

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI**

Sub.: Internal audit report on the accounts of Kamla Nehru College, August Kranti Marg, New Delhi- 049 for the period 01.04.2020 to 31.03.2021.

PART – I

A) Introductory

The **Kamla Nehru College, August Kranti Marg, New Delhi- 049** is a girls educational constituent college of Delhi University. At present, it offers Bachelors Honours courses in English, commerce, Political science, history, economics. .

The accounts of **Kamla Nehru College, August Kranti Marg, New Delhi- 049** for the period 01.04.2020 to 31.03.2021 were test audited by audit party no. XXVII consisting of Sh. Rajesh Kumar AO/IAO (on C/L 11/11/2022) and Rishabh Kumar ASO (on E/L w.e.f.01/11/2022 to 04/11/2022) w.e.f. 31.10.2022 to 15.11.2022 (11 working days).

The following officers / officials have held the charges of the respective posts as indicated below for the period mentioned against each:

1. Principal

S.No.	Name	Period
1.	Prof. Kalpana Khakuni (officiating)	01.04.2020 to till date

2. DDO

S.No.	Name	Period
1.	Prof. Kalpana Khakuni (officiating)	01.04.2020 to till date

3. Cashier

S.No.	Name	Period
	NIL	

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BUDGET ALLOTMENT AND EXPENDITURE

The details of grant released and expenditure incurred during the year 2020-21 is as under:

Year	Opening Balance	Grant Received	Grant Total	Expenditure
2020-21	85907367	363075100	448982467	398542821.72

- As the financial accounts of Kamala Nehru College was not prepared, therefore audit for the financial year April'21 to March'22 could not be done.

VACCANCY POSITION

Sr. No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group A	159	89	70
02	Group B	10	8	2
03	Group C	70	48	22
	TOTAL	239	145	94

AG (Delhi) AUDIT

AG (Delhi) has conducted the audit of the college upto March 2018.

GENERAL

The general condition of the records of Kamla Nehru College, August Kranti Marg, New Delhi- 049 for the period 01.04.2020 to 31.03.2021 was found to be satisfactory, subject to the observation made in the current audit report.



(Rajesh Kumar)
A.O./IAO

Audit Party no. XXXI

PART - I A**OLD AUDIT REPORT**

There were nine outstanding paras in old audit report with an amount of Rs. 5,25,981/- outstanding. Out of total nine outstanding paras 02 paras fully settled and 1 para (para no. 3 year 2017-20) partially settled with total recovery of amount Rs. 2,22,432/-. Remaining 07 paras are still outstanding with an outstanding recovery of Rs. 303549/- and taken into current audit report as Part-IA.

(A)

S.No.	Year	Total Paras	Para Settled	Para No settled	Outstanding
1	2007-08	1	0	0	1
2	2008-12	1	0	0	1
3	2012-14	2	0	0	1,2
4	2015-17	1	0	0	1
5	2017-20	4	2	1,2	2
Total		9	2	2	7

(B) **Details of Old Recovery pending**

Year	Para no.	Amount
2012-14	1	78311
2012-14	2	217490
2017-20	3	7748
	Total	Rs. 303549



(Rajesh Kumar)
A.O./IAO
Audit Party no. XXXI

PART – IB


Current audit report

During the course of current audit 23 preliminary audit memos (including 11 record memos) were issued and a recovery of **Rs.3,44,935/-** pointed out. Out of 23 memos, no memos settled on the spot. Hence all the 23 memos have been converted into 06 paras and 06 TAN with **Rs.3,44,935/-** recovery outstanding and incorporated in current audit report as **Part-IB**.

The details of the recoveries are as under:-

Memo no.	Subject	Recovery pointed out	Recovery effected/verified	Recovery outstanding
12	Overpayment of CCL (Child Care Leave) after availing 365 days of leaves amounting to Rs.26,974/-	Rs.26,974/-	NIL	Rs.26,974/-
16	Outstanding Licence Fee, Electricity Charges & Water consumption Charges of M/s Café Cozy amounting to Rs.1,67,807/-.	Rs.1,67,807/-	Nil	Rs.1,67,807/-
17	Outstanding Licence Fee, Electricity Charges & Water consumption Charges of M/s Shiva Caterers amounting to Rs. 91,978/-.	Rs. 91,978/-.	Nil	Rs. 91,978/-
23	Excess payment of Transport Allowance amounting to Rs. 58,176/-	<u>58,176/-</u>	Nil	<u>58,176/-</u>
	Total	Rs.3,44,935/-	NIL	Rs.3,44,935/-

The inspection report of **Kamla Nehru College, August Kranti Marg, New Delhi- 049** for the period **01.04.2020 to 31.03.2021** has been prepared on the basis of information furnished and made available to the audit. The Directorate of Audit disclaims any responsibility for any misinformation and/or non-information on the part of auditee.


(Rajesh Kumar)
A.O./IAO
Audit Party no. XXXI

PARA 2-01

~~Page No. 4~~

~~Page No. 3~~ 2-1
Drafted on the basis of Receipt dt 21/2/16

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return to G.P. & MCD

Subject: Non-Utilisation of Grants

[Ref. Memo No. 4 & 5] 21/2/16
KDE-316
312-316

2.1 Grants for Property Tax: The UGC had released Rs. 39,92,549/- during 3/07 as the outstanding property tax to be paid to MCD for the assessment years 2004-05 to 2006-07. The college authorities had paid an amount of Rs. 15 lakh during 3/07 and the balance amount of Rs. 24,92,549/- is still lying with the college. Necessary action may immediately be taken at the earliest for settlement of tax with MCD or return the unutilized grants to UGC under intimation to audit.

PARA 3

2.2. Non-introduction of vocational subject: On the recommendations of Committee of Vocational Education, the UGC had approved for introduction of vocational subject i.e Fashion designing / Applied philosophy in the existing BAVB.Com course from the academic year 2002-03 and had released Rs. 6 lakhs recurring & non recurring grants to the college during 3/2002. As per the records provided, it has been seen that the syllabus of the subject is yet to be finalized. In response to the memo, the college authorities have not provided the efforts taken to introduce the subject. Necessary steps may immediately be taken for finalization of the syllabus and introduction of the subject under intimation to audit.

Para No 2

Para No 7

Para No 41

Para-6
(Ref. Audit Memo No. 07 dated : 02/09/13)

(D) In the same manner, one kiosk has also been given to M/s Jai Mata Di, the franchise of M/s Nestle India Ltd. without completing codal formalities and license fee @ Rs. 4,000/- p.m. (including electricity, water and sanitation charges) is being recovered and being transferred under Student Fund. Second kiosk has been given to M/s Bharat Coca Cola Beverages Pvt. Ltd. without completing codal formalities on an annual charges of Rs. 3,00,000/- as sponsorship allowance. No electricity, sanitation and water charges are being recovered and the agreement is silent about these charges. College authorities may clarify on the issue and incorporate the same in the agreement. College authorities may take remedial action under intimation to audit.

All the above amounts except Rs. 1,500/- of License fee are being transferred to Student Fund, which is against the rules. These payments should be booked in UGC Fund as UGC is giving 100% funds to college for its operation. College authorities may take necessary action in this regard as suggested above under intimation to Audit.

Panamo-03
PARA 5

Partially settled

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B. Irregular payments of LTC

Para ⑩ ⑤

As per Govt. of India, M/o Finance, Deptt. Of Expenditure O.M. No. 19024/1/2009-E.IV dated 16.09.2010, the following guidelines were issued on Air travel on LTC:

- (i) Travel by Air India only
- (ii) In economy class only, irrespective of the entitlement
- (iii) LTC-80 ticket of Air India only to be purchased
- (iv) Air ticket may be purchased directly from Airlines (at Booking counters/Website of Airlines) or by utilizing the services of Authorised Agents viz. Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC (to the extent IRCTC is authorized as per DoP&T OM No. 31011/6/2002-Estt.(A) dated 02.12.2009.

(B-1) During test check of records, it is observed that number of employees have booked their tickets through Agents other than authorized by M/o Finance, Govt. of India, but have been reimbursed for Rs. 3,39,845/- as per detail attached at Annexure-I.

Recovery of Rs. 3,39,845/- (Rs. Three Lac Thirty Nine Thousand Eight Hundred Forty Five only) may be made from concerned employees on account of wrong reimbursement of LTC, after due verification, and under intimation to Audit.

(B-2) In addition to above, following shortcomings are also observed:

- i) Basic pay of the employee is not mentioned on the bill form
- ii) Block year is not mentioned
- iii) Designation of the employee was not mentioned.

Steps may be taken to remove the above deficiencies in future.

Advance Recovery = 222311/-

Shreyas
18/5/2015

Partially Settled
on the basis of reply & copy of reply of
Aditya Rungta indicating re covered amount
from the concerned employees. Out of
Total recovery of ₹ 339845/- balance recovery of
Rs. 222311/- as per KDF 273-3118215-16
(Details over next page.)
24/1/18
140-16

ANNEXURE-I TO PARA NO.1

S.NO.	NAME OF THE EMPLOYEE	DESIGNATION	DETAIL OF JOURNEY		BLOCK YEAR	AMOUNT CLAIMED (Rs.)	TICKET BOOKING AGENCY	Vr. No. and Date	Date of Journey
1	Dr. Riza Malhotra	Associate Professor	Delhi	Delhi	2010-13	38194	Travel Port view trip	156/18.06.12	28.05.12 to 30-31
2	Smt. Kiran Anand	S.O.	Delhi	Leh	2010-13	26959	World Travelmart	158/18.06.12	10.05.12 to 23-24
3	Smt. Monami Sinha	Assistant Professor	Delhi	Srinagar	2010-13	36718	Yatra.com	159/19.06.12	31.05.12 to 27-76
4	Mohd. Israil (For Dependents)	Assistant Professor	Delhi	Agartala	2010-13	82484	Shubham Travels	52/19.06.12	22.04.12 to 27-280
5	Mohd. Israil	Assistant Professor	Delhi	Srinagar	2010-13	65776	Kullumanali. com	52/19.06.12	08.05.12 to 11.05.12
6	Smt. Geeta Mullick	Sr. Assistant	Delhi	Srinagar	2010-13	66448	Dreamz tours & travels	53/22.06.12	15.06.12 to 281-82
7	Sh. Ramesh (Return ticket only)	Assistant Professor	Delhi	Bengaluru	2010-13	9340	Cleartrip	234/20.07.12	15.06.12 to 273-74
8	Smt. Carmel Christy K.J.	Assistant Professor	Delhi	Hyderabad	2010-13	13896	Make my trip	248/26.07.12	11.06.12 to 277-278
TOTAL RECOVERY						339845			

1. - 16959
 2. - 18748
 3. - 39260
 4. - 1448
 5. - 1896
 6. - 7831

MANORAMA BAWA
 Sr. Accounts Officer
 Directorate of Accounts
 Govt. of H.P.
 New Delhi

S. No. Recovery Amt. Received
 1 38194
 2 26959
 3 36718
 4 82484
 5 65776
 6 66448
 7 9340
 8 13896

16959
 18748
 39260
 1448
 1896
 7831
 1896
 1896

17534
 222311

17534

MAJIS
 19/12/12
 I.A.O.-IV

Para No. 04
(Partially)
6 settled
Para - 5
Para No. 6
6
6
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PARA NO. 2
(Ref. Memo No. 09)

Sub: Non deduction of work contract tax

Vide Dy. Secretary-VI (Finance), GNCT of Delhi, Finance (Revenue-I) Department Notification No. 3(13)/Fin.(Rev-I)/2012-13/dsvi/180 dated 28.02.2013, Composition scheme for every registered dealer engaged in execution of works contract of Civil Contract, Repair & maintenance and all other types of works contract was notified and composite Tax rate @ 3% of entire turnover in relation to works contract in Delhi was fixed to be deducted from registered contractors.

A. During test check of records, it is observed that Work for Auditorium, lighting works, sound work and stage furnishing was awarded to M/s IBS Intelligent Building Solutions vide No. KNC/2013/409 dated 17.07.2013 for Rs. 71,87,740/-. The contractor has been paid Rs. 72,49,652/- vide 3rd & final bill Voucher No. 22 dated 25.03.2014. However, Work Contract Tax @ 3% amounting to Rs. 2,17,490/- was not deducted from the contractor bill.

Recovery of Rs. 2,17,490/- (Rs. Two Lac Seventeen Thousand Four Hundred Ninety only) may be made from the concerned contractor, after due verification, and under intimation to Audit.

In addition, the contractor has claimed from the Colleges following Taxes as under.

1. VAT : @ 10% on amount of work done [12.5% on 80%]
2. Service Tax : @ 4.944% on amount of work done [12.36% on 40%]
3. Labour Cess : @ 1% on amount of work done.

However, no documentary proof with regard to actual deposit of above mentioned taxes by the contractor with the concerned department was available in the records. The same may be collected from the contractor and shown to next audit.

B. Similarly, Work for Water proofing of Auditorium was awarded to M/s Advanced Water Proofing vide No. KNC/2013/470 dated 08.08.2013 for Rs. 3,83,500/-. The contractor has been paid Rs. 4,11,580/- vide 1st & final bill Voucher No. 7 dated 21.10.2013. However, Work Contract Tax @ 3% amounting to Rs. 12,347/- was not deducted from the contractor bill.

Recovery of Rs. 12,347/- (Rs. Twelve Thousand Three Hundred Forty Seven only) may be made from the concerned contractor, after due verification, and under intimation to Audit.

C. Similarly, Work for Auditorium interior works false ceiling, repair, painting, panelling was awarded to M/s B.K. Enterprises vide No. KNC/2013/413 dated 17.07.2012 for Rs. 14,49,594/-. The contractor has been paid Rs. 13,50,000/- upto 2nd R.A. bill vide Voucher No. 10 dated 02.12.2013. However, Work Contract Tax @ 3% amounting to Rs. 40,500/- was not deducted from the contractor bill.

Recovery of Rs. 40,500/- (Rs. Forty Thousand Five Hundred only) may be made from the concerned contractor, after due verification, and under intimation to Audit.

Similar type of cases may also be reviewed and recovery, if any, may be made, after due verification and under intimation to Audit.

*on the basis of ...
and copy to ...
provided. ...
2/12/13
14-16*

Sharma
18/5/2015

PART -II

CURRENT REPORT

2015-2017

Para 1 : Ref :- Memo No.02 Dated: 12/02/2018

Sub:- Irregular payment of Transport Allowance amounting to Rs. 14400/-

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. The allowance is not admissible to employees who have not been provided with the facility of Government transport. *From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty for full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.* During vacation the allowance shall not be admissible when such vacation spell including all kinds of leave for the entire calendar month.

During the course of test checked of Salary Register and Leave Record for the years 2015-2017/ it has been observed that transport allowance had been paid to the following staff in spite of the fact that the official remained on earned leave/study leave for the full calendar month. .

S. No.	Name & Designation	Amount of TA paid
1.	Sh. Dr.Carmel K.J,AP Remained on study leave w.e.f.15/09/15 to 14/09/16 but transport allowance for August 2016 has been paid	Rs.7200/-
2	Ms Mamta Bhushan, AP Remained on study leave w.e. f 08/02/16 to till date but transport allowance for Mar.2016 has been paid	Rs.7200/--

Hence, recovery of transport allowance amounting to Rs. 14400/- paid to above mentioned staff/employee during the full calendar month leave may be recovered after due verification of facts and figures. Other similar cases may also be reviewed and compliance shown to the audit.

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Para 2 : (Ref :- Memo No.03 Dated: 12/02/2018)

Sub: - Overpayment of RS. 96814/- on account of HPL Granted

On the test check of service book, leave record and Salary register it has been observed that dr. Rupali A.khanna, AP were granted and availed HPL w.e.f 01/2/17 to 31/3/17 but were paid full pay and allowances. The details of pay and allowance drawn before proceeding on HPL, admissible during HPL, paid during HPL and overpayment details are as under:-

Items	Pay and allowances drawn before proceeding on HPL	Admissible during HPL	Paid during HPL	Overpayment details
BASIC PAY	28330	14165	28330	14165
GRADE PAY	7000	3500	7000	3500
DA	46636	23318	46636	23318
HRA	10599	10599	10599
TRANSPORT ALLOWANCE	7424	-	7424	7424
Total	99989	51582	99989	48407

Therefore, the excess payment made for 02 months i.e. feb and march 2017 of Rs. 96814 (48407x2)- be recovered after due verification of facts and figure. The other similar cases may also be reviewed. The compliance with reference to above be shown to audit.

Para 3 : (Ref Memo No.05 Dated: 13/02/2018)

Sub: Recovery of Rs. 996/-on account of wrong pay fixation in respect of Ms. Namita Paul, AP

On test check of service books it revealed that Ms. Namita Paul, AP was drawing pay @ Rs. 21360+6000/- w.e.f. 01.07.2014. At the time of allowing annual increment on 01.07.2015 his pay was fixed at Rs. 22190+8000/- instead of Rs. 22180+6000/-. As per GOI, MOF order no. F. No.1/1/2008-1C dated 29/1/2009, at point no. 4 it is clarified that 'in the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10.' In this case, amount of increment @3% of Rs. 21360+6000/- works out Rs. 820.80/-, hence it will be rounded off to Rs. 820/- and it will be added in Pay in the Pay Band on 01.07.2015. The pay of the official shall be re-fixed w.e.f. 01.07.2015 as under:

01.07.2015 Rs. 22180+6000
01.07.2016 Rs. 23030+6000
01.07.2017 Rs. 23900+6000

Over payment of Rs.996/- on account of wrong pay fixation for the period 01/7/2015 to 31/1/2018 be made from the employee after

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due verification of facts and figure under intimation to Audit. Other similar cases may also be reviewed

Para 4 : (Ref Memo No.06 Dated: : 15/02/2018)

SUB: Recovery of Income Tax amounting to Rs. 91808/-

On Test check of income tax calculation sheets along with Form 16 and Salary Register for the period 2015-17 the following shortcoming have been noticed:-

Rebate in Income Tax under 24 (b) has been allowed on the interest of borrowed capital for acquisition/construction of house property. But before allowing such rebate, it has not been ascertained whether the property has been occupied by the owner for his own residence since this rebate is allowed only for the self-occupied property i.e. house property which is owned and in occupation of the employee for his own residence *such rebate can be allowed where the house property is fully utilized throughout the year by the owner for his own residence. Since the employee residing in a rented property and availing HRA rebate. Therefore, deduction allowed on interest on HBA, was not admissible as per relevant rules on the subject. A few cases are produced below:*

FY 2015-16

1. **MS Carmel Christy KJ(AP):-**

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverabl e (In Rs.)	Remarks
Gross Salary	903350	903350		There is no supporting document in r/o of possession of property against which interest rebate of Rs. 200000 allowed by the
Less:- Tpt Allowance	11200	11200		
Less - HRA Rebate	53946	30400		
Less:- Rebate U/S 80 C	146361	146361		
Less : Rebate U/S 24(1)	-	200000		
Taxable Income	691843	491843		
Rebate	-	20000		
Taxable Income	691843	471843		

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Income Tax	63369	22184		DDO and at the same time employee is availing HRA rebate
E/ Cess	1901	666		
Total Tax	65270	22850		
Tax Deducted	35800	35800	29470	

2. Ms. Pooja (AP)

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)	Remarks
Gross Salary	933048	933048		The employee remains on CCL during March -April 2015 and no transport allowance was paid and not eligible for rebate under income Tax
Less:- Tpt Allowance	16000	19200		
Less:- HRA Rebate	-	-		
Less - Rebate U/S 80 C	150000	150000		
Less : Rebate U/S 80 G	903	903		
Taxable Income	766145	762945		
Income Tax	78229	77590		
E/ Cess	2347	2328		
Total Tax	80576	79918		
Tax Deducted	79920	79920	656	

FY 2016-17

Rebate in Income Tax under 24 (b) has been allowed on the interest of borrowed capital for acquisition/construction of house property. But before allowing such rebate, it has not been ascertained whether the property has been occupied by the owner for his own residence since this rebate is allowed only for the self-occupied property i.e. house property which is owned and in occupation of the employee for his own residence. such rebate can be allowed where the house property is fully utilized throughout the year by the owner for his own residence. Since the employee residing in a rented property and availing HRA rebate. Therefore, deduction allowed

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on Interest on HBA, was not admissible as per relevant rules on the subject. A few cases are produced below

3. MS Carmel Christy KJ (AP):-

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)	Remarks
Gross Salary	971623	971623		There is no supporting document in r/o of possession of property against which interest rebate of Rs. 167764 allowed by the DDO and the employee remains on study leave and were not eligible for transport allowance March-August 2016 and rebate thereof.
Less:- Tpt Allowance	9600	19200		
Less:- HRA Rebate	103418	103418		
Less:- Rebate U/S 80 C	150000	150000		
Less : Rebate U/S 24(1)	-	167764		
ADD Other Income	570	570		
Taxable Income	709175	531811		
Income Tax	66835	1362		
E/ Cess	2005	941		
Total Tax	68840	32303		
Tax Deducted	36800	36800	32040	

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MANORAMA KANWAR
 Accounts Officer
 Directorate of Audit
 Govt of NCT of Delhi
 Delhi Secretariat
 New Delhi-110002

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4. Ms. Shobha Rani AP:-

Particulars	Income Tax Due as per Audit Observations (In Rs.)	Income Tax deducted as per figures taken in Form-16/calculation-sheet/ (In Rs.)	Short Deduction /Amt. recoverable (In Rs.)	Remarks
Gross Salary	1071496	1071496		There is no supporting document in r/o of possession of property against which interest rebate of Rs. 109486 allowed by the DDO at the same time individual is availing HRA rebate
Less:- Tpt Allowance	19200	19200		
Less:- HRA Rebate	57020	57020		
Less:- Rebate U/S 80 C	98374	98374		
Less:- Rebate U/S 24(1)	-	109486		
Add: Other Income	42939	42939		
Taxable Income	939841	830355		
Income Tax	112968	91072		
E/ Cess	3389	2732		
Total Tax	116357	93804		
Tax Deducted	86715	86715	29642	

Recovery of Rs 91808/ as detailed above be made and credited into relevant income tax account after due verification of facts and figure under intimation to audit, other similar cases may also be reviewed.

Para 5 : (Ref Memo No.13 Dated : : 19/02/2018)

Sub: - Outstanding dues of Rs. 84212 pending against the Canteen contract

On the test check of the canteen contract record in r/o kamla Nehru College awarded for the period 01/9/2015 to 31/8/2018 to M/s Care Catering Services on the the following terms and conditions :-

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1. License fee @Rs. 1800/- per month by 7th of every month.
2. Water charges @ Rs. 3000/- per month &th of every month.
3. Maintenance charges @ Rs. 50,000 annually by positively 21st October 2015 in form advance.
4. Electricity Charges on actual rates according to reading of sub meter in respect of canteen premises by 7th of every month.
5. Advance security deposits of Rs. 50000 and the same shall be refundable after expiry of agreement and interest shall not be payable on it. This may be adjusted in case of any dues /damages are reported during the tenure of agreement period.

The agreement was signed with the contractor on 10/10/2015. Communication dated 22/8/2016 issued to the contractor for depositing dues as per terms and conditions of the agreement dated 10/10/2015 the following dues deposited by the contractor

SNO	Item and period	Amount already recovered by the college	Amount Due as per agreement	Amount still Outstanding
1.	LICENCE FEES 01/9/2015 TO 31/8/2016 @ 1800/MONTH	16200	21600/-	5400/-
2.	Water charges 01/9/2015 TO 31/8/2016 @ 3000/MONTH	27000/-	36000/-	9000/-
3.	Building maintainence 01/9/2015 TO 31/8/2016 @ 50000/annum	50000/-	50000/-	-
4.	Security deposits 01/9/2015 TO 31/8/2016 @ 50000/annum	50000/-	50000/-	-

Vide communication dated 28/2/2017 the college directed the contractor to deposit dues as per agreement dated 10/10/15 for the period 01/9/16 to 31/1/17 which he deposited on 29/3/17 .

It has been observed that college has obtained the license fees and water charges amounting to Rs. 5400 and Rs. 9000/- respectively are still recoverable from the contractor. The electricity charges for the period 01/9/15 to 31/8/16 still recoverable from contractor amounting to Rs. 69812/-

The license fees ,water charges, electricity charges and maintenance charges for the period 01/2/17 onwards has not been recovered from the contractor whereas the license fees ,water charges, electricity charges should be deposited by the 7th day of subsequent month and maintenance charges has to be deposited annually in advance. Needful be done and compliance be shown to audit.

(Signature)

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PARA 6 (Memo No.11 Dated: 19/02/2018)

Sub: - Non-return of Library Books

During the course of audit, it has been revealed that approx. 178 books have been issued to Faculty, Staff but not returned by them from last 1-2 years approx. against the prescribed time limit of one month .

SNO	Category	Amount of Pending Book (in Rs.)
1.	Faculty & Staff	120425/-
2.	Student	125/-

Necessary efforts should be made to recover the year long outstanding books or cost thereof from the concerned Faculty Members, and Students after due verification of facts and figure under intimation to audit.

Para No-05

~~Para 7: Para no-05~~

SUB: Non-Production of Records

1. Purchase files along with quotations files.
2. Record of security services and sanitation.
3. Record related to allotment of food and beverages kiosk(s).
4. List of unserviceable items lying in Store.
5. Dead stock register.
6. Vehicle record.

(SANJAY KUMAR)
Sr. A.O./IAO Party No. 16

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Part -II
Current Audit Report
(2017-2020)

S.Mex
Para no.1

(Ref. Memo no.1, dated. 14.10.2020)

Sub. Recovery of Family Planning Allowance amounting to Rs.4200/-

As per O.M. No. F.12(4)/2016-EIII(A) of Ministry of Finance, Department of Expenditure dated 07/07/2017 it has been clarified at para no-3 as below:-

"As mentioned at S.No.60 of the appendix-II of the said Resolution dated 6th July 2017 the recommendation of the 7th Central Pay Commission to abolish Family planning has been accepted and this decision is effective from 1st July 2017. Accordingly FPA family planning allowance as admissible hitherto shall cease to exist in all cases."

During the test-check of PBR it was noticed that following official is being paid Family Planning allowance as per details given below:--

S.No.	Name	Designation	Amount per month paid	Total months (July'17 to Feb'19)	Total recovery
1.	Sh. Jaggi Lal	Daftari	210	20	Rs.4200/-
Total					Rs.4200/-

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Recovery of Rs. 4200/-, may be made from the official concerned after due verification of facts & figures under intimation to Audit. Similar cases if any may also be reviewed at the level of the office concerned.

S.Mex
Para no.2

(Ref. Memo 2,5,6 dated. 15.10.2020, 20.10.20)

Sub. Irregular payment of LTC amounting to Rs.1,98,228³² /-

(a) As per LTC rules, "Fresh recruits to the Central government are allowed to travel to their home town along with their families on the three occasions in a block of four years and to any place in India on the fourth occasion. This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the government for the first time. The LTC entitlement of a fresh recruit will be calculated calendar year wise after completion of one year of regular service".

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While test audit of LTC records it has been found that Dr. Sadhna Agarwal, Astd. Prof. joined the government service on 20.01.2016 and her home town mentioned in service book is Almora, Uttarakhand. As per LTC rule, she is entitled for LTC every year till 2024(continuous eight year w.e.f. 2017 till 2024) irrespective of the block year i.e. in the first three occasion LTC(home town) and in the fourth occasion LTC(All India). Dr. Sadhna Agarwal, however has availed LTC (all India) in December'2017 for self and her family members for visiting Udaipur, (to & fro) and incurred an amount of Rs.48,700/- on the journey performed. As she is entitled for LTC (Home Town) in 2017 and not LTC (All India) therefore her claim is irregular.

(b) As per LTC rules, " Fresh recruits to the Central government are allowed to travel to their home town along with their families on the three occasions in a block of four years and to any place in India on the fourth occasion. This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the government for the first time. The LTC entitlement of a fresh recruit will be calculated calendar year wise after completion of one year of regular service".

While test audit of LTC records it has been found that Dr. Manoj Kumar, Astd. Prof. joined the government service on 21.01.2016 and his home town mentioned in service book is Samastipur, Bihar. As per LTC rule, he is entitled for LTC every year till 2024(continuous eight year w.e.f. 2017 till 2024) irrespective of the block year i.e. in the first three occasion LTC(home town) and in the fourth occasion LTC(All India). Dr. Manoj Kumar, however has availed LTC (all India) in October'19 for visiting Madurai, (to & fro) and incurred an amount of Rs.61,674/- on the journey performed. As he is entitled for LTC (Home Town) in 2019 and not LTC (All India) therefore his claim is irregular.

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28-10-2021

© As per LTC rules, " Fresh recruits to the Central government are allowed to travel to their home town along with their families on the three occasions in a block of four years and to any place in India on the fourth occasion. This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the government for the first time. The LTC entitlement of a fresh recruit will be calculated calendar year wise after completion of one year of regular service".

While test audit of LTC records it has been found that Mrs. Jayanti Bala Gupta, Astd. Prof. joined the government service on 20.01.2016 and her home town mentioned in service book is Faridabad, Haryana As per LTC rule, she is entitled for LTC every year till 2024(continuous eight year w.e.f. 2017 till 2024) irrespective of the block year i.e. in the first three occasion LTC(home town) and in the fourth occasion LTC(All India). Mrs. Jayanti Bala Gupta, however has availed LTC (all India) in Sep'17 for self and her family members for visiting Bangalore, (to & fro) and incurred an amount of Rs.87,858/- on the journey performed. As she is entitled for LTC (Home Town) in 2017 and not LTC (All India) therefore her claim is irregular.

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The HOO may recover an amount of Rs.1,98,2~~28~~³⁹/- from above officials, after due verification of facts and figures, under intimation to audit. Other such type of cases may be reviewed at college level.

Para no.3

(Ref. Memo no.7, dated. 22.10.2020)

Sub. Irregular payment of officiating allowance given to Sh.Shabmhu Gupta, Driver amounting to Rs.27,748/-.

During the test check of PBR it has been noticed that Sh. Shabmhu Gupta, Driver is being paid officiating allowance. On cross verification with service book, it was noticed that the official joined the govt. service to the post of driver on 04.05.2009. Further as per information provided by the college dated 21.10.2020, the vehicle Sh. Shambhu Gupta, Driver was running was declared condemned as per the order of National Green tribunal dated 07.04.2015 and as no other vehicle was available in the college therefore his services could not be utilized as driver hence he was assigned to provide his services against the vacant post of Assistant and granted officiating allowance @Rs.991/-pm for his new assigned work till the purchase of new vehicle so that his services as driver could be resumed. However later on the vacant post of assistant was filled up by the college and the additional charge given to Sh. Shambhu Gupta was withdrawn vide order dated 5.04.2017 and college also issued an order for stopping the officiating allowance vide same order. Despite he has been granted officiating allowance @Rs.991/- p.m w.e.f April'17 to July'19.

As such an overpayment of Rs.27,748/- for the month of April'17 to July'19 has been made to Sh.Shambhu Gupta, Driver. The same may be recovered from the official concerned, after due verification of facts and figures, under intimation to audit. Other such type of cases may be reviewed at college level.

Para no.4

(Ref. record Memo, dated. 9.10.2020)

Sub:- Non production of Record

1. Annual account for the year 2018-19 and 2019-20

Manorama Rawat
(Manorama Rawat)
Sr.AO/IAO
Party No. XXVII

KAMLA NEHRU COLLEGE, 2020-21

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PART- II CURRENT AUDIT REPORT (2020-21)

Para No.1

(Ref.Memo No.12 dated 07.11.2022)

Subject: - Overpayment of CCL (Child Care Leave) after availing 365 days of leaves amounting to Rs.26,974/-

As per OM No.11020/01/2017-Estt.(L) dated 30.08.2019 and Notification dated 11.12.2018, the following amendments were made which are stipulated as under:-

I The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.

III with the amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-

- (a) CCL may be granted at 100 % of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- (b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (c) For single female servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Govt. Servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

During the scrutiny of leave records & Service Books, the following employees were paid 100% salary next 365 days of CCL which is the violation of III (a) above:-

Sl. No.	Name & Design.	Period & No. of days	Basic	DA	Total Drawn (100%) (in Rs.)	Due @ 80% (In Rs.)	Recovery amount (in Rs.)
1.	Ms. Vinita Malik, Professor	20.03.2020 to 31.03.2020 (12 days) 01.04.2020 to 28.04.2020 (28 Days)	87,300 87,300	14,841 14,841	39,538/- for 12 days 95,332/- for 28 day	31,630/- 76,266/-	Rs.7,908/- Rs.19,066/-
						TOTAL	Rs.26,974/-

Principal/HOO may ensure recovery of above amounting to Rs.26,974/- after due verification of facts and figures under intimation to Audit.

Other similar cases may please be scrutinized at their own level.



KAMLA NEHRU COLLEGE, 2020-21

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Para No.2
09.11.2022)

(Ref.Memo No.15 dated

Sub: - Shortcoming in maintenance of library records.

Department of Library and information Science, University of Delhi, GNCT of Delhi have issued circulars & guidelines for HOO to ensure that the librarian of their college performs, interalia their tasks diligently. During the scrutiny of library records of **Kamla Nehru College, August Kranti Marg, New Delhi- 049** for the audit period 2020-2021 following shortcomings have been noticed:-

1. As per the circular proper instructions have been issued for stock verification and maintenance of register etc accordingly. But on scrutiny of the stock verification register it has been noticed that the register is not properly maintained. The physical verification certificate does not clarify whether there are loss of books/missing or condemned whereas the register shows books condemned/missing etc. It may be elucidated to audit i) whether physical verification of library books are being done as per the circular, ii) whether there are any loss of books during physical verification and if any then the list of the books not found may be provided to audit along with amount and iii) whether any condemnation of books done.
2. As per the circular mentioned above books are to be issued to students and teachers regularly & the periodicity for issue of general books may be weekly/fortnightly/monthly depending on the requirement of students and teachers. But as per the issue register it has been seen that books are being issued without taking into account the periodicity of issuance of books in r/o following faculties: -

Sl. No.	Name of the faculty	Accession number	Date of issue
1.	M V Shobhana Warriar	43538 71476 72462 73778	07.12.2020
2.	Neena Bansal	56174 85743 87502	03.12.2020
3.	Ritu Sharma	94727	12.02.2021
4.	Mandeep Kaur	77959	24.05.2021

KAMLA NEHRU COLLEGE, 2020-21

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		93591	
5.	Amber Ahmad	84153 86901	21.06.2021
6	Manoj Kumar	95364	20.07.2021
7	Sadhna Agarwal	59393	21.09.2021
8	Shivani Datta	89796	28.09.2021
9	Kumari Anita	89567	07.12.2021
10	Urna Sarkar Dutta	95655	04.02.2022
11	Brij Mohan	G6557	21.02.2021
12	Sona Mandal	92303	11.03.2020
13	Pragati Gautam	72625	01.02.2021
14	Nidhi Bhandari	87963 93789	31.05.2021
15	Susan Thomas	82161 93407 93408 93409	01.06.2021
16	Harpreet Kaur Arora	66846	06.07.2021
17	Madhu Bala Khanna	73474	20.07.2021
18	Rupali Bhardwaj	92701	15.09.2021
19	Chetna Sharma	71506 71518	22.09.2021
20	Kamlesh Rani	76792	04.10.2021
21	Rajat Rani Arya	90020 95414	30.09.2021
22	Geetesh Nirban	87887 90939	26.10.2021
23	Anjana Srivastava	78628 78632	20.12.2021
24	Monami Sinha	DVD146 DVD149	19.01.2022
25	Soma Kumari	91422	28.02.2022

During the scrutiny of the Overdue Books Report it has been seen that books have been issued to faculties but the same was not returned by the above-mentioned faculties. It may be elucidated to audit, the status of these faculties (in case of transfer) and books issued may be appraised to audit.

KAMLA NEHRU COLLEGE, 2020-21

Para No.3 (a)
09.11.2022)

(Ref.Memo No.16 dated

Subject: - Outstanding Licence Fee, Electricity Charges & Water consumption Charges of M/s Café Cozy amounting to Rs.1,67,807/-.

During the text check of the records, it is observed that M/s Café Cozy has not deposited the sum of Rs. 62,997/- in lieu of Licence Fee from 10.10.2019 to 09.01.2020, consumption of electricity from 10.10.2019 to 06.01.2020 (Meter 1& 2) amounting to 14,810/- and water charges from 10.10.2019 to 09.01.2020 amounting to 15,000 to the Kamla Nehru College.

Further, Building maintenance Charges from 10.10.2019 to 09.01.2020 amounting to 75,000/- has also not been paid to the College by the above vendor.

Principal/HOO may initiate above mentioned recovery from M/s Café Cozy amounting to Rs.1,67,807/- under intimation to audit at earliest. Other similar cases may also be reviewed accordingly.

KAMLA NEHRU COLLEGE, 2020-21

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**Para No.3 (b)
10.11.2022)**

(Ref.Memo No.17 dated

Subject: - Outstanding Licence Fee, Electricity Charges & Water consumption Charges of M/s Shiva Caterers amounting to Rs. 91,978/-.

During the text check of the records, it is observed that M/s Shiva Caterers has not deposited the sum of Rs. 38107/- in lieu of consumption of electricity from 28.03.2022 to 15.07.2022, Licence Fee from 28.04.2022 to 27.05.2022 amounting to 40,726/- and water charges from 28.04.2022 to 15.07.2022 amounting to 13,145 to the Kamla Nehru College.

Principal/HOO may initiate above mentioned recovery from M/s Shiva Caterers amounting to Rs. **91,978/-** under intimation to audit at earliest. Other similar cases may also be reviewed accordingly.



KAMLA NEHRU COLLEGE, 2020-21

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Para No.4
14.11.2022)

(Ref.Memo No.23 dated

Subject: - Excess payment of Transport Allowance amounting to Rs. 58,176/-

As per TA rules, with effect from 01/07/2017, Govt. Employee who are drawing pay of Rs. 24,200/- and above in Pay Level 1 & 2 of the Pay matrix, shall be eligible for the grant of Transport Allowance @ Rs.3600/- + DA thereon.

During the test check of records, it has been revealed that the college had made payment of Transport Allowance@ 3600/- + DA instead of Rs.1350/- + DA for the period 01/07/2017 to 30/06/2019 to the following employee as per details given below: -

S. N o.	Name of the employee / Designation (Sh. / Smt.)	TA (3600) + DA Paid during the period	TA (1350) + DA to be Paid during the period	Total Months	Amount Recoverable (Rs.)
1.	Ms. Urmila Devi, MTS	93,528	35,352	24 Month	58,176/-
GRAND TOTAL					58,176/-

Reasons for grant of Transport Allowance @ 3600/- + DA instead of Rs.1350/- + DA may please elucidated to audit and necessary steps should be taken to recover Rs. 58,176/- (Rupees Fifty eight Thousand and One hundred Seventy Six only) from the concerned official and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

KAMLA NEHRU COLLEGE, 2020-21

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Para No.5

(Ref.MemoNo.23)

Sub: - Non-Production of records.

The Principal/HOO failed to produce the following records for the audit period 2020-21:-

- (1) Details of fixed deposits.
- (2) Spouse Information of 89 staff members.

The compliance may be shown to next Audit.

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KAMLA NEHRU COLLEGE, 2020-21

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Para No.:06

(Ref.: Memo No.14 dated: 07.11.2022)

Subject: Non- claiming of rebate on water bills.

As per Delhi Jal Board scheme, plot/properties having area of 500 sq. meters or more, installed functional rain water harvesting system or waste water recycling system shall be granted a rebate @ 10% in the total bill amount and a rebate @ 15% if both the said systems have been functional.

Scrutiny of records revealed that during audit period college has paid an amount of **Rs.4,70,150/-** as detailed below as water charges without any rebate:-

Fin. Year	Total amount paid
2020-21	240222/-
2021-22	229928/-
Total	470150/-

Scrutiny of records revealed that college is having area more than 9.352 Acre and water harvesting system is available as well functional but no rebate has been availing from Delhi Jal board, causing a loss of Rs.47,015/- (@ 10%).

Necessary steps may be initiated towards availing of rebate under intimation to Audit.



(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI

KAMLA NEHRU COLLEGE, 2020-21

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TEST AUDIT NOTES

TAN No.:01

(Ref.: Memo No.11 dated:04.11.2022)

Sub: - Deficiencies in maintenance of Service Books

The Service books maintained by the college of following staff have been test check by the audit.: -

Sl. No.	Name & Designation
1	Ms. Vinita Malik Professor
2	Ms. Rupali Khanna, Professor
3	Ms. Kanti Devi Meena, Professor
4	Ms. Monami Sinha, Professor
5.	Dr. Kalpana Bhakuni, Principal
6.	Dr. Renu Malhotra, Professor
7.	Dr. Sushma Sehrawat, Professor
8.	Dr. Pratibha Bhalla, Professor
9.	Ms. Shubra Sinha, Professor
10.	Ms. Shweta Suri Midha, Professor,
11.	Ms. Ritambhara Malaviya, Professor,
12.	Sh. Raju, S.O.
13.	Ms. Sarita, Jr. Asst.
14.	Sh. Mahender, Asst.
15.	Ms. Rachna Sharma, Jr. Asst.

Following shortcomings have been observed: -

1. **Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants:** On perusal of Service Books of staff of this college it has been found that entry of Aadhaar Number has not been made in the Service Books of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
2. **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 but the service book has not been shown to the official concerned once in a year as token of check.
3. **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 same has not been done.

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KAMLA NEHRU COLLEGE, 2020-21

4. **Inspection of 10% of Service Book by the Head of Office:** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions which has not been followed.
5. **Latest Photo of the employee** should be pasted and attested at first page after every 10 years. However, in most of the service books, latest photos have not been found pasted or attested.
6. **Home Town declaration:** Forms regarding Home Town declaration of all employees are not pasted in the most of the Service Books which is mandatory.
7. **Leave Account:** - During the scrutiny of the Service Books/Leave Accounts, it has been noticed that
 - (i) Entry of earned leave account has been made beyond **300+15 i.e., maximum limit.**
 - (ii) Entry of leave has been made up to December 2021
 - (iii) Bulk entries of Special Earned Leaves for 4-5 years for the work done during the vacation have been made instead of year-to-year basis.
8. There are number of cutting and overwriting in the Service Books which are not attested by the HOO/DDO and white fluid also used which is not permissible.
9. The entries regarding service verification in r/o officers at S.No.02 & 06 w.e.f.01/01/2018 to 31/12/2021 have not been attested by the competent authority

Reasons for the above shortcomings may please be elucidated to audit and necessary steps may be taken to rectify the same in respect of above employees along with other staff under intimation to audit.

KAMLA NEHRU COLLEGE, 2020-21

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TAN No.:02

(Ref.: Memo No.13 dated: 07.11.2022)

Sub: - Non maintenance of Pay Bill Register in GAR-17.

As prescribed under Rule 66 of Receipt & Payment Rules 1983, Pay Bill Register is an essential document which shall be maintained in form GAR 17 & abstract of pay bills in form GAR 18 for recording the dues payable / paid & deductions made in respect of each claim for pay and allowances of an employee.

During test check of records of Kamla Nehru College, it is observed that PBR is not being maintained in the prescribed form as mentioned above. The college is maintaining record of pay and allowances drawn in respect of employees in salary software package and an **unsigned hard copy** of the same in which details of arrears, other allowances/other payments etc. are not mentioned has been provided to audit which restricts audit to comment on accuracy of payment drawn by officials. Further, GAR-18 is also not being incorporated.

Reasons for not maintaining Pay bill register as per Receipt and Payment rules may please be elucidated to audit.

KAMLA NEHRU COLLEGE, 2020-21

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TAN No.:03

(Ref.: Memo No.18 dated: 10.11.2022)

Sub: - Discrepancies in maintenance of Consumable and Non-Consumable Stock Registers.

During the course of Audit, it was observed that **Kamla Nehru College, August Kranti Marg, New Delhi- 049** has not maintained the consumable and non-consumable stock registers properly. The following shortfalls were noticed during audit: -

- a) Under Rule 211 (ii) (b) of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR-23. But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR – 23, in the absence of which actual opening and closing balances could not be worked out.
- b) Under Rule 213 of GFR, physical verification of all consumable and non-consumable items should be made by an officer other than the custodian of the store and the outcome of the verification should be recorded in the corresponding register in the presence of the officer responsible for the custody of stores items. A certificate of verification alongwith the findings should be recorded on the stock register. But scrutiny of stock registers revealed that no physical verification has been properly carried out during the audit period 01/04/2020 to 31/03/2021 by the **Kamla Nehru College, August Kranti Marg, New Delhi- 049**.
- c) Under Rule 211 (ii) (a) of GFR, the department is required to maintain a non-consumable register in the form GFR-22 comprising of Fixed Assets such as Plant, Machinery, Equipment, Furniture & Fixtures etc. But the department has not properly maintained such register as a result of which total value of non-consumable items could not be ascertained.

Reasons for above mentioned lapses may be clarified to Audit.

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KAMLA NEHRU COLLEGE, 2020-21

TAN No.:04

(Ref.: Memo No.20 dated: 11.11.2022)

Sub: - Irregularities in deduction of Income Tax.

During test check of records of that **Kamla Nehru College, August Kranti Marg, New Delhi- 049** i.e. Form-16 and income tax calculation sheets for the audit period 01/04/2020 to 31/03/2021, it has been observed that rebate of HRA has been given to few employees on the basis of rent slips furnished by them. On scrutiny of the record, it was found that the officials have not furnished proper rent agreement and other supporting documents for seeking income tax rebate.

The DDO is advised to seek proof of proper rent agreement wherever applicable and other saving documents from the official concerned & if the same are not provided then income tax rebate may not be given to them.

The DDO may ensure the authentication of payment of rent from the official concerned who are seeking HRA rebate in income tax before giving income tax rebate.

The DDO may also ensure that all the emoluments which are taxable are taken into the income of the concerned officials for income tax purpose.

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KAMLA NEHRU COLLEGE, 2020-21

TAN No.:05

(Ref.: Memo No.21 dated:14.11.2022)

Subject: - Deficiencies in maintenance of Cash book (2020-21).

During scrutiny of Cash Book for the audit period, following shortcomings have been observed: -

(1) The college is maintaining the cash book as a printout of software entries, which has not been signed /authenticated by any officer as required under Rule 13(ii) of Receipt & Payment Rules, during the period 2020-21.

(2) Certificate required as per Rule 13 (iv) of Receipt & Payment Rules, at the closing of each month has not been recorded during 2020-21.

Reasons for the above shortcomings may please be elucidated to audit and necessary steps may be taken to rectify the same under intimation to audit.

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KAMLA NEHRU COLLEGE, 2020-21

TAN No.:06

(Ref.: Memo No.22 dated: 14.11.2022)

Subject: - Income Tax (Deduction of Income Tax on monthly average basis)

As per Para 3.1 contained in Chapter 3 of (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly instalments on the salaries disbursed by him/her and the final adjustment being made from the last salary payable before the end of the month of Feb. & March of that particular financial year.

It is observed from PBRs maintained by the **Kamla Nehru College, August Kranti Marg, New Delhi- 049** that the major portion of the income tax of the employees was deducted in the last quarter/last month of the financial year.

The DDO may look into the above shortcomings and take necessary steps to remove the same under intimation to audit.



(RAJESH KUMAR)
I.A.O., AUDIT PARTY NO. XXXI