dte of audit.

No. LTC/295/82-81

Case of Sh P.P. Kapoor-UDC

He was reimbursed Rs 1218.10 to avail LTC from Delhi to Simla for the Block year 1978-81 during the period from 15.11.82 to 29.11.82. It was noticed that the Inward journey was not restricted under the provisions of instructions contained in GI, MHA, OM No. 43/10/58-2sts(2) dated 11.4.58. As the mileage and fare for 2nd class was not recorded in the Bill therefore, the admissibility of correct reimbursement on the basis of ratio under the provisions of instructions contained in the above referred OM could not be worked out. For Inward journey the official concerned had travelled through longer route from Simla to Charan Pnr by Roadways basis as such the same was required to be restricted on the basis of 2nd class Rail

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in the same way as the Govt Servant performs the journey to his duty point ie by Bus or own conveyance. Where the travel by special means of conveyance like taxi/scooter is considered necessary, the prior permission of Head of Deptt/office is obtained and a certificate to that effect is endorsed on the claim. Further, all the local journeys should be verified by the competent authority. The conveyance register, though started was not being maintained properly and in most of the cases even the entries were not found to have been made therein and prior orders of the Head of officer Deptt was not obtained therein so to verify the journeys therefrom. In light of the above observation it was not clear to audit as to how the genuiness of the claim was ensured in the following cases:-

a) Shri Rajender Kumar cashier was allowed scooter conveyance while going to treasury and coming back therefrom even when in no cash transaction was involved. The following payments made to him on the dates shown below was found irregular in light of bh instructions referred to above.

<u>Date</u>	<u>Irregular payment to be recovered.</u>
CB/385/82-83	(Vr No 705)
10.2.83	Rs 4.30
11.2.83	Rs 4.30
14.2.83	Rs 2.15
18.2.83	Rs 14.80
19.2.83	Rs 2.15
25.2.83	Rs 4.20

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CG/20/82

CB/306/82-83

4.11.82	1.50	/
8.11.82	1.50	/
10.11.82	1.50	/
11.11.82	4.80	/
12.11.82	1.50	/
12.11.82	2.30	/
24.11.82	<u>2.30</u>	/
	Rs 15.40	/

Shri Kumar may please be paid the bus charges for the above journeys. A sum of Rs 63.95 minus bus charges to be allowed may please be recovered from him.

b) Shri C. Verghese, Pharmacist was paid scooter charges for journey from college to Super Bazar and back in connexion with purchases of medicines. The return journey by scooter was under standable and justified too as he had brought medicines from Super Bazar and the same could be brought by special mens of conveyance ie Scooter/taxi but the outward journey ie from college to Super Bazar, by scooter was not justifiable unless there was ^{any} one emergency. The recovery of scooter charges claimed by him from the college to Super Bazar or other place need to be made from the following vouchers.:

CB/386/82-83 (Vr No 694 For Rs 6/-)

Rs 3/- (Scooter charges for one way journey)

CB/406/82-83

Rs 6.00

Vr No 794 for Rs ~~600.00~~

Rs 3/-

-do-

CB/284/81-84

Vr No 479 for Rs 6.00

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CB/205/R1-RA

Vr No 499 For Rs 6.00

Rs 3/-

Scooter charges for one way journey)

Rs 9/-

Shri Verghese may however, be paid bus charges for the above journeys.

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c) Shri J. Sharma, Electrician was deputed to collect projector on 21.2.83 and 8.3.83. A sum of Rs 3.85 and Rs 3.10 was paid to him vide bill No 389/82-93 (Vr No 706 and 709) as scooter charges for going to Regal from where he was to go to Sahibabad for collection of projector after repair. The return journey by scooter from Regal to College was justified if he had brought the projector, but the journey by scooter while going empty handed from college to Regal was not justifiable. A sum of Rs 6.45 therefore, to be recovered from him under intimation to audit.

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d) Shri Vinod Kumar, IDC was paid scooter charges amounting to Rs 8.80 vide Vr No 707 of bil No 389/82-83, in connexion with submission of the objected bills to PAO. The scooter charges from the college to PAO was justified since he had the bills with him to be submitted to PAO, but the return journey by scooter was not advisable, unless there was any urgency for his return. A sum of Rs 2.20 should have been allowed and a sum of Rs 6.60 deducted, which may now be recovered.

e) Shri V.P. Jain was paid Rs 13.60 vide Vr No 796 of CB/405 82-83, for going to Finance Deptt and back to the college, under the Orders of the Principal, as stated in the claim. However, no written orders of the Principal were found to have been obtained

(S)

etc

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and in absence of which the claim should not have been paid. Either the orders of the Principal be produced to audit or ~~hex~~ amount of Rs 13.60 recovered.

f) Shri P.P. Kapoor, ~~ix~~ UDC was paid Rs 18/- vide Vr No 483 of bill No CB/284/83-84 dt 2.2.84, as scoote charges for visiting the PAO in connection with the discussion on pension and gratuity case of employee of the college. As the bill does not show that he had carried with him any kind of record and was also not certified that the matter was of an urgent nature and the certificate of prior permission having obtained was not recorded. The payment of scooter conveyance as a matter of routine with any proper justification was irregular and only bus charges be allowed and the balance amount out of Rs 18/- be recovered.

Mr. Sabya Pal

g) Shri Baleshwar Singh, LLC was paid Rs 13/60 vide Vr No 301 of bil No CB/428/82-83 for going and coming back from 5- Alipur Road. It was not mentioned in the bill that whom he was to see and in what connexion or with what purpose he had gone there. In absence of these requirement the payment of scooter charge was not justified. The same may be recovered.

h) Shri R.K. Madan was paid Rs 2.70 and Rs 2.80 for going to Super Bazar on 17 and 20/7/82 in connexion with the purchase of medicines by scooter vide Vr No 253 of CB/178/82-83. As the material was to be brough on return from Super Bazar, the scooter charges paid for both ways wasnot justified. A sum of Rs 5.50 paid for outward journey as scooter charges need be recovered Also the scooter charges for the journey performed on the following dates were not justified in light of the instruction referred to above.

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EH/35/83-84

VR No 28	25.2.83	Rs 4.50	
for Rs 43.80	8.3.80	Rs 5.50	
		<u>Rs 10.00</u>	(a)

VR No 29		Rs 10.00	
for Rs 54.20	14.3.83		
	"	Rs 10.00	
	16.3.83		
	19.3.83	Rs 4.00	
	24.3.83	Rs 4.00	
		<u>4.00</u>	
		42.00	(b)

a+b 10+ 42 = Rs 52/-

A sum of Rs 67.50 (Rs 5.50 + 52.00) may please be recovered from Shri Madan. However, the bus fare the above journeys may be allowed to him.

Sachin Khat

r) Shri G.P. Sharma, Principal was allowed a sum of Rs 73.60 vide Vr No 753 of Rol No CB/399/82-83, as a conveyance charges. (taxi fare for attending the meetings on 10.12, 18, & 28.1.83. Again a sum of Rs 64.80 was reimbursed to home as taxi fare vide Vr no 754 of the same bill for attending the meetings on 1.4. & 11/2/83, In this connexion it may be pointed out that the college has been provided one staff car and unless the same was not available the taxi fare, was not justified. A certificate to this effect was not accorded on Vr No 753 referred to above. In this behalf if a reference is invited to Govt of India, Min of Finance (D.E.) Notification No F.1 (7)-E.13 (A)/81 dated 30.11.82 according to which the hiring

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...not permissible under any circumstances...
 ...No 3, Conveyance hire in the Annexure to Schedule
 of the Delegation of Financial Power Rules. In light of these
 orders, the total amount of Rs. 183.40 allowed to him
 should not be recovered and scooter hire is also therefor
 reimbursed to him for the above journeys.

f) The Head of office may please review all the cases of convey-
 ance by road such as scooter/taxi in light of the
 orders referred to above and intimate the result thereof to
 the Head of office.

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Irregular Payment of HRA
on percentage basis

File scrutinising the HRA cases on percentage basis the follow-
 ing irregularities/deficiencies were noticed :-

- a) Under the provisions of instructions contained in para
 8 of GOI M.F. OM No F.2(37) E.II (B)/64 dated 27th Nov 1965
 amended from time to time, a Govt servant shall furnished along
 with his first claim for house rent allowance in the form given
 in Annexure III A, B or c whichever is applicable to him/her
 and whenever there is any change in any of the provisions
 of the certificate last given in respect of the same or differ-
 ent accommodation and or resulting in increase or decrease of
 the allowance payable but during the course of audit for 1982-83
 and 1983-84, it was noticed that the undersigned officials

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...the undersigned officials...
 ...1982-83 and 1983-84...

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officials whose pay exceeds Rs 750/- were found to have been drawing HRA on percentage basis. These officials have neither applied for payment of HRA on percentage basis nor the codal formalities were got completed from the concerned officials. The spouse information was also not obtained. In the absence of codal formalities, the correctness of payment of HRA to these officials cannot be accepted in audit.

SNo	Name of official	Basic Pay	HRA claimed
1	Sh Rajesh Mehra	3/82 Rs 1200	Rs 180
		6/82 Rs 1250	Rs 187.50
		3/83 Rs 1300	Rs 250.50
2	Sh Krishan Lal Ahuja	9/82 Rs 1100	Rs 165
		7/83 Rs 1150	Rs 173
3	Sh R.S. Bisg	3/83 Rs 900	Rs 190.50
		8/83 Rs 940	Rs 196.50
4	Sh S.K. Bhotachargi	3/83 Rs 960	Rs 199.05
		11/83 Rs 100	Rs 205.50
5	J.C. Day	-do-	-do-

b) It was also noticed that the following officials had produced the rent receipts at enhanced rate. The rent of accommodation once settled cannot be entrenched under the rent control Act unless there was any innovation, renovation, increase space/ addition and alteration in the accommodation occupied:-

1) Sh N.C. Sen Gupta 1/83 and 7/83 Rs 270 , 1/84 Rs 300 (These numbers) tr

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 The following officials had neither produced any rent receipt during the year 1983-84 nor filled up any prescribed form, but they were continued to draw HRA on percentage basis upto May 1984.

- c) The following officials had neither produced any rent receipt during the year 1983-84 nor filled up any prescribed form, but they were continued to draw HRA on percentage basis upto May 1984.
- i) Sh Rajesh Mehra.
 - ii) Sh Krishan Lal, Ahuja

- d) The HRA on respect of following officials has been reduced to minimum of Rs 160-35 wef June, 84 which is admissible upto basic pay of Rs 750/- without production of rent receipt, but no action has been taken for recovery of overpayment in previous years.
- i) Sh Rajesh Mehra.
 - ii) " Krishan Lal Ahuja
 - iii) " S.K. Bhattacharya

In view of the position explained above, the DDO is advised to examine all the cases in the light of instructions contained in GOI MP OM dated 27.11.65 referred to above. The necessary verification as required in the rules in the case of Gazetted and class I officer is to be done by the Head of Department,

The result of its investigation may please be intimated and amount overpaid if any may please be worked out and recovered under intimation to Directorate of Audit.

e) Observation on spouse information

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Under CBI (CIU) lok Nayak Bhawan, 5th Floor, New Delhi is drawing pay exceeding Rs 750/- and was drawing HRA @ Rs 250/pm on percentage basis. A certificate from her husband's employer regarding basis and quantum of HRA paid may please be obtained. Her husband was residing in his own house and he was entitled to draw HRA in the ratio of 60:40 on the basis of rateable value of self occupied portion assessed by the Municipal Corporation. In case her husband has utilised the rateable value of the house exceeding 60% of them the other spouse i.e. Smt. Sudha Bedi is not entitled to draw any HRA.

The case may please be examined in the light of audit observations referred to above and result intimated to Director.

Date of Audit: 31/12/2011
 Para 5 of Memo: 31/12/2011

Purchase of material without inviting tenders.

Syllabus

During the course of scrutiny of purchase vouchers and other relevant records produced to audit, it was observed that the purchase of material was not made in accordance with the instructions contained in the General Financial rules. According to rule 112 all purchases of stores for use in the public service should be regulated in strict conformity with the stores and subsidiary instructions contained in Appendix 5. All purchases should be invited when

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New Delhi who had purchased the Display Board of 3 1/2' x 6' at the cost of Rs 700/- each. In this regard it was observed that the codal formalities for inviting tenders were not completed before making this purchase to the tune of Rs 33000/-. It was however revealed that the CPWD had earlier invited the quotations for purchase of this item and they placed the order with lowest tendered i.e. Pipe Studio. The college has neither floated nor obtained the same from the CPWD and placed on the record. As there was sufficient scope for competition the tenders should have been floated in accordance with rule 2 of Appendix 8 of GFR. Alternatively the certificate to the effect that the inviting of tenders was not considered necessary in the public interest should have been recorded, inter-alia obtaining the sanction of the competent authority to relax the condition of inviting open tenders. As the laid down rule have been contravened without sufficient reasons on the record the action need to be justified and regularised from the competent authority under intimation to audit.

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 Para No. 34

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Irregularities in the contingency expenditure

During the course of ~~xxx~~ checking of contingency expenditure vouchers, contingency register and other relevant records, the following irregularities were noticed:-

- 1) A sum of Rs 10/- was incurred on 7 cold drinks vide Vr No 338 for Rs 85. 60 of Cont Bill No 213/82-83. As the name of the guest was not inter-alia and...

not

not beyond the prescribed scale of Rs 1/- per head. Even if seven cold drinks may have been served to seven guest, Rs3/- was incurred in excess. The number of guest may always be indicated in the voucher in future. The excess incurred amount incurred in the instant case may please be recovered.

2) A sum of Rs (70/-) was paid to a labourer Shri Shyam Singh vide Vr No 704 of G.E. No 386/82-83 in connexion with shifting of 300 chairs and other furniture on 9.12.82 and 10.12.82. Except the stamped receipt from the labour, no bill/voucher or any note indicating the purpose of shifting the furniture from one place to another was available on the record to justify the payment. Likewise Rs (30/-) was paid to labourers vide Vr No 173 of CB/142/82-83, for shifting of furniture from 6, 5 & 4th floor to Ground Floor. Later on extra furniture was again lifted/shifted to 5th floor. It was not clear to audit as to why the furniture was brought down and then taken back to the fifth floor without ~~confirming~~ confirming the space availability on the ground floor. This was irregular. The service got done/rendered was also not verified by the concerned incharge. In absence of the basic requirement being unfulfilled in both the cases, the payment was not justified and need to be recovered and credited to Govt.

3) A sum of Rs 60.94 was paid to M/s Bata Store for pair of shoes to be issued to staff car driver, vide Vr No 732, Cont
Rs 60.94 was incurred on

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X of chawal from M/s Bata Shoe Store vide Vr No 850. Cont Bill M. 211/83-84, for supply to Sh Narendra Kumar, Gambhir. It was not clear to audit as to why the linens were purchased from M/s Bata Stores instead of Khadi Gramodyog, as per instruction. Secondly whether the limit amount allowed on this account allowed on this was imposed and the balance amount recovered from them. This needs to be elucidated.

4) The Head of Deptt was competent to purchase stationer of Rs 100/- at a line and upto Rs 2,500/- during the years. It was however, observed that the purchase orders of stationery were splitted up to keep it below Rs 100/- whereas the purchase was made on the same date.

CB/159/82-3

Vr No 209 A dt 28.6. 82	Rs 92.45
Vr No 210 28, 6.82	Rs 90.10
212 28.6.82	Rs 96.30
214 28.6.82	Rs <u>86.53</u>
	<u>365.38</u>

The circumstances under which the sanction of higher authority Finance Deptt was avoided may please be elucidated interalia obtaining the same now in order to regularised the said purchase.

5) A sum of Rs 60/- was paid to Gen Manager Delhi Telephones N.D. Vide CB/5/82-83. This payment was made on account of other

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6) Rs 101.25 were over paid to M/s Goyal and Sons, Saraf and Jewellers, 253, Main Market, Sukzi Mandi in connexion with silver medal got prepared vide Vr No 619 for Rs 1674.46 of CB/33 as the quotation were invited for different items of works and charges for boxes etc the orders should have been placed with lowest tenderers, whereas the same were got executed from the higher, tenderer and as such resulting in overpayment as under:-

Handwritten notes:
 100/-
 100/-
 100/-

Amt paid	Lowest rate	Difference	Part of work
Rs 13.97/- (Rs 3.57)	Rs 1183.75 (Rs 3.50)	Rs 15.25	Make of Pure Silver
Rs 104 (Rs 0/40 paise per work)	Rs 39.00 (Paise per work)	Rs 65.00	Engraving charges
Rs 10/- (Rs 5/- per box)	Rs 80.00 (Rs 4/- per box)	Rs 20.00	Make of Plastic (20 Nos)
		<u>Rs 101.25</u>	

The difference of Rs 101.25 may please be recovered from the concerned jewellers and credited to Govt account.

7) It was noticed that a sum of Rs 16,252.00 was incurred on binding of library books vide bill No (17/01/83) for Rs 6277.40 CB/201/83-84 (Vr No 450 & 451) for Rs 4754.20 CB/315/83-84 (Vr No 550 & 551) for Rs Rs 4340.40 under the sanction

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 100/-

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... competent authority. As per Delegation of Financial Powers made vide letter No P.1B/6/74 (II) dt 12.3.75, the Head of Deptt, was empowered to incur Rs 150/- per annum

The exercise of these powers is subject to the restriction and condition contained in Delegation of Financial Power Rules, General Financial Rules and other general rules and other general rules and orders issued by the Govt of India and Delhi from time to time.

The circumstances and authority under these orders such a huge amount was incurred on binding of abstract books may please be explained to audit. The purchase may not be got regularised by obtaining the sanction of the competent authority under intimation to audit.

8) The acknowledgement of receipt of Rs 3522.12, said in respect of Vr No 625 of CE/334/53-84, from Globe Gansal Industries, was in order, as the receipt has cutting which were not attested and also the same was not stamped. Another receipt duly stamped may please be obtained from the party under intimation to audit.

9) A sum of Rs 1079.84 was paid to S/S Arora Mess, J.P. Road, N.D. for printing of 1000 copies of report of 1983-84 as per sanction of C&A dt 12.11.83/CA/2620 dt 29.10.83. In this case quotations were received from two firms, but the comparative showed the rates quoted by the firm of S/S Arora Mess. The copy of quotation and comparative was led off.

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to audit as to how the prices quoted earlier could be compared with the present cases. According to the procedure, the quotation should have been floated again so as to receive enough response from the parties and to obtain benefit of competitive prices. This was irregular and need to be elucidated.

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Para

Non maintenance of Attendance records of Models

A list of the bills for payment to the models engaged for modeling revealed that no proper records of attendance of models was being maintained by the college. It was not understood as to how the lecturer I/c and the professor concerned ascertained the genuineness of the claim after the dates on which the models were engaged. This point was raised in the earlier reports as well, but no action to maintain the record of attendance was taken so far. As result of non maintenance of the attendance record, it was brought to our notice that in one case the double payment was drawn by the college. A sum of Rs 525/- was drawn vide bill No CB/17/82-83 (Vr No 3 to 9) in case of models posed for Life Study for Shri Jagdish and Ramnivas. In this case following observations were made:-

- i) the claim was preferred for 8.2.82 and 11.2.82, which were close days.
- ii) The payment in this bill was claimed of these two model for the dates

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iii) the actual hours of engagement were not indicated except total hours.

It was seen from the record that no action against the lecturer and professor concerned was taken for such type of irregularities on their part. However, the payment was deposited back in the treasury, yet the chances of repetition of the mistakes of this nature cannot be ruled out in absence of the proper record.

The reasons for non observance of the instruction of audit already given through previous audit reports need to be elucidated and compliance in future may be intimated to audit.

Para 8

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Cash book

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During scrutiny of the cash book together with the voucher of receipt and payments the following irregularities were detected

Mr. Saini

1) It was observed that a number of payments were kept undisbursed beyond the prescribed period of 3 months. The contravention of the rules. Few examples of this nature are given below:-

Bill No	Amount kept undisbursed	Date of encashed	Date of disbursement
PB/25/82-83	200.00	30.4.82	6.8.82
Sch/133/82-83	300.00	11.8.82	16.12.82
CB/207/82-83	35.00	20.10.82	10.5.83
CB/242/82-83	175.00	10.11.92	11.3.8

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Hon/394/82-83	900.00	28.3.83	28.6.83
SR/1/83-84	180-00	18.6.83	7.10.83

This amount was refunded vide challan No 192 after about seven months.

The circumstances under which the above amounts were retained beyond permissible period of 3 months and the authority under whose order these were kept may be intimated to audit.

ii) A sum of Rs 200/- was paid to Shuvaprasanna, 37-c, College Road, Calcutta towards the cost of the book, titled 'The Express of Time' vide CB/266/82-83 dt 6.12.82. The receipt in token of payment was, however, not found on the record. The same may please be traced out if the payment has been made to the concerned party or else the amount may be recouped under advice to audit.

iii) It was observed that the Permount Advance of Rs 300/- was sanctioned to the college authorities for day today contingent expenses. However, no expenditure out of this advances was over depicted on the payment side of the cash book. It was not understandable as to why the expenditure incurred out of Rs 300/- from time to time was not indicated in the cash book. It was not clear, to audit as to how the cash balance in the cash chest will never tally with the balance in the cash book. The reason for non maintenance of proper account in the cash book may be explained to audit.

iv) It was found that the payment on authorities was made by the cashier without the orders of the Drawing and Disbursing

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Sh. Saini

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Officer. It was not clear to audit as to how the payment was being made by the cashier without admitting the authorities by the Head of office/D.D. .. This needs to be explained. Also no payment on authorities be made in future until and unless the specific orders of the competent authority are obtained.

vi) It was noted that the payment made by the DDO. was never signed or certified by him on the foot of the bill in the Acq Roll or bill. As per rules all the payment should be certified at the foot of the bill under the signature of the DDO, that the same were disbursed to the right person in his presence on particular date. It was highly objectionable that no such certificate was ever accorded in any of bills during the period of audit, nor the Acq roll was ever signed by him in token of attestation of payment made therein. The circumstances under which no proper account of acknowledgement of payment being made need to be explained to audit.

Para 9

~~Security Deposits~~

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Para No.

A review of the record of securities revealed the following shortcomings:-

- 1) Shri Rajender Kumar, JDC worked as cashier and handled cash work 1.3.82 to 31.3.83 during the period of audit. According to the letter No F.10/3/80. Estt/CA/846-850 dt 20th March 1982, the special pay of Rs 40/- was sanctioned to him subject to the condition that the Security Bond and Personal Bond in GFR 31 was obtained from him and placed on the record for the period he was sanctioned special pay in accordance with Rule

Saini

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274 of GFR. It was observed that the security Deposit obtained from Shri Rajender Kumar was not found to have been accepted by the Head of Deptt/office as prescribed under GFR 275. Secondly, the Personal Bond in the form GFR 31 was not obtained at all from him. The reasons for non compliance of the rules before payment of the special pay need to be explained to audit.

ii) In case of the present cashier Shri Ram Singh Saini, who have been handling cash since 15.0.83 to date the Security Bond hasnot been received from the Insurance Co till to date Also the Personal Bond in GFR-31 was not obtained from him. It was not clear to audit as to why and under which circumstances the special was being released without completing the requirement of rules, and conditions of sanction for special p y. Please ~~elucidate~~ elucidate.

As per

iii) The Fidelity bonds and Security Bonds are required, to be kept in the safe custody of departmental authority authorized to accept security. The security document file was not found to have been kept in custody of Head of Deptt/office as required under GFR 277. The reason for not keeping the security documents in the Personal custody of the competent ~~with~~ officer need to be elucidated to audit.

As per

Para 10

~~Para No.~~ Irregular maintenance of Security Deposit Accounts.

a) During the course of Test audit check for the year 1982-83

noticed

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and 83-84 it was noticed that the Security Deposit account was not maintained as per instructions laid down in Para 13.3.2 of Civil Accounts, Manual. Under the provisions of instructions separate Register of Deposit (Form CAM-63) was to be operated by the PAO concerned. The entries were required to be made from the challans accompanying the receipt scrolls received from the receiving branch of the bank. In cases where the amounts have been remitted into bank in lump sum by the departmental officer who received the deposit the detailed posting will be done from the particulars given in the statement received from the departmental officer, and reconciled with the lump sum credits in bank scrolls.

b) During the course of audit it was noticed that neither the details of lump sum credit was intimated to the concerned PAO nor any reconciliation was done with the PAO. In the absence of observance of codal requirement of rules, the correct maintenance of these Accounts could not be accepted in audit.

c) During the test audit check it was noticed that a sum of Rs 290 was realised from the students as per details given below but the challans in regard to deposit of money under Head 843 and deposit, Security Deposit could not be produced to audit for scrutiny. It appears that this amount might have been deposited under some other head of A/c

Date of realisation	Amount realised
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1) 2.8.82	Rs 30
11) 29.9.82	Rs 60
111) 25.7.83	Rs 200 Total 290

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This amount may now be got transferred under proper Head by Transfer Entry from the PAO concerned under intimation to Directorate of Audit.

d) The undermentioned amount was deposit under Head 843-Civil Deposit, Security Deposit during the year 1982-83 and 83-84 but no reconciliation was done with PAO concerned. DDO may please elucidate the position in this regard and non observance of codal procedure.

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1982-83

SNo	Date of deposit	Amount deposit	Head of Account
1	8.7.82	Rs 1000	843- Civil Deposit
2	15.7.82	Rs 1800	"
3	11.8.82	Rs 30	"
4	24.8.82	Rs 90	"
5.9	27.9.82	Rs 1000	"
6	21.10.82	Rs 30	"

1983-84

1	18.7.83	Rs 12,200	"
2.	27.7.83	Rs 200	"
3.	3.8.83	Rs 200/-	"
4.	9.8.83	Rs 200/-	"
5.	13.9.83	Rs 200/-	"
6.	29.9.83	Rs 200/-	"
7.	27.1 .83	Rs 400/-	"
8.	21.11.83	Rs 200/-	"

(65) 34/c 47/c (55)

The monthly reconciliation may please be done now on the following proforma under intimation to audit.

Reconciliation statement

Period _____

Rs _____

- 1) Brought forward from previous period.
- 2) Made during the period.
- 3) Repaid during the period.
- 4) Lapsed Deposit during the period.
- 5) Closing balance.

Signature of the Drawing and Disbursing officer.

Certified that:-

- i) The closing balance of deposit shown against column 5 above tallies with that shown in Register of Deposit (Form CAM 63) DDO wise recount maintained in the PAO.

Signature of PAO

From the Prospectus for the year 1982-83 and 1983-84 it was noticed that against Security Deposits it was indicated as under:-

"Payable at the time of Admission Refundable at the time of student leaves the Institution as per rules on the subject"

It was further noticed that the institution had not framed any rule in this connection. But under the provisions of instructions contained CTR-635 it was stated that the amount exceeding Rs 5/- unclaimed for more than three years shall at the close

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of March in each year be credited to Govt. For purpose of this rule, the age of a repayable item or of a balance of it, may be reckoned as dating from the time when the item or the balance, as the case may be, was initially deposited.

In view of the circumstances cited above, the Head of Department may kindly frame the rules regarding refund of security within six months/one year on completion of Degree course with consultation of Director Technical Education/ Finance Department and incorporate them in the Prospectus. Amount thus lapsed may be transferred to Govt A/c as lapsed Deposit on the close of each year and reconciliation may also be done accordingly with the PAO under intimation to audit.

Para 11.

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Irregular Payment of HRA & CCA during summer vacation.
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From the scrutiny of P.B.R. it was noticed that the date of increment in respect of following officials falls during the summer vacations. They were not entitled to draw HRA and CCA at enhanced rate for the summer vacation under the provisions of instructions contained in Para 6 Note of Govt of India M.P. OM NO F.2(37)E-II(B)/64 dated 27.11.65 amended from time to time. These officials were entitled to draw HRA & CCA what ever they were drawing before the commencement of summer vacations.

Sh. D. Subral
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- 1) Sh Rajesh Mehra 1st June.
- 11) Sh Jai Parkash -do-

The CCA and HRA overpaid from 1st June to 14th July every

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every year on the enhanced pay may please be worked out and recovered after due verification under intimation to Directorate of audit.

Para No

Insurance against House Building Advance.

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Under the provision of instructions contained in Para 7 (B) of HBA rules to regulate the grant of advance to Govt servant, for building etc of houses, it is stipulated therein that the Building/house constructed by raising the Loan for House Building should be insured against loss or damage by Fire, Flood, earthquake or any other natural calamity.

Mains memo
on 1/3

During the test audit check it was observed that the under mentioned officers were granted the House Building Advance, but the Insurance policies were not produced to the Audit for verification.:-

Sh. Dabral
(M)

- 1) Sh N.C. Sen Gupta Rs 63,000
- 2) Sh Dhiraj Choudhary Rs 70,000

The above noted officials may please be advised to get their houses insured as required under the provisions of Para 7 (B) referred to above, They may also be asked to furnish the certificate of repair and maintenance annually..

Para 12

Non Production of Record.

During the course of audit the undermentioned documents/

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In the light of above observation it is advised that the service books of following official may be reviewed and excess leave if any granted may be debited to their account.

1. Sh Jagdish Parshad Sharma, Electrician.
2. Sh Sridharan T.P. L.D.C.
3. R.S. Saini "
4. Sh Indar Pal Mann "
5. Sh Radhey Sham Carpenter.

All other similar cases may please be reviewed and result intimated to audit.

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G.P.F. Group employees.

Form No. 39

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All GPF AM are referred to PAs.

Carbons adjusted While scrutinising the G.P.F. ledger accounts of Group D employees the following irregularities were noticed.

i) Interest for the year 1983-84 was credited @ 9% instead of 9.5%. The accounts of all the officials may be reviewed and due interest may be credited to their respective accounts under intimation to audit.

ii) Incorrect interest amounting to Rs 22.00 instead of Rs 297.00 was allowed to Sh Dhawal Dutt for the year 1982-83. The account of the official may please be corrected after verification and intimated to audit.

Indra Pal

S.K. L.

B. Vijaya (clerk)
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P. No. 4
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three years. But it was observed that Sh Dharma Nath Mehta was allowed incentive Bonus amounting to Rs 9.00 for the Year 1982-83 whereas the official had join the Fund wef April 1981.

The accounts of the official may please be corrected after verification and intimated to audit.

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Para 13 of 1981

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Para No.

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Library

During the course of scrutiny of Library record the following irregularities were noticed.

1) Rule 116 of GFR provides that Physical verification of stock should be done annually and Rule 117 of G.F.R. provides that certificate of verification of stores alongwith its result should be recorded in the register. But it was observed that the Physical verification of Library was not conducted every year as seen from the following. it was conducted (i) in June 1977, (g), Oct, 1980 and 3) June 1983 as per file relating to stock verification.

The reason for non compliance of rules may please be elucidate

iv) Library books worth Rs 906.11 as per details given in 'Annexure-B' duly signed by the Librarian were lying in the library as unserviceable and were awaiting formal condemnation and subsequent action.

Immediate action may be taken to get these books condemned by the competent authority and auctioned as per rules and the subject and sale proceeds realised be intimated to audit.

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iii) A list of 39 missing books duly signed by the librarian was furnished to the audit which showed the total cost of these books as Rs 964.62 and the same is enclosed herewith as 'Annexure -A'

The responsibility for the loss of books may be fixed and necessary recovery effected under intimation to audit.

Para 16 of 1982

(Ref) Para 16 of 1982

Log books

Scrutiny of log books in respect of staff car DHD 5311 revealed that journeys performed as per following details was shown for official purpose. But apparently the place of visit does not exhibit official purpose.

- 8.3.83 College of Art to Railway Station, Asafali Road, Chandni Chowk and back.
- 11.3.83 College of Art to Subzi Mandi, clock tower and back.
- 16.4.83 College of Art to D.B. Gupta Road, W.E.A. Karolbagh Connaught Place and back.
- 10.5.83 College of Art to Shahdara and back.

It was not clear to audit as to what official purpose was fulfilled, by visiting the above places, as these are so situated that hardly there could be any official work. The journey are such not beyond doubt and the matter therefore required investigation. The result of same may please be intimated to audit.

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Maintenance of store and article consumption account.

a) Physical verification of stores.

Rule 116 of GFR provides that the physical verification of stock should be done annually and para. 117 of GFR provides that certificate of verification of stores with its result should be recorded in the Register but it was noticed that physical verification in respect of consumable and non consumable stores were not carried out after 24.4.73.

This may please be done now and compliance be shown to next audit.

b) Sale Account of condemnation articles.

During the course of audit check for the year 1982-83 and 83-84 it was noticed that the institution had not maintained sale account of auctioned articles as prescribed for GFR-18. It may now be prepared under intimation to Dte of Audit.

c) Non maintenance of consumption account of Raw material

It was noticed that the consumption Account of Raw material issued to the lecturers during 1982-83 and 83-84 were not maintained in the Institute. Necessary instructions may please be given to the lecturers to maintain the proper accounts of materials consumed and shown to next audit.

Handwritten notes and signatures on the left margin.

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d) Non condemnation of Van No DLV 4562.

From the scrutiny of Property stock register it was noticed, that the college had purchased one Mini Van bearing No DLV 4562 on 19.3.69 for Rs 26835 P97 which was set ablaze during the student's agitation in 1972 and the vehicle in question was taken away to Tilak Marg Police Station. The said vehicle was returned back to the college sometime early in 1973. Since then the vehicle has been lying in the institution in deteriorated condition. The college authorities had written a letter No F.32(1)/83-84/CA/2720 dated 26.12.83 to SHO, Tilak Marg Police station under which the requisite investigation report was asked for by the institution but no report has been received in the institution upto this date.

The Head of Deptt may kindly take up the matter with the concerned District DCP and the court concerned. The result of police investigation and decision of the Court, if any, may please be obtained under intimation to Directorate of Audit. After completing the above referred formalities the vehicle may please be auctioned and condemned under the normal instructions and rules on the subject under intimation to Dte of Audit.

G.N.

G. N. CHANDRA
OFFICER IN CHARGE

S/No.	Date of Issue	Acc. No.	Name of the Book	Author	Price
		10973	Adhunik Samanya Vigyan	G. D. Kalia	200.
		8371	Proclaim Art of Marshall Islands	-do-	195.7
	6.2.94	10059	Wild Herbs	-do-	95.0
	7.7.94	7254	Paper Flower Decora- tions (Manish)	-do-	50.0
48	13.7.94	7513	Batik Unlimited (Manish)	-do-	80.0
					<u>Rs. 1031.65</u>
50	3.11.92	436	Challenge of Modern Art	Jai Prakash	50.
	17.12.92	8603	Human Figure in Motion	-do-	100.
	-do-	6658	Mare Chagall	-do-	100.
51	29.9.94	12184	Dario Hochmox Retrospective	-do-	100.0
					<u>Rs. 1966.75</u>
57	23.11.92	11148	Photographing Women	O.P. Sharma	341.00
					<u>Rs. 341.00</u>
59	6.3.92	4268	Oxford Companion to Art	K.M. Chowdhury	108
	-do-	253	Looking into Art	-do-	25.
	7.3.92	8885	Swatantra Kala Sas- tra	-do-	50.
	-do-	9123	Comparational V. II	-do-	65-
	17.4.92	11627	Calcutta 4 foot folio	-do-	15.
	-do-	11628	-do-	-do-	15.
	-do-	11630	Indian the eye Dapi- ellia port Folio	-do-	250.
	15.6.92	1367	Modern Indian Paint- ing	-do-	37.
60	18.7.92	11493	History of Modern Art	-do-	700.
61	19.11.92	4694	5000 Yrs. of the Art of India	-do-	180.
62	6.1.93	11300	5000 Kaleen Kala San- dhob Ratna Itihas	-do-	40.0
					<u>Rs. 1260.50</u>
72	6.5.94	10677	Advertising Management	Ajay Sharma	75.00
	-do-	9136	Systematic approach to advertising cre- ativity	Ajay Sharma	186.57
					<u>Rs. 261.57</u>

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24.11.92	2011	-do-	The painting world of world	200.00
30.6.95	12512	-do-	Patination of metal	1736.00
				<u>Rs. 1936.00</u>

114	14.1.94	5984	Sangeeta Naushik	Every Day miracle	15.00
				<u>Rs. 15.00</u>	
95	21.10.92	10676	S.N. Lanip	Advertising modern marketing	30.00
	-do-	XXXX	-do-		25.00
	XXXX	11785	-do-	Advertising	715.00
	1.2.93	11436	-do-	Foundation of adv. Theory & Practice	175.00
96	23.12.93	10377	-do-	Advertising Application Art Hand Book	48.00
	-do-	8660	-do-	Advertising Art & Idea	15.00
	-do-	8861	-do-	Advertising Hand Book	15.00
	-do-	6576	-do-	Fancy Cut Collodion	160.00
	23.12.93	8249	-do-		300.00
98	19.1.95	11782	-do-		
				<u>Rs. 7649.00</u>	

102	2.3.93	7136	M. Vijay Mohan	Notes on Technique of Painting	52.00
	-do-	5725	-do-	Photo Techniques and Printing	22.50
	-do-	9717	-do-	Norman Rock Well People	396.00
	-do-	7153	-do-	Drawing system	190.00
	-do-	2224	-do-	Metals Technique for Profnu	113.41
	26.4.94	5688	-do-	Mathematic in Art	42.00
	-do-	10448	-do-	Concise enup Sarrel-Idn	257.35
	8.9.94	7245	-do-	Batik Design Materials Technique	17.00
	14.9.94	8374	-do-	Textile Collection of World V. II	160.00
	-do-	8373	-do-	Textile Collection of World V. I	192.00
				<u>Rs. 1271.00</u>	

14784	23.11.95	12451	Ashok Ninawe	Drawing the Male Figure	264.00
				<u>Rs. 264.00</u>	

13/84	2.12.92	5801	K.S. Pawar	Anatomy and Drawing	60.00
	XXXX				
	5.3.93	4960	-do-	Dance Dialects of India	95.00

35/10 (13)

<u>F/No</u>	<u>Date of Issue</u>	<u>Acc. No.</u>	<u>Issue to</u>	<u>Name of the book</u>	<u>Cost</u>
13/84	26.5.93	8591	K.S.Pawar	Modern Rembrandt	162.00
	-do-	2095	-do-	Great Interiors	113.40
	15.2.94	1/34	-do-	San Kaleen kala me Dhartiya Laghu Art Chotron ke Tatv (Thesis of Students)	No Price
	26.8.94	7732	-do-	Modern Rks. Geometric Design	55.93
	26.8.94	8387	-do-	Drawing the Male Figure	135.00
					<u>Rs. 521.33</u>

(Summary)

<u>S.No.</u>	<u>Name</u>	<u>Cost / Amt.</u>
1.	Anurag Singh	940.00
2.	C.L. Meena	60.22
3.	G.L. Kain	1035.65
4.	Jai Prakash	1966.35
5.	O.P. Sharma	341.81
6.	K.M. Chowdhary	1260.50
7.	Ajay Sharma	261.57
8.	R.S. Bisht	2060.25
9.	Sangeeta Kaushik	19.00
10.	S.H. Lahire	1649.00
11.	Vijay Kumar Mohan	1271.25
12.	Ashok Ninawe	264.00
13.	K.S. Pawar	621.33
		<u>Rs. 11746.93</u>

In view of the above detail, it is observed by the audit that issuing of books to above teaching staff more than four or five years is irregular.

Hence the same may please be got returned from the defaulting-officials immediately. In case, if lost, the recovery may be made from the mentioned officials under intimation of the audit.

I.A.O.

23/2 (41)

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... limited. ...
 ... following cases:-

Sl. No.	Date	Item	From whom purchased	Amount
VI.495	27.5.96	Large printer	Super Bazar	482
VII.374	31.10.95	Hot case	-do-	1308
VIII.375	31.10.95	Tube light	-do-	18586
IX.421	14.2.96	Acid	The Phoenix Chemicals	8678
VI.495 to 497	-do-	Misc.	-do-	10114
VII.374	31.10.95	Hot case	-do-	1308
VIII.375	-do-	Tube light	-do-	18586

(2) Quotation not produced to audit in following Cases:-
 ix. 421 14.2.96 Acid The Phoenix Chemicals 8678

(c) In the following cases limited tender system not observed
 quotation not produced to audit.

Sl. No.	Date	Item	From whom purchased	Amount
1. 547	31.3.97	Furnit re	Superbazar	98.01
11.548	-do-	Vacuum Cleaner	-do-	8101
111.432	27-1-97	Plastic	-do-	...
iv. 451	29-3-97	Tube light	Kendrya Khandar	531

(S) 39/16 (40)

**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4TH LEVEL, C-WING, DELHI SECTT.
LP. ESTATE, NEW DELHI-110002**

PERFORMANCE OF COLLEGE OF ART (2007-09)

The institute functions under the administrative control/jurisdiction of Department of Training & Technical Education, Govt of NCT of Delhi. The institute is an institution imparting Fine Art Education at Post Graduation and Graduation level affiliated to Delhi University and funded by Government of NCT of Delhi. Bachelor's degree is for four years i.e. foundation, 1st year, 2nd year, 3rd year and Master's degree is for two years i.e. 1st year, 2nd year with discipline in Sculpture, Applied Art and Painting.

MANPOWER ENGAGED

S.No.	Name of post	No. of post sanctioned	Filled	Vacant
1	Group A	42	19	23
2	Group B	3	3	0
3	Group C	30	23	7
4	Group D	40	35	5
	TOTAL	115	80	35

Most of the Group-A sanctioned posts are lying vacant for the last three years. These posts are supposed to be filled as per the new RRs framed by the AICTE through UPSC. Now the matter is under consideration with AICTE & UPSC.

BUDGET ALLOCATION AND EXPENDITURE

Details of budget allocation and expenditure for the audit year are as below:-

Year	Budget(in lacs)		Expenditure(in lacs)	
	Plan	Non Plan	Plan	Non Plan
2007-08	75	204	50	200
2008-09	100	298	07	242

ENROLLMENT of BFA/MFA STUDENTS

The selection of the candidates made by the college on the basis of aptitude test and marks secured in the 10+2 or equivalent examination. The details of enrollment of BFA & MFA students during audit period is as under :-

34/c (59)

FOUNDATION COURSE

2007-08 Specialization	No. of Seats Available BFA	Enrollment of BFA	No. of seats available MFA	Enrollment of MFA
Applied Art	82	81		10
Painting	43	42		
Sculpture	17	16		
2008-09 Specialization				
Applied Art	87	86		10
Painting	43	40		10
Sculpture	17	12		10

ENROLLMENT of NON COLLEGIATE STUDENTS

This college also offers admission to professionals as non collegiate students on recommendation of the concerned in charge of the Department and approval of the principal. Details of number of seats available and admission done is as under :

Year	No. of seats available	No. of admission
2007-08	15	06
2008-09	15	11

ENROLLMENT & RESULT

2007-08

Class specialization	Intake	Ist Division	IInd division	IIInd division	Promoted	Failed
BFA-Found	136	34	63	12	22	05
IInd Year	112	31	45	13	16	07
IIInd Year	94	31	39	03	17	04
IVth Year	100	31	18	01	32	-
MFA-Ist Year	32	-	-	-	-	02
MFA-IIInd Year	21	16	05	-	-	02
TOTAL	495	193	168	29	87	18
Result (%)		30%	34%	6%	18%	4%

RESULT (%) OF 2007-08 is 96%

2008-09

Class specialization	Intake	Ist Division	IInd division	IIInd division	Promoted	Failed
BFA-Found	138	34	62	11	29	02
IInd Year	135	39	27	15	25	00

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30/11

	100	24	37	100	15	16
	40	52	30	00	31	02
MFA-1st Year	32					01
MFA-2nd Year	33	26	40		100	18
TOTAL	537	179	187	53	24%	3%
Result(%)		34%	35%	10%		

RESULT (%) OF 2008-09 is 97%

NEW COURSES

Three new courses i.e. History of Art, Print making & visual communication have been introduced at BFA & MFA level from the academic session 2009-10. New furniture & equipments are being procured to furnish new studios in 03 additional blocks recently constructed. Electrical work is pending in the additional block yet to be completed. By introducing these new 3 courses intake of students increased to 211 in BFA and 35 in MFA for the academic session 2009-10.

(Signature)
 (G.L.Prasad)
 IAO-Audit Party-5

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Vide audit memo No. 3 dated 11/01/10 department was asked to provide details of Placement Cell and number of placements done through it (BFA & MFA) during last 5 years. As per information provided by the department no Placement Cell is being functioning in the college and as a result no placements have been made through Cell/Institute during last 5 years. Audit is of the opinion that placement cell should be instituted in the College to encourage more students towards Fine Arts.

Para No

Para No - 43

Ref Memo No. 11 & 13 dt. 18-1-10 & 19-1-09

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Sub: Purchases & Stores

(A) Scrutiny of file No. F.20(4)/2008-09/CA/Stores revealed that during 2008-09 purchases of interactive board, blue tooth adaptors projector etc amounting to Rs.19,93,935/- were made from M/s HCL Infosystem Ltd at DGS&D rate contract. In this connection, audit objections are as under :-

- 1 Items were received by the department on 29-3-09 but it has been observed that installation of equipments/instruments amounting to Rs. 17,90,422/- in r/o interactive panel, interactive board and projector was done on 13-11-09 i.e. after six months of delivery. No installation certificates in r/o other instruments are available in file
- 2 Department had received total requisition for 6 blue tooth adaptor of 10m range on 25-3-09 i.e. 2 each from Theory, Painting and Applied Art department but on 26-3-09 purchase committee had recommended for purchases of 10 blue tooth adaptor instead of 6 and accordingly on 27-5-09 supply order for 10 blue tooth adaptor @Rs.8175/- each +taxes was issued to M/s HCL Info system Ltd which needs clarification. Moreover, in stock register issuance of blue tooth adaptor has not been shown to any department/official
- 3 Items were procured at DGS&D rate contract and as per payment terms "95% payment will be made against proof of inspection & provisional receipt certificate issued by the consignee for the receipt of the material. The balance 5% of the contract price of the stores will be paid after demonstration and final acceptance of stores by the consignee and on submission of bank guarantee for the balance 5% of contract value valid for 2 months beyond the guarantee/warranty period". But it has been observed that department has paid 100% payment on 31-3-09 without receiving bank guarantee and installation of machinery & equipment

(B) Scrutiny of file No. 20(4)/2007-08/CA/Stores in r/o purchase of photographic items revealed that vide supply order dt. 5-9-07 placed with M/s Madan GEE & Co items were procured either more or less than the actual requirement as per supply order which is as follows :-

S. NO	Name of Items	Quantity as per supply order	Actual receipt & payment made
-------	---------------	------------------------------	-------------------------------

1	D-163 Kodak paper developer	10 packet	04 packet
2	Liquid fixer	6 bottles	12 bottles
3	Hardner	6 bottles	12 bottles
4	Acetic acid	6	2
5	Wetting Agent	4 liter	6 liters

Reasons for accepting either less or more quantity than the supply order may be clarified

© Scrutiny of file No.20(4)/2008-09/CA/ST regarding purchases of sculpture department revealed that vide supply order dt. 27-3-09 purchases of air compressor accessories amounting to Rs.24806/- were made from M/s N Kay Traders. In this regard audit observations are as under :-

- 1 Supply order was made on 27-3-09 but quotations from three suppliers for the said items were received on 26-7-09. Even the comparative statement signed by member of purchase committee is without date. Reasons for placing supply order prior to date of receiving quotations may be clarified
- 2 PU pipes of (8mm & 10mm), PU-Tee, PU-straight and fine spray pens amounting to Rs.6951/- were purchased without receiving requisition from any department/official which needs clarification

Reasons for above irregularities in purchase and procurement of stores be elucidated to audit

Para No 4

Ref Memo No.19 dt.19-1-10

Sub: Sale of forms/prospectus

College sells forms/prospectus for admissions to BFA/MFA @ Rs.500/- & Rs.250/- to General and SC/ST candidates respectively. Scrutiny of forms sale register and cash book revealed following discrepancies:-

- 1 During 2007-08 total numbers of 1353 forms were sold out of which 1155 were sold to general candidates and 198 to SC/ST candidates. Hence, the total collection should be Rs.627000/- but during the said period only Rs.624600/- have been deposited in government account. Short deposit of Rs.2400/- may be clarified
- 2 During 2008-09 total numbers of 1297 forms were sold out of which 1073 were sold to general candidates and 224 to SC/ST candidates. Hence, the total collection should be Rs.592500/- but during the said

Wb

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period only Rs. 594500/- have been deposited in government account
Excess deposit of Rs 2000/- may be clarified

- During the year 2008-09 College had got printed 2500 copies of prospectus. Out of which 1297 copies were sold out and 500 copies were distributed as complimentary copies. Still college is having 703 copies amounting to Rs. 30,590/- lying in balance which are of no use for next year. Hence, audit is of the opinion that college had got printed prospectus more than the actual requirement and wasted an amount of Rs. 30,590/- on excess printing of prospectus.

Reasons for above irregularities may be clarified and short recovery amount as pointed out be recovered under intimation to audit.

Para No. 5

Ref Memo No. 11 dt. 19-1-10

Sub : Rush of Expenditure & Savings

(A) Rush of Expenditure : Rule 56(3) of GFR stipulates that "Rush of expenditure particularly in the closing months of financial year shall be regarded as breach of financial propriety and shall be avoided." But scrutiny of reconciled monthly expenditure statement for the month of March, 08 & March, 09 revealed that during audit period in the following heads expenditure was made during the last month of financial year which indicates that huge funds remained unutilized for remaining 11 months.

S.No	Head/Sub head	Revised budget	Expenditure during the month of March, 08 & March, 09	% of budget utilized in the month of March
	2007-08 (Plan)			
	E(1)(1)(1)(4) O.E	6250000	5736097	91.7%
	B(1)(1)(1)(6) M & S	800000	394445	49%
	E(7)(1)(1)(7) O.C	1100000	554778	50%
	2007-08 (Non Plan)			
	E(1)(1)(1)(7) O.C.	700000	361021	50%
	2008-09 (Plan)			
	E(1)(1)(1)(4) O.E	4200000	3920036	93%
	E(1)(1)(1)(7) O.C.	1100000	544842	50%
	E(1)(1)(2) SCP	100000	100000	100%
	2008-09 (Non Plan)			
	E(1)(1)(1)(7) O.C	600000	297180	50%

Settle
1/19/2010

(B) Savings :

During the period 2007-09 following savings noticed were not surrendered to Planning/Finance Department

Year	Budget(in lacs)		Expenditure(in lacs)		Savings (in lacs)	
	Plan	Non Plan	Plan	Non Plan	Plan	Non Plan
2007-08	75	204	50	200	25	4
2008-09	100	298	95	242	15	56

Reasons for non surrendering of these savings by the department may be clarified

Para No. 6

Ref Memo No.5 dt.12-1-10

Sub : Department Canteen

Scrutiny of records revealed that canteen contract for the year 2008-09 was awarded to M/s Tripti Caterers vide order No F.2(4)/2007-CA/Pt file/4424 dt 4-1-08 (for twelve months) who has quoted bid amount of Rs 66,715/- and security to the tune of Rs.10,000/- was also charged. The contract was w.e.f. 7-1-08 to 6-1-09 which was later on extended till 10th April,09. In this connection following discrepancies have been observed :-

- 1 Clause 6.4 & 6.5 of agreement envisages that "electricity charges as per actual consumption will be paid by the licensee on monthly basis. The licensee will install a sub meter of some approved agency at his own cost immediately after award of contract" and "water charges will be paid @Rs.300/- PM" But licensee has neither paid electricity charges nor any sub meter was installed by him. Moreover, department has not recovered any water charges from the licensee.
Only in April,09 i.e. after expiry of contract period it was decided by department to recover electricity charges @ Rs.1000/- PM w.e.f. Oct.,08 and water charges @Rs.300/- PM. Contractor had deposited an amount of Rs.10,830/- on dt. 22-5-09 for this period. But electricity charges for the period Jan,08 to Sept,08 amounting to Rs.9000/- not deposited. Same may be recovered from security deposit amount of Rs 10,000/- lying with the department under intimation to audit.
- 2 Clause 6.8 of agreement envisages that "No upward revision of prices for any item at any stage would be more than 10% and that too with the prior approval of canteen committee" but it has been observed that vide letter dt

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11-11-08 revised rates were approved by canteen committee and in most of the items revision was more than 25% but no approval of competent authority was sought for upward revision of prices beyond the prescribed limit of canteen committee.

Reasons for above irregularities be elucidated to audit.

PARA No. *Paper No 46*
Ref. Memo No. 11-1-10

Subject: Non maintenance of proper account of Security deposit receipts.

The security deposit is being collected by the institute @Rs. 5000/- per student which should be refunded if the student applies within a period of three years from the date of leaving the institution. This amount is being deposited in MH "8443" but the department is not maintaining any separate register of security deposit in the absence of record, audit could not ascertain the amount of security deposit lying unrefunded with the department. Amount of security deposit lying with the dept. In r/o students who have left the college prior to three years or more may be worked out and transferred from MH "8443" to concerned revenue/receipt head as lapsed deposits under intimation to audit.

5/19/2019

PARA No. 8
Ref. Memo No. 12 dt. 19-01-09

Paper No 47

Sub: Outstanding Advances

As per provisions contained under Rules 292(1) & (2) of GFR, the head of the office may sanction advances for the purchase of goods or services or any other special purpose needed for the management of the office subject to the condition that it should be adjusted within one month from the date of drawl of advance, but it was noticed that advances amounting to Rs. 3625776/- drawn during the period 2007-09 are lying unadjusted till date.

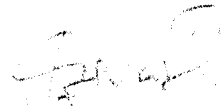
S.No	Bill No. Month	Name of Agency	Amount
1	213/Sept 07	National Seminar during 9/07	200,000/-
2	243/ Sept 07	Central News Agency Pvt Ltd	50,759/-
3	484/Feb.08	To conduct Annual Art Exhibition	50,000/-
4	458/March.08	Central News Agency Pvt Ltd	80/-
5	613/March.08	NICSI	20,54,444/-
6	192/Sept.08	Adv. For purchase of material	1,50,000/-
7	456/March.09	Adv. Payment for SBD Subs	4800/-
8	663/March.09	NICSI	449,819/-
9	666/March.09	NICSI	170,314/-
10	664/March.09	Wipro Ltd	495,560/-

Sub: a h/w on mh
5/19/2019

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22/10
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Reasons for non settlement of these advances be clarified and department may take necessary action to clear these advances on priority basis under intimation to audit


(G.L. Prasad)
IAO-Audit Party-5

TEST AUDIT NOTE

Ref Memo No. 9 dt 18-1-10

Sub: Income tax

On going through income tax record for 2007-09 saving documents in following cases were not found attached with form-16

2007-08

Sh. K. Ramesh-No saving documents
Smt. Amargeet Chandok -No saving documents
Sh. Bijender singh -PPF-1000/-
Sh. Abhimanue VG.Asstt Prof.- Rs.52406 is recovered as income tax & edu cess in PBR but taken as Rs.52654/- in Form-16
Sh. K.S.Pawar-No saving documents
Sh. Surender Kumar,AO-Exemption of transport allowance amounting to Rs.10800/- was given in Form-16 instead of Rs.9200/-

2008-09

Sh. R.S.Dey,Lect-LIC of Rs.11112/-
Sh. OmKarachari,Lect-LIC-6671/- PPF-500/-
Smt. Meera Saravanan,Asstt. Prof- tuition fee documents
Sh. S.H.Sawarkar - LIC-14211/-
Sh. Kripal Singh -LIC -62736/-

Reasons for above irregularities may be elucidated to audit. Requisite copy of saving documents in r/o all above officials be obtained or recover balance income tax under intimation to audit

TAN No. 2

Ref Memo No. 10 dt 15-1-10

Sub: Fidelity bond

On scrutiny of cash book, it has been noticed that huge cash transaction involving tuition and institutional fee specially during first quarter of session has been made during audit period. As per rules, the cashier who is carrying out monetary transactions for official purposes should have fidelity bond filed in his/her name but the cashier in this office do not have fidelity bond in his name, so it is very risky to carry huge amount of cash from office to bank. Reasons for non filing of fidelity bond may be clarified to audit. Necessary action be taken under intimation to audit

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2/c 99

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TAN No. 7
Ref Memo No 7 dt. 15-1-10

Sub: Service Books

During test check of service books of officials in O/o Delhi College of Art for the audit period 2007-09 following observation was made :-

Qualifying Service

As per the provision contained in the C.C.S.(Pension)Rule 32(1) the Head of the office in consultation with the Accounts Officer shall verify the service rendered by a govt servant, who has completed 25 years of service or within 5 years of retirement, determine the qualifying service and communicate to him/her. But in the following cases qualifying service has not been verified, which may be verified in consultation with PAO concerned under the intimation to audit:-

S.No.	Name & Designation	DOB	DOA
1	Sh Chander Bhan, Peon	03-07-52	14-07-82

Needful be done under intimation to audit

TAN No 4
Ref Memo No.4 dt. 12-1-10

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Sub: Library

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There are more than 16000 books in the college library but Accession Register and physical verification file of Library books reflects that physical verification of books is being carried out after every three years. The list of library books pending with the staff/students after due date was asked for but not provided to audit. Fine/cost of books may be recovered from defaulters as per rules under intimation to audit.

G.L. Prasad)
IAO-Audit Party-5

PART-II
(CURRENT AUDIT REPORT)
(2009-14)

Para No. 1 Over payment of Children Education Allowance amounting to Rs. 10,885/- for inadmissible items.

(Ref. Audit Memo No.4 dated 08.05.2014)

As per DOPT, OM No. 12011/08/2010-Estt.(AL) dated 30.12.2010 and OM No. 12011/07(i).2011- Estt.(AL) dated 21.2.2012, reimbursement of School Bags, Pens, Pencils, Stationary etc. are not allowed under Children Education Allowance . Whereas Parents' Contribution/Development fee charged by the school/institution in lieu of tuition fee can be reimbursed with effect from 21.02.2012 vide DOPT OM No. 12011/07(ii)/2011-Estt.(AL) dated 21.02.2012.

On test check of reimbursement of CEA cases for the years 2009-14, it has been observed that reimbursement of Development fee, Parents' Contribution, school bag, plastic binding of books, guides, various Stationary items viz. pen, refill etc., were also allowed, which is irregular. Details of such cases is given as under:

S.No.	Name of the Employee	Name of the child	Sanction order no. and date	Tuition fee reimbursed	Inadmissible amount
1.	Smt. Meera, LDC	Mr. Dhananjay	F.4(16)/89-CA/Estt/324 dt. 09.5.12	11,875/-	3,600/-
2.	Sh. Rokam Singh, Attendant	Mr. Amit Panwar	F.4(16)/89-CA/Estt/474 dt. 9.5.12	15,000/-	1,200/-
3.	Sh. Ramswaroop Meena, Mech Gr C	Ms. Deepika	F.2(35)/2009-CA/Estt/ 1981 dt. 7.6.11	7,895/-	550/-
4.	Sh. Suresh Pal, Chowkidar	Mr. Harsh	F.4(16)/89-CA/Estt/95-96 dt. 17.1.12	24,140/-	1,700/-
		Ms. Kanishka	-do-	25,860/-	1,810/-
5.	Sh. Sunil Kumar, Sweeper	Mr. Dinesh	F.4(16)/89-CA/Estt/ 4291-93 dt. 18.3.14	12,929/-	210/-
6.	Sh. Sunil Kumar, Sweeper	Mr. Dinesh	F.4(16)/89-CA/Estt/ 9941-43 dt. 15.2.12	15,000/-	680/-
		Mr. Aman	-do-	14,011/-	660/-
7.	Sh. Rukam Singh, Attendant	Mr. Amit Pawar	F.4(16)/89-CA/Estt/768 dt.	12,000	475/-

		7.3.11	
		Total	10,885/-

The irregular payment of Rs. 11,485/- on account of Children Education Allowance made to above mentioned officials may be recovered under intimation to Audit.

PARA No. 2 Wrong fixation of pay and recovery amounting to Rs. 11,290/- of over payment thereof.

(Ref. Audit Memo No. 12 dated 12.05.2014)

On scrutiny of service book of Ms. Meena Malhotra, LDC, it revealed that the official was on EOL w.e.f. 22.06.2003 to 18.05.2006 and from 17.08.2008 to 26.04.2013. The pay of the official has been fixed as per 6th pay commission recommendations vide order no. F.1(436)/2012-13/COA/Estt/529-533 dated 21.05.2013. The official was drawing pay @ Rs.3575/- w.e.f. 1.07.2002 in the pay scale of Rs. 3050-4590. The pay of the official has been fixed at Rs. 6910+1900 in the pay scale of Rs. 5200-20200+Gr.Pay Rs.1900, which is irregular. The pay of the official shall be fixed as under:

1. Pay of the official as on 1.1.06 in the pre-revised scale of Rs. 3050-4590
2. Pay after allowing one increment in pre-revised Scale vide DOPT OM dated 19.3.2012
3. Pay fixed as on 1.1.2006 (financial benefits would be allowed w.e.f. 19.05.2006)
4. Pay as on 01.07.2007
5. Pay as on 01.07.2008 (financial benefits from 27.04.2013 as official was on EOL w.e.f. 17.08.2008 to 26.04.2013)
6. Date of next increment

Rs. 3575/-

Rs. 3650/-

Rs. 6790+1900

Rs. 7050+1900

Rs. 7320+1900

Rs. 01.07.2014

*Part Partially
cut in
p/s*

*And of Rs. 2258/-
recovered.*

*Total: 11290
Revised: 2258
Balance: 9032*

*11/2/14
(B.V.)
1 AD
3/9/2015*

Department may re-fix the pay of Ms. Meena Malhotra, LDC and recovery amounting to Rs. 11,290/- on account of overpayment made due to wrong pay fixation (Department has informed that over payment has been made w.e.f. 27.04.2013 to 30.04.2014, arrear prior to 27.04.2013 has not been paid to the official) may be done after due verification under intimation to audit.

PARA No. 3 Short recovery of License fee amounting to Rs. 2,640/-

(Ref. Audit Memo no. 7 dated 08.05.2014)

As per Public Works Department & Housing, Allotment Branch, GNCTD Order no. F.4 (1)/Misc/PWD/Allot/2004/3496-3500 dated 27.07.2012, the flat rates of license fee and water charges for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01.07.2012 and the rates of license fee have further been revised w.e.f. 01.07.2013 vide Order No. F.4(1)/Misc/PWD & H/A-II/2004/2749-2765 dated 10.03.2014.

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

Sr. No.	Name of the Employee	Address	Period	License fee to be recovered	Amount recovered	Amount of short recovery
1.	Sh. S.N. Lahiri, Principal	Type V A 130* Paschim Vihar	From 01.07.2011 to 30.06.2013	900/-	790/-	110*12=1320
			From 01.07.13 to Feb. 14	1065/-	900/-	165*8=1320
Total						2640

Recovery of Rs. 2,640/- in r/o License fee may be made from Sh. S.N.Lahiri, Principal under intimation to Audit.

PARA No.4 Short recovery of DGEHS amounting to Rs. 1,350/-

(Ref. Audit Memo No.8 dated 08.05.2014)

As per Dte. Of Health Services, GNCTD, OM No.F. 25(III)/DGEHS/140/DHS/09/38850-38862 dated 28.07.2010 and subsequent clarification issued by DHS vide No. F. 25(III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010, the subscription of DGEHS has been revised w.e.f. 01.08.2010.

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
1.	Ms. Usha Verma, PA	8/10 to 11/10	325*4=1300	600/-	700/-
2.	Sh. Rajesh Kumar, AAO	8/10 to 11/10	325*4=1300	650/-	650/-
Total					1350/-

Recovery of Subscription of DGEHS amounting to Rs. 1,350/- may be made from above mentioned officials under intimation to Audit.

PARA No. 5 Non Deduction of TDS amounting to Rs. 11,896/- from the vendors.

(Ref. Audit Memo No.10 dated 09.05.2014, 13 dated 12.05.2014 & 23 dated 15.05.2014)

1. On scrutiny of bill no. 707 dated 27/03/2014 amounting to Rs. 63,207/- vide which payment has been made to M/s Ahuja Events & Exhibits Pvt. Ltd, it has been revealed that TDS has not been deducted, which is irregular. TDS recovery of Rs.

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1264/-(2% TDS) was required to be made from M/s Ahuja Events & Exhibits Pvt. Ltd.

2. On scrutiny of bill no. 307 dated 01/10/2013 amounting to Rs. 4,55,445/- vide which payment has been made to M/s Becto Furniture amounting to Rs. 1,00,575/- and M/s Balka Furnishers & Decorators amounting to Rs. 3,54,870/-, it has been revealed that TDS has not been deducted, which is irregular. TDS recovery of Rs. 2012/- (2% TDS) from M.s Becto Furniture and Rs. 7097/-(2% TDS) from M/s Balka Furnishers & Decorators was required to be made.
3. On scrutiny of bill no. CB410/-556 dated 26.2.2013 amounting to Rs. 20,507/- vide which payment has been made to M/s Gourmet catering contractor, it has been revealed that TDS @2% has not been deducted, which is irregular. TDS recovery amounting to Rs. 410/-(2% TDS) was required be made from M/s Gourmet catering contractor.
4. On scrutiny of bill no. CB-558 dated 21.3.2013 amounting to Rs. 2,63,593/- vide which payment has been made to M/s Sher Singh in respect of repair of almirah for a sum of Rs. 55,630/-, it has been revealed that TDS @2% has not been deducted, which is irregular. TDS recovery amounting to Rs. 1113/-(2% TDS) was required to be made from M/s Sher Singh.

In all above cases, department may seek documentary evidence for deposit of income tax against the relevant bills from the parties, otherwise, recovery of TDS amounting to Rs. 11896/- may be made from the respective parties under intimation to audit.

PARA No. 6 Shortcomings in award for running a canteen in the premises of College of Arts.

(Ref. Audit Memo No.14 dated 12.05.2014)

Award for running a canteen in the premises of College of Arts on contractual basis w.e.f. 1.08.2013 for a period of one year on the terms & conditions mentioned in the tender documents was given to M/s Genexcorps, Khanpur Extension, New Delhi. In this connection following shortcomings have been noticed:

1. As per clause 6.4 of the tender document, it was stipulated that electricity charges as per actual consumption will be paid by the licensee on monthly basis to College of Art. It has been observed that no payment has been made towards electricity charges by the licensee to the College of Arts. *& taken out*
2. Vide clause 6.9 of the tender document, it has been provided that the licensee shall submit a list of workers alongwith their photograph employed by him. Antecedents of every worker employee shall be got verified from the police by the licensee and verification record of each worker shall be submitted to the Principal. On scrutiny of records it was noticed that no such list of workers alongwith their photograph were *(P.V.) 3/9/2015*

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furnished by the licensee and no record showing that antecedents of every worker employed has been got verified from the police by the licensee and verification report of each worker was produced by the department.

3. As per clause no. 7.4 of the tender document, it was stipulated that for violation of any of the condition of the contract, licensee shall be liable for termination of the contract or Rs. 10,000/- per default. Department was asked to inform the action initiated against the party for violation for clause 6.4 and 6.9 of the tender document.

Department may take action for collection of electricity charges from the licensee and the licensee may be asked to furnish record of the employees employed in the canteen, besides furnishing the action for violation of clause of the tender documents under intimation audit.

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PARA No. 7 Non-bifurcation of collection and expenditure of Non-Government Fees

(Ref. Audit No 25 dated 15.05.2014)

On examination of Prospectus for the year 2013-14, it is noticed that following Non-Governmental Fees are being collected from the students who seek admission in Bachelor of Fine Art and Master of Fine Art in the College of Art.

1. Co-curricular Activities	Rs. 600
2. Training & Placement Related	R. 1200
3. Extra-curricular Activities	Rs. 500
4. Annual Gathering	Rs. 500
5. Student Welfare	Rs. 400
6. Institutional Development	Rs. 800
7. DU Development Fund	Rs. 600
8. Miscellaneous	Rs. 700

Department was asked to furnish year-wise and item wise break up of the amount collected from the students towards Non-Governmental Dues for the period from 2009-14. In addition, year wise and item wise expenditure incurred out of Non-Governmental dues and the balance left under each item/activities was also sought, but department failed to provide the said information. It is understood that item wise record has not been maintained by the college.

Department may prepare item wise activity wise record of collection and expenditure of non Government Fees and compliance may be shown to audit.

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PARA No. 8 Library
(Ref. Audit Memo No. 27 dated 15.05.2014)

During the course of Audit of the College of Art for the year 2009-14 in respect of record relating to Library Books, the following discrepancies were noticed:

(a) As per Rule 194 of GFR 2005, physical verification of Library Books should be done every year in case of libraries having not more than twenty thousand volumes and results be recorded in the Accession Register. As per information furnished, last time physical verification of Library Books was carried out in the year 2011. There are 17682 books lying in the Library, therefore, non-conducting of physical verification every year, violates Rule 194. This may please be got done now and compliance be shown to audit for necessary verification.

An out of Rs. 48,391/- deficit w/c book-a/c vide challan no. 9 dt. 18/5/2015
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(b) It has been observed that a number of books were issued to the teaching staff, but these books have not been returned by them even after a lapse of considerable period of time. Details of books, which cost amounting to Rs. 47,481.75 were not returned by the teaching staff as on 31.03.2014 is given below:

Sr. No.	Date of issue	Accession No.	Issued to	Title of the Book	Cost
1.	28.04.11	16468	Ms. Archana Sharma	The complete guide to Print & Print making	1516.00
2.	08.08.11	12916	-do-	Printmaking technique	1193.00
3.	08.10.13	4954	Mr. Abhimanyu V.G.	An introduction to history of woodcut	25.20
4.	23.12.10	11618	Mr. Brij Mohan Sharma	A Dictionary of Art	95.00
5.	29.04.13	13263	-do-	Sculpture technique form content	1620.00
6.	28.08.08	10985	Mr. B.S. Chauhan	Logo international	490.00
7.	29.01.13	17249	-do-	Mario de Mirainde	2700.00
8.	05.03.10	14185	Ms. Jyotika Sehgal	When was Modernism	1400.00
9.	05.03.10	13341	-do-	Expressions Evocations	1750.00
10.	09.08.11	15806	Mr. Kripal Singh	American city sculpture	1868.00
11.	09.08.11	11737	-do-	Interior design choice	925.00
12.	09.08.11	10384	-do-	The Complete interior design	228.73
13.	04.04.08	11935	-do-	New essays on psychology	342.00
14.	29.12.08	11004	Mr. K. Ramesh	The Geneses of a painting	411.00
15.	11.07.11	12158	-do-	The New Dictionary of thoughts	450.00
16.	11.07.11	8597	-do-	Paul cezenne letters	105.30
17.	11.07.11	6461	-do-	Dictionary of the history of ideas	280.00
18.	11.07.11	11208	-do-	Understanding artist and aiert	420.09

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19.	11.07.11	6463	-do-	Dictionary of the history of ideas V.III	280.00
20.	22.05.11	9383	-do-	The Earthen Drum	300.00
21.	24.05.12	12754	Mr. Omkarachari	Graphic design: a concise history	346.11
22.	24.05.11	15993	-do-	Typography	1211.63
23.	08.07.13	4939	-do-	Type designing	42.00
24.	08.07.13	6652	-do-	Design for Print Production	85.00
25.	08.07.13	1331	-do-	Graphic design with special	30.00
26.	10.07.13	10470	-do-	Art forms	347.65
27.	20.09.13	11435	-do-	Graphic style	726.04
28.	08.11.13	10413	-do-	Hurb hubalin: Art Director, Graphic designer	515.33
29.	28.06.11	13932	Mr. Raj Dey	Kalighat painting	2000.00
30.	14.05.-8	12602	Mr. R.K. Pawar	Amrita shergil	114.00
31.	14.05.08	13807	-do-	Ramchand Ram icons of the Ram	2000.00
32.	14.05.08	15356	-do-	Satish Gujral: An Autobiography	3500.33
33.	03.10.08	8225	Ms. Savi Sawarkar	Iconography of Hindus	98.00
34.	03.10.08	9780	-do-	Shiva in dance	200.00
35.	03.10.08	14106	-do-	Chitrasootram	650.00
36.	03.10.08	10309	-do-	Bhartiya Chitrakala ka itihās	40.00
37.	03.10.08	9209	-do-	Prachin Bhartiya Sanskriti	100.00
38.	03.10.08	13281	-do-	Artist's handbook	1051.17
39.	23.02.09	13987	-do-	Fashion shots	1568.00
40.	23.11.09	8370	Mr. K.S. Pawar	The art of print	329.00
41.	26.08.10	10641	-do-	The Complete guide to print	274.81
42.	26.08.10	4099	-do-	The technique of graphic	21.24
43.	29.07.02	12772	-do-	Art of the Muralist	950.00
44.	29.07.02	13024	-do-	Anjolie Ela Menon	1615.00
45.	28.12.01	11316	-do-	French resce	3000.00
46.	28.12.01	14005	-do-	Best of watercolour painting texture	1119.55
47.	14.12.01	13494	-do-	Painting with the white of your paper	1025.00
48.	14.12.01	14219	-do-	Painting radiant realism in watercolor and coloured pencil	1290.00
49.	14.12.01	13469	-do-	Capturing radiant colour in oil	1024.40
50.	06.05.02	13459	-do-	Letter heads logo designs	1463.00
51.	09.05.02	13551	-do-	Bhartiya natyāni	1950.00
52.	23.02.03	13856	-do-	Splash no. 3 idea and inspiration	1313.55
53.	04.12.03	13284	-do-	Artist handbook	1051.17
54.	12.2.98	8605	-do-	Guide to landscape painting	30.45
				Total	47,481.75

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These books may please be taken back from the staff member concerned immediately or the cost of the books along with penalty thereon as per rules may be recovered from the defaulters, under intimation to audit.

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PARA No.9 Non-transfer of lapsed deposit to receipt head

(Ref. Audit Memo No. 26 dated 15.05.2014)

The security Deposit is being collected by the Institute @Rs. 5000 per student which should be refunded if the student applies within a period of three years from the date of leaving the institute. This amount is being deposited in Major Head "8443". Amount of security deposit lying with the department in respect of students who left the institute prior to three year or more should have been transferred to concerned revenue/receipt head as lapsed deposit as per Rule 189 of Receipt & Payment rules, 1983. As per information furnished for the students admitted in the year 2004-05, 2005-06 and 2007-08, revealed that un-refunded amount to the tune of Rs. 90,000 was lying under MH 8443. It is impressed upon that this amount may be transferred to concerned revenue/receipt head as lapsed deposit. Amount lying un-refunded prior to the period 2004-05 may also be worked out and necessary action be initiated to transfer the same to the concerned revenue/receipt head under intimation to audit.

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PART-III
TEST AUDIT NOTE

TAN 1 5 Irregularities in maintenance of Cash Book

(Ref. Audit Memo No.15 dated 12.05.2014, 24 dated 15.05.2014)

On scrutiny of cashbook of College of Art for the period from 2009 -14, following shortcomings have been observed:

- 1. Delay in remittance into bank-** As per Rule 6 of Receipts and Payment, 1983, " All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account." But it has been observed that payment received was remitted to Bank after a gap of 07 to 16 days. Some of these instances are given as under:

Sl. No.	TR No.	5	Amount (in Rs.)	Date of receipt	Challan no.	Date of deposit	Delay in days
1.	44		1200	1.4.09	01	17.04.09	16
2.	75		1225	15.09.09	57	22.09.09	07
3.	77		30000	24.09.09	59	01.10.09	10
4.	87		348	18.11.09	70	02.12.09	14
5.	02		461	18.03.10	86	25.03.10	07
6.	03		263	01.04.10	01	09.04.10	08
7.	07		30000	21.04.10	04	28.04.10	07
8.	08		4200	21.04.10	05	28.04.10	07
9.	57		1950	03.03.11	100	10.03.11	07
10	63		2207	07.04.11	01	15.04.11	08
11	65		335	27.04.11	03	05.05.11	08
12	01		850	04.04.12	03	11.04.12	07
13	09		2864	23.03.14	73	31.03.14	07

- 2. TR 5 not issued -** it has been observed that one DD deposited by M/s Genexcorps towards bid amount of Rs. 4,00,000/- on 14.08.2013 but no TR 5 was issued to the party, however amount was deposited into bank on 22.08.2013.
- 3. Paid vouchers-** Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment and no voucher has been signed by the DDO.
- 4. Non furnishing of fidelity bond:** As per Rule 275 (1) of GFR, every govt. servant, who actually handles cash shall be required to furnish security, for such amount and in such form as govt. may prescribe according to circumstances and to execute a security bond. It has been observed that no such fidelity bond has been furnished by the cashier for the period under audit.

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The above deficiencies may be rectified and fidelity bond may be obtained from the cashier under intimation to audit.

B. Shortcomings in the maintenance of Non-Government Fees cash book

(i) On scrutiny of cash book of Non-Government Fees (NGF) for the period from 2009-14, following shortcomings have been observed:

1. **Huge balance in the NGF** : It has been observed that huge balance is lying in the account under Non-Governmental Fees as on 31.3.2014, per details given below:

a) Cash in hand	97,100
b) Cash at bank in SBI	55,43,559
c) Cash at bank in UCO bank	43,45,009
Total	99,67,668

It is important to mention here that as on 16.03.2012 in the SBI account of the college an amount of Rs. 55,44,109 was lying. SBI charged Rs. 550 as Account Keeping charges on 19.03.2012. Thereafter no transaction was occurred in this account and a balance of Rs. 55,43,559 is lying in this account as on 31.03.2014. As this account is not being operated now by the College of Art, it is advised that balance of this account may be transferred to UCO Bank in the currently operated account for NGF purpose.

- (ii) **Erasures/over writings**- Erasures and over writings in cash-book are strictly prohibited. But DDO did not initiated every such correction.
- (iii) **Physical verification of cash** - On the last working day of the month, the DDO should verify the cash balance in hand with reference to the closing balance and record a signed and dated certificate. But this has not been done in any month of the audit period.
- (iv) **Non-attestation of entries**: After October, 2012, Principal has not verified/attested the monthly balance/entries.

Necessary corrective action may please be taken to remove above discrepancies and compliance be shown to audit.

TAN 2 (6) Shortcomings in Bill Register.

(Audit Memo No. 21 dated 13.05.2014)

On scrutiny of Bill Registers for the years from 2009-14, following shortcomings have been observed:

1. Register is not serially numbered.
2. Page counting certificate has not been recorded on the first of the any of the register.
3. There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO.

- (10) 107 (18)
4. ECS details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.
 5. Blank Col. No. 4- Mandatory Column no. 4 i.e. dated initial of Gazetted officer (DDO) signing bill. This column is found left blank against many bills particularly in the year 2013-14, after 12.03.2014, which is irregular.
 6. Similarly, column no. 11 i.e. Date of entry in the Cash Book is left blank on many occasion.

The above mentioned deficiency may be rectified and compliance be shown to audit.

TAN-3 (7) Shortcomings in maintenance of Pay Bill Register

(Ref. Audit Memo No.22 dated 13.05.2014)

During test-check of PBR, following irregularities were noticed:-

1. **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, Designation and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, balance of advances outstanding etc were not recorded in the PBRs, which is incorrect. Needful may be done and shown to audit.
2. **Incomplete pay-scales** – In majority of cases, pay scales have not been mentioned.
3. **Register unchecked** – Entries in the PBR have not been checked and initiated by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are recorded but no. of installments for the amount balance outstanding are not recorded in any case.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of installments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **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.
8. **No page counting certificate** – The mandatory page counting certificate not recorded in any of the PBRs.

Department may rectify the above irregularities compliance be shown to audit.

(Ref. Audit Memo No. 17 dated 13.05.2014)

A. On scrutiny of service books of officials, following discrepancies have been found :

1. Sh. Gurudev Kumar Sharma, Demo-cum-Tech.:-
 - (i) No form of nomination is attested by Head of office.
 - (ii) Entry of service verification has not been made after 31/03/2009.
 - (iii) Leave account has not been maintained after 31/12/2010.
2. Mrs. Meena malhotra, LDC:
 - (i) No details of family form is available.
 - (ii) Fresh photograph needs to be affixed.
3. Sh. Nanak Chand, Lib. Attendant:
 - (i) Service not verified after 31/03/2009.
4. Sh. Mahender Singh, Attendant:
 - (i) Service not verified after 31/03/2010.
 - (ii) Entries regarding grant of leave recorded in the service book have not been attested by the competent authority.
5. Sh. Rishi Pal, Chowkidar:
 - (i) Fresh photograph needs to be affixed
 - (ii) Entry of service verification has not been made after 31/03/2009.
 - (iii) Leave record not attested by the competent authority.
6. Sh. Raj Pal, Sweeper:
 - (i) Leave record not attested by the competent authority
 - (ii) Fresh photo needs to be affixed
 - (iii) Entry of service verification has not been made after 31/03/2009
 - (iv) Entry regarding grant of leave has been recorded on page 21, but the same has not been attested by the competent authority.
 - (v) Nomination forms pasted in the service book has not been attested by Head of office.

B. General Observations:

- (i) Duplicate copy of the Service Book should be given to the Government servant- As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500. But this not been done in any case.

- (28) 8/10 (16)
- (ii) **Nomination-** Nomination on account of GPF, DCRG, UTGEIS, details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in most of the Service Book. Moreover, in the following cases, nominations have not been pasted in the Service Book e.g.
- (iii) **Scrutiny 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, 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.
- (v) **Annual verification of services-** Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect. It is observed that it has not been done annually and in most of the cases service verification has not been done after 2010.
- (vi) **Re-attestation -** The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book e.g.

The above discrepancies may be rectified under intimation to Audit and similar other cases, if any, may also be reviewed.

TAN 5 ⁽⁹⁾ **Income Tax- Non submission of documentary proof of savings.**

(Ref. Audit Memo No.18 dated 13.05.2014 & 28 dated 16.05.2014)

On test check of records of Income Tax for the years 2009-14, it has been noticed that rebate under u/s 10 and 80 etc., has been allowed by the DDO, but proof of savings by way of submitting documentary evidence has not been found attached with calculation sheet/form-16, which is irregular. Department was requested to provide the relevant records/documents vide memo no. 18 dated 13.05.2014. But department failed to provide any documentary evidence in support of rebate allowed. Non submission of documentary evidence creates doubt about authenticity of the rebate on savings claimed by the officer/official, this may lead to recovery of income tax amounting to Rs. 1,17,772/- as per details of individual cases is given below:

1. On scrutiny of Form 16 and calculation sheet for the year 2009-10 in r/o Mr. Raj Kumar Panwar, Jr. Artist, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 36,360/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 13,110/- (20%

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- of 63,640/- +3% Cess thereof) may be recovered from Mr. Raj Kumar Panwar, Jr. Artist under intimation to Audit.
2. On scrutiny of Form 16 and calculation sheet for the year 2009-10 in r/o Ms. Sumita Kathuria, Lect, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 36,360/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 8,432/- (10% of 6590/- +3% Cess thereof) & (20% of 37634/- +3% Cess thereof) may be recovered from Ms. Sumita Kathuria, Lect. under intimation to Audit.
 3. On scrutiny of Form 16 and calculation sheet for the year 2010-11 in r/o Ms. Sumita Kathuria, Lect, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 73,710/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 2,708/- (10% of 26290/- +3% Cess thereof) may be recovered from Ms. Sumita Kathuria, Lect. under intimation to Audit.
 4. On scrutiny of Form 16 and calculation sheet for the year 2010-11 in r/o Mr. Manoj Kr. Jr. Artist, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 60,360/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 4,083/- (10% of 39640/- +3% Cess thereof) may be recovered from Mr. Manoj Kr. Jr. Artist under intimation to Audit.
 5. On scrutiny of Form 16 and calculation sheet for the year 2010-11 in r/o Mr. Raj Kumar Panwar, Jr. Artist. it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 36,360/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 6,555/- (10% of 63,640/- +3% Cess thereof) may be recovered from Mr. Raj Kumar Panwar, Jr. Artist under intimation to Audit.
 6. On scrutiny of Form 16 and calculation sheet for the year 2010-11 in r/o Mr. Om Karachari, Asstt, Prof., it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 34,440/- only (including GPF subscription & UTEGIS). Further rebate on interest on HBA amounting to Rs. 1,22,678/- has been allowed u/s 10 however, no supporting document is available. Income Tax amounting to Rs. 54,915/- (20% of 31,560/- +3% Cess thereof) & (30% of 156678/- +3% of Cess thereof) may be recovered from Mr. Om Karachari, Asstt. Prof. under intimation to Audit.
 7. On scrutiny of Form 16 and calculation sheet for the year 2011-12 in r/o Mr. Raj Kumar Panwar, Jr. Artist, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 48,360/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 5,319/- (10% of 51,640/- +3% Cess thereof) may be recovered from Mr. Raj Kumar Panwar, Jr. Artist under intimation to Audit.
 8. On scrutiny of Form 16 and calculation sheet for the year 2011-12 in r/o Ms. Sumita Kathuria, Lect, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 78,710/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 6,579/- (30% of 21290/- +3% Cess thereof) may be recovered from Ms. Sumita Kathuria, Lect. under intimation to Audit.

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9. On scrutiny of Form 16 and calculation sheet for the year 2011-12 in r/o Mr. Manoj Kr. Jr. Artist, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 60,360/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 4,083/- (10% of 39640/- +3% Cess thereof) may be recovered from Mr. Manoj Kr. Jr. Artist under intimation to Audit.
 10. On scrutiny of Form 16 and calculation sheet for the year 2012-13 in r/o Mr. Manoj Kr. Jr. Artist, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 60,360/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 4,083/- (10% of 39640/- +3% Cess thereof) may be recovered from Mr. Manoj Kr. Jr. Artist under intimation to Audit.
 11. On scrutiny of Form 16 and calculation sheet for the year 2013-14 in r/o Mr. Raj Kumar Panwar, Jr. Artist, it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 72,720/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 4,337/- (10% of 12,450/- & 20% of 14,830/- +3% Cess thereof) may be recovered from Mr. Raj Kumar Panwar, Jr. Artist under intimation to Audit.
 12. On scrutiny of Form 16 and calculation sheet for the year 2013-14 in r/o Mr. Sanjay Joshi, Attendant , it revealed that rebate u/s 80 amounting to Rs. 1,00,000/- has been allowed, while supporting documents are available for Rs. 65,360/- only (including GPF subscription & UTEGIS). Income Tax amounting to Rs. 3,568/- (10% of 34,640/- +3% Cess thereof) may be recovered from Mr. Sanjay Joshi, Attendant under intimation to Audit.

Department is advised to obtain saving documents from the concerned officials, failing which necessary recovery as pointed out may be made under intimation to audit.

TAN 6 Irregularities in maintaining stock registers.

(10)
(Ref Audit Memo No.16 dated 12.05.2014)

- (1) Stock register and Physical verification of Non-consumable and consumable stock and furnishing of Indent File.

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken after 2009-10.

- (2) On scrutiny of Consumable Stock Register-2 for 2013-14, it has been observed that a number of items which are of non consumable in nature such as Calculator (page 66), Extension Cord (page 99), Kettle Electric (page 54), Keyboard (page 74), Water

(3) 5/c (13)

Jug (page 04), and wall clock (page 65) are entered in the Consumable Register, which is irregular. These items may be transferred to non-consumable register.

- (3) No Fidelity bond of store keeper was available with the department.
- (4) On scrutiny of Non Consumable Register, it has been observed that:
- (a) It has not been prepared in the prescribed format vide GFR 40.
- (b) Items are shown and issued and balance has been reduced, which is incorrect. Only location of the assets is to be mentioned in the register.
- (5) Department was asked to produce the list of unserviceable items, which were purchased several years before and may not be usable at present but the department was unable to produce the same.

Physical verification of Fixed Assets and Consumable goods and materials may be carried out immediately and a certificate of verification alongwith its findings shall be recorded in the stock register under intimation to Audit. Fidelity bond may also be procured under intimation to audit.

TAN 7 Rush of expenditure in the closing months.

(Ref. Audit Memo No. 20 dated 13.05.2014)

According to Rule 56(3) of General Financial Rule, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided. During test check of the accounts of College of Art, it has been noted that the percentage of expenditure incurred during March under many head ranged up to 77 per cent during the period from 2009-14 as per the details given below:

Sl. No.	Head of Account	RE/Modified Allotment	Expenditure during the year	Expenditure in March	% expenditure
2009-10 (Plan)					
1.	E.1(1)(1)(1)(6)- Supplies & Material (P)	1200000	849577	364157	42.86
2.	E.1(1)(1)(1)(7)- other charges (P)	1200000	1137578	400000	35.16
2009-10 (Non Plan)					
1.	E.1(1)(1)(1)(8)- :Prof. Charges (NP)	3050000	2992300	1387470	46.37
2010-11 (Plan)					
1.	E.1(1)(1)(1)(4)- O.E.(P)	1700000	1628428	1110561	68.2

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2011-12 (Plan)					
1.	E.1(1)(1)(1)(4)- O.E.(P)	1506000	1314420	958190	72.9
2.	E.1(1)(1)(1)(6)-s & M (P)	865000	833424	373859	44.86
2011-12 (Non Plan)					
1.	E.1(1)(1)(1)(7)- Other Charges(P)	770000	510508	172138	33.72
2012-13 (Plan)					
1.	E.1(1)(1)(1)(4)- O.E.(P)	1900000	1350167	936660	69.37
2012-13 (Non Plan)					
1.	E.1(1)(1)(1)(3)- DTE (NPV)	432000	263606	200596	77.00
2.	E.1(1)(1)(1)(5)- Scho/Stip(NP)	481000	477630	272150	56.98
2013-14 (Plan)					
1.	E.1(1)(1)(1)(6)- S & M(PV)	1220000	1211534	620795	51.24
2013-14 (Non Plan)					
1.	E.1(1)(1)(1)(3)- DTE (NPV)	300000	228845	132133	57.74

As per instructions contained in Govt. of India, Ministry of Finance O.M. No. G.I. O.M. No. 7 (2) E.Co-ord/2007 dated 17.09.2007 incorporated in D.F.P.R, rush of expenditure towards the end of the financial year continues to be an area of concern. As per extant instructions, not more than one third (33%) of the Budget Estimates may be spent in the last quarter of the financial year. It is considered necessary to fine tune this further for controlling expenditure in the last month of the year.

Non compliance of the Ministry of Finance said OM needs to be explained / justified. The imbalance pace of expenditure in March is against the standard of financial propriety and violation of the Govt. of India, Ministry of Finance O.M. dated 17.09.07. The action of the authority making huge expenditure in March shows that the expenditure has been incurred with the intention to exhaust the funds and spirit of control which the above mentioned O.M. wanted to establish has been violated. Reasons for incurring expenditure beyond the prescribed limit may please be furnished to audit.

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TAN 8 Huge savings under Budget

(Ref. Audit Memo No.19 dated 13.05.2014)

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Scrutiny of record of College of Art revealed that during the audit period from 2009-14, huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

S.no.	Major Head	Object Head	R.E.	Actual Exp.	Balance	%
2009-10 (Plan)						
1.	2205	E.1(1)(1)(1)(1)Salary (PV)	5500000	2561539	2938461	53.43
2.	2205	E.1(2)(1)-Acad. Dev. Of SC/St Std. (SC.SP)	200000	42122	157878	78.94
3.	2205	E.1(1)(1)(1)(6) S & M (PV)	1200000	849577	350423	29.20
2009-10 (Non Plan)						
1.	2205	E.1(1)(1)(1)(3)DTE (NPV)	150000	15543	134457	89.64
2.	2205	E.1(1)(1)(1)(7)Other Charges (NPV)	740000	499453	240547	32.51
2010-11 (Plan)						
1.	2205	E.1(2)(1)-Acad. Dev. Of SC/St Std. (SC.SP)	200000	85451	114549	57.27
2010-11 (Non Plan)						
1.	2205	E.1(1)(1)(1)(3)DTE (NPV)	150000	7108	142892	95.26
2.	2205	E.1(1)(1)(1)(7)Other Charges (NPV)	840000	592543	247457	29.46
3.	2205	E.1(1)(1)(1)(5) Scho./Stip (NPV)	500000	257280	242720	48.54
2011-12 (Plan)						
1.	2205	E.1(1)(1)(1)(1)Salary (PV)	5500000	2561539	2938461	53.43
2.	2205	E.1(2)(1)-Acad. Dev. Of SC/St Std. (SC.SP)	200000	42122	157878	78.94
3.	2205	E.1(1)(1)(1)(6) S & M (PV)	1200000	849577	350423	29.20
2011-12 (Non Plan)						
1.	2205	E.1(1)(1)(1)(3)DTE (NPV)	150000	15543	134457	89.64
2.	2205	E.1(1)(1)(1)(7)Other Charges (NPV)	740000	499453	240547	32.51
3.	2205	E.1(1)(1)(1)(9) Med. Trt. (NPV)	580000	298077	281923	48.61

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2012-13 (Plan)					
1.	2205	E.1(1)(1)(1)(1)Salary (PV)	10000000	6638830	3361170 33.61
2.	2205	E.1(2)(1)-Acad. Dev. Of SC/St Std. (SC.SP)	200000	95389	104611 52.31
3.	2205	E.1(1)(1)(1)(7) Other Charges (PV)	1000000	592644	407356 40.74
2012-13 (Non Plan)					
1.	2205	E.1(1)(1)(1)(3)DTE (NPV)	432000	263606	168394 38.98
2.	2205	E.1(1)(1)(1)(7)Other Charges (NPV)	676000	449996	226004 33.43
3.	2205	E.1(1)(1)(1)(8)Prof. Services (NPV)	70000	0	70000 100
2013-14 (Plan)					
1.	2205	E.1(2)(1)-Acad. Dev. Of SC/St Std. (SC.SP)	1083000	105310	977610 90.28
2013-14 (Non Plan)					
1.	2205	E.1(1)(1)(1)(3)DTE (NPV)	300000	228845	71155 23.72

Reasons for huge savings under abovementioned heads of accounts may please be elucidated to audit.

(19)
TAN 9 Shortcomings in the maintenance of Log Book.

(Ref. Audit Memo No. 09 dated 08.05.2014)

During the test check of log book, following shortcomings have been noticed:

- (i) Certificate giving the number of page at the time of Log Book is brought into use should be recorded on the 1st page after counting the pages under the attestation of the In-charge/Controlling officer of the vehicle, but the same was not found recorded in the Log Book in r/o vehicle no DLBCJ-9802.
- (ii) On some occasions, purpose of journey was not mentioned. For example, purpose of journey was not mentioned on 20.8.10.,30.08.10, 31.08.10.,14.09.10,17.09.10,21.09.10.
- (iii) As per Staff Car Rules, officer using the staff car should note in their own hand writing the mileage at the start and at the completion of each trip after verifying from the kilometre and give sufficient particulars i.e. kilometre covered for each place, purpose of journey, period of detention, but the same were not filled by the officer who used the vehicle. Diesel/Petrol account was not at all filled up except on two occasions, which is irregular.

A senior officer should scrutinize the log book once a month to ensure that there is no misuse of staff car and that all officers who used the staff car have made the necessary entries in the log book. A certificate to this effect should

(21) 1/2 (9)

be recorded in the log book by the officer so authorized but it was not found recorded in the log book.

- (iv) The log book in respect of each staff car should be closed at the end of the month and summary be prepared in the log book showing the details of duty and non-duly journey performed during the month, but same was not prepared in the log book in r/o vehicle no. DL8CJ-9802.
- (v) Average of the vehicle covered per kilometre was not worked out in the log book in r/o vehicle no. DL8CJ-9802. In the absence of the same, the consumption of petrol could not be verified, whether the average petrol consumption was in accordance with the minimum kilometre average fixed for a particular vehicle.
- (vi) Purpose of journey is mentioned as "official", whereas purpose of journey should be "specific".

Corrective action may be taken to remove the above note deficiencies under intimation to audit.

[Signature]
(I.A.O. PARTY NO. XVIII)

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PART-II
CURRENT AUDIT REPORT (2002-2017)

Para No. 01(a) :- Irregular payment of CEA amounting to Rs. 1980/-.

(Ref, Audit Memo No. 03 dated 23/08/2017)

Under the Rules for Children Educational Assistance, "The Assistance is admissible only if the Children study in a recognized school (Order 1 & 5)".

Recognised School/Institution in this regard means a Government School or any educational Institution, whether in receipt of Government aid or not, recognised by the Central or State Government or U.T. Administration or by University or a recognized educational authority having jurisdiction over the area where the institution is situated.

On the test check of reimbursement of CEA cases for the year 2014-17, it has been observed that reimbursement has been allowed for the fee paid to the school not recognized, as details given below:-

*Self 22
An amount of Rs. 1980/-
was de-allowed on 57 dt. 14.1.2019
B.V. P. V. K. S.
100.*

Sr. No.	Name of Employee	Name of Child	Name of School	B. No. & Date	Amount in Rs.
1.	Sh. Sandeep Kumar (Chowkidar)	Ganika Phalaswal	SRI TODDLERS School, Gopal Nagar. Najafgarh, Delhi	TF-100, Dt. 21/05/15	Rs. 780/- <i>5/9/2019</i>

Further, some items has been allowed for reimbursement which does not cover under the items which can be claimed under the scheme; the details is as under:-

Sr. No.	Name of Employee	Name of Child	B. No. & Date	Description	Amount
1.	Ms. Meera, LDC	Tanisha	TF-120 Dt. 09/06/15	Student's welfare fund	Rs. 1200/-

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The recovery of Rs. 1980/- towards CEA in r/o above employee be made after due verification of facts and figures under intimation to audit. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.

PARA No. 01 (b) :- Recovery amounting to Rs. 10,512/- in respect of Transport Allowance given during absence from duty/leave for full calendar months.

(Ref, Audit Memo No. 09 dated 31/08/2017)

As per rules, Transport Allowance is not admissible to employees during absence from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence.

As per the information furnished by the department, it has been observed that the following officers remained on leave for full calendar months due to Earned Leave/CCL, but they were given Transport Allowance. The details are as under:-

Sr. No	Name of Employee & Designation	Basic+ Grade Pay	Nature & Period of Leave	Amount of T.A. to be recovered
1.	K.S. Pawar, Asstt. Professor	48110+9000	E.L. (Oct. 2015)	7,008/-
2.	Archana Sharma, Jr. Artist	18520+4600	CCL (August 2015)	3,504/-
Total				10,512/-

Handwritten notes on table: "Amount Rs. 10,512/-", "but 5/9/2019", "debit to be recovered", "vide Audit Memo No. 09 dated 31/8/17".

The recovery of Rs. 10,512/- towards Transport Allowance given in r/o above employee be made after due verification of facts and figures under intimation to audit. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.

PARA No. 02:- Non-deduction of TDS amounting to Rs. 1980/-.

(Ref, Audit Memo No. 06 dated 24/08/2017)

1. On the scrutiny of bill no. 270 dt. 16/09/2015 amounting to Rs. 99,000/- vide which payment has been made to M/s Sher Singh, it has been observed that TDS has not been deducted, which is irregular. TDS recovery of Rs. 1980/- (2% TDS) was required to be made from M/s Sher Singh.

The recovery of Rs. 1980/- towards Non-deduction of TDS be made after due verification of facts and figures under intimation to audit. Further, all other similar cases may be reviewed and recovery, if any be made under intimation to the audit.

Handwritten notes: "B.V. Jyoti (Tetaki)", "5/12/19", "28/8/19".

PARA No. 03:- Outstanding TA Advances.

(Ref, Audit Memo No. 07 dated 24/08/2017)

As per the provision contained in Rule 51 of Min. of Finance Govt. of India's OM No. 8/9/E.II(A)/2003 Dt. 01/07/2005. "The amount of Advance granted under this sanction shall be adjusted within 15 days from the completion of the tour or the date on which the Govt. Servant resumes duty after completion of tour".

During the test check of the bill register, it is observed that following TA advances has been not been adjusted till date:-

Sr. No.	Name of Employee	Bill No. & Date	Amount of Advance
1.	Dr. Meera Saravanan, Asstt. Professor	TA-598 Dt. 04/03/2016	Rs. 37,860/-
2.	Sh. Ashok N. Ninawe, Asstt. Professor	TA-598 Dt. 04/03/2016	Rs. 37,860/-
3.	Sh. Amargeet Chandok, Asstt. Professor	TA-598 Dt. 04/03/2016	Rs. 37,860/-
4.	Sh. Gopi, Frash	TA-598 Dt. 04/03/2016	Rs. 5,406/-
5.	Sh. Om Karachari, Asstt. Professor	TA-485 Dt. 06/02/2017	Rs. 18,900/-
6.	Sh. Manoj Kumar, Jr. Artist	TA-485 Dt. 06/02/2017	Rs. 6,975/-
7.	Sh. Gajender Kumar, LDC	TA-485 Dt. 06/02/2017	Rs. 4,320/-
8.	Sh. Neeraj, Chowkidar	TA-485 Dt. 06/02/2017	Rs. 4,320/-
9.	Sh. Mohan Singh, Studio Asstt.	TA-484 Dt. 06/02/2017	Rs. 6,975/-

The above advances may be adjusted immediately under intimation to the audit.

Audit Para No. 04. Non maintenance of Yearwise & itemwise breakup of the amount collected and expenditure incurred out of Non-Governmental dues/Funds.

(Reference Audit Memo Dt. 25/08/2017)

On the basis of the information furnished by the deptt., (As per prospectus for the year 2016-17) it is noticed that Non Governmental Funds/Fee has been collected by the deptt., from the students who seeks admission in Bachelor of Fine Art and Master of Fine Art in this college on account of Co-curricular activities, Internal Exam fees, Training & Field visit, Extra-curricular activities, Students welfare, Various development funds, Annual gathering, Institutional for placement for better employability, DU development funds etc.

As per detail provided, The yearwise amount collected from the students under Non-Government funds is as under:-

Sr. No.	Year	Amount
1.	2014-15	41,94,500/-
2.	2015-16	51,03,700/-
3.	2016-17	54,62,800/-

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The department was asked to furnish yearwise and itemwise breakup of the amount collected from the students & yearwise & itemwise expenditure incurred out of Non-Government funds. The balance left under each item/activities was also sought.

In reply, department stated that, the information is not maintained in requisite format.

In the absence of which the Audit is unable to authenticate receipts and proper utilization of students funds a/c.

Department may prepare & maintain itemwise, activity wise record of collection and expenditure of Non-Government fees & compliance may be shown to the next Audit.

PARA No. 05(a):- Sub:- Non-physical verification and other irregularities in maintaining stock registers.
(Reference Audit Memo 08 Dt. 30/08/2017)

- (17)
- (49)
1. Stock register and physical verification of Non-consumable and consumable stock and furnishing of Indent File.
Rule 192 (1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been conducted.
 2. On scrutiny of Consumable stock register-1 & 2 (2014-15), it has been observed that a number of items which are of consumable nature such as Calculator (page 90 of register 01), CD Cover (page 74 of register 01), CD folder (page 80 of register 01), Extension Cord (page 09 of register 02), Key Board Computer (page no. 16 of register 02) etc. which is irregular. These items may be transferred to non-consumable register.
 3. No Fidelity bond of store keeper was available with the department.
 4. On scrutiny of Non-Consumable Register, it has been observed that:
 - (i) It has not been prepared in the prescribed format vide GFR 40.
 - (ii) Items are shown and issued and balance has been reduced, which is incorrect. Only locations of the assets are to be mentioned in the register.
 5. Department was asked to produce the list of unserviceable items, which were purchased several years before and may not be usable at present but the department was unable to produce the same.

Physical verification of Fixed Assets and Consumable goods and materials may be carried out immediately and a certificate of verification alongwith its findings shall be recorded in the stock register under intimation to Audit.

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PARA No. 5(b): Discrepancies regarding library record.

(Ref. Audit Memo 5)

During the course of Audit of the College of Art for the Audit period 2014-17, the following discrepancies were noticed in respect of record relating to library:-

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1. As per rule 194 (i) of GFR of 2005 complete physical verification of library books should be done every year in case of libraries having not more than 20,000 volumes. However, no physical verification of library books has been done.
2. As per rule 194 (ii) of GFR of 2005, loss of a book of a value exceeding Rs. 1,000 (One Thousand Rupees only) and rare books irrespective of value shall invariably be investigated and appropriate action taken. As per information furnished by the college, a list of 39 books which are missing/lost during 2014-17. Out of these book at Sr. No. 35 costs Rs. 1500/- and book at Sr. No. 38 costs Rs. 1241.55/- i.e. more than Rs. 1000/-. However, no information relating to investigation and appropriate action has been provided with the library record.

The above discrepancies/irregularities may be removed after due verification of facts under intimation to the audit.

PARA No. 06. Non Production of Records.

The following records could not be provided to the audit by the department:

(1982-1984)

- (1) Funds cash book and voucher.
- (2) Games and Medical Stock Register.

(2007-2009)

- (1) Non production of student fund/Non Government fee record.

(2009-2014)

- (1) Imprest Register (Permanent/temporary)
- (2) Liveries Account.
- (3) Rent/Electricity/Water/Telephone Register and bills.
- (4) GAR-IV Register
- (5) Long Term Advance Register and its reconciliation with PAO
- (6) History sheets and Log Books of vehicles.
- (7) Final payment of GPF made during the period of audit.
- (8) Special increment granted to the employees on account of sterilization
- (9) List of pending pension cases along with detail reasons for pendency.
- (10) Year up to which DACR/AGCR conducted the audit. ^{along with} Please enclose a copy of the latest report of DACR/AGCR.
- (11) New courses introduced during the period of audit, if any.

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(2014-2017)

- (1) information/records in respect of vehicle
(2) Library books issuance register.
(3) Property Register.
(4) Files pertaining to outsource services.
(5) Action taken report in respect of old outstanding paras.
(6) Home Loan & Spouse information.
(7) Copy of AG Audit Report & ATR.
(8) Files related to payment of honorarium Liveries & OTA.
(9) Records related to Condemnation of office furniture, non-serviceable equipment etc.
(10) Register of advances.
(11) Register of Cheques book, receipt book & Cheque released.
(12) letter of Grant in Aid & Utilisation.
(13) Record related Publishing of Magazine & Tour.
(14) LTC files with Bills.
(15) GPF Register with Bills.
(16) Details of employees working in the Institute.
(17) List of unserviceable itmes.
(18) Certificates:-
(i) Special increment granted for employees for sterilization.
(ii) List of pending pension cases.
(iii) "yearwise & itemwise breakup" & record related to the Non Governmental fees/funds collected & expenditure.
(iv) Service Books of Group 'D' staff.

The abovementioned record may be produced before the next audit.

[Signature]
20/11/17
I.A.O. Audit Party No. XXIX
(2)

CURRENT AUDIT REPORT
PART II
(2017-18 to 2018-19)

PARA 01: Sub: Non-submission of Advance drawal for purchases of computers and furniture items-reg.
(Ref. Audit Memo No. 11 dated 28.08.2019)

During test check of the abstract contingency Bills for the year 2017-18 to 2018-19 maintained by the O/o Principal, College of Art, Govt. of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, it has been observed that the existing teachers have been provided the incentive grants upto Rs. 2 Lakh (for degree) for purchase of a new computer (especially for those who have availed such facilities on earlier occasions) teaching material including books and research aid, etc in accordance with the Cabinet Decision No. 2373 dated 16.06.2016 conveyed vide office order No. F.3/19/TE/AD/Part File IV(5)/1059 dated 29.07.2016 issued by the DTTE and guidelines conveyed by DTTE vide letter No. 1(928)/2007-SB/463 dated 18.03.2011.

Advance sanction Order No. F.16(1)/Acctts/2016-17/CA/Estt./4783-4789 dated 27.07.2017 was passed by HOD wherein an amount of Rs. 28 lakh incentive granted to among 14 faculties members (each member 2 Lakhs) for above cited purpose laid down in guidelines.

Further, the sanctioned amount is approved with an undertaking from each faculty to furnish original receipts within three month of the disbursal of the said amount otherwise the amount will be deducted from their salary.

The amount of Rs. 28 lakh has not been utilized by the concerned faculty members but they have not submitted original receipts of purchase items as per the guidelines. Hence, the same may be recovered from salary (ies) of concerned members, after due verification, under intimation to audit.

PARA 02: Non-deduction of TDS to the tune of Rs.100200/- in respect of Part Time Assistant Professor -reg.
(Ref. Audit Memo No. 12 dated 28.08.2019)

As per section 194 J of Income Tax Rules stipulates that TDS is to be deducted @ 10% from payment made to the any resident as professional services exceeding Rs. 30,000/- per annum.

During the test check of contingency bills provided by the college, it has been noticed that TDS was not deducted from the payment made to part time Assistant Professor during the year 2017-18 & 2018-19. Details of which is given below:-

S.No.	Name of Asstt. Prof.	Annual Payment made	Income Tax Due	Total amount to be recovered
1.	Akshita Aggarwal	81000	8100	8100
2.	Arun Gupta	45750	4575	4575
3.	Ashish Arora	48000	4800	4800
4.	Aradhika Singh	34500	3450	3450
5.	Abhijit Pal	31500	3150	3150
6.	Anjali Jayant	33000	3300	3300
7.	Amit Kumar	31500	3150	3150

Subal

8.	Argha Kamal Ganguly	46500	4650	4650
9.	Bharti Verma	79500	7950	7950
10.	Chhering Negi	79500	7950	7950
11.	Krishendu Porel	42750	4275	4275
12.	Manveer Singh	31500	3150	3150
13.	Manishi Gupta	33000	3300	3300
14.	Poonam	33000	3300	3300
15.	P. Kumar Swamy	81000	8100	8100
16.	Priyom Talukdar	81000	8100	8100
17.	Rahul Mukherjee	48000	4800	4800
18.	Rahul Krishna	31500	3150	3150
19.	Sahil Aggarwal	31500	3150	3150
20.	Shatarupa Samajdar	45000	4500	4500
21.	Vandana	33000	3300	3300
	Total	1002000	100200	100200

Hence, the amount of Rs. 100200/- may be recovered from the concerned and deposited in the Govt. accounts, after due verification, under intimation to audit.

PARA 03: Non-adjustment of Advances.

(Ref. Audit Memo No. 13 dated 28.08.2019 old para No. 03 and 08 for year 2002-17 and 2007-09 respectively)

As per Rule 323 (2) of GFR, 2017 the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies).

On scrutiny of advance register, it has been observed that various advances as detailed below has not been adjusted up to till date which is irregular.

Sl. No.	Bill no. and date of advance	Particulars/name of firm	Amount of advance (in Rs.)
1.	213/Sept, 07	National Seminar during 9/07	200,000/-
2.	243/Sept, 07	Central News Agency Pvt. Ltd.	50,759/-
3.	484/Feb.08	To conduct Annual Art Exhibition	50,000/-
4.	458/March, 08	Central News Agency Pvt. Ltd.	80/-
5.	613/March, 08	NICSI	20,54,444/-
6.	192/Sept, 08	Adv. For purchase of material	1,50,000/-

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7.	456/March, 09	Adv Payment for SBD Subs	4800/-
8.	663/March, 09	NICSI	449,819/-
9.	666/March, 09	NICSI	170,314/-
10.	664/March, 09	Wipro Ltd.	495,560/-
11.	TA-598 dt. 04/03/2016	Dr. Meera Saravanan, Asstt. Prof.	37,860/-
12.	TA-598 dt. 04/03/2016	Sh. Ashok N. Ninawe, Asstt. Prof.	37,860/-
13.	TA-598 dt. 04/03/2016	Sh. Amargeet Chandok, Asst. Prof.	37,860/-
14.	TA-598 dt 04/03/2016	Sh. Gopi, Frash	5406/-
15.	TA-485 dt 06/02/2017	Sh. Om Karachari, Asst. Prof.	18,900/-
16.	TA-485 dt 06/02/2017	Sh. Manoj Kumar, Jr. Artist	6,975/-
17.	TA-485 dt 06/02/2017	Sh. Gajender Kumar, LDC	4,320/-
18.	TA-485 dt 06/02/2017	Sh. Neeraj, Chowkidar	4,320/-
19.	TA-484 dt 06/02/2017	Sh. Mohan Singh, Studio Asstt.	6,975/-
20.	CB-43 dt 5/8/5/2018	DTC	2500
21.	TA-344 DT 28/11/18	Educational Tour	20570
22.	TA-345DT 28/11/18	EDUCATIONAL TOUR	20570
23.	TA-346DT 28/11/18	EDUCATIONAL TOUR	20570
24.	TA-347DT 28/11/18	EDUCATIONAL TOUR	13087
25.	TA-351DT 03/12/18	EDUCATIONAL TOUR	13086
26.	TA-406DT 19/01/18	EDUCATIONAL TOUR	21420
27.	TA-410DT 19//01/18	EDUCATIONAL TOUR	21573
28.	TA-412DT 19/01/18	EDUCATIONAL TOUR	21573
29.	TA-414DT 22/01/18	EDUCATIONAL TOUR	14213
30.	TA-415DT 22/01/18	EDUCATIONAL TOUR	14213
31.	CB-440 DT 28/01/19	PURCHASE OF CALENDAR DAIRY	19475

Hence, the department is advised to follow the rules laid down in the GFR and above cites bills may be settled time to time and compliance may be shown to audit.

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PARA 04: Irregularities in Canteen Management-reg.

(Ref. Audit Memo No. 16 dated 30.08.2019 and old para No. 06 for the year 2009-14)

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During test check of the College Canteen records regarding M/s Genexcorps, Khanpur Extn, New Delhi for the year 2017-18 to 2018-19 maintained by the O/o Principal, College of Art, Govt. of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, the following discrepancies have been found:-

1. As per clause 17 of the terms and condition of tender document regarding **Manpower:-**
 - (a) Police verification of the personnel deployed by the contractor shall be responsibility of contactor and information for the request of same to the Delhi Police shall be submitted within 15 days of award of contract.
 - (b) Contractor shall issue ID card to personnel deputed in the College in respect of Canteen. Contractor shall prepare dress code for the personnel deployed under intimation to this college and provide the same to the personnel employed on his/her own cost.
 - (c) Only 10 personnel shall be allowed to the contractor to depute in this college for running of the Canteen, however, there should be at least 03 service boy.
2. And as per clause 19 (20) of tender that if the services are not up to the satisfaction of the authority or in the event of any breach/violation or contravention of the terms & condition of contract, the contract can be terminated and security deposit will be forfeited.

The character and antecedent verification from the police authority of canteen staff is must as it is a co-ed college having many girl students. The contractor has violated the above cited clause, hence, the college authority may take appropriate action against canteen contractor as per concerned clause of agreement, under intimation to audit.

PARA 05: Non Condemnation of vehicles-reg.

(Ref. Audit Memo No. 17 dated 02.09.2019)

During test check of purchasing file of vehicle No. DL-2CQ-6851 bearing file No. F.1(11)/2010/New Vehicle/Tata Indigo, CD No. 033153364 for the audit period maintained by the O/o Principal, College of Art, Govt. of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, the following discrepancies have been found:-

- 1 It has been noticed that TATA Indigo Car bearing Registration No. DL-2CQ-6851 has been purchased by the department on 20.01.2011 amounting to Rs. 4,49,364/- from Auto Links Enterprises (I) Pvt. Ltd. Authorized dealer of TATA Motors placed at 38/C to 39/C in the file. Which is lying unused in the office premises since 28.03.2014 along with running 20,324 Kilometer resulting in blockage of valuable space of the office and the expenditure incurred towards insurance and other maintenance charges remained wasteful as the vehicle is lying idle in the premises of college.
2. Moreover, the vehicle was purchased with approval of Finance Department, GNCT of Delhi against condemnation of vehicle No. DL-2CP-0047 (Ambassador Car) but the same has not been condemned so far. Non-disposal is not only resulted into the blockage of valuable space of the office, but also deterioration in value of goods to be disposed of with the passage of time.

The department is hereby advised to take immediate steps to condemn the old vehicle No. DL-2CP-0047 (Ambassador Car) as per the report of Manager (V.I), Delhi Transport Corporation, GNCT of Delhi, Central Workshop-I, Delhi-110009 (Placed at 12/C) without any further delay., the compliance may be shown to audit.



PARA 06: Non Maintenance of Year wise & activity wise break up of collection and expenditure out of Non-Govt. dues/funds-reg.

(Ref. Audit Memo No. 18 dated 03.09.2019 and old para No. 04 and 07 for year 2002-17 and 2009-14 respectively)

On examination of prospectus for the Audit Period, it has been noticed that following non-govt. fees are being collected from the students seeking admission in the Bachelor of Fine Arts(BFA) and Master of Fine Arts(MFA) in the College of Art.

S.No.	Name of Activities/Fund	Amount Collected from the Students (in Rs.)
1.	Internal Examination Fee	1000
2.	Co-Curricular Activities	500
3.	Training & Field Visits	500
4.	Orientation for Placement	100
5.	Extra-Curricular Activities	400
6.	Annual Gathering	400
7.	Student Welfare	400
8.	Institutional Development	500
9.	Delhi University Development Fund	600
10.	Miscellaneous	900
	Total	5300

Department was asked to furnish year-wise and activity wise break-up of the amount collected from the students towards non-govt. dues for the period 2017-18 to 2018-19. In addition, year wise and activity wise expenditure incurred out of non-govt. fund and the balance left under each activity was also sought but the department failed to provide the said information.

Department is hereby directed to prepare activity wise record of collection and expenditure out of non-govt. dues and compliance may be shown to audit.

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PARA 07: Non-transfer of lapsed deposit to concerned revenue/receipt head-reg.

(Ref. Audit Memo No. 19 dated 03.09.2018 and old para No. 38, 07 and 09 for year 1982-84, 2007-09 and 2009-14 respectively)

The security Deposit is being collected by the College of Art @ 5000/- per student which should be refunded if the student applies within a period of three years from the date of leaving the college. This amount is being deposited in Major Head "8443". Amount of security deposit lying with the department in respect of students who left the institute prior to three year or more should have been transferred to concerned revenue/receipt head of as lapsed deposit as per Rule 189 of Receipt & Payment Rules, 1983.

As per information provided for the students admitted during the audit period, it has been revealed that un-refunded amount to the tune of Rs 1,65,000/- (F.Y: 2017-18) and Rs. 2,90,000/- (F.Y: 2018-19) was lying under Major Head "8443". It is advised that this amount may be transferred to the concerned revenue/receipt head as lapsed deposit. Amount lying un-refunded prior to the audit period may also be worked out and necessary action be initiated to transfer the same as lapsed deposit to the concerned receipt head under intimation to audit.

PARA 08: Non-Production of Records-reg.

(Ref. Audit Record Memo dated 21.08.2019, 22.08.2019, 26.08.2019, 02.09.2019 and Old paras for the year (1982-84, 2007-09, 2009-14 and 2002-17)

The following records could not be produced before audit party.

(1982-1984)

1. Funds cash book and voucher.
2. Games and Medical Stock Register.

(2007-2009)

1. Non Production of student fund/Non-Govt. fee record.

(2009-2014)

1. Imprest Register (Permanent/Temporary)
2. GAR-IV Register
3. Long Term Advance Register and its reconciliation with PAO
4. Year up to which DACR/AGCR conducted the audit along with copy of the latest report of DACR/AGCR.
5. New courses introduced during the period of audit, if any.

(2002-2017)

1. Copy of AG Audit Report & ATR.
2. Records related to Condemnation of office furniture, non-serviceable equipment etc.
3. Register of Cheques book, receipt book & cheque released.
4. Letter of Grant in Aid & Utilization.
5. Record related Publishing of Magazine & Tour
6. Year wise & item wise break-up & record related to the Non-Governmental fees/funds collected & expenditure

(2017-18 to 2018-19)

1. List of Unserviceable Items
2. Year wise & item wise break-up & record related to the Non-Governmental fees/funds collected & expenditure
3. Games and Medical Stock Register.
4. NOC from Fire Department and maintenance of Lift from Labour (Electrical) Department.

All above records may be produced before next audit.



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PART III
TEST AUDIT NOTES
(2017-18 to 2018-19)

TAN 01:- Fidelity Bond.

(Ref. Audit Memo No. 01 dated 21.08.2019)

As per Rule 306 of GFR 2017, every Govt. Servant who actually handles the cash is required to furnish security and to execute a security bond, setting forth the conditions, under which Government will hold the security and may ultimately refund or appropriate it.

It may therefore be intimated that whether the cashier of the office, who is entrusted with the custody of cash, has furnished the Security Bond, as required under GFR. The security bond, executed by the cashier to safeguard the Govt. money, the same may be furnished from the insurance company.

TAN 02:- Rebate of Water Bills-reg.

(Ref. Audit Memo No.02 dated 21.08.2019)

As per revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer (Tarrif & Metering) Regulations 2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on Plots/Properties having areas of 500 Sq. Meter or More & having installed functional rain harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/Institution installs equipment for water harvesting System. Rebate is 15% if both the systems, i.e. RWH and Waste Water Recycling are set up and functional. As per the reply given by the department wherein stated that rain water harvesting system already installed in their premises with working condition but the above said rebate is not availing the department so far.

The matter may be taken up with concerned municipal authority/DJB for availing the said rebate.

TAN 03: Discrepancies Bill Register.

(Ref. Audit Memo No. 03 dated 23.08.2019)

During test check of the Bill Register for the year 2017-18 to 2018-19 maintained by the O/o Principal, College of Art, Govt. of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, following shortcomings have been observed:-

1. Name of Unit/Department and financial year of opening details are not recorded at the front of cash book, it should be recorded at the time of opening.
2. **Blank Col.4-** Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.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 was noticed that during 2017-19, all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bill presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons to audit.
3. **Blank Col-5, 6, 7, 8 and 9-** Col. 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 timely receipt of cheque, 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.
4. **Blank Col 12-**Co. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.

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5. **Blank Co; 13, 14 and 15-** Col. 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.
 6. **Cutting and Over writings-** There were 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.
 7. **ECS details** have not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.
 8. Bills details entered from 25.05.2018 to 20.09.2018 in this register, has not been signed by the competent authority, which is irregular, the same should be signed during the entered details of Bills.
 9. The physical condition of register is found very pathetic and dilapidated condition, the same should be get re-bound being the register is a permanent record. (F.Y: 2017-18)

Hence, the department necessary rectification may be made in the Bill Register and compliance may be shown to audit.

TAN: 04 Irregularity in Housekeeping/Sanitation and Security Services-reg.
(Ref. Audit Memo No. 07 dated 23.08.2019)

During the scrutiny of records of Housekeeping/Sanitation and Security Services, it is seen that contract is awarded to M/s Gaurav Enterprises and M/s Ishan Surveillance. This organization have provided man power for sanitation and security services to College/Institute. At present there are 26 (Twenty Six) contractual employees working in the Institute. All engaged contractual official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Aman Singh	Supervisor	M/s Gaurav Enterprises
2.	Priti	Sweeper	
3.	Monu		
4.	Deepak		
5.	Naresh Kumar		
6.	Geeta		
7.	Kishan		
8.	Aarti		
9.	Babu		
10.	Pravesh Kumar		
11.	Rajeev Kumar		
12.	Sawan		
12.	Pooja Devi		
14.	Gaurav		
15.	Sandeep		
16.	Sagar		
17.	Rahul		
18.	Muneesh		
19.	Deepak	Security Guards	M/s Ishan Surveillance
20.	Dalip		

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21.	Pawan		
22.	Mukesh		
23.	Prem Lata		
24.	Sadhana		
25.	Ashok		
26.	Sanjay		

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities. The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

Hence, the department get the character and antecedent verification by the police authority through employer and compliance may be shown to audit.

TAN: 05 Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers.
(Ref. Audit Memo No. 08 dated 26.08.2019)

During the test check of Stock Registers, maintained by the O/o Principal, College of Art, Govt. of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, for the audit period 2017-18 to 2018-19, following short comings have been noticed:-

1. Name of the Institute, Branch and Financial Year is not recorded at the front side of the Registers. The same may be done during the opening of the registers.
2. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 213(1).
3. Entries in consumable items have not been verified and signed by the competent authority, for its correctness, which is irregular.
4. Used white fluid, overwriting recorded at many pages and so many cuttings found, which is irregular.
5. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.

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6. The rate/price of the items was not mentioned in the stock registers in the absence of which the monetary value of these items could not be worked out at the time of condemnation of the items. (5)

Further, it has been found that the physical condition of stock register (Non-Consumable) is very indented and shaped badly. It is advised to maintain new register along with balance of carried forwarded items from the old register. The same may be maintained properly as per rule.

Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule 211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

1. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule 211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and above discrepancies may please be rectified and compliance be shown to audit.

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TAN 06:- Discrepancies in Service Books-reg.

(Ref. Audit Memo No. 09 dated 27.08.2019)

During the test check of Service books, maintained by the O/o Principal, College of Art, Govt. of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, for the audit period 2017-18 to 2018-19, following short comings have been noticed:-

1. The Colour Photograph was either not pasted or nor attested on the 1st page of the service book, in respect of the following officials:-

S.No.	Name (Dr./Ms/Mrs/Mr)	Designation
1	Meera Sarvanan	Associate Prof.
2	Jyotika Sehgal	Associate Prof.
3	Vijay Kumar Ahuja	Gr.II/ASO
4	Girish Sethi	Sr.P.A./Gr.I

2. As per Rule- 257 of GFR:- Service book should be maintained in duplicate of the Govt. 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 updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-257) or not, is to be intimated to audit.

3. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1.	Girish Sethi	Gr.I/Sr. P.A.
2.	Sunita	Admn. Officer
3.	Vijay Kr. Ahuja	Gr.II/ASO
4.	Abdul Nase*	Gr.III/Sr. Asstt.
5.	Bijender Singh	Associate Prof.

*Taken on strength of the college of art entry not attested by the competent authority.

4. As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO".



Verification of qualifying service after the officer/officials who have completed 18 years of service

have not done of the following official:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	Amita Sud	Gr.II/ASO	30.04.1994
2.	Sudha Goel	Librarian	29.11.2000
3.	Meera Sarvanan	Asso. Prof.	16.09.1988
4	Jyotika Sehgal	Asso. Prof.	27.11.1995
5	Girish Sethi	Sr. P.A./Gr.I	23.01.1989
6	Sunita	Admn. Officer	24.05.1993

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.

6. In the service of the following officials, it is seen that the date of birth is not written in words, which may be recorded:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Bijender Singh	Asso. Prof.

7. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority, which were not seen in most of the cases. Few instances are:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Meera Sarvanan	Associate Prof.
2	Jyotika Sehgal	Associate Prof.
3	Kumar Jigeeshu*	Asstt. Prof.
4	Bijender Singh	Asso. Prof.
5	Vijay Kr. Ahuja	Gr.II/ASO
6	Girish Sethi	Gr.I/Sr.P.A
7	Sunita	Admn. Officer

* Statutory forms available in his service book in photocopy manner, original forms should be enclosed.

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8. The service book of the Sh. Vijay Kr. Ahuja, Gr.II/ASO needs to be re-binded as the papers are loosely assembled. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level.

9. In the following cases unsigned entries/overwriting/ white fluid/cuttings are seen as well as some entries not signed, which need to be attested by the competent authority:-

S.No	Name (Ms/Mrs/Mr)	Designation
1	Amita Sud	Gr.II/ASO

10. CCL proforma not signed by the competent authority in r/o Mrs. Sumita Kathuria, Asstt. Prof.

11. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

12. Service verification from the PBR/service record entries and Leave Accounts has seen not updated, in most of the cases, the same may be updated time to time and maintained properly as per rule.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.


TAN 07: Discrepancies in Library record.
(Ref. Audit Memo No. 15 dated 30.08.2019)

During test check of the Library record for the year 2017-18 to 2018-19 maintained by the O/o Principal, College of Art, Govt. of NCT of Delhi, 20-22, Tilak Marg, New Delhi-110001, following shortcomings have been observed:-

1. The physical condition of old accession register is found very pathetic and dilapidated condition, the same should be get re-binded being the register is a permanent record.
2. Physical verification was not done: The Accession Register produced to audit showed that there were 19076 books in the library. Physical verification of the library books have not been done by the competent authority, the same should be done every financial year wise as per GFR Rules. Hence, without physical verification, the audit is not in a position to ascertain the exact position of the library stock. Further, a list of missing books during the audit period may be provided to audit immediately.
3. Name of Institution, financial year and subject of Book etc entries are not recorded at the front side of the accession registers and loan registers. These entries should be recorded. As well as, used white fluid, overwriting recorded at many pages and so many cuttings found, which is irregular.
4. Borrower signature column in loan register is found blank for example Mr. Ashok Ninwane at page No. 08 and 09 found blank this column, the same should be filled at time of issue book to concern and Signature missing at page No. 94 in Loan Register at Sl. No. 23 column of receiver.

5. A Book title "Right to Information Reporter Vol.III" issued to Mr. Brij Mohan Sharma on dated 16.11.2011 but the same he has not returned till date as per record (mentioned at Page No.21 of Sl. No. 15).
6. Condemn books which were sold out/write off by the college from time to time, but no write off entries are made on accession registers, where these book are initially entered at the time of purchase of books. The write off entries as well as govt. challan (GAR-7) should be made.
7. Further, it has been found that sale of raddi newspapers and out dated magazine have not been done after 22.11.2013.
8. A list of condemned book and furniture's items have already been prepared in the month of April, 2018 but no further action has been taken in this regard by the competent authority.

Above these discrepancies may please be rectified and compliance be shown to audit.


(B. Vijaya Lakshmi)
Sr.AO/Internal Audit Officer
Audit Party No. IV