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

Sub: -Audit report of Swami Shardhanand College ,Alipur, Delhi.110036 for the year 2018-2019 to 2019-2020.

INTRODUCTION:

The I.A.R. on the accounts of Swami Shardhanand College, Alipur, Delhi.110036 for the year 2018-2019 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO & Sh. Ram Poojan, AAO. The audit was conducted during 10 working days w.e.f. 05.03.2021 to 17.03.2021. This was the general audit

AIMS AND OBJECTIVES :-

Swami Shardhanand College, University of Delhi ,Alipur, Delhi. Is a constituent college of Delhi University is run under the trusteeship of Delhi Government? It is a co- to girls. The School provides the Education co-educational institution and imparts instructions is various subjects of both undergraduate and post graduate levels.

List of Head of the Institution /DDO

S.NO.	NAME(Sh./Smt.)	Post	Period
1.	Dr. D.V. Khatri,HOS	Acting Principal	01.04.2018 to 06.03.2020
2.	Dr. Praveen Garg, HOS	Principal	07.03.2020 to 31.03.2020
3.	Dr.S.B. Tyagi, DDO	Bursar	01.04.2018 to 01.12.2019
4	Dr.A.N.Jha, DDO	Bursar	01.01.2019 to 31.12.2020

LIST OF

LIST OF CASHIER: - NIL

Budget allocation and Expenditure for the year 2008-2019(Rupees in Lakhs)

Plan	Year	UGC grant	GNCT Share	Total	Expenditure	Excess/ Saving
	2018-2019	5646	63	5709	4960.13	748.87
	2019-2020	5001.94	49.10	5051.04	5127.22	-76.18

Statutory Audit:-Statutory audit of Swami Shardhanand College, University of Delhi ,Alipur,Delhi.has been Conducted till date. By A.G. (Audit) for the period upto 2016-17 .

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1.	Group A	03	01	02
2.	Group B	123	113	10
3.	GroupC	23	13	10
	TOTAL	149	127	22

Maintenance of Records:-

The maintenance of records of Swami ShardhaNand College, University of Delhi ,Alipur,Delhi for the year 2018-19 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :-

As per old audit report there was 64 Paras were outstanding along with recovery of Rs.10763162.84. The collage authority has not shown compliance of any para , in which 03 Pars settled and taken as afresh in the current audit along with recovery amounting to Rs.806856/- Remaining 61 Paras along with recovery amounting to Rs. 9946306.84/- has been taken in the current audit report.

(A)

S.No	Year	Total Para	Para Settled	Outstanding Paras
1	1977-1983	06	0	06
2	1983-1991	02	0	02
3	1991-1998	03	0	03
4	1998-2001	05	0	05
05	2001-2004	06	0	06
06	2004-2006	06	0	06
07	2006-2010	23	0	23
08	2010-2016	07	02	05
09	2016-2018	06	01	05
Total		64	03	61

Details of old Recovery

S.No	Year	Para No.	Total old Recovery	Amount Recovered	Balance Recovery
1	1977-1983	02	65639.98	0	65639.98
		04	34721	0	34721
		05	3961.86	0	3961.86

2	1983-1991	0	0	0	0
3	1991-1998	9	156243	0	156243
		10	76735	0	76735
		11	6454	0	6454
4	1998-2001	14	663658	0	663658
05	2001-2004	0	0	0	0
06	2004-2006	0	0	0	0
07	2006-2010	1	5730	0	5730
		6	398794	0	398794
		7	1368512	0	1368512
		10	2568	0	2568
		17	206839	0	206839
		19	20412	0	20412
		24	2649	0	2649
08	2010-2016	1	1030187	0	1030187
		2	1247276	0	1247276
		3	806856	806856	0
		4	34427446	0	34427446
		5	267347	0	267347
		6	611805	0	611805
09	2016-2018	01	169400	0	169400
		03	143650	0	143650
		04	5889	0	5889
		05	25000	0	25000
G.Total			10763162.84	806856	9946306.84

✓

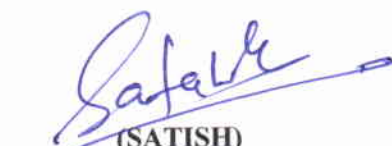
Current Audit Report: -

During the course of current audit 19 audit memo's highlighting various irregularities/recovery to the tune of Rs.1745304 /- were issued. The HOO of collage has shown compliance of 06 audit memos. In which 06 audit memos settled, as such spot recovery amounting to Rs.125784/- was made. Remaining 13 Audit memos converted into 07 Paras and 06 TANS taken in the current Audit Report.

Details of Current Recovery (Audit Period 2018-19- 2019-2020)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/01	78159	25000	53159
/5	5625	5625	0
02/07	25771	0	25771
12	93777	93777	0
13	1382	1382	00
06/18	1540590	0	1540590
Total	1745304	125784	1619520

The internal audit report has been prepared on the basis of information furnished and made available by Swami Sharda Nand College, University of Delhi ,Alipur,Delhi.The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


(SATISH)
(IAO Audit Party No.XVI)

PART-I

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Page No-1

PAGE 1
PREVIOUS AUDIT PERIOD - 1977 - 2004

INSPECTION REPORTS ON THE ACCOUNTS OF SWAMI SHRADDHANAND COLLEGE, ALIPUR FOR THE PERIOD FROM 1977-78 AND 1978-79.

Para No-1

Para : 1

Non-utilization/surrendering of grants amounting to Rs.3.25 Laes.

A sum of Rs.3.25 lacs was sanctioned by the Delhi Admn.. Vide its sanction letter No.F.31/17/69 fund dt. 28.03.1969 towards its share on account of the cost of land and construction of new college building of Swami Shraddhanand College, Delhi. An amount of Rs. 2,90,000.00 was first deposited with the D.D.A. but after a year i.e. in 1970-71, this amount was withdrawn from D.D.A. and the sum of Rs. 3,00,000.00 was invested in F.D.R. in the same year i.e. 1970 - 71. The balance amount of Rs. 24073.05 was deposited in a saving account with the bank. The balance amount of Rs.924.95 was incurred as Registration charges of the land donated by the Bankner Samiti when the college was situated at Narela. Thereafter the college was shifted to Alipur and the construction of building on the land donated by the Bankner Samiti at Narela was not considered. Affords were made to acquire the land for the college building at Alipur during this period and the matter is yet to be finalized.

The investment of amount in FDR and in savings accounts was highly irregular, and in contravention of Rules 151 or GFR which is reproduced as under:-

- i) That the grant shall be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority.
- ii) That any portion of the amount, which is not ultimately required for expenditure upon that object shall be duly surrendered to Govt.

Keeping in view the above provisions of Rules, the proper course for the college Admn. was to immediately surrendered the entire amount of the grant to the Delhi Administration if its utilization in the near future was not possible and reapplied for the grants later on when it was needed. Instead of this the amount of the grants was put in the FDR and Savings Bank account in contravention of the Rules governing the sanction and utilization of grants A sum of Rs. 6,90,107.22 was the balance on 12.05.1983 in FDR No. 02231/29/47 which was renewed upto 19.06.1984. Amount of Rs.22440.23 was in the savings Bank account. It was given to understand that certain expenditure was incurred by the college Admn. for this accounts. The college authority would not furnished the detailed information about the renewal of FDR from time to time and so it could not ascertained that there was no lose of earning of installment due to non-renewal of FDR in time. This aspect may be examined and result intimated to audit.

It is also strange that the Directorate of Education who sanctioned the grants in 1969 never bothers to obtain the utilization certificate of grants from the college authority during the period of 15 years. This lapse may be brought to the special notice of Director of Education for necessary action. Efforts may also be made by Directorate of Education ask the college authority to surrender the whole amount of grants including of the FDR and savings bank accounts.

SECTION-II (b) *SECRET-2*

PARA: 2

OVERPAYMENT OF H.R.A.

During the course of audit of the claims of HRA it was noticed that the following officials were paid HRA on percentage basis which were not admissible to them as they did not full-fill the conditions of drawal of HRA. The reasons of inadmissibility of HRA has been discussed each case below. The recovery of overpayment has been worked out which may be recovered after verification under intimation to audit:-

1.	Sh. R.B. Sharma, Lect. (Physics)	Rs. 10.00	10.00
2.	Sh. N.C. Rustogi, Lect. (Pol. Science)	Rs. 927.50	927.50
3.	Mrs. Asha Nayyar, Lect. (Pol. Science)	Rs. 3356.00	3356.00
4.	Sh. V.B. Gulati, Lect. English	Rs. 19949.00	19949.00
5.	Sh. Jagdish Rai, Lect. (English)	Rs. 16312.48	16312.48
6.	Sh. K.S. Rana, S.O. (Admn.)	Rs. 13346.00	13346.00
7.	Sh. V.S. Ramesh Babu, Lect. (Botany)	Rs. 11739.00	11739.00
		65,639.48	64653.78

Similar cases if any may also be examined and result intimated to audit.

OVERDRAWAL OF H.R.A.

(a) Sh. R.B. Sharma, Lect. (physics) has shifted in his use at A-2/256, Paschim puri w.e.f. 01.04.1978 and was paid HRA on percentage basis on retable value of Rs. 796/- p.m. but he has not furnished any documents from the Municipal Corporation of Delhi showing the portion of house self occupied by him in the absence of self occupancy certificate the payment of HRA on percentage basis was not in order. He was eligible for the HRA from flat rate. i.e. Rs.112.50 & Rs.160.30 as the case may be the excess payment drawn by him may be recovered from him after the verification. His pay during the period was more than Rs.750/- p.m.

From 01.04.1978 to 31.07.78

Months	HRA paid	HRA Admi.	Difference	Amount
4	115.00	112.50	2.50	10.00

(b) Sh. N.C. Rustogi, Lect. (Pol. Science) has shifted in his house at BA/10C Ashok Vihar, Delhi with effect from May,75 and was drawing HRA on percentage basis on the gross retable value. Sh. Rustogi has not produced the self occupancy certificate from the MCD and in the absence of such certificate, the drawal of higher rates than the flat rate of Rs.112.50, 160..30 is

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not in order. Hence the excess amount paid may please be recovered after verification. His pay was more than Rs. 750.00 p.m.

Period	Months	HRA paid	HRA Admissible	Diff	Amount
1.5.75 to 31.8.75	4	129.00	112.50	16.50	66.00
1.9.75 to 31.8.76	12	135.00	112.50	22.50	270.00
1.9.76 to 31.8.77	12	141.00	112.50	28.50	342.00
1.9.77 to 31.3.78	12	147.00	112.50	34.50	241.50

927.50

Note:- Further payment if made on higher rate may also be recovered.

© Mrs. Asha Nayyar, lecturer (Pol.Science) HAS shifted her residence at _____ w.e.f. Feb. 76 and was being paid HRA on higher rates on the basis of gross retable value. She has not produced the certificate of self-occupancy of the house and in the absence of such certificate it cannot be ascertained that entire house was in her possession. The payment made beyond the flat rate of Rs. 112.50, 160.30 was irregular and required to be recovered immediately after due verification.

Period	Months	HRA paid	HRA Admissible	Diff	Amount
1.2.76 to 31.8.76	7	112.50	112.50	---	---
1.9.76 to 30.11.76	3	123.00	112.50	10.50	31.50
1.12.76 to 30.11.77	12	129.00	112.50	16.50	198.00
1.12.77 to 30.11.78	12	135.00	112.50	22.50	270.00
1.12.78 to 30.11.79	12	141.00	112.50	28.50	342.00
1.12.79 to 30.11.80	12	147.00	112.50	34.50	414.00
1.12.80 to 30.11.81	12	153.00	112.50	40.50	486.00
1.12.81 to 28.02.82	3	159.00	112.50	46.50	139.50
1.3.82 to 30.11.82	9	214.50	160.30	54.20	487.80

2368.80

Note: Further payment beyond 31.3.84 may also be recovered under intimation to audit.

(d) The following officials who have been residing in their house situated at village where the house Tax etc. are not levied by the Municipal Corporation/Local Board/Notified area)/ contentment board. They have submitted certificate from Pradhan of their respective Gaon Sabha who have certified the assessment value of the above houses.

In such cases, Rule 7(i) para - 3 reproduce as under:-

"If a house is situated within a Municipality/Local board/Notified area/ contentment board grant of house rent allowance in above case should invariably be regulated on the basis of gross rented value as assessed by these authority when assessment by an authority is not possible assessment made by other local authorities may be accepted the basis for the grant of House Rent allowance".

As Sarpanch or Pradhan Gaon Sabha has not vested with the power of assessment of house tax; the certificate issued by them are not tenable. Moreover although they have assessed the rateable value of the house but nothing was paid towards rates and taxes to any authority according to Rules the entitlement of an official bearers only when he is incurring something towards Rents, Rates and Taxes etc. In these cases nothing has been paid by the officials. They are not entitled to draw HRA and so entire amount paid to them was irregular and needs to be recovered after due verification.

(a) Sh. V.B. Gulati, lecturer (English)

Sh. V.B. Gulati has shifted in his own house at village Kurani, P.O. Narela w.e.f. 01.07..1977 He has furnished a certificate from Sh. Rati Ram Sarpanch certifying the reeteable value of house as Rs. 500/- p.m. As the certificate is not tenable the amount may be recovered.

Period	Month	HRA Paid	Amt. Calculated To be recovered
1.7.77 to 31.7.77	1	195/-	195.00
1.8.77 to 31.7.78	12	204.00	2448.00
1.8.78 to 31.7.79	12	213.00	2556.00
1.8.79 to 31.9.80	12	222.00	2664.00
1.8.80 to 31.7.81	12	231.00	2772.00
1.8.81 to 28.2.82	7	240.00	1680.00
1.3.82 to 31.7.82	5	294.45	1472.25
1.8.82 to 31.7.83	12	304.50	3654.00
1.8.83 to 31.3.84	8	313.50	2508.00

19949.00

Note:- Further payment beyond 31.3.84 may also be recovered.

(b) Sh. Jagdish Rai, Lecturer (English)

As the certificate of assessment in respect of his house at Samipur Badli by village Pradhan Samepur badli is not tenable the house rent paid to his from the date 17.7.74 is irregular and needs to be recovered under intimation to audit.

Period	Month	HRA Paid	Amt. Calculated To be recovered
1.7.74 to 31.8.74	2	123.00	246.00
1.9.74 to 30.6.75	10	129.00	1290.00
1.7.75 to 31.7.76	13	112.50	1462.50
1.8.76 to 31.8.76	13	135.00	1755.00
1.9.76 to 31.8.77	12	141.00	1692.00
1.9.77 to 31.8.78	12	147.00	1764.00
1.9.78 to 31.8.79	12	148.00	1776.00
1.9.79 to 31.9.80	12	144.00	1728.00
1.9.80 to 31.8.81	12	140.00	1680.00
1.9.81 to 31.1.82	5	135.00	675.00
1.2.82 to 31.3.84	14	162.32	2244.48
			16312.98

Note:- Further payment beyond 31.3.84 may be recovered if made.

© Sh. K.S. Rana, Section Officer (Admn.)

Assessment certificate issued by the Pradhan Zind pur in respect of his house where he has been residing is not tenable. Thus he is not entitled any HRA and payment made on this account is required to be recovered immediately.

Period	Month	HRA Paid	Amt. Calculated To be recovered
1.11.76 to 31.3.77	3	121.50	364.50
1.2.77 to 31.1.78	12	126.75	1521.00
1.2.78 to 31.1.79	12	132.00	1584.00
1.2.79 to 31.1.80	12	138.00	1656.00
1.2.80 to 31.1.81	12	144.00	1728.00
1.2.81 to 31.1.82	12	144.00	1728.00
1.2.82 to 28.2.83	13	199.50	2593.50
1.3.83 to 31.3.84	13	167.00	2171.00

13346.00

Note:- Further payment beyond 31.3.84 if made may also be recovered under intimation to audit.

(c) Sh. V. Ramesh Babu, lecturer (Botany)

Sh. V. Ramesh Babu had purchased a flat bearing No. KD 74-B, Ashok Vihar from DDA on hire purchase basis and was paying Rs.321/- p.m. as installment of flat to DDA. He was paid HRA on percentage basis. Considering Rs.321/- being paid, as HRA According to clarification below Rule 7 of HRA the rental value of the premises as determined by the MCD shall form the basis for the grant of HRA in such cases. No documents showing the rateable value of the flat assessed by MCD was produced to the audit. In the absence to such document the drawal of HRA was not regular and needs to be recovered under intimation to audit after due verification.

Period	Month	HRA Paid	Amt. Calculated To be recovered
1.3.74 to 30.6.74	4	117.00	468.00
1.7.74 to 30.6.75	12	123.00	1476.00
1.7.75 to 30.6.76	12	129.00	1548.00
1.7.76 to 31.7.76	12	112.50	1350.00
1.9.76 to 28.2.78	--	--	--
1.3.78 to 30.6.78	12	141.00	564.00
1.7.78 to 30.6.79	12	147.00	1764.00
1.7.79 to 30.6.80	12	153.00	1836.00
1.7.80 to 30.6.81	12	159.00	1908.00
1.7.81 to 30.11.81	5	165.00	825.00
1.12.81 to date	--	--	--

11739.00

Note:- Since the college authority failed to produce the rateable value data remained by the MCD and the official was being allowed to draw HRA on the basis of installment paid towards loan to DDA it was presumed that the official was not incurring expenditure towards rent and taxes which is the condition for the eligibility of HRA The entire amount paid was irregular and need to be recovered.

PARA - 3

L.T.C. Advance - Adjustment of

(A) During the course of scrutiny of L.T.C. advance and their adjustment it was observed that there were some irregularities in the following cases wherein panel rate of interest may be charged from the officials concerned and credited to Govt. under intimation to audit.

(i) Sh. P.D. Chawala, lecturer (block Year - 1974 - 77)
He drawn LTC advance of Rs. 1800/- on 05.12.78. He submitted adjustment bill dt. 06.09.79 for Rs. 838.20 out of balance for Rs.961.00, he refunded Rs.461.80 in cash on 06.9.80 and Rs, 500/- were recovered from his salary for the month of 07/79 (on 31.07.1979). As such penal rate of interest may be charged from his as under:

On Rs. 500/- for the period from 05.01.1978 to 31.7.1979

On Rs.461.80 to 05.01.1978 to 06.09.1979

Note:- He drawn LTC advance for 3 tickets (self, wife and mother") from Delhi to Kanyakumari and back but he performed journey (Self only) from Delhi to Kathmandu and back.

(ii) Sh. C.B. Gupta, Peon (Block year 75 to 78)
He Drawn LTC advance of Rs.850/- on 19.02.79 for self only for journey from Delhi to Goa and back but he performed journey from Delhi to Bombay and back. This is against the rule that prior intimation regarding the place of visit should be furnished by the official concerned. As such he furnished adjustment bill for Rs.407.70 on 04.10.79 and the balance of Rs.442.30 was refunded in cash on the same date. He may be charged panel rate of interest on Rs. 442.30 for the period from 19.02.79.

(iii) Sh. R.K. Goel, lecturer (block year 74 - 77)
He Drawn LTC advance of Rs.1000/- for self, wife and minor son (2,1/2 tickets) for visiting kanyakumari and back but did not proceed on journey and refunded the amount Rs.500/- in cash on 18.04.1979 and Rs,500/- were deducted from his salary on 30.4.79. As such panel rate of interest may be charged from him as under:

On Rs.500/- for the period from 03.10.1978 to 18.04.1979.

On Rs.500/- for the period from 03.10.1978 to 30.04.1979.

The above cases show that college authorities have not exercised proper check on the adjustment of LTC advance and officials granted LTC advance retained the amount for a long period, Unauthorisidly. In future proper check should be exercised penal interest as suggested above be charged immediately under intimation to audit.

L.T.C. Adjustment Bills:-

(B) The audit of LTC adjustment bills for the selected months and a test check of bills for other months for the kperiod 1977 - 78 and 78-79 revealed the following irregularities.

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- la) Block year was not written on any LTC bill.
- b) Generally, all bills were incomplete. For instance in adjustment bill date 02.02.78 in respect of Sh. Ganga Dutt block year, hour of departure, date and hour of arrival, No. of K.M. class in which traveled, purpose, of journey etc. were not given in the bill.
 - c) In some bill address of official was not given for example in adjustment bill dt. 03.02.78 in respect of Sh. O.K. Yadav.
 - d) Copy of tour programme, Bus permit and passengers list etc. were not enclosed with so many bills and hence correctness of bill could not be checked.
 - e) To enable audit to ascertain the entitlement of class of accommodation to a used by the claimant, basic pay and designation was not given in any bill.
 - f) Requisite certificates were either not furnished at all or furnished incorrectly. For example adjustment bill of Sh. Nanak Chand Gupta dt. 23.03.79 may be referred.
 - g) Family details i.e. name, age, relationship etc. of the accompanying family members were not given in so many bills. For instance please be maintained in future on the proforma given below.
 - h) No register watching the progress of adjustment of LTC advance was maintained the same may please be maintained in future on the proforma given below:-

Sl. No.	Bill No. & date Of adv./final bill	Name and designation of Govt. servant	Block year
1	2	3	4
Place of visit	for whom claimed	Amount of Adv./ final claim	Bill No. & date of adjt.
5	6	7	8
dt. of receipt of claim	Gross amount of the bill	Net amount	Remarks
9	10	11	12

In view of the above it is pointed out that this is a serious lapse on the part of claimant as well as on the administrative authorities. All such incomplete bills may please be reviewed and be completed. The register as stated above be introduces immediately and compliance be reported to audit.

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II (a) Sh. Mohan Singh D.P.E.

It was noticed from his LTC adjustment bill dated 31.3.70 for Rs.2975/- that he claimed for 3 ½ tickets including mother but he did not furnish any dependency certificate i.e. "my mother is wholly dependant upon me and she is residing with me"

Hence it may be ensured now that the mother of the official was depended upon him and' actually residing with him. If otherwise, recovery may be effected along with panel interest compliance may be reported to audit immediately.

(b) Sh. Ishwar Singh, Sr. Assistant (block year 1975-79)

It was observed from his LTC adjustment bill dated 28.02.79 for Rs. 264.25 (passed for Rs.236.05) for journey from Delhi to Jammu Tavi and back tickets (self, wife, mother and 2 children) that he did' not furnish dependency certificate for mother as pointed out at (II) (a) above. It may be ensured that the mother of the official was actually dependant up[on him and residing with him if otherwise, recovery alongwith panel interest be charged under intimation to audit.

© TA / DA claim in respect of Dr. R.P. Singh for attending conference at Bhubneshwar (Orissa).

Vide his TA /DA claim dt 8.2.78 for Rs. 205/- the period of journey from Delhi to Bhubneshwar and back including stay at Bhubneshwar from 8 A.M. of 23.12.1977 to 10 A.M. of 31.12.77 entitles him 8-1/2 DA @ Rs.16.25 per day (as his basic pay is Rs. 1250/- p.m.) arrives at Rs.138/-, whereas he was paid Rs.140/- . As such he was paid 140 - 138 = 2.00 Rs.2/- in excess due is wrong calculation which may please be recovered now and compliance shown to audit.

Audit report

सेवेत न-4

Para- 4. Overpayment due to irregular grant of House Rent Allowance.

University of Delhi, Basic into on law and procedure relating to Governance of colleges, Annexure VV enjoins that Rules regarding grant of HRA to employers if Delhi Colleges shall be paid on the corresponding rules prescribed by the Govt. of India in respect of Central Govt. employees, But during the course of audit it was observed that House Rent Allowances was not paid to the college employee with in the sprit of the rules resulting in overpayment. Few instances are given below.

1. Sh. N. R. Sharawat Lecturer.

He declared in his HRA form dt. 10.2.77 that he is residing in his own house at Vill & P.O. Shinghu, Delhi-41 against which he was paid HRA on a percentage basis from 1.11.76 to 31.3.79 based on rateable undue of Rs. 300/- p.m. assessed by the Pradhan Gram Sabha which was irregular as Pradhan or Sarpanch are not authorized to assess the rateable value of houses in villages. As no tax has been levied/charged for his house being located in the village as such grant of HRA what to speak on a percentage basis even otherwise he was not eligible for drawl of HRA in terms of Delhi Adm., No. F. 14 (24) 72- Fin. (D) dt. 29.9.73 circulated by Date of Education No. F. 2(36) 74-110 dt.22.10.74 which enjoins that if a house is situated at a place where no house tax/Property tax has been levied and has no liability towards it, he is not eligible for drawl of HRA. In view of the above he was not eligible for drawl of HRA and has resulted on overpayment.

ii) Further from 1.4.79 to 31.5.82 he was paid HRA on a percentage basis based on rent receipt of Rs. 300/- p.m. for home at village and P.O. Alipur. Since his wife is also employed as a teacher dt. 1.4.83 wherein he made the request to claim HRA on 60:40% basis. Since 60% of rent paid comes to Rs.180/- only and after meeting out 10% his own liability, it comes to far less than flat rate as such percentage basis for 1.4.79 to 31.5.82.

iii) Thereafter he was again allowed HRA on percentage basis w. e. f. 1.4.83 to date against rent receipt of Rs. 700/- p.m. for his own house already declared in his initial rent Performa/issued by Sh. Ram Singh Sharawat. Since in his initial declaration on rent Performa dt. 10.2.77 he has certified that he is having his own House at Vill. & P. O. Shinghu as such payment of HRA against rent receipt for his own house is to be paid on the basis of rateable undue assessed by the MCD. Since no house tax/property tax is levied in terms of Delhi admen. letter No. . 14(24) 72 + Fin (B) dt. 29.9.73 circulated by the Date of Education under No. F. 2(36) 74 - HO dt.22.10.74

In view of the above this has resulted in overpayment as detailed below which may be recovered under intimation to audit.

Against Owns House at Village-

<u>Period.</u>	<u>B.Pay</u>	<u>HRA drawn</u>	<u>HRA due</u>	<u>Overpayment</u>
1.11.76 to 30.10.77	860	129	----	129 x 12 = 1548
1.11.77 to 30.10.78	900	135	----	135 x 12 = 1620
1.11.78 to 31.3.79	940	141	----	141 x 5 = 705

Against rented house.

1.11.79 to 30.10.79	940	41	112.50	28.50 x 7 = 199.50
1.11.79 to 30.10.80	980	147	112.50	34.50 x 12 = 414.00
1.11.80 to 30.10.81	1020	153	112.50	40.50 x 12 = 486
1.11.81 to 31.5.82	1060	159	112.50	46.50 x 7 = 325.50

Against own house at village.

1.6.82 to 31.3.83	1060/1100	160.30	----	160.30 x 10 = 1603
1.4.83 to 31.10.83	1100	220.50	----	220.50 x 7 = 1543.50
1.11.83 to 31.10.84	1150	228	----	228 x 12 = 2736.00
1.12.84 to 31.01.85	1200	235	----	235 x 2 = 470

Overpayment = Rs.

11650.50

2) Sh. V. B. Gualti Lecturer.

It was noticed that he was being paid HRA on percentage basis against assesment carried out by the 'Sarpanch' for his own house located at Vill. Kuraini, P.O. Narula which was irregular on account of the remarks already given in the case of Sh. Sharawat.

Since no property tax/house tax is levied on houses located in village as such payment of HRA what to speak on percentage basis even otherwise is not admissible in terms of delhi Admen. Letter No. F. 14 (24) 72 - Pin (B) dt. 29.9.73 circulated by the Date of Education under No. F.2 (36) 74-HO dt. 22.10.74 which enjoins that if a house is located a place where no house tax/property tax is reviewed and has no liability towards it, he will not be eligible for drawl of HRA. In view of the above, this has resulted in overpayment as detailed below which may be recovered interalia stopping his HRA forthwith under intimation to audit.

<u>Period</u>	<u>B.Pay.</u>	<u>HRA drawn</u>	<u>HRA drawn</u>	<u>Overpayment</u>
1.3.77 to 31.5.77	1020	148	----	148 x 3 = 444.00

1.6.77 to 30.6.77	1200	130	----	130 x 1 = 130
1.7.77 to 31.7.77	1200	180	----	180 x 1 = 180
1.8.77 to 31.7.78	1250	187.50	----	180.50 x 12 = 2250
1.8.78 to 31.7.79	1300	195	----	195 x 12 = 2340
1.8.79 to 31.7.80	1350	202.50	----	202.50 x 12 = 2430
1.8.80 to 31.7.81	1420	213	----	213 x 12 = 2556
1.8.81 to 31.5.82	1600	240	----	240 x 10 = 2400
1.6.82 to 31.7.82	1620	294.45	----	294.45 x 2 = 588.90
1.8.82 to 31.1.83	1660	303.45	----	303.45 x 6 = 1820.70
1.2.83 to 31.7.83	1660	304.50	----	304.50 x 6 = 1827
1.8.83 to 31.7.84	1720	313.50	----	313.50 x 12 = 3762
1.8.84 to 31.12.84	1780	322.50	----	322.50 x 5 = 1612.50

Rs. 22341.10

Overpayment relating to a period prior to 1.3.77 may also be worked out and recovered under advice to audit.

Further all other cases of similar nature may also be reviewed in the light of the above and action taken as suggested under intimation to audit.

3) Sh. Pankaj Bhan Lecturer-

Initially he was paid HRA on percentage basis against rent receipt of Rs. 280/- p.m. For H. No. 56 chatta Miani, Darya Ganj, & thereafter he declared on 1.9.87 on Annexure - 'B' that he has shifted to his father's house at B-61 Gulmohar Park for which he also submitted rent receipt of Rs. 300/- for 2/81 issued by his father Sh. D. P. Bhan and was paid HRA on percentage basis there against, payment of HRA on the basis of next receipt issued by his father is irregular, as under Para - 7(1) of the HRA Rules Govt. official is residing in his father house, he is to be paid HRA on the basis of rateable value of importion occupied by him.

In view of the above he should have not been paid HRA on percentage basis from 2/81 onwards on the basis of rent receipt issued by his father and the same should have been restricted at flat rate. This has resultant in overpayment as detailed below which may be recovered under intimation to audit.

<u>Period</u>	<u>B.pay</u>	<u>HRA drawn</u>	<u>HRA payment</u>	<u>Overpayment</u>
1.2.81 to 31.8.81	1020	148/- p.m.	112.50	35.50 x 7 = 248.50
1.9.81 to 29.2.82	1060	159/-	112.50	46.50 x 6 = 279.00
1.3.82 to 31.8.82	1060	194/-	160.35	33.65 x 6 = 201.90

779.40

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Rs. 7.39.40

4) HRA (on percentage basis)

During the scrutiny of salary register and acquaintance rolls it was seen that the following employees are in receipt of house rent allowance on percentage basis HO documents i. e. rent receipts/ assessment certificates from the municipal Corp. Of Delhi/Self occupancy certificate was produced to audit. Hence the eligibility of house rent allowance paid to the staff members on percentage basis could not be checked. Rent Receipt/assessment certificate from MCD/occupancy certificate etc. may kindly be obtained from all the employees and house rent allowance may kindly be paid accordingly. All these documents may kindly be shown to the next audit party.

		D. P. = 370/- (Max.)	
		Basic.	HRA.
i.	Sh. K. S. Bana	1000/-	167/-
ii	Mrs. Sharda Kathuria	1060/-	214.50/- Upto Sept. , 1982
iii.	Dr. S.M.L. Mathur, Principal	2250+125	360/-
iv.	Dr. Ved Vrat	1840/-	279/-
v.	Dr. K. S. Dabas	1840/-	331.50/-
vi.	Dr. R. P. Singh	1780/-	322.50/-
vii	Dr. V. B. Gulati	1780/-	322.50/-
viii	Dr. O. P. Nagpal	1780/-	322.50/-
ix.	Dr. P. K. Narang	1420/-	217/-
x	Dr. A. N. Ray	1420/-	268.50/-
xi	Dr. S. S. Aggarwal	1420/-	268.50/-
xii.	Dr. P.C. Patanjali	1420/-	268.50/-
xiii	Sh. P. K. Bhardwaj	1360/-	259.50/-
xiv	Dr. N. C Gupta	1420/-	221/-

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1114

5

xv	Sh. K. K. Gaur	1300/-	259.50/-
xvi	Sh. L. R. Sarsoonnia	1200/-	163/-
xvii	Sh. O. P. Singhal	1200/-	235.50/-
xviii	Sh. K. L. Bansal	1200/-	235.50/-
xix	Sh. R. N. Gary	1200/-	235.50/-
xx	Sh. R. K. Joshi	1200/-	235.50/-
xxi	Sh. Mukesh Garg	1200/-	235.50/-
xxii	Sh. N. R. Sharawati	1150+450	235.50/-
xxiii	Mrs. Asha Nayyar	1150/-	228/-
xxiv	Mrs. Suman Mathur	1100/-	213/-
xxv	Sh. A. K. Seth	1150/-	208/-
xxvi	Sh. B. L. Gupta	1300/-	250.50/-
xxvii	Smt. Bina Dalal	1150/-	228/-
xxviii	Sh. Raj Kumar	1150/-	228/-
xxix	Man Mohan	1100/- 50/ 40/-	219/-
xxx	Mrs. Shashi Nagpal	1100/-	228.50/-
xxxi	Dr. A. K. G. Nair	1020/-	191/-
xxxii	Sh. N. K. Oberoi	1020/-	208.50/-
xxxiii	Sh. Gulshan Rai	1020/-	208.50/-
xxxiv	Sh. A. K. Verma	1020/-	208.50/-
xxxv	Rajbir Solanki	940/-	169/-
xxxvi	G.K. Prashar	980/-	165/-

Para No.- 5 LTC

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1.) It was noticed that certain officials availed of LTC during 1979 upto Kanya Kumari and the journeys were undertaken by Delux Bus. The fare was to be restricted to 1st class rail fare. Since the admissible rail fare by 1st Class from Delhi to Kanya Kumari and back was Rs. 736/- during 1979 but in almost all the officials were reimbursed @ the rate of Rs. 742/- per Ticket. Resulting in overpayment by Rs. 6/- per ticket. All such cases may be reviewed and overpayment recovered under intimation to audit.

2.) Sh. D. L. Ahuja Vr. No. 974 of 2/80

He was reimbursed a sum of Rs. 3339/- cost of 4^{1/2} ticket from Delhi to Kanya Kumari and back. It also includes reimbursement of Rs. 1484/- for his parents but necessary certificate to the effect that they are dependent upon him, their income does not exceed Rs. 250/- P.m. from all sources and are actually residing with him, was not found furnished. Requisite certificate may be obtained now and correctness thereof verified at your end and in case it is found that either of the requirement is not full-filled amount of Rs. 1484/- so reimbursed for his parents may be recovered under intimation to audit.

3.) Sh. R. C. Thakran, Vr. No. 1112 of 3/81

He was reimbursed a sum of Rs. 3564/- forward cost of 4 ticket @ Rs. 891/- Per Ticket for LTC availed of from Delhi to Kanya Kumari and back. It also includes reimbursement of fare in r/o his father and mother but the same was not found supported with necessary certificate to the effect that parent are actually dependent upon him and income does not exceed Rs. 250/- P. M. and are also residing with him. Requisite certificates may be obtained from the claimant and correctness thereof verified from the Ration card any other document wherever may be considered necessary. In case it is found that either on the condition is not fulfilled amount of Rs. 1782/- reimbursed for his parents may be recovered under intimation to audit.

4.) Sh. Rajbir Singh solanki Vr. No. 1113 of 3/81

He availed of LTC, during 12/80 up to Kanya Kumari. He was accompanied by his wife, father, mother, 2 brother below 12 years and sister and was reimbursed cost of 6 tickets @ Rs. 891/- i.e. Rs. 5346/-. Necessary certificate to the effect that members of other than wife are Actually dependent upon him and their income from all sources does not exceed Rs. 250/- p. m. and are actually residing with him were not furnished by him.

However scrutiny of HRA receipt was observed that initially he was in his parents house at H. No.4 viz. Baprola, P. O. Nagafgarh, and thereafter he informed on 30.1.80 that he has shifted to D-80 Saket against which he was paid HRA on a percentage basis and was also allowed rebate on HRA for Income Tax whereas from the LTC documents viz, list of passengers it was noticed that he has shown his address as H. No.4 village at saket during 12/80 the date/month during which journey was undertaken. From the face of the document viz list of passengers wherein address has been show as H. No. 4 vill Baprola (i.s. parents House) & Rent received from H. No. D 84 Saket against which he is being paid HRA on a percentage basis it is quite clear that his parents were not residing with him which is one of the basic condition in terms of LTC Rules SR 2(9) and not below SR 2(8) for covering LTC. It is clear that either of the documents of declaration is incorrect.

This may be enquired into and in case he is found living in H. No. D-84, Saket, a sum of Rs. 3564/- so reimbursed for his parents, sister, 2 brother below 12 years may be recovered in full immediately as it is evident for the address recorded on the passenger list that they are not residing with him at Saket leaving resident of 4, vill. Baprola. And in case he is found living a village Baprola, H.No. 4 (Parents house) with his parents, HRA may be restricted to flat rate w. e. f. 1/80 to date, and overpayment as detailed below may be recovered under intimation to audit interalia restricting further HRA at the flat rate.

<u>Period</u>	<u>B.pay</u>	<u>HRA drawan.</u>	<u>HRA due</u>	<u>Overpayment</u>
1.1.80 to 31.12.80	780/-	117/-	112.50	4.50 x 12 = 54/-
1.1.81 to 31.12.81	820/-	123/-	112.50	10.50 x 12 = 126/-
1.1.82 to 31.5.82	860/-	129/-	112.50	16.50 x 5 = 82.50/-
1.6.82 to 31.7.82	860/-	178/-	159.52/-	18.48 x 2 = 36.96/-
1.8.82 to 31.12.82	860/-	181.83/-	160.30/-	21.53 x 5 = 107.65/-
1.1.83 to 31.1.83	900/-	189.45/-	160.30/-	29.15 x 1 = 29.15/-
1.2.83 to 31.12.83	900/-	190.50/-	160.30/-	30.20 x 11 = 332.20/-
1.1.84 to				

31.12.84

940 -

1697

175.00
175.00

Rs. 870.86
Less amount recovered Rs. 175.00
Through P. Bill for 1784 Rs. 695.86

In addition to above HRA rebate allowed for 80-81 onwards for income Tax purpose may be persued to finality so that delinquent may not escaped recovery act punishment merely by lapse of time.

Para - 6

Para No-6

Subject:

L. T. C. ADVANCE

After going through the ledgers for the year 1981-82 and 1982-83, It has been observed that certain members of the college staff took L. T. C. Advance and did not visit any place in India and returned the advances after keeping the cash with them for unreasonable time. In this way it can be said that the amount taken as L. T. C. advance is misused by certain members of the staff. For example:-

Name & Designation	1981-82		
	Date on Which L.T.C. Advance Taken.	Amount OF L.T.C. Advance	Date of refund L.T.C.
1. Sh. Raj Kumar Lecturer	18.4.81	3000/-	30.7.82
2. Sh. M. K. Verma Lecturer	18.4.81	3000/-	30.7.82
3. Sh. H. C. Jain Lecturer	4.4.81	4800/-	31.3.82
4. Sh. M. S. Ahuja Lecturer	29.9.81	3000/-	20.2.82
5. Sh. Rattan Singh Lecturer	18.4.81	2500/-	30.7.81
6. Sh. Pramod Kumar Lecturer	21.9.81	4000/-	8.3.82
<u>1982-83</u>			
1. Sh. R. N. Nigam Lecturer	10.4.82	1450/-	30.3.83
2. Sh. N. R. Sharawat Lecturer	10.4.82	6000/-	16.12.82
3. Sh. L R. Sarsoonia Lecturer	10.4.82	5200/-	3.8.82
4. Sh. S. S. Aggarwal Lecturer	10.4.82	4400/-	21.2.83
5. Sh. S. K. Gupta Lecturer	26.4.82	5300/-	16.7.82

Principal please elucidate why the amount of L.T.C. advance could not be recovered immediately. Penal interest for the period for which the amount remained with the employees be recovered and all such cases be reviewed and compliance be sent to Audit.

AUDIT REPORT FOR THE PERIOD 1983-1991

Para - 7

Subject:

Time-barred Cheques A/c.

After going through the Ledgers for the year 1981-83, it has come to notice that on 31.3.83 a sum of Rs. 25,422.40/- was lying under the head 'Time barred Cheques'. This head includes the amount of lapsed securities of students and time barred cheques of suppliers etc. As per University Rules if student's do not withdraw their securities within three years from the date they leave the college, their securities should be treated as lapsed.

On 31.3.87 a sum of Rs. 51,409.70/- is lying under the head 'Time barred Cheques'. It is suggested that the securities of such students who have not withdrawn the securities within the prescribed period of three years from the date of leaving the college, should be treated as lapsed and taken out of the head 'Time Barred Cheques' under intimation to audit.

Para - 8

Memo No. 9 Dt. 16-10-90

L.T.C. ADVANCE

On scrutiny of pay Bill Register has observed that L.T.C. Advance was refunded through salary Bill of deferent months in respect of officials as detailed Below: -

1. Sh. H. R. Khatri Lect. Refunded in the months.	<u>Month</u>	<u>Amount</u>
	3/84	1000/-
	5/84	1000/-
	6/84	1000/-
	7/84	1000/-
	8/84	1000/-
	9/84	1000/-
	<hr/>	6000/-
2. Sh. Baldev Singh (Asst.) L.T.C. Advance refunded	3/84	500/-
	2/84	2000/-
		<hr/>

3.	Sh. O. P. Chauhan (Asst.) L.T.C. Advance refunded	12/84	500/-
		1/85	500/-
		2/85	500/-
			<u>1500/-</u>
4.	Sh. R N. Nigam (Lect.) refunded L. T. C. Advance	10/85	1000/-
		12/85	500/-
		1/85	500/-
			<u>2000/-</u>
5.	Sh. P. K. Bhardwaj Lect.	10/85	1000/-
		12/85	500/-
		1/85	500/-
			<u>2000/-</u>
6.	Sh. M. L. Bansal Lect. L.T.C. Advance refunded	10/85	750/-
		11/85	750/-
		12/85	750/-
		1/85	750/-
			<u>3000/-</u>

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The amount of advance actually sanctioned was not recorded in the register but the recovery is made in different months. Under L.T.C. rules in case of non-performance of journey the total amount be recovered in lump sum along with penal interest but this was not done. The actual amount sanctioned to the said officials be shown to audit the recovery of penal interest be made after due verification of under intimation to audit. The other similar cases may also be reviewed and action taken as suggested.

Audit report for the period of 1991-1998

Para - 9

Presenting

Memo No.:5 Date: 24-5-99

Subject: Stationary/Gen. Articles stocks register

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On Scrutiny of stationary gen. Articles stocks register for the period under audit i.e. 91-98 the following irregularations were pointed out:

1. The stocks registers were not contained the page certificate.
2. Stocks register for the year 93-94 was not produced to audit. The same may be traced out & shown at the time of next audit.
3. No signature of the recipient was approved in the stock register while issuing the articles during the period under audit. Which is irregular? Reasons for not obtaining the signature of the intimated to audit.
4. Purchase entries were not found sign by the competent authority in taken of its correctness during the entire audit period which is irregular. Reason for the lapse be intimated to audit.
5. No Separate Register for non-consumable articles were found maintained and the following non-consumable articles were found entered in the consumable stocks register. Which is irregular. A Separate register for non - consumable articles is maintained & compliance thereof be shown at the time of next audit. The detail of non- consumable articles are as follow:-

- | | | |
|----------------------|--------------------------------|----------------|
| 1. Bucket (plastic) | 2. Ballot Box | 3. Call Bell |
| 4. Chair Cushion | 5. Dustbin | 6. Ash Tray |
| 7. Donga | 8. Jug Plastic | 9. Lock Box |
| 10. Lock Small | 11. Mayur jug | 12. Pen stand |
| 13. Punching Machine | 14. Paper Weight | 15. Stepler |
| 16. Single Punch | 17. Tube Light Path with Chowk | |
| 18. Table Glass | 19. Tray Plastic | 20. Torch etc. |

It was further noticed the above-mentioned non - consumable articles were shown issued & reduced to NIL balance, which is irregular. The Article of non - consumable nature con not be reduced until and unless these have been consumed/write off by the competent authority. As such the some may be restored and compliance thereof be shown at the time of next audit.

6. It was noticed that a number of articles were taken less while carrying forward the same in the next year stock register. Which is irregular, A few instance are given below:-

No.	Year	Articles name.	Closing balance Of the previous Year	carrying forward in the next year.	Diff. cost	Total
1.	96-97	Phynail	90 Lt.	80 Lt.	10 Lt.	Rs. 149.80
2.	96-97	Stencils	5.7 Boxe	3.57 Boxe	1.5	Rs.2640.00

3.	96-97	Typing Paper	52.200	5	37.200	Rs. 2590.00
4.	97-98	Phynail	56 Lt.	50 Lt.	6 Lt.	Rs. 89.88
5.	97-98	Stencil	1.62 Boxes	100 pes	462 Pes	Rs. 2218.00
						Rs. <u>7687.68</u>

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It is a serious irregularity, Reason thereof be intimated under what circumstances if the articles were carried forward & to whom the surplus articles were issued failing which the cost of articles Rs. 7688/- be recovered under intimation to audit.

Such other cases may be reviewed and similar action be taken with information to audit.

7. Similarly the balances of the article wrong in a number of cases. A few instances are as follows:-

No.	Year	Name of Article	Balance in the stock	New purchases	Total worked out	Actual total	Diff.	Cash
1.	96-97	Harpic	27/3 ^{1/97}	12/9 ^{1/97}	29	39	10	314
2.	96-97	Register	14/18 ^{2/97}	60/19 ^{2/97}	60	74	14	350
3.	96-97	Soap	18/19 ^{7/96}	12/20 ^{7/96}	18	30	12	117
4.	96-97	White Paper	42.180(rim)	3/5 ^{9/96}	42.180	45.180	3	750
5.	97-98	Gum Bottle	22/24 ^{12/97}	24/24 ^{12/97}	36	46	10	150
6.	97-98	File Cover	251/25 ^{11/97}	5 no. issued	35	246	211	738.50
								Rs. <u>2419.50</u>

There are serious irregularities and lack of supervision on the part of the competent authorities. Reason thereof be intimation under which circumstances the correct balances were not worked out failing which the cost of articles Rs. 2420/- be recovered under intimation to audit.

Such other cases may be reviewed and similar articles be taken under information to audit.

8. The following purchases were not found entered in the stock register. In the absence of the stock entry the purchases can not be admitted in audit and this disallowed Hence Rs. 410/- be recovered under intimation to audit. The few is as follow :-

No.	Name of article	Vr. No./Date	Name of the firm	Qty	Cost
1.	Writing pads	935/31.3.98	M/s Shurti Arts printing	20	360/-
2.	Pay rule book	998/31.3.98	M/s J. M. Jaina & Bros.	1	50/-
					Rs. 410/-

9. It was also noticed that a number of articles were purchased in excess. Which is irregular. A few instances are mentioned below:-

No.	Year	Name of Articles	Stock Position	Excess Purchased	Date of Purchase	Amount
1.	91-92	File cover	55 nos.	144/	8.11.91	360/-
2.	91-92	Cyclostyle paper	88	19/	21.1.92	1216/-
3.	91-92	Stincie	339 no.	240/	7.8.91	680/-
4.	92-93	Elect. Bulb	134	12/	5.12.92	168/-
5.	92-93	Condensor	81	8/	31.7.92	128/-
6.	92-93	File cover	340	144/	28.7.92	385/-
7.	92-93	Ball pen	150	72/	28.7.92	180/-
8.	92-93	Cyclostyling Paper	60	20/	11.11.92	1391/-
9.	92-93	Phynail	96	12/	28.7.92	720/-
10.	92-93	Lock	59	12/	24.12.92	487/-
11.	93-94	Bulb	783	48/	5.1.95	450/-
12.	93-94	Cyclostyling Paper	38	48/	10.6.94	4032/-
13.	93-94	Floor Duster dusting	102	48/	10.6.94	480/-
14.	93-94	Harpic	23	48/	10.6.94	1320/-
15.	93-94	Lock (small)	45	36/	10.6.94	1620/-
16.	93-94	Peon Duster	115	240/	5.1.95	1512/-
17.	93-94	Phynail	101	48/	5.1.95	4080/-
18.	93-94	Register	75	144/	10.6.94	2440/-
19.	93-94	Rough pad	83	150/	5.1.95	2247/-
20.	96-97	Era file	52	50/	19.2.97	900/-

21.	96-97	Typing Paper	360	Rs.	9.2.97	1400/-
22.	96-97	Peon Dusting	124	100	9.2.97	700/-
23.	96-97	Harpic Bottle	29	24	19.2.97	396/-
24.	97-98	File cover	218	300	24.12.97	1050/-
						Rs. 28348/-

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It is totally blockage of Govt. fund reasons thereof be intimated under what circumstances the article were purchased in excess while a sufficient stock was lying with the institution failing which the same may be got regularised from the competent authority under intimation to audit.

Such other cases may be reviewed and similar action be taken under intimation to audit

10 The Stock has not been physically verified till date. Which is required as per rule 116 of GFR It is a serious irregularity need ful be done now and result there of be intimated to audit.

11 During the course of the checking of the stock register it was noticed that the closing balance of the previous year were not carried forward in the next year stock register. Which is irregular. Reasons thereof be intimated under circumstances the balances were not carried forward to next year stock register failing which the cost of article Rs. 145,725/- be recovered intimation to audit.

It is a serious irregularity on the part of the supervising/competent authority of the college. The matter may be brought to the notice of higher authority.

The year wise detail is attached herewith at annexure 'A'

Annexure - 'A'

1994 - 95

<u>No.</u>	<u>Name of article</u>	<u>Qty</u>	<u>Total cost</u>	<u>sr paper no.</u>
1.	Attendance record register	20 no.	3640/-	7
2.	Attendance register stock	160 no.	3600/-	11
3.	Bulb	131 no.	1161/-	12
4.	Ball pen	162 no.	402/-	16
5.	Broom stick	37 no.	183/-	21
6.	Broom phool	108 no.	1010/-	23
7.	Bori	19 no	304/-	28
8.	Baygon spray	3 tins	309/-	35

9.	Ballpen (double side)	35 no.	165/-	56
10.	Ballpen holder	33 no.	294/-	39
11.	Condensor	92 no.	2392/-	42
12.	Chowk tube wght.	13 no.	650/-	44
13.	Call bell	12 no.	480/-	46
14.	Carbon small	17 boxes	1546/-	47
15.	Cyclostyling paper (big)	57	4788/-	52
16.	Do (small)	37	2850/-	55
17.	Do (Ink)	10 no.	250/-	58
18.	Cello tape	26 no.	390/-	61
19.	Conveyance bill form pad	19 no.	1375/-	63
20.	Correcting fluid(red)	29 no.	295/-	65
21.	Do (white)	16 no.	163/-	67
22.	Clearance bill form pad	10 pad	435/-	71
23.	White chalk	31 boxes	310/-	84
24.	Dispatch register	2 no.	144/-	76
25.	Dustbin	9 no.	225/-	78
26.	Drains pins	60 pkt.	510/-	80
27.	Dairy register	5 no.	281/-	83
28.	File cover	278no.	750/-	96
29.	Favicol	36 no.	905/-	99
30.	Floor dusting	134 no.	220/-	103
31.	Gum bottle	72 no.	720/-	115
32.	Glass tumbler	132 no.	774/-	120
33.	Hockey brush	28 nos	Rate not mentioned in the stock register	125
34.	Harpic bottle	48 nos.	1320/-	128
35.	Ink (blue)	40 no.	342/-	139
36.	Index file	113 no.	1822/-	143
37.	Jug plastic	19 no.	659/-	157
38.	Jotter pen	17 no.	255/-	160
39.	Lock (small)	92 no.	1981/-	173
40.	Letter pad (small)	47 no.	1175/-	176
41.	Letter pad (medium)	70 no.	2100/-	179
42.	Letter pad (full size)	28 no.	1120/-	183
43.	Mug plastic	43no.	327/-	189
44.	n. balls	12.5 pkt	625/-	200

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45.	Pilot pen	27 no.	40/-	207
46.	Pen holder	151 no.	2265/-	210
47.	Peon duster	348 no.	2564/-	216
48.	Phynait tin	138 tin	11280/-	220
49.	Pencil cell	108 no.	594/-	228
50.	Photostat paper	27	2976/-	230
51.	Punching machine	22 no.	Date not mentioned	240
52.	Plastic tub	14 no.	940/-	246
53.	Pin cushion	23 no.	148/-	249
54.	Register	155 no.	2528/-	263
55.	Rough pad	222 no.	3403/-	269
56.	Refill (blue)	470 no.	200/-	274
57.	Do (red)	99 no.	100/-	278
58.	Stapler	21 no.	95/-	302
59.	Soap	121 no.	766/-	306
60.	Stencil	526no.	1924/-	310
61.	Stapler	8no	200/-	330
62.	Tube light	40 no.	1312/-	350
63.	Tube light (complete set)	19 no.	2375/-	355
64.	Typing paper	101	6565/-	357
65.	Torch cell	135no.	1051/-	362
66.	Towel(small)	15no.	360/-	375
67.	Do (big)	12 no.	936/-	380
68.	Do (medium)	14 no.	504/-	378
69.	Typing ribbon (cotton)	68 no.	1164/-	390
70.	Do (silk)	18 no.	900/-	394
71.	Vim	127 no.	1953/-	410
72.	Woolen duster	196 no.	980/-	415
			Rs.	91819/-

1995-96

(Register No. 1)

<u>No.</u>	<u>Name of article</u>	<u>Qty</u>	<u>Total cost</u>	<u>Sr. paper no.</u>
1.	Ink Pin	100 pkt	500/-	1
2.	Acid bottle	26 no.	130/-	4
3.	Ash Tray	35 no.	350/-	6
4.	Ball pen	27 no.	81/-	186
5.	Baygon Spray	3 lit	320/-	50
6.	Condenser	37 no.	865/-	52
7.	Call bell	3 no.	135/-	56
8.	Cyclostyling	8 no.	248/-	68

9.	Cello Tape	7 no.	244/-	79
10.	Dust Bin	10 no.	300/-	94
11.	Envelope	100 no.	38/-	112
12.	File cover	127 no.	444/-	116
13.	Floor dustbin	45 no.	450/-	124
14.	Jotter pen	25 no.	250/-	162
15.	Lock (big)	10 no.	1250/-	166
16.	Lock (small)	30 no.	1881/-	168
17.	Letter pad (small)	15 no.	420/-	170
18.	Do (medium)	20 no.	680/-	172
19.	Do (big)	15 no.	720/-	174
20.	Peon duster	105 no.	525/-	198
21.	Pen stand	5 no.	376/-	204
22.	Pencil cell	18 no.	108/-	208
23.	Register	83 no.	1577/-	254
24.	Result register	12 no.	2100/-	256
25.	Stock register	2 no.	212/-	284
26.	soap	73no.	857/-	288
27.	Soap case	6 no.	60/-	302
28.	Steppler	12 no.	514/-	304
29.	Towel bag	3 no.	300/-	342
30.	Torch	1 no.	105/-	354
31.	vim	42no.	518/-	364

Register no. 2 (November onwards)

32.	Stock register	4 no.	100/-	63
33.	Compact	8 no.	696/-	69
34.	Duplicating paper	2 no.	170/-	90
			<u>Rs.</u>	<u>17771/-</u>

1996-97

<u>No.</u>	<u>Name of article</u>	<u>Qty</u>	<u>Total cost</u>	<u>Sr. paper no.</u>
1.	Tube light with fitting	5 no.	750/-	1.
2.	Student attendance register	263 no.	6838/-	8.
3.	Bill form	10 no.	1100/-	15.
4.	Ball pen holder	37 no.	341/-	25.
5.	Baygon spray	18 no.	1152/-	27.

6.	Condenser	25 no.	800/-	20
7.	Chowk (elect)	10 no.	500/-	31
8.	Cyclo paper	14 no.	490/-	39
9.	Cello tape	13 no.	230/-	41
10.	Correcting fluid(red)	18 no.	198/-	47
11.	Do (white)	14 no.	217/-	49
12.	Chalk white	162 no.	778/-	57
13.	Diary	4 no.	240/-	68
14.	Floor duster	53 no.	530/-	87
15.	Harpic bottle	9 no.	283/-	10
16.	Lock (small)	29 no.	544/-	126
17.	Student security register	5 no.	1400/-	137
18.	Security register	5 no.	2000/-	139
19.	Calculator	2 no.	140/-	147
20.	Spray pump	4 no.	100/-	217
21.	Torch cell	14 no.	133/-	233
22.	Tower (small)	9 no.	405/-	239
23.	Do (big)	2 no.	130/-	242
24.	Table glass	1 no.	500/-	247
25.	Typing ribbon (cotton)	28 no.	480/-	249
26.	Do (silk)	14 no.	700/-	251
27.	Starter	22 no.	143/-	252
28.	Bell (elect)	3 no.	1326/-	275
29.	Bulb	47 no.	317/-	282
30.	Pump (cooler)	3 no.	750/-	283
31.	Register	17 no.	425/-	180
			Rs.	24996

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1997-98

<u>No.</u>	<u>Name of item</u>	<u>Qty</u>	<u>Total cost</u>	<u>Sr paper no.</u>
1.	College pad bag	13no	624/-	89
2.	Floor duster	48no	624/-	137
3.	Holder (elect)	13 no.	448/-	154
4.	Letter head pad	41 no.	1394/-	180
5.	Do (big)	18 no.	864/-	184
6.	Long copy	24 no.	408/-	187
7.	Plastic foam Brush	9 no	675/-	211
8.	Punching	6no.	Date not	225

9.	machine			
10.	Rough pad	22 no.	270/-	596
11.	Ronald pen	69 no.	380/-	261
12.	Refill	62 no.	248/-	265
13.	Torch	2 no.	340/-	324
14.	Tube light	25 no.	810/-	337
15.	Diary	2 no.	134/-	308
	Visiting cards	2500 no.	3750/-	352
		Rs.	11139/-	

Grand Total

S. No.	Year	Amount
1.	94-95	91819/-
2.	95-96	17771/-
3.	96-97	24996/-
4.	97-98	11139/-
	Rs.	145725/-

Para - 10

Para 10

Audit memo No.: 10.

Dated : 1.6.99

Subject: Liveries (Class IV)

On Scrutiny of liveries Stock register for the year under audit 91-98 the following out comings were noticed: -

- 1) Page court certificate not recovered on any of the register needful be done under intimation to audit.
- 2) Index was not found maintained in the issue register needful be done & compliance show to audit.

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- Annual physical verification was not completed till date as advised during intimation to audit.
- 4) It was seen during the course of audit the livery articles were not purchasing from the dealers approved by Delhi University. Which is irregular. Reason for not purchasing the articles from the approved dealers be intimated to audit failing which the purchase be got regularized from the competent authority under intimation to audit.
 - 5) The institute had purchased 64 Jersey (Gents) from M/s Ajanta Enterprises, 2280-81 Qarimjan Street, Ballimaran, Delhi - 6 vide Vr. No. 1067 dated. 29.3.96 amounting to Rs. 14380/- (28 pcs x 250 = 7000/- & 36 pcs x 205 = 7380/- = 14380) However scrutiny of record revealed that the rates of Jersey was approved Rs. 157/- by the Delhi University vide their letter No. 8 B II/W. Liv/96/48678 Delhi dated. 28.2.96. Thus a sum of Rs. 4332/- paid in excess to M/s Ajanta Enterprises may be recovered under intimation to audit.
 - 6) Similarly 3 shawls were purchased from M/s Krishan Lal & Sons. 790 Nai Sarak. Delhi - 6 @ Rs. 198.50 each during 97-98. However the approved rates of D. U. was Rs. 175/- each vide L no. 9 B II/Liv/98/34017 Delhi dated 29.1.98 Thus an amount of Rs. 76/- paid in excess be recovered under intimation to audit.
 - 7) It was also found that liveries register were not maintained properly the total number of unit purchased & the balance after distribution of items were not shown in the stock register. In a number of cases signature of recipient were not taken in the register. Which is irregular. Compliance of the above may please be under intimation to audit.
 - 8) Due register of liveries articles was not found maintained. In the absence of which it is difficult to verify whether the liveries articles were issued on due details or not needful be done under intimation to audit
 - 9) Liveries articles were purchased in a heavy quantity but the same were not found distributed among the employers. A few instances are given below.

No.	Year	Item's name	Qty purchase	Rate	Qty issued	Balance	Cost of balance items
1.	94-95	Suiting cloths	201.40 mt.	126/ p.m.	132.50 mt.	68.90 mt	8508/-
2.	94-95	Chaples	74 Pairs	180/-each	50 pairs	24	4218/-
3.	94-95	Sarees	2 no.	255/-each	Nil	2	255/-

4.	95-96	Sock	76 Pairs	17.10/- each	26 pair	30	855/-
5.	95-96	Shoe	36 pairs	286/- each	13 pair	26	7436/-
6.	95-96	Ballet	2 pairs	243/- each	Nil	2	486/-
7.	95-96	Blue Serge	10 mt.	209/- p.m.	52.5 mt	57.5 mt.	12018/-
8.	95-96	Jersey	36 pcs	205/- each	13 Nos.	26	5330/-
9.	95-96	Cardigan	2 pcs	205/- each	Nil	2 p.	410/-
10.	95-96	Turban	12 pcs	36/- each	8 nos.	4 nos	144/-
11.	96-97	Sarees	2 nos	212/- each	Nil	2nos.	424/-
12.	96-97	Turban	37 nos.	38/- each	28 no.	9 nos.	342/-
13.	96-97	Chapple	72 pairs (16+56)	194.75 x 16 217.50/each	64 Pairs	8 p.	1736/-
14.	97-98	Woolen Serge	70 mt.	269.29/- mt	5 mt.	65 mt.	17503/-
15.	97-98	Shoe	31 pairs	309.45/each	1 pair	30 p.	9283.50/-
16.	97-98	Ladies Suit	6.7 mt.	190/- P.m.	Nil	6.75 mt.	1282.50/-
17.	97-98	Shawl	3 nos	98.50/p.p.	Nil	3 nos.	595.50/-
18.	97-98	Socks	62 pairs	25/- each	2 pairs	60 pairs	1500/-
							Rs. 72326/-

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It is serious irregularity and shows the lack of supervision on the part of the supervising authority. Reasons thereof be intimated under which circumstances the articles were purchased & not issued to the employers. Whether the above-mentioned articles are still in the stock. In case of Failure the cost of article Rs.72, 327/- is recovered under intimation to audit.

Such other cases may be revised & similar action be taken under intimation to audit.

Rs 72327/-

Para - 11

2009-11

Audit of Laboratory Microbiology Stock Register

Audit memo no.: 12

Dated: 3.6.99

During the scrutiny of microbiology observation register. The following observations were noticed.

- 1) The Stock register was not all properly maintained. There six stock registers are maintained & the entries made in the same register were not linked as are with each other, which carried forward to the new stock register.

2) The quantity issued is shown from the stock register to the lab itself as consolidated items without showing the date of issue, issue voucher number, to whom issued and how much quantity issued. The balances worked one as nil by him by showing the consumption to lab instead of actual consumption.

3) The column wise entry was also not made in the said store register the progressive total and there balances have also not worked out.

4) The different nature and size of items should be recorded in the separate page. While the college authority has not follows the such norms and different type of nature and size was found reached in the said store register as a consumable in a separate page.

5) Consumable and non consumable nature items were found recorded in the mixed forms instead of maintained in the separate nature wise stock register. More and the non-consumable nature of items shown. Distresention in the placement/distribution register and when these items were condonmomed or write off then these items showed be reduced from that store register. Please review all the store register and rectify the irregularity under intimation to audit.

6) No responsible officer have verified the entries made in the said store register while receipt of quantity and as well as at the time of issue. The consumption and receipt of the quantity the entire mercy on the lab. Assistant/ stock keeper the misuse of the quantity in consumption cannot be ruled out. The stock keeper has maintained the simultaneously III vol of stock register I.e. w.e.f. 1987 and from these stock register sometimes were brought forwarded in the said stock register of vol IV + V while leaving the balances of the following remaining items. The balances quantity was never been shown consummated nor brought forward to the next stock register. The details of such cases were noticed as below: -

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No.	page no.	Name of Items	Qty	Rate	Total value of storage	Bal. As on
1.	P/1	Aluminum foil	10 pkt	24	240/-	9.11.91
2.	P/5	Cotton paper	2 Roll	34 -	68/-	Balance 4 Roli
3.	P/11	Forcops. Painted	2 pcs	9/-	18/-	shown as on 23.3.92
4.	P/11	Filter Paper	1 pkt.	49/-	49/-	and after that shown issued 2 roll on 4.4.91 prior to balance
5.	P/15	Soap holder plastic	12 nos.	156/-		
6.	P/15	Micron wire	1 mt	30/-		
7.	P/16	Disposable syringes	20 pcs	60/-		
8.	P/18	Micro bail cutter	1 nos.	90/-		
9.	P/27	Paper tape	1 nos.	10/-		
10.	P/38	Velvet cloth	1 nos.	180/-		
11.	P/40	Tissue paper	4 roll	88/-		
12.	P/43	Adhesive tape	1roll	68/-		
13.	P/46	Soap wire	1 roll	25/-		
14.	P/47 & 48	Parameter slides	31 nos.	442/-		

S/R Vol II

P/3	Stain fee solution	450 ml for 225/-	Bal as on 28.2.94
P/3	Do Purchase vide memo no. 209 dt. 31.10.94	900 ml Issue shown mrl dt. 31.10.94	1000 Issue shown doubtful

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P/4 Do purchase 90ml Issue shown 100ml. Do
vide case memo no. 537

P/21 Bucker with cover 2 nos for Rs. 85/-

Bal. III

P/137 Lactic accot 500 ml for Rs. 269/-
P/4 Acton 1 lt for Rs. 4120/-
P/6 Active autry drill 300 for 425/-
P/7 Aluminum sulphide per 500 ml for Rs. 122/-

Bal. As on 30.1.92
of 1000 ml b/f 500
ml as view s/r page
no. 21

P/8 Agar powder

Bal 1 kg, as on
9.11.93 and shown
issued to lab for 500
ml on 9.11.93 like
b/f 650 ml in next
register instead of
500ml hence the
500 ml shown
issued by the store
keeper himself is
doubtful & shortage
of 500ml for
Rs.700/-

P/12 Bromethy mat blue 250 gm for Rs 215/-
P/13 Butonal 2.5lts. for Rs. 760/-

Bal as on 31.1.92
for 10 x 500mlk
while b/f on
14.11.94 at p/134 at
2.5 lts.----- shortage
of 2.5 lts.

P/15 Bionophenal blue 1 x 25 gm for Rs.
145/-

P/16 Beef Extract powder 500 ml for Rs. 733/-

Bal. As on 16.3.93
of 500 ml and
transfer the same
day shown issued in
name of lab instead
of actual -----

P/52	Resin	1 x 10 gm for Rs. 150/-
P/52	Do B	1 x 10 gm for Rs. 150/-
P/67	Folin's crocallen	1 x 100gm for Rs. 225/-
P/68	Foric Extrate	500 gm for Rs. 440/-
P/68	Do Acid	20 gm for Rs 140/-
P/68	Do Sulphos	500 gm for Rs. 48/-
P/218	Sodium thioglycolate	1 x 100 gm for Rs. 250/-
		<u>Rs. 6454/-</u>

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Pl. recover is 6454/- from the concerned defaulter being the shortage of items and also reached the similar nature of items if said items was not transfer to the next stock register the recovery may please be made due verification, under intimation to audit.

Para - 12

Subject: Contingency Bills/Purchases in Memo No. 15
Main Grant Dated: 3.6.99

- i) As per G. F. R. and as per report of the committee appointed by the U.G.C. regarding guidelines for purchase of stores: -
- a) all purchases to be made in the most economical manner to meet definite requirement. Purchases of small quantities to be avoided.
 - b) Splitting up purchase order to avoid necessity of obtaining sanction of higher authority not to be made. (GFR - Rules 103, 104, 105 (2) and page No. 183 of Rules of college Governance)
 - c) Open Tender (Advertisement):- To be used as general rule for all purchases Rs. 50,000/- and above.

But on scrutiny of college contingency & purchase bills it was observed that above requirements were not properly followed/observed: -

LIST OF PURCHASES/BILS UNDER OBJECTION REQUIRING
REGULARIZATION FROM COVERING BODY

No	Vt. No. Date	Head Account	Amount	Remarks
1.	1046/29.3.96	Botany Hon. A/c Micro-Bio a/c	8878.50 7298.85	Bills were split up in the amounts less than Rs. 1500/-
2.	1056/29.3.96	P & S (Misc. Contingency)	17002.50	Do (Purchases were made from unregd. Dealers (from sales Tax)
3.	1003/29.3.96	M/S Happy Printex	3975	Split up bills & cash receipt for Rs. 3975/- is also not attached.
4.	937/15.3.96	M/S Happy Printex	3500	Bills were split up in less than Rs. 1500 during Dec.95)
5.	895/6.3.96	M/s Ashoka Enterprises (Prt'g of I. Cards, etc.)	11949.76	Quotation file not produced
6.	1103/31.3.97	M/S Kishore (B. Sc. 'B' Rec. Bot.)	Rs. 12038	Bills split up, quotations not called/produced.
7.	1102/31.3.97	B. sc. B, Rec. Bot. Agro, Micro	rs. 15496	Quotations not shown/produced.

In this bill it was observed that purchases were made from one firm M/s Chaudhary Sales Corpn. Which is operating from two addresses i.e. one from A-51, Rajiv nagar, Begampur, Delhi-41 and other from as evident from his bill No. 337 Dt. 3.3.97 and bill No. 751 Dt. 30.1.97 which is against the Sales Tax Act and is irregular. From the body of the bills it appears that these firms are unregistered. Please elucidate.

8.	1090/31.3.97	Devel. Fund (Geog.)	Rs. 4147/-	Bills were split up Quotations not shown
9.	1063/31.3.97	M/s Happy Printex	Rs. 8090/-	Quotations? Split - up
(In this bill it was observed that Co's bill No. 1080 Dt. 20.8.97 was presented for payment on 31.3.97, which is irregular and not possible, Please elucidate?)				
10.	1097/31.3.97	M/s Advance	Rs. 8389.64/-	Quotation file

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		Scientific Ind (Agrochem. And pest Control)		not shown
11.	1030/26.3.97	M/s Chaudhary Sales Corpn. (BSC 'B' Rec. Botany)	Rs. 4695 -	Split up? And Quotations not shown.
12.	937/31.3.98	M/s Suman Typewriter (Repair and Replacement)	Rs. 3560/-	Split up and quotation not shown/called.

In this bill also it was observed that company has issued the bills in haphazard manner i.e. bill No. 482 presented on 3.4.97 and bill No.40 was presented on 17.11.97, which is irregular and against the Sales Tax act. Please elucidate.

13.	903/31.3.98	M/s Naveen Electronics (Botany, LG Microwave Oven)	Rs. 12990-	Quotation file not produced.
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Either requisite documents be produced or expenditure be got regularized from the competent authority under intimation to audit.

V) Vide Vr. No. 993 Dated. 31.3.98, following bills were paid to various firms/concerned. The bill was related to ICAR a/c (Research grant) as per voucher in r/o Dr. S. B. Tyagi: -

M/s V. L. Enterprises	Rs. 5107/-	Purchase of Burette, etc.
M/s Suresh Kr, Naresh Kr.	Rs. 250/-	Purchase of Rubber Pipe.
M/s Parveen Enterprises	Rs. 16426/-	-Purchase of Chemicals.
M/s V. L. Enterprises	Rs. 9975/-	Purchase of Digital PH Meter.
M/S Tyagi Safe & Trunk Thru - Dr. S. B. Tyagi	Rs. 7600/- Rs. 5000/-	Purchase of Two almirahs. For maintaining the a/c & typing work during 97-98.

From all above payments, it reveals that purchases were made in large amounts/quantities but it is pointed out here that whether purchase procedure as mentioned earlier were observed or not and whether the expenditure is made on the purpose for which the grant was received. Please explain / elucidate.

vi) Vide Vr. 1038 Dt. 29.3.96 purchases were made for BSC 'A' Rec. Chem and Agro (Chem) for Rs. 8547/- as follows: -

M/s Kumar Scientific And Chemicals	Rs. 6607/-
-----do-----	Rs. 1940/-
Rs.	<u>8547</u>

On scrutiny of purchase file, following irregularities/discrepancies were observed:

- Quotations were invited from seven firms;
- Open quotations from three firms were received which clearly shows that rates offered by each were known to one and all as the quotations are not in sealed covers.

Keeping in view of the above, the purchase is treated irregular and may please be regularized from the competent authority.

vii) Vide Vr. NO. 1050 Dated: 29.3.96 for Rs. 14960/- regarding book binding, 1360 book bindings, it was observed that only comparative statement is found attached: -

- No quotation inviting letters is found attached:-
- No quotations were found, it seems that rates were known to one and all;
- One three firms have participated and order was placed to M/s Saini Book Bindres for Rs. 14960/-

Keeping in view of above irregularities, the purchases are treated as irregular and require regularization from the competent authority under intimation to audit.

Viii) Vide Vr. No. 914 Dated 7.3.98 for Rs. 68,621/- (8th plan zoology INCO recording Drume- 8etc. were purchased from M/s Instruments and Chemicals (P) Ltd. On scrutiny of the bill following irregularities were observed: -

- If above items were on DGS&D rate contract, the same please be produced;
- If not, the tender/document file may please be shown as the purchase is above Rs.50,000 and open tender should require to be followed.

Either requirement is as mentioned above be shown otherwise purchase for Rs. 68,621/- is treated as irregular and require regularization from the competent authority under intimation to audit.

IX) Vide Vr. No. 1055 Dt. 31.3.97 for Rs. 25,207/- (Physics Hons. Grant a/c) ramsden Eye piece for spectrometer- 6 Nos. and e/m app. Magnetic processing method with manual - 2 Nos. were purchased from M/s Instrument and chemicals (p)Ltd. Vide their bill No.668 Dated 30.3.94 for Rs. 25,207/-, following irregularities were noticed:-

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- a) Bill Dated 30.3.94 was presented for payment in 8.3.97, as the bill was three years old and require the approval of the Governing Body. If the same was obtained earlier may please be produced before treated irregular and require regularization from the competent authority under intimation to audit.
- b) Quotation/ rate contract orders were not shown / produced.

X) Vide Vr. No. 989 Dt. 31.3.98 for Rs. 21,650/- and vr. No. 943 Dt. 31.3.98 for Rs. 26625/- from M/s precision Instrument co. On scrutiny of the purchase files following common irregularities were noticed, which may please be looked into and rectified and note for future guidance: -

- a) No quotation inviting letter was sent / found.
- b) Quotations were received by hand;
- c) Quotations ere opened by one person in both the cases instead of three.
- d) Only three firms have participated in the complete purchase procedure.

Keeping in view of the above irregularities the purchases are treated as irregular and needs regularization from the competent authority.

Xi) Vide Vr. No. 904 Dated 31.3.98 for Rs. 61529/- under magzine account from M/s Mahu Bros. On scrutiny of the bill following observations were noticed:-

- a) Tender/quotation file was not produced for verification;
- b) Order was placed by the college vide their order No. 3058 dated: 4.3.97 for 1800 copies of college magazine of 100 pages each @ Rs. 26.89 per copy;
- c) M/s Manu Bros. Had send their bill No. 1105 dated 24.3.97/24.6.97 (cutting was found in the date) for 1800 copies of 176 pages each @Rs.47.33 per copy for Rs. 85194/-
- d) Due to shortage of funds (as per verbal query from the S. O. a/c) payment was made for 1300 copies @ Rs. 47.33 per copy for Rs. 61529/- and company has send their revised bill No. 1251 dated nol for 1300 copies for Rs. 61529/-
- e) As per body of the bill it was observed that the company is unregistered. As per circular issued from time to time 'Purchases will be preferred from the registered dealers from Sales Tax Deptt. In the interest of Govt. revenue and quality'.
- f) Stock entry was made by the college for 1800 copies Date: 24.6.97 for Rs. 85194- at page no. 98 of 97-98 Stock register and it was further observed that the quantity is lying intact in the stock register and not even a single copy was found issued to the students. The concerned incharge was asked to produce the issue record but he failed to produce the same. As such the very purpose of making a huge expenditure has failed and Govt. money is blocked.
- g) It was further observed that on the back side of the Co's bill No. 1105 of Manu Bros. Sh.R. B. Sharma on behalf of purchase committee given the remarks as follows:-

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"The purchase committee is of the view that such an amount as Rs. 8519/- be spent with due care and procedure. The copies of college catalogues were not counted by anybody at the time of receipt as admitted by the contractor. The same were properly distributed. No records were kept one can do only whether the copies were actually supplied"

Keeping in view of the above observations / irregularities, the purchase of Rs. 65529 plus Rs. 18471/- being paid vide Vr. No. 259 dated 3.8.98 as a part payment for remaining 500 copies @ Rs. 47.33 per copy is treated irregular and needs regularization from the competent authority under intimation to audit.

AUDIT REPORT FOR THE PERIOD 1998-2001

PARA - 13

(Ref. Audit Memo No.5)

Dated: 3.1.2003

Subject: **Contingency bills**

A test check of contingent bills M. G. for the audit period 1998-99 To 2000-01, the following discrepancies were noticed, which may please be looked into and compliance there of may be shown to audit.

1. As per instructions contained in G.F.R. and as per report of the committee appointed by the U.G.C. regarding guidelines for purchase of stores:-

- a) all purchases to be made in the most economical manner to meet definite requirement purchases of small quantities to be avoided.
- b) Splitting up purchase orders to avoid necessity of obtaining sanction of higher authority and to avoid the prescribed purchase procedure, not to be made.
- c) Open Tender(Advertisement) To be used as a general rule for all purchases exceeding Rs. 50,000/-

But on scrutiny of contingency vouchers has been observed that the instructions contained in the G.F.R. were not properly followed. The following are the examples.

<u>V no.</u>	<u>Date</u>	<u>Amt.</u>	<u>Name of Agency</u>	<u>Deptt.</u>
1096	31.3.2000	44810/-	Aggarwal agency	Geography deptt.
1062	30.3.2000	34875/-	Darbara singh	Micro biology

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4. In the Following Purchases, the Purchases were split into the objective to avoid the prescribed purchase procedure. Hence the said purchases are irregular, and may be got regularized from the competent authority under intimation to audit.

V. No.	Date	Amt.	Name of Firm	Items
882	7.3.2001	3700	M. R. Printers	Printing and stationary
1023	30.3.2001	10200		Garden Items

Settled

Similar cases may also be revised on the above lines and its outcome may be intimation to audit.

Para - 13 13 2001-13

Audit memo no.: 8

Dated: 6.1.03

Subject: Transport Allowance

As per Clarification made by Govt. of India, regarding transport allowance vide Ministry of finance. OM No. 21(1)/97 - E. II (B) Dt. 22.2.2002. That the vacation Staff is not entitled to transport allowance during their vacation period exceeding 30 days, In case vacation falls in more than one calendar month, Transport allowance in to be reduce pre rate after taking into account the number of days of vacations in each calendar month. It has been gathered from the information that the college had observed summer vacation w.e.f. 1st may to 15th July during the year of 1998, 1999, 2000. But TA was paid in excess of the entitlement. The overpayment on account of T.A. for the period reference to above has been worked out in separate sheet and comes to Rs. 6,63,658/- It is advise that the above over payment of Rs. 6,63,658/- may please be recover from the official concerned after due verification of records under intimation to audit. Similar cases may also be revised on the above lines and its outcomes may also be intimation to Audit: -

Period of Vacation 1st May to 15th July during year
Recording of Transport Allowance @ Rs. 800/- per month

Name of Employee	Year 98-99	Year 99-2000	Year 2000-2001	Total
Sh. Ved Vrat	1987	1987	1987	5961
Sh R.B. Sharma	1987	1987	1987	5961

Sh K.S. Dabas	1987	1987	1987	5961
Sh R. P Singh	1987	1987	1987	5961
Sh V. B Gulati	1987	1987	1987	5961
Sh Sukh Dev	1987	1987	1987	5961
Sh O. P. Nagpal	1987	1987	1987	5961
Sh O.K. Yadav	1987	1987	1987	5961
Sh R. N. Nigam	1987	1987	1987	5961
Sh V. P. Gupta	1987	---	---	5961
Sh R. K. Narang	1987	1987	1987	5961
Sh A. N. Roy	1987	1987	1987	5961
Sh S. S. Aggarwal	1987	1987	1987	5961
Sh H. C. Jain	1987	1987	1987	5961
Sh P. K. Bhardwaj	1987	1987	1987	5961
Sh N.C. Rustogi	1987	1987	1987	5961
Sh A. K. Shiv Shankar	1987	1987	1987	5961
Sh M. S. Ahuja	1987	1987	1987	5961
Sh K. K. Goel	1987	1987	1987	5961
Sh S. C. Anand	1987	1987	1987	5961
Sh V. Ramesh Babu	1987	1987	1987	5961
Mrs. Anita Manchanda	1987	1987	1987	5961
Mrs. Usha Ahuja	1987	1987	1987	5961
Sh Y. k. Bhoon	1987	1987	1987	5961
Sh Ratan Singh	1987	1987	1987	5961
Mrs. C. P. Bali	1987	1987	1987	5961
Mrs. Saroj Grover	1987	1987	1987	5961
Sh R. N. Garg	1987	1987	1987	5961
Sh S. K. Dhingra	1987	1987	1987	5961
Sh N. N. Sharma	1987	1987	1987	5961
Rekha Dhingra	1987	1987	1987	5961
Rajendra prashar	1987	1987	1987	5961
B.L.Gupta	1987	1987	1987	5961
M. M. Verma	1987	1987	1987	5961
A.M.G. Nair	1987	1987	1987	5961

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O.P. Singhal	1987	1987	1987	5961
V.K. Khurana.	1987	1987	1987	5961
M. I. Bansal	1987	1987	1987	5961
N. L. Sharma	1987	1987	1987	5961
A. K. Verma	1987	1987	1987	5961
Usha Nagpal	1987	1987	1987	5961
Virender Kapoor	1987	1987	1987	5961
N. R. Sharawat	1987	1987	1987	5961
Man Mohan	1987	1987	1987	5961
S.k. Gupta	1987	1987	1987	5961
Radhey Shyam	1987	1987	1987	5961
R.K. Joshi	1987	1987	1987	5961
Pankaj Bhan	1987	1987	1987	5961
Mukesh Garg	1987	1987	1987	5961
Asha Nayyar	1987	1987	1987	5961
A. K. Seth	1987	1987	1987	5961
Shalini Nagpal	1987	1987	1987	5961
Bina Dalal	1987	1987	1987	5961
Raj Kumar	1987	1987	1987	5961
N. K. Oberoi	1987	1987	1987	5961
G. R. Luthra	1987	1987	1987	5961
G. K. Prashar	1987	1987	1987	5961
H.R. Khatri	1987	1987	1987	5961
R. C. Thakarn	1987	1987	1987	5961
S. S. Khatri	1987	1987	1987	5961
M. N. Singh	1987	1987	1987	5961
Krishna kaul	1987	1987	1987	5961
Manju Gupta	1987	1987	1987	5961
P. V. Khatri	1987	1987	1987	5961
Ved Priya	1987	1987	1987	5961
S. H. Raja	1987	1987	1987	5961
Geeta Saxena	1987	1987	1987	5961
R. N. Shrivastawa	1987	1987	1987	5961
Renu Dutt	1987	1987	1987	5961
Renu Garg	1987	1987	1987	5961
M. B. Kapoor	1987	1987	1987	5961
Madhu Pruthi	1987	1987	1987	5961
S. B. Tyagi	1987	1987	1987	5961
Renu Sobti	1987	1987	1987	5961
Saudhamini Dass	1987	1987	1987	5961
K. K. Joshi	1987	1987	1987	5961
Mrs. Sudhanshu	1987	1987	1987	5961

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Bansal				
A.N. Jha	1987	1987	1987	5961
Y. K. Sharma	1987	1987	1987	5961
Dr. Bhupinder Mehta	1987	1987	1987	5961
Mrs. Shama Bhatt	1987	1987	1987	5961
S. K. Srivastawa	1987	1987	1987	5961
P. K. Mehta	1987	1987	-----	3974
Mrs. Rekha Joshi	1987	1987	1987	5961
Mrs. Sadhna Babbar	1987	1987	1987	5961
R.K. Srivastawa	1987	1987	1987	5961
Inder Mohan Dutta	1987	1987	1987	5961
Mrs. Neena Rani Dhiman	1987	1987	1987	5961
Mrs. Neelam Sawhney	1987	1987	1987	5961
Dev Raj Sharma	1987	1987	1987	5961
R. S. Bhardwaj	1987	1987	1987	5961
Ved Pal Rana	1987	1987	1987	5961
Anjana Kapoor	1987	1987	1987	5961
Rajani Arora	1987	1987	1987	5961
Aswani Kumar	1987	1987	1987	5961
Mrs. Saroj Bala	1987	1987	1987	5961
Gajendra Gaur	1987	1987	1987	5961
Saroj Yadav	1987	1987	1987	5961
Kumar Sanjay Singh	1987	1987	1987	5961
Vineeta Kumar	1987	1987	1987	5961
Mrs. A. Archana	1987	1987	-----	3974
Shalabh Chhikara	1987	1987	1987	5961
T.P. Sinha	1987	1987	-----	3974
Neena Mehra	1987	1987	1987	5961
Tanuashri Saxena	1987	1987	1987	5961
Narendra Rana	1987	1987	-----	3974
Daljit Singh	1987	1987	1987	5961
Mrs. S. R. Jain	1987	1987	-----	3974

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Surinder Kumar	1987			
Jagpal Singh	1987			
Vinod Prashar	1987	1987	1987	5961
Jitender Siroha	-----	1987	-----	1987
Naveen	-----	1987	-----	1987
Chandra	-----		-----	
Sanjeev Kumar	-----	1987	-----	1987
Raj Kamal	-----		-----	
Babu Lal	-----	-----	1987	1987

Kuhu Channa	-----	-----	1987	1987
Anand Molit	-----	-----	1987	1987
Subhash	-----	-----	1987	1987
Namrata	-----	-----	1987	1987
			7948	7948

Grant Total	220557.00	224531.00	218610.00	663658.00
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Para - 14

2004-14

Subject: Stock Register Non-consumable and Consumable for different deptt.

On Scrutiny of Stock Register of Non- Consumable and Consumable for different Deptt. For the audit period 1998-99 & 99-2000, the following irregularities were noticed.

Botany Deptt.

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i) Stock Register for Non- Consumable items has not been prepared on the prescribed Stock Register.

ii) Progressive balance of the items entered in the Non- Consumable Register has not been worked out. Stocks of number of Non- Consumable items were reduced to Nil. It is irregular. It has also been noticed that a new Stock Register has been started w.e.f. 11.12.90 and several items were entered in this Register. But the closing balance of the items shown in the old stock book has not been transferred to the new stock book. New stock book for Non- consumable items has not been maintained on the prescribed non- consumable register. No physical verification of the stock has been conducted. Full specification of the items purchased has not been entered in the non- consumable stock register. It is advised that non- consumable register may be prepared on the prescribed Stock register and all the items be carried forward from the old stock register duly attested by the Deptt. Head. Physical Verification may please be conducted and its outcome may also be reported to audit: -

iii) Consumable stock Register: -

Consumption of all the items Shown in the stock register at the level of storekeeper lab incharge " all quantity consumed or issued to lab" without showing the actual user as well as not showing the quantity consumption. The Signature of the quantity user was also not obtained as a taken of proof of consumption. The balances of the quantity was also not properly worked out either the balances worked out has been left as it is neither shown consumed nor shown balance in hand. It is irregular. No physical verification of stock has been conducted. It is advised that the stock register may be maintained properly and shown to audit: -

Zoology Deptt.

i) It has been observed from the consumable stock register that the items purchased were entered in stock book. But the said entry has not been attested by the competent person. Consumption of items has not been recovered in the Stock book and no balance of stock has also been worked out: - In some cases, the signature of the quantity user was also not obtained as a taken of proof of consumption. No Physical Verification of stock has been conducted so far. It is irregular. It is advised that the consumable stock may be maintained properly showing the correctly balances of consumption. Consumption shall also be shown with duly signed by the receipt. Compliance not shown to Audit.

ii) Stock Register for non- consumable items has been prepared on the prescribed stock register. Progressive balance of each item has not been correctly worked out stock of number of non- consumable items were showing " consumed" Example: - Page 3, 5, 7, 11, 15, as per GFR the non- consumable items shall the said items are declared condensed competent authority was its sale proceeds in the college account. Progressive total of 11 consumable items have not been worked out page no. 31,33,45,60,67,70,71,75 etc. the stock register has not been attested by the competent authority. Full specification

of the Non – consumable has not been entered in the stock books. It's Shape – sizes were entered against single items Examples: – "Epsceps" page 51, Scissor Page 5, 134, 136.

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No physical verification of non- consumable items has been carried out. It is lapse on the part of college authority. It is advised that non- consumable register may be prepared on the prescribed Stock register. Progressive total of each non- consumable items may be worked out and the said entry be got attested from the competent authority. Physical verification may please be conducted and if any shortcomings are noticed, the recovery may be made from the concerned official under intimation to audit.

D) Consumable stock register:

No physical verification has been conducted by the college authority so far. It is a lapse on the part of college authority consumption of items with date wise and quantity wise has not been maintained in most of the items. Signature of the receiving authority has not been obtained in the stock books. Items purchased and entered in the stock register has not been attested by the competent person in the entire stock register progressive balances has not been worked out in the most of the items entered in the stock book. The said stock register has not been signed by the competent person. Hence its authenticity can not be verified. It is advise that the stock register may please be maintained as per the above guideline and compliance may be shown to audit: -

ii) Non – Consumable stock register: -

No physical verification has been conducted by the college authority so far. Items Purchased and entered in the stock register has not been attested by the competent person. Example page no.7, 8, 23, etc. The entire stock register has not been signed by the competent person. Hence its authenticity cannot be verified. Full Specification of items has not been recorded in the stock book. Progressive balances has not been worked out. It is advised that the stock register may please be maintained as per above guide lines and compliance may be shown to audit: -

Non- consumable Microbiology

No physically verification certificate not recorded. It is a Serious lapse on the part of the college authority. Page counting certificate not recorded on 1st page before us. Bill Number Date and rate its were not mentioned in the register. Gross total were not made. Separate issue register was not maintained. Issue has been shown in the non – consumable register. This is irregular. Items of non-consumable register may be shown less after condemnation form formalities entered in the register Page. 124, 125. Microscopes model HB Olympic to page 241 and one stabilize 0.5 were stolen but no FIR lodged in police and further action taken in the matter was shown to audit.

Chemistry Deptt.

Non- consumable Register

Page count certificate not recorded. No physical verification of stock was made. Progressive totals were not made balance not worked out in the register Page. 9 & 10 Sign of incharge was not made description of articles including specification and make not mentioned in the register page. 10 -10 Locks were disposed off at page 42 But manner of disposal and amount realized from disposal NA shown in the register issue register was not maintained.

Consumable Register

Page count certificate not recorded before use. Entries of receipts and consumed was not attested by the incharge page 11 Balance not worked out in the register. All the items have been consumed or issued at the level of storekeeper without showing the actual user as well as not showing the quantity of consumption Date of consume not shown in the register.

Compliance be made and shown to audit.

Para - 15

LTC CLAIM

Subject:

While scrutiny the auditable record of swami shradhanand college. Alipur, delhi, for the year 1998-2001 the following discription were noticed on test check: -

1. LTC Expenditure control Register for 1998-99 not submitted to audit hence claims not scrutrised.
2. No page counting certificate has been recorded
3. No Entry in the register has been authenticated by responsible officer.
4. Columns of register maintained. Found incomplete:-

1999-2000	S. no. 3, 10, 12, 13, 18 to 26
2000-2001	S. No. 1 to 3, 9, 12, 13, 18, 19, 22, 23, 26 to 35

5. Bill No. 1 Voucher no. has not been mentioned against any entry in LTC exp. Control register.
6. Entry regarding LTC availed not made in service books of the concerned officer / officials
7. No family detail is available in any case in personnel file nor with service book, Hence accuracy of genuiness of LTC claim is in question.

8. The LTC Advance has been allowed to officers but adjustment with have not been submitted within 1 month from the date of return, which need proper care / control by the controlling authority.

9. Clear and destination should be mentioned in advance. But the officer/ official concerned, availing LTC . But the same has not been stand in any case some of instance are as under: -

'A' Sh. Y. K Sharma

The detail of journey is as under-----

19.5.99	Ghaziabad	20.5.99	Vadodra	Il A/c	6300
21.5.99	Ahmedabad			Delux bus	15700
	to goa +				
	back				
	Nedoyad	02.6.99	Surat	Train	242/-
5.6.99	Surat	6.06.99	Nizamuddin	Il A/c	7175
				Rs.	13717

An amount of Rs. 10000/- Sanctioned as LTC advance vide No. 33 dt. 16.4.99 but claim settled vides Vr. No. 638 dt. 1.12.99. The Ltc claim should be submitted within 1 month from the date of return. But same have not been followed. The claim should also be rested. As per destination but there is not any information available to audit.

Mrs. Aujana

An amount of Rs. 4500/- sanctioned as LTC advance vide V. No. 567 dt. 14/10/99 refunded on 1/2/2001. the advance was to be recovered along with pending interest at 2% over GAF interest on the entire advance from the date of drawal to the date of recovering which needs to be recovered.

Dr. V. Ramesh Babu: -

An amount of Rs. 5000/- sanction as LTC advance vide vouchers No. 679dt. 31.01.2001, but the same have been refunded from the salary of 7/2001. No Penal interest have been charged. Which needs to be recovered.

Dr. S. K. Kundra

An amount of Rs. 20000/- sanctioned vide V. No. 536 dt. 14.11.2000, But the amount refunded on 3.2.2001 vide cheque college receipt No. 9782 dt. 3.2.2001. the penal interest has to be charged.

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Sh. V.K.Khurana

An Advance of Rs. 20000/- were sanctioned vide V. no. 13 dt. 26/4/2000 Journey is as under: -

14.6.2000	Delhi	14.6.2000	Banglor	Indian Airlines	8026
22/6/2000	Banglore	22.6.2000	Chennai	Karnataka Roadways	290/-
23.6.2000	Chennai	25.6.2000	H. Nizammuddin	Rajdhani	11930/8-
					<hr/>
					20246/-

The destination is banglore hence claim should be restricted accordingly as per entitlement but settled of claim made Rs. 20246/- vide V. no. 835 dt. 16/2/2001. The excess amount is to be recovered after due verification.

Sh. P. K. Bhardwaj

An amount of Rs. 30000/- sanctioned vide V. no. 76 dt. 5.5.2000 for LTC advance for Delhi mumbai and back. LTC settlement should be submitted with in 1 month from date of return. The detail of journey is as under: -

12.5.2000	Delhi	Mumbai	Indian
27.6.2000	Mumbai	Delhi	Airlines

The claim submitted on 20.3.2001 As per LTC Rules, the entire advance is to be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned further penal interest at 2% over GPF interest on the entire advance from the date of drawl to the date of recovery will be charged.

Sh. G. G. Goswami

An amount of Rs. 1940/- sanctioned vide V. no. 190 dt. 5/7/2000 for self wife mother, daughter & Son No family detail is available to ascertain the dependency of mother.

Sh. Pankaj Bhan

An amount of Rs. 2664/- sanctioned vide V. No. 968 dt. 29.2.2000 for LTC of parents. No family detail is available to ascertain the dependency of parents. Similar type of other cases be reviewed and necessary recovery be effected, after due verification, under intimation to audit.

Para No. - 16

Para No. - 16

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Subject: Outstanding Liability

On scrutiny of the balance sheet for the year 1995, 2000-2001, it was observed that the following amounts are payable since long:-

S. NO.	Particulars	Amount
1.	Student welfare programmed	537.07
2.	Honorarium payable to science students	159.70
3.	University practical exam fee	1742/-
4.	Dr. A. M. G. Nair	200/-
5.	P. D. Chawla	250/-
6.	R. K. Goel	146/-
7.	Radhey Shyam	9680/-
8.	N. K. obero	2250/-
9.	Bhartya Krishi Anusandhan	182.75/-
10.	Mukesh Garg	3000/-
11.	R. B. Soalnki	4500/-
12.	Ved vrat	1553.00
13.	Ajit Jha	1600/
14.	R. P Singh	1350/-
15.	R C. Thakaran	3575/-
16.	M N. singh	3500/-

Either action may please be taken to settle the above said financial assistance of the same amount may be reduced accordingly from the grant under intimation to audit.

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Present-17

Para No. 17

- 1) It has been observed that the payment of Transport Allowance to Teaching staff has been made for 12 months whereas it is payable for 10 months @ Rs. 800/- as per U.G.C. Approved norms. Refer U.G.C. objections raised vide letter no. F 41-1/2001[CD] dt.30.12.4.

Accordingly, the cases may be reviewed and necessary recovery may be made under intimation to audit

18 Present-18

Para No. 19

Verification of Stock Register

Ref. to Memo No.10

Dt. 28.04.2005

During the course of audit stock register pertaining to Microbiology {non-consumable} was checked and the following discrepancies were noticed:-

- 19 Present-19
- i] No page No. Counting certificate has been given on the front page.
 - ii] A case of theft of 12 Liter of Prestige Cooker has been given on page 51 [NC] on 13.10.2003. The matter has also been reported to the Principal of the college. Further action in this matter i.e. F.I.R. and its outcome may be informed to the audit.
 - iii] In consumable register {register II} at page No. 417 an entry ocular Micrometer has been made three times i. e. on 23.3.94, 28.1.97, 16.1.04, total 3. It should have been entered in Non-Consumable register. Justification of buying above previous stock is lying in hand could not be known. Similar is the case in r/o stage micrometer at page 419 where two pieces are lying in stock.
 - iv] Stock register [both non-consumable and consumable] items may above be provided pertaining to other lab. of college.

Para No. 20

Time - barred cheque A/C

Ref. to Memo No. 11 dt. 28.04.05.

After going through the balance sheet as on 31.3.2004 it has come to notice that on 31.3.2004, a sum of Rs. 6,53,497.27 under Sundry Liabilities was lying under the Head! Time Barred Cheque! . This head includes the amount of lapsed securities pf student and time barred cheque of suppliers etc. As per University Rules if student do not withdraw their securities within three year from the date they leave the college, their securities should be treated as lapsed.

It is suggested that the securities of such students who have not drawn the securities within the prescribed period of three year from the date of leaving the college, should be treated as LAPSED and taken out from the head of! TIME BARRED CHEQUES!
Immediately under intimation to audit.

Contd..

Para No. 20

Outstanding finance Assistance
Payable /Liabilities

Ref. to Memo No.12 dt. 28.04.05

On scrutiny of the balance sheet for the year 2003-2004 it was observed that following amount were payable since long:-

Sl No.	Head of Account	Amount [Rs]
1	Sh. N.K. Oberoi	2250.00
2	Sh. R.B.Solanki	4500.00
3	Sh. O.P.Nagpal	204456.00
4	Sh.Radhey shyam	9680.00
5.	Sh.G.K.Parasar	13500.00
6.	Sh. N.C.Gupta	2402.19
7.	Sh.Ved Vrat	1553.50
8.	Sh.R.P.Singh	1350.00
9.	Dr. Ajit singh	1600.00
10.	Sh Mukesh Garg	3000.00
11.	Sh. V, K, Khurana	3850.00
12.	Sh R .C., .Thakran	3575.00
13.	Sh .M .N. Singh	3500.00

Previously during audit 1991-92 to 97-98, the above mentioned amount at S. No.1, 2, 4, 7, 8, 10, 12 13 was pointed Out vide para 48 memo No. 19 dt. 3-6-99 with instruction either to settle the said financial assistance or the amount may please be reduce accordingly from the grant under intimation to audit but no action has been taken till date. Immediate action may be taken under intimation to audit.

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Para No. 21

Stock books/property Register

Ref. to memo No. 14 dt. 3.05.05

On the scrutiny of stock book and property register for the audit period 2001-2004 maintained by the college caretaker the following discrepancies were noticed:-

1] The physical verification of stock has not conducted by the nominated officer. Only S. O. (Admn) has given general certificate.

2] Stock book for consumable and non-consumable items is still maintained in a single register as pointed out by previous audit on 6.1.2003. no action has been taken to complete the discrepancies , Do the needful and shown to audit immediately.

Contd..

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3] Non consumable items were shown as Nil. No separate register for issue of items has been prepared. As per instruction contained in the GFR that the balance of non consumable items shall be reduced only when the items are declared as condemned by the condemnation board and its sale proceeds is deposited in the college Revenue A/C. The said instruction as laid down in the GFR has not been observed.

1. Dinning Table with Chair	Rs. 1600/-	(P-43 Property register)
2. Decpencer	Rs. 9500/-	(P-42 !!)
3. Desert cooler	Rs. 2150/-	(P-45 !!)
4. Computer	Rs. 711799/-	(P-49 !!)

4] Physical verification of stock in the property register has not been conducted for the audit period.

Compliance may please be made and shown to the audit.

Para No. 29 **Contingent Bills** 22 Case No. 22 **Ref. to memo No. 15 dated 5.5.05**

A test check of contingent bill for the audit period 2001 to 2004 the following discrepancies were noticed, which may be looked into and compliance may be shown to audit:-

1] As per instruction contained in GFR regarding guidelines for the purchase of store:-
a) All purchase to be made most economical manner to meet the definite requirement. Purchase of small quantities to be avoided.

b) Splitting up of purchases order to avoid necessity of obtaining sanctions of higher authority and to avoid prescribed purchase procedure, not be made.

c) Open Tender: - To be used as general rule for all purchases exceeding Rs.2.00,000/-

2] The following case has been observed where codal formalities has not been observed during test check:-

<u>Vr. No.</u>	<u>Date</u>	<u>Name of Agency</u>	<u>Amount (Rs.)</u>
946	4-3-3	Goderage Boyce mfg. Co.	38110.63
1075	31-3-3	Suraj scientific	26444.00
1072	31-3-3	Chemical Tradings	5173.00
1071	31-3-3	Chaudhary Sales	12214.00
1039	31-3-3	Tara scientific House	16680.00
	29-7-3	S.S.Publication	29473.00
		Kalpana book Distribution	25885.00
		Saroj book Distribution	14594.00

3] The payment for water charges has been made on the basis of average reading, the steps may be taken to pay water charges on actual consumption basis:-

Vr. No. 940	Bill No. 134790	Rs. 945.00
Dt. 8.3.2.	134788	Rs. 1163.00
985	15452	Rs. 3502/-
dt. 12.3.3		

Contd..

138
193
472

4] The amount has been paid to Sh. Magesh Kumar for issue of bus pass. The conveyance has not been paid on actual basis in the following case, please clarify.

Vr.No. 938 Date 6.3.2 Rs.400/-

Vr. No. 994 Date 21.3.3 Rs. 472/-

5] A special grant (Library) has been received for purchase of software. The comparative statement attached with the Vr. Does not shows the required specification and order has been placed to M/s. Libsys Corporation vide purchase order no. SSC/CP/2001-02/1648 dated 24-7-01. The comparative statement attached with Vr. No. 1075 Dated 27-3-02 shows:-

<u>Name of Agency</u>	<u>Amount Quoted (Rs.)</u>
1. Kaptron Pvt. Ltd.	49,000.00
2. Communications	70,000.00
3. Libsys Corporation	60,000.00
4. Paramahansa	68500.00

Please clarify.

- a) Why the comparative statement has not been prepared with full specification.
- b) The order has been placed to Ms. Libsys Corporation who has quoted Rs.60000/= where as the lowest rate quoted by Ms. Kaptron Pvt. Ltd., Rs. 49,000/=
- 6] The following amount has been drawn as advance but the adjustment vrs. has not been noticed/found during the audit period.
 - a) An advance of Rs. 1000/- to M/s. Neela Sahney for purchase of flowers on 8.12.03
 - b) T. A. Advance to Sh. J. L. Bhatt for attending workshop at Ahmedabad Rs. 4890/= which was reimbursable by the university. Please clarify whether the reimbursement has been received.

Similar other cases may be reviewed and outcome may be intimated to audit.

(130) (129)
96 971/c

DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4th LEVEL C WING DELHI SACHIVALAYA
NEW DELHI

CURRENT AUDIT REPORT FOR THE YEAR 2004 - 2006

Report 23
PARA No. 24

(23) Reference to Memo No. 09

dated 16.10.2006

Subject:- Maintenance of leave account - overpayment regarding

During the course of test check of Leave account and PBR in respect of Non-teaching officials for the period 2004 -2006, it is observed that Sh. Pushpak Rana, Lab. Attendant remained on leave without pay on the following occasions:-

March,2004 to May, 2004	85 days
June, 2004 to Sept. 2004	118 days
August,2005 to Nov,2005	79 days
Dec. 2005	08 days

Whereas as per PBR Salary for the above cited period have been paid to the concerned official. Excess payment of salary may be recovered from the concerned official under intimation to the audit.

Report 24
PARA No. 25

(24) Reference to Memo No.13

dated 18.10.2006

Subject:- Maintenance of Service Book.

During the course of test check of Service Book and discussion with College authorities it reveals that College Administration not adopting the procedure of verification of character and antecedent of the old/new incumbent. It is also observed that entry regarding medical fitness report has not been found recorded in the first page of Service Book. It is very serious irregularities, this need to be elucidation to Audit. Hence the same may be reviewed and shown to next audit.

PARA No. ~~25~~ 26

Reference to Memo No. 19

Dated: 23.10.2006

Subject:- Diversion of Funds

During the course of audit for the period 2004 - 06, it is observed that an amount of Rs. 1,50,11,085/-, which portion to "Students Society Fund" has been transferred to other head of account without the concurrence of any component authority. The above amount has been transferred in Capital Fund a/c.

Approval of the component authority for diversion of funds along with reasons for transfer was not produced to audit

PARA No. ~~27~~ 28

Reference to Memo No. 20 dated 23.10.2006

Subject :- Payment of Scholarship

During the course of test check of scholarship record for the period of 2004 -05 it is observed that an amount of Rs.238085/- was disbursed to the students whereas the amount of Rs.245915/- on account of scholarship has been shown as received in Receipt and Payment Accounts. Reason for non-refund of un-disbursed amount of Rs. 7830/- was not furnished to audit.

133/120
27
27
PARA No. 27

Reference to Memo No. 25

2004-05-16, 000

Subject:-
Deptt.)

Irregularities regarding Purchase of Lab. Items. (Microbiology

During the course of test check of stock register and purchase files of Microbiology department for the period 2004 -- 2006, the following Irregularities were noticed: -

1. B.O.D. incubators (570 x 875 x 550 mm -- 10 cuft.) amounting to Rs. 31752/- were purchased from M/s Tradevel Scientific Ind. Dt. 21.03.2005 on lowest rate basis. Whereas as per comparative statement produced to audit, rates Quoted by M/s Deepak Enterprise were found lowest i.e Rs. 30618/- , Reason for non awarding the contract to the lowest quotee was not furnished to audit.

Reason may be elucidated to audit.

28
28
PARA No. 29

NON-PRODUCTION OF RECORD

1. Spouse Information
2. Property Register
3. Contingent Charge Register
4. Attendance Register (Non-teaching Staff)

130 119

Resort 29

add para 29

RESERVATIONS

[Audit period-2006-10 - Reference/Audit-memo no.01 dated 02.11.10 / Audit memo No.08 (Addendum-1) dated 02.11.10 / and Audit-memo No.03 (Addendum-2) dated 08.11.10]

During test-check of the Final Accounts, following irregularities were noticed

1. NPR of final accounts for 2009-10 - The current audit was scheduled to be conducted in the month of Feb'10 ; but on the assurance of college authorities regarding early finalization and preparedness of Balance-sheet for the year 2009-10, the audit was postponed and taken-up on a later date viz. 12.10.10 till 22.12.10. It is regretted that despite the reminder and lapse of ten (10) months the college authorities were unable to produce the audit o-Balance-Sheet for the FY 2009-10, which is highly irregular. Hence, audit is unable to offer comments of any kind on any aspect of the final accounts for the FY-2009-10.

2. Variation in depiction of previous year figures in subsequent years Balance Sheet - During test-check of the Balance Sheet figures, variations were noticed between Balance sheet figures of previous years and the depiction of the same in the subsequent years Balance Sheets, as summarized below -

Sl. No.	Transaction	No. of items	Previous FY - Closing Balance (Total)		Current FY - Opening Balance (Total)		Difference	Details enclosed in
			2006-07	2007-08	2007-08	2008-09		
1	Liabilities	37	6136890.04	1541033.57	45,95,856.47	Table-A		
2	Assets	51	5234362.70	638506.23	45,95,856.47	Table-B		
3	Liabilities	1	190.05	(188324.96)	38,615.01	Table-C		
4	Assets	2	89515.01	0.00	89,515.01	Table-D		

Head-of-Account-wise details are given in the enclosed Statement/Annexure. Item-wise reasons for the variations may be elucidated with documentary support.

3. Non-remittances of Rs.1332.61 to GNCTD - Liabilities - HRA payable - An amount of Rs.1332.61 stands as liability on account of House Rent Allowance since 1977. On inquiry it was learnt that the said amount of Rs.1332.61 relates to the payment of HRA recovered from the staff in 1977 and is payable to GNCTD ; but the same has not yet been deposited with GNCTD for want of receipt. It is very much surprising that for the last 38 years college authorities have been failing to get the "rent allowance" from Department of Higher Education, GNCTD (as per the Government's order, which is being obtained by the college every year). Hence, the said amount of Rs.1332.61 may be adjusted in future Grants of Education from GNCTD under intimation to audit.

4. No depreciation charged on fixed assets - Liabilities - No provision has been made for depreciation on fixed assets. Elucidate reasons.

5. Unaccounted cheques - Liabilities - Time-barred cheques - Following amounts were found booked under the Head-of-account - Time-barred cheques:-

2006-07	2007-08	2008-09
6,58,131.27	7,14,370.27	9,92,117.47

In this connection :-

- (a) Reasons for such huge amount of liability of time-barred cheques may be elucidated.
- (b) Cheque-wise break-up details of the aforesaid amount not available to audit.
- (c) Efforts for early settlement of aforesaid time-barred cheques may be made and account-crediting same to the concerned staff may be made.

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46/12

Following figures booked in minus was

Particulars	2006-07	2007-08	2008-09
Asset-side			
Asset-side			1,549.00
Asset-side			3,11,632.08
Liability-side			88,324.96
Liability-side	766.00	972.00	1,187.00

- (a) Reasons for the same may be elucidated with supporting documents
 (b) Action-taken in settlement of the above may be shown to audit.

7. Non-utilization of grant - Liabilities - Grant for Mini Bus - An amount of Rs.216709/- is being carried-over unutilized every year on account of Grant for Mini Bus from the period prior to 2005-06. In this connection -

- (a) Reasons for non-utilization of the grant for so long may be elucidated
 (b) If unjustified, amount may be returned as unutilized-grant, under intimation to audit.

8. Outstanding financial assistance - Liabilities - Financial Assistance Payable - Following financial assistance were outstanding :-

2006-07	2007-08	2008-09
2,65,226.10	2,11,886.73	3,07,506.67

- In this connection -
 (a) Reasons for non-payment of aforesaid financial assistance may be elucidated
 (b) Records of settlement of aforesaid outstanding amounts may be shown to audit.

1 Para N.30

Para - 2 : Receipts & Payment Accounts

[Audit period-2006-10 - Reference Audit-memo no.08 dated 02.11.10 ; Audit memo No.08 (Addendum-1) dated 02.11.10 ; and Audit-memo No.08 (Addendum-2) dated 03.11.10]

1. Excess expenditure than allocated grants - R&P - Maintenance of Building Grant - An amount of Rs.8,50,000/- was received in 2006-07 as Maintenance of Building Grant. Its expenditure incurred was as under :-

2006-07	2007-08	2008-09	Total	Excess expdr
1,52,202.00	6,90,801.50	4,88,190.00	13,46,193.50	5,86,193.50

- In this connection -
 (c) items-wise details of expenditure not available on records.
 (d) Elucidate reasons for the aforesaid excess expenditure of Rs.5,86,193.50
 (e) Source of incurring the excess expenditure of Rs.5,86,193.50 not available on records.
 (f) Action may be taken in rectifications of excess expenditure, under intimation to audit.

2. Non-declaration of interest - 2006-07 - R&P - Receipts - An amount of Rs.21606/- is shown as 'Interest on Car/ Scooter Advance' ; whereas in the Share Allocation Statement for the year 2006-07 of Delhi Administration, the said interest amount is not shown. However, the amount recovered on account of 'Recovery of Car/Scooter Loans' of Rs.373814/- is shown in both the aforesaid statements. When recovery-amount is shown in both the statements, interest-amount should have also been shown in both the statements. In the absence of non-recording of the interest-amount in the Share Allocation Statement for the year 2006-07 of Delhi Administration is understated, resulting in incorrect financial statement submitted to GNCTD. Elucidate reasons.

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16/9

4. Liability for out-dated cheques - R&P - Following figures were booked under the head-of-account - "Out dated cheques" during the audit-period :-

S. No	FY	Receipts	Payments
1	2006-07	25385	61445
2	2007-08	100737	44798
3	2008-09	NIL Booking	NIL Booking

- In this connection :-
- Reasons for the out-dated cheques may be elucidated.
 - Justify reasons for showing the unpaid amount as Receipts in the R&P account.
 - Elucidate reasons for no booking in 2008-09, despite having bookings in previous FY.
 - Show the year-wise details of the cheques as stated above.
 - Action-taken in settlement of the above may be shown to audit.

5. CPF not paid - R&P - Receipts - Following figures were booked under the head-of-account - "CPF not paid", during the audit-period :-

S. No	FY	Amount
1	2006-07	1327490
2	2007-08	7047150

- In this connection :-
- Reasons for the non-payment of CPF may be elucidated.
 - Justify reasons for showing the unpaid amount as Receipts in the R&P account.
 - Elucidate reasons for not showing "CPF-not-paid" as liability in the Balance Sheet.
 - Action-taken in settlement of the above liability may be shown to audit.

6. Property tax details - R&P - "Property tax", during the audit-period, is as under :-

S. No	FY	Receipts	Payments
1	2006-07	505125	744802
2	2007-08	0.00	134158
3	2008-09	0.00	0.00

- In this connection :-
- Elucidate reasons for not showing the said property-tax in Balance Sheet as Liability.
 - Justify as how the amount of Rs.505125/- is shown on the receipt-side in 2006-07.
 - Elucidate reasons for no booking in 2008-09, despite having bookings in previous FY.
 - Show documents relating to demand-raised as well as payments-made to MCD.
 - Clarify the, as on date, status of property-tax with supporting document.

7. R&P - Receipts - Following pensionary-benefit figures were booked during audit-period:-

S. No	FY	Recovery of Commutation	Recovery of Pension
1	2006-07	1363170	191063
2	2007-08	142586	1617760
3	2008-09	NIL Booking	NIL Booking

- In this connection :-
- Reasons for effecting the aforesaid recovery of commutation may be elucidated.
 - Elucidate reasons for no booking in 2008-09, despite having bookings in previous FY.

Resort (31)
Para N-34

Building Fund

(116)

- (a) The amount of Rs. 1,84,79,099/- (one crore eighty four lakh seven thousand nine hundred and ninety nine) may be got approved and regularized from (i) the Executive Council of University of Delhi, (ii) USC and (iii) GNCTD, under intimation to audit.

(b) It was also noticed that an amount of Rs. 1,55,10,453/- stands payable to Students Society Fund in the all balance sheet of the audit year ending 31.03.07, 31.03.08 & 31.03.09. Understandably, parts of the building contractor's payments were made out of the Student welfare Fund but the relevant orders of the competent authorities for making such transfer are not available on records. Hence, the aforesaid utilization of Student's welfare funds of Rs. 1,55,10,453/- for building purpose may be got approved and regularized (i) the Executive Council of University of Delhi, (ii) USC and (iii) GNCTD, under intimation to audit.
- Unsettled liability - Building Fund Balance Sheet - Liability-side - It is noticed that an amount of Rs. 30,000/- stands payable to M/s RS Consultant Engineers during the year ending 31.03.07, 31.03.08 & 31.03.09. Reasons for non-settlement of the said long standing liability may be elucidated to audit.
- Documents of settled liability - Building Fund Balance Sheet - Liability-side - It is noticed that an amount of Rs. 1,50,000/- stood payable to M/s Anandh Dyanidhan Co. in the balance sheet for the year ending 31.03.07. Documents pertaining the settlement of the aforesaid liability in the subsequent year of 2007-09 not made available to audit.
- NSA - Balance sheet of 2009-10 not made available to audit (hence could not be commented).

Para N-32

Para N-32 (32)

Para - 4 : Provident Fund

[Audit period-2006-10 - Reference audit memo no.12 dated 04.11.10]

During test-check of the Provident Fund records, following irregularities were noticed :-

- NPR of vital records - It is observed that :-

 - Ledger - Records containing similar columns that of FORM CAM-47, wherein one complete folio allotted to each subscriber were not made available to audit.
 - Broucheet - Further, records containing similar columns that of FORM CAM-48, wherein the figures entered in each of the aforesaid ledger folio are posted against the respective account number were not made available to audit.
 - 2009-10 - Balance sheet of 2009-10 not made available (hence could not be commented). In the absence of which, the figures booked in the final accounts could not be verified. Elucidate reasons for the same.

- Recoverable amount - PF Balance Sheet - Assets-side - Following recoverable amounts were noticed in the final accounts :-

S. No	FY	Recoverable from M/G	TDS recoverable account	Interest recoverable (TDS)	Total
1	2006-07	40071.08	27440.00	0.00	67511.08
2	2007-08	40071.08	27440.00	1136918	1204429.08
3	2008-09	40071.08	27440.00	1136918	1204429.08

- Details of the aforesaid recoverable amounts not shown with documentary support.
 - Elucidate reasons of TDS recoverable in provident fund account.
 - Action taken on settlement of aforesaid recoverable amount may be shown to audit.
- Change of PF option - PF Balance Sheet - Liabilities-side - Following were amount shown on account of change of option, during the audit-period :-

2006-07	2007-08	2008-09
13,27,000	79,47,000	3,68,769

- In this connection :-
- Report on exercising change of option of provident fund may be submitted.
 - Relevant records in support of the aforesaid figures and amounts may be shown.

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33

Student (Welfare) Society Fund

110

- 2007-08 - First Account of the Society Fund is available and should be closed and re-audited.
- APRIL 2009 - Monthly statements of the welfare of the members of Student (Welfare) Society should be made available to the members and payments in the Student Fund should be available to the members. In the case of the welfare of the members, the figures should be available in the monthly statements of the Student Fund.

3. Transfer of funds to Maintenance Grant Account - Students Fund Statement - Income & Expenditure-side - Following were the shown booked under the head-of-account - "Maintenance Grant Account" (read with the R&P Account of Maintenance Grant) :-

S.No.	FY	CR	Income	Expenditure	CB
1	2006-07	14042	25,00,000	25,00,500	7542
2	2008-09	7542	15,00,000	15,00,000	7542

In this connection :-

- Elucidate reasons for transferring Student Fund to Maintenance Grant account
- Rule position of transferring student welfare amount may be shown to next audit.
- Relevant order of the competent authorities in the matter not shown to audit.
- Item-wise details of the amount as income & expenditure may be shown to next audit.
- Clarification may be made regarding the aspect-of-interest, if any, on this transfer

4. Canteen Building - Student Fund Balance Sheet - Assets-side - Following were the shown booked under the head-of-account "Canteen Building" :-

	2006-07	2007-08	2008-09
	28,476	28,476	28,476

Since canteen-building is part of the main building, reasons for showing the same separately in the Student Fund Account may be elucidated to audit and the same if incorrect, may be settled, under intimation to audit.

5. Advance to Staff - Student Fund Balance Sheet - Assets-side - Following amounts were shown as "Advance to staff" :-

	2006-07	2007-08	2008-09
	1,69,197.00	1,07,904.00	1,95,985.70

In this connection :-

- At the outset, payment of advance-to-staff from Student Fund is highly irregular
- Action-taken on settlement of aforesaid recoverable amount be shown to next audit.

6. Payable amounts - Students Fund Balance Sheet - Liability-side - Following figures were shown booked as amount payables :-

S.No.	Particulars	2006-07	2007-08	2008-09
1	Interest (Payable)	11,91,002.15	12,96,488.15	15,29,163.04
2	Rent (Payable)	51,498.00	51,498.00	54,498.00
3	Security for Furniture	5000	5000	5000
4	Security for Generator	5000	5000	5000

In this connection :-

- Relevant records not made available to audit
- Justifications may be made as to why & to whom the aforesaid stands payable.
- Action-taken on settlement of aforesaid payable amounts be shown to next audit.

7. Minus balance - Students Fund Statement - Income & Expenditure-side - The expenditure under the head-of-account is in minus :-

S.No.	FY	Head-of-Account	Open'g Balance	Income	Expenditure	Clas'g Balance
1	2007-08	Games & Sports Fund	12635.21	385033.00	422755.00	-25029.79
2	2008-09	Games & Sports Fund	-25029.79	398040.00	669949.00	-296938.79
3	2007-08	Student College Union Fund	784.73	253265.00	277750.00	-21720.27
4	2008-09	Student College Union Fund	-21720.27	221000.00	274930.00	-65050.27
5	2008-09	Student College Union - Election	784.73	20390.00	4,760.00	-16770.00

In this connection :-

- Reasons for excess expenditure over income in aforesaid FY may be shown to next audit.
- Also, incurring of election expenditure out of Student (Welfare) Fund may be justified
- Action-taken on settlement of minus balance may be shown to next audit.

30/08/2014

Page No. 34

Page No. 34 | 34

11/11/17

During the check of income tax records, following irregularities, resulting in short-recovery, were noticed in income tax calculations in the following few cases:-

T.R. 448717
Lim (-) 49323
399394 =

S.No	FY	Name of the Official	Designation	O/S I-Tax	Remarks
1	2006-07	Sh. Babey Singh	Senior Assistant	110	6439 dt. 10/11/17
2	2006-07	Dr. Praveen Garg	Lecturer	218	218 - 6434 dt. 10/11/17
3	2006-07	Sh. Raviv Singh	Lecturer (Botany)	331	331 - 6425 dt. 10/11/17
4	2006-07	Sh. M. Bansal	Reader in Commerce	484	484 - 6426 dt. 10/11/17
5	2006-07	Sh. TP Sinha	Reader in Economics	484	484 - 6433 dt. 10/11/17
6	2006-07	Sh. Joginder Singh	Lecturer in Economics	317	317 - 6438 dt. 10/11/17
7	2006-07	Dr. Rm Garg	Reader in Commerce	7497	
8	2006-07	Sh. Anand Malik	Lecturer Geography	939	939 - 6440 dt. 10/11/17
9	2006-07	Dr. Ashwari Kumar	Reader Hindi	490	490 - 6441 dt. 10/11/17
10	2006-07	Sh. Pradeep Kumar		561	561 - 6443 dt. 10/11/17
11	2006-07	Sh. Gopal Lal Meena	Lecturer Hindi	210	210 - 6444 dt. 10/11/17
12	2006-07	Dr. VP Rana	Reader History	10322	10322 - 6446 dt. 10/11/17
13	2006-07	Sh. Kumar Sanjay Singh	Lecturer History	577	577 - 6426 dt. 10/11/17
14	2006-07	Sh. Shalabh Chakravarti	Lecturer History	458	458 - 6422 dt. 10/11/17
15	2006-07	Dr. Sri Dhingra	Reader Hindi	480	480 - 6442 dt. 10/11/17
16	2006-07	Sh. AN Jha	Lecturer History	18880	18880
17	2006-07	Dr. SN Raza	Lecturer Maths	321	321 - 6428 dt. 10/11/17
18	2006-07	Sh. RK Srivastava	Reader Maths	202	202 - 6429 dt. 10/11/17
19	2006-07	Dr. SK Srivastava	Lecturer Microbiology	648	648 - 6430 dt. 10/11/17
20	2006-07	Sh. Ashish Tyagi	Lecturer Physics	645	645 - 6431 dt. 10/11/17
21	2006-07	Dr. Vinod K Khurana	Reader Sanskrit	491	491 - 6432 dt. 10/11/17
22	2006-07	Dr. Akhlesh K Dubey	Lecturer Sanskrit	1303	1303 - 6433 dt. 10/11/17
23	2006-07	Sh. Indar Mondal Dutta	Lecturer Sports	183	183 - 6424 dt. 10/11/17
24	2006-07	Dr. Sumit Kumar	Lecturer Zoology	35653	
25	2006-07	Smt. Pooja Arora	Reader Zoology	1379	1379 - 6425 dt. 10/11/17
26	2006-07	Dr. AN Roy	Reader Chemistry	21497	
27	2006-07	Smt. Suroi Grover	Reader Hindi	15506	
28	2007-08	Dr. Praveen Garg	Lecturer Botany	7776	
29	2007-08	Smt. Sushila Thakran	Reader Economics	17669	
30	2007-08	Sh. HR Khatri	Reader Economics	15252	
31	2007-08	Sh. Praveen Palak	Lecturer English	3807	
32	2007-08	Dr. Pankaj Bhan	Reader English	4110	
33	2007-08	Smt. Kuru Channa	Lecturer English	494	494 - 6134 dt. 5/11/17
34	2007-08	Sh. Daljeet Singh	Reader Geography	9641	9641 - 6460 dt. 10/11/17
35	2007-08	Sh. Subhash Anand	Lecturer Geography	273	273 - 6445 dt. 10/11/17
36	2007-08	Sh. Vaid Pal Rana	Reader History	14829	
37	2007-08	Sh. Ranjan Kumar	Lecturer History	5822	6446 dt. 10/11/17
38	2007-08	Sh. S. G. Haider Raza	Reader Maths	19856	
39	2007-08	Smt. Rany Gupta	Lecturer	14439	
40	2007-08	Sh. Manish Kumar	Lecturer Pol Science	867	
41	2007-08	Sh. DY Bhanuwaraj		867	
42	2007-08	Sh. Sumit Kumar	Lecturer Zoology	27578	
43	2008-09	Sh. HR Khatri	Lecturer Economics	15946	
44	2008-09	Dr. Pankaj Bhan		1436	
45	2008-09	Dr. (Mrs) Ch. Gai		1557	
46	2008-09	Sh. Anand Malik	Lecturer Geography	490	490 - 6440 dt. 10/11/17
47	2008-09	Sh. Anand Malik	Lecturer Geography	988	
48	2008-09	Sh. Daljeet Singh	Reader Geography	4351	4351 - 6460 dt. 10/11/17

No.	Year	Name of the Officer	Designation	GVs I-Tax
48	2006-07	Sh. S. S. Sharma	Lecturer Zoology	124
50	2006-07	Sh. S. S. Sharma	Lecturer Zoology	24504
51	2006-07	Sh. S. S. Sharma	Lecturer Zoology	9472
52	2008-09	Dr. S. S. Sharma	Lecturer Zoology	31721
53	2008-09	Smt. Rajni Arora	Reader Zoology	495
54	2008-09	Dr. Suman Arora	Lecturer Chemistry	6920
55	2008-09	Sh. D. V. Mahadwar	Sr. PA to Principal	9727
56	2008-09	Sh. Ashok Kr. Sharma	Lab Assistant	628
57	2009-10	Dr. Durgam Ram Chawani	Assistant Professor	4249
58	2009-10	Sh. H. K. Khatri	Lecturer Economics	15945
59	2009-10	Bijay Kumar Padhan	Lecturer English	1553
60	2009-10	Smt. Kuhu Charana	Lecturer English	444
61	2009-10	Sh. Syed Haider Raza	Lecturer Maths	12387
62	2009-10	Smt. Mamta Dubey	Lecturer Computer Science	1435
63	2009-10	Sh. Sunder Kumar	Lecturer Zoology	1885
G-Total=				448117

125/113
 6445 dt. 10/11/17
 6425 dt. 16/11/17

Detailed calculations of the above cases have been depicted in the enclosed 2/P/Para-6/7. Recoveries as stated against their names may be made from the concerned officials, after due verifications, under intimation to audit.

2. Honorarium paid to NCC officials - The following officials of the college are functioning as Associate NCC Officers :-

- (a) Dr. YK Sharma, NCC Boys (Army Wing)
- (b) Dr. Incer Mohan Datta, NCC Boys (Navy Wing)
- (c) Smt. Sushita Thakran, NCC Girls (Army Wing)

Aforesaid officials have been regularly paid Honorariums and other remunerations from the NCC Departments but same has not being taken into account for their income-tax calculations, which is irregular.

Hence, in this connection :-

- (a) The college authorities may obtain certificate from the Commanding Officer's of their respective units regarding payment of honorariums during the audit period 2006-10. Thereafter, figures so received may be incorporated in the income-tax calculations of the respective years and outstanding income-tax, if any, arising out of such calculations may be recovered from the officials, after due verifications, under intimation to audit alongwith documentary supports.
- (b) Further, in future also necessary certificates may be obtained from the Commanding Officer's of their respective units and all such honorariums/remunerations may be taken into account for calculations of income-tax, under certification to audit.

3. Irregular rebate on rent-receipts - It was noticed that :-

- (a) In several cases, the originally calculated income-tax amount was found struck-off and recalculated after giving benefit u/s 10 (13-A) on account of rents-paid.
- (b) And in almost all such cases the rent amount paid was shown Rs.3500/- (or below).
- (c) None of the rent-slips were verified and accepted by the DDO.
- (d) In several cases, even the rent-receipt slips of Rs.3500/- were not enclosed nor any declaration/undertaking/certificate were obtained from the official in the matter.
- (e) There are serious doubt regarding genuineness of above such cases raises because - (i) at the outset, had it been genuine the rent-paid receipts would have simply figured in the original calculations ; (ii) residential address shown in these rent-receipts were mostly areas like Model Town, Janakpuri, Gulmohar Park, Mukherjee Nagar, etc. and it is impractical to get family accommodation in these localities @ Rs.3500/- p.m. ; (iii) Numerous cases of teaching-staff who are drawing gross salary not below Rs.3,00,000/- had submitted receipts showing the rent-paid amount to be below Rs.3500/- p.m. which is highly impossible in today's given times.

Hence, all such cases whose benefits of rent-receipts have been allowed may be reviewed and verified thoroughly for any fraudulent claims, under certification to audit.

- 4. Irregularly allowed rebate on account of ... (text partially obscured)
- 5. No certificate from spouse DDO office - Certificate regarding non-allowing of rebate on items which could be availed by husband or wife - not obtained before allowing such rebate. For example - Receipts, Tuition Fees, HBA (Principal & Interest), LIC, Medical, PPF, HSC, etc. Hence audit could not comment in the matter of any double rebate.
- 6. Irregular proof of House Building Advance - Rebate on account of HBA (Principal) and HBA (Interest) has been allowed on bank-statements of the official showing the monthly 'Deposits' and 'Withdrawals' which is irregular. Elucidate reasons.
- 7. Irregular rebate of Tuition fees - Several cases were noticed where rebate on account of Tuition fees was allowed on the basis of certificate issued from the school of their wards, which is irregular. Tuition fees rebate should be allowed on the production of concerned fees receipts as well on the basis of certificate from the DDO/office of their spouse regarding non-allowing of rebate on account of Tuition fees of the wards in question.
- 8. Unsigned I-Tax documents - Signatures of neither the claimant-official nor dealing-assistant nor SO(Accounts) nor Bursar nor the Principal were found affixed on any of the I-tax calculation sheets taking the onus of correctness and genuineness of figures submitted / calculated / arrived / accepted. Furthermore, not a single calculation sheet is without curing & overwritings, which is irregular. In the absence of any authentic audit is unable to offer any comment regarding the correctness and genuineness of records. Elucidate reasons.

Account-35
 Para N. 35
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Para - 7 : Transport Allowance paid during vacations
 [Audit period-2008-10 - Reference audit memo no.24 dated 22.11.10]

During test-check of monthly pay bills, it was noticed that a total of Rs.13,68,512/- have been paid to the teaching staff on account of Transport Allowance during their summer vacation period, which is irregular. A name-wise detail of 125 officials is depicted in the enclosed Annexure-1/Para-7. Hence, the overpayment of Transport allowance may be recovered from the aforesaid official, after due verifications, under intimation to audit.

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(11)
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During re-visit of Leave Account Registers & Attendance Registers, it was noticed that a number of officials are habitually unauthorized absent from duty for long periods. Examples of such prominent cases are as under:-

S. No	Name of the official	Leave Account Register Page No	Period under re-check	Total number of days (in the said period under re-check)	Total unauthorized absent days	Percentage of unauthorized absence in comparison with working days (6+5x100)
1	Sh. Pushpak Kana, Laboratory Assistant	97	Feb'04 to Mar'10 (Further not entered)	2220	1648	74.23%
2	Sh. Sanjeev Kumar-II, Laboratory Attendant	95, 182, 170	May'05 to Jan'10	1770	580	54.24%
3	Sh. Praveen Kumar, Chowkidar	188	Nov'03 to May'10	210	40	19.04%
4	Sh. Subhash Bharti, Laboratory Attendant	40	Mar'07 to Nov'07	269	49	18.22%
5	Smt. Shahnaz BI, Library Attendant	34, 102, 166	May'03 to Nov'03	950	154	17.16%
6	Sh. Krishna Kumar, Laboratory Attendant	31, 134	Nov'04 to Oct'07	1080	97	8.98%

Note: Date-wise of unauthorized absence is enclosed in Annexure-3/Para-9.

The above list is not exhaustive and is only illustrative. Other similar cases may also be reviewed at your own level, on the above lines, under intimation & certification to audit.

From the above table, it could be seen that the percentage of absence from duty of the aforesaid officials range from 74.23% to 8.98% (col-7) in the above cases.

Apart from the facts, examples of the continuous spells of unauthorized absence of some of the aforesaid officials are as under:-

S. No	Name of the official	Continuous leave period	Total unauthorized absent days (77-MM-DD)
1	Sh. Pushpak Kana, Laboratory Assistant.	(a) 14.02.04 to 26.09.04	7-months & 15-days
		(b) 24.08.05 to 13.10.05	1-month & 19-days
		(c) 07.02.06 to 30.06.06	4-months & 23-days
		(d) 07.03.06 to 19.12.07	1-year 4-months & 12-days
		(e) 25.08.08 to 09.01.09	4-months & 14-days
		(f) 02.01.09 to 31.03.10	1-year 2-months & 11-days
		(g) No leave a/c after 31.03.10	??-??-??
2	Sh. Sanjeev Kumar-II, Laboratory Attendant	(a) 27.05.05 to 05.03.06	1-month & 9-days
		(b) 28.05.05 to 13.10.05	1-month & 15-days
		(c) 17.10.06 to 31.12.06	1-month & 20-days
		(d) 22.03.07 to 19.11.07	5-months & 27-days
		(e) 04.04.08 to 31.06.08	2-months & 26-days
		(f) 24.07.08 to 31.08.08	1-month & 7-days
		(g) 10.07.09 to 13.09.09	2-months & 3-days
1	Smt. Shahnaz BI, Laboratory Assistant.	(a) 15.12.09 to 31.01.10	1-month & 16-days
		(b) 19.05.08 to 11.08.08	2-months & 22-days
		(c) 14.11.07 to 31.01.08	2-months & 17-days

it adversely affects their performance, productivity, office-atmosphere, moral-of-colleagues, wasteful expenditure of public-money for keeping them on payroll & most importantly, disservice to budding-students of this college.

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It was also ascertained from the office that despite the aforesaid officials habitual unauthorized absence for long periods, no disciplinary action has been taken by college authorities against defaulters, which has made them daring to remain absent at will. They are being let-off by mere deduction of salary for the period of unauthorized absence. Reasons for apathy and favouring such defaulters, by not taking any disciplinary action against them, may be elucidated to audit.

As detailed in the GI, DoPT, Govt No. 13026/3/2011-Estt (Leave) dated 22.10.10 prescribed procedures / guidelines / instructions exist for handling such situations. Excerpts of which are as under :-

- (a) As per Rule 25 of the CCS (Leave) Rules 1972 :-
- (i) Unless, the authority competent to grant leave extends the leave, a Government servant who remains absent after the end of leave is entitled to no leave salary for the period of such absence and that period shall be debited against his leave account as though it were half pay leave, to the extent such leave is due, the period in excess of such leave due being treated as extraordinary leave.
 - (ii) Willful absence from duty after the expiry of leave renders a Government servant liable to disciplinary action. Government of India decisions also exists that a Government servant who remains absent without any authority should be proceeded against immediately and this should not be put off till the absence exceeds the limit prescribed in Rule 32(2)(a) of the CCS(Leave) Rules, 1972.
- (b) In all cases of unauthorized absence by a Government servant, he should be informed of the consequences of such absence and be directed to rejoin duty immediately / within a specified date, say within three days, failing which he would be liable for disciplinary action under CCS, CCA) Rules, 1965. If the Government servant does not join duty by the stipulated date, the Disciplinary Authority should initiate disciplinary action against him and the disciplinary case should be conducted by issuing charge-sheets without delay and concluded as quickly as possible.
- (c) The consequences and procedure to be followed in respect of a official who is absent from duty without any authority has been brought out under FR-17(1) and 17-A. As per FR-17-A(iii) without prejudice to the provisions of Rule 27 of the CCS (Pension) Rules, 1972, remaining absent without any authority or deserting the post, shall be deemed to cause an interruption or break in service of the employee, unless otherwise decided by the Competent Authority for the purpose of leave travel concession, quasi-permanency and eligibility for appearing in departmental examinations/promotions, for which minimum period of continuous service is required.
- (d) It is further laid down that the period of absence not covered by grant of leave shall have to be treated as "dies non" for all purposes, viz., increment, leave and pension. Such absence without leave where it stands singly and not in continuation of any authorized leave of absence will constitute an interruption of service for the purpose of pension and unless the pension sanctioning authority exercises its powers under Rule 27 of the CCS(Pension) Rules, 1972, to treat the period as leave without allowance, the entire past service will stand forfeited.

Hence :-

1. Other similar cases may also be reviewed at your own level, on the above lines, under intimation & certification to audit.
2. Action may be taken against the aforesaid officials, as per rules and additional directions of - (i) College Governing Body ; (ii) University of Delhi ; (iii) UGC ; and (iv) DHE, GNCTD in the matter in cognizance of this audit para, under intimation to audit.
3. Since, no attendance system is maintained for teaching-staff, no comments are offered
4. Prompt & stern action may be taken against defaulting officials in future and compliance be shown to next audit.

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Period: 2006-13
 (Addendum) dated 13.11.10

During the check, following irregularities were noticed:-

1. Irregular advances granted - In the following cases, it was noticed that advances were granted to the employees by breach of all the rules in the board:-

S. No.	Vr No	Vdate	Name of the official	Nature of advance	Amount	Rate
1	45	19.04.06	Dr. Veda Vrat Aalok	Nature of advance not mentioned	30000	---
2	61	24.04.06	Mrs Prabha Singh, w/o Late Dr. MN Singh	Arrear of pension	400000	18
3	455	01.09.06	Dr (Mrs) A Archana	Advance against arrears	25000	---
4	876	21.12.06	Dr. (Mrs) Neera Mehra	Advance against arrears	40000	---
5	877	21.12.06	Mrs. Tanushri Saxena	Advance against arrears	50000	---
G-Total=					545000	

Hence, elucidate the followings :-

- (a) At the outset, under which rule such payment of advance against arrears was made.
- (b) Basis of calculation's of advance not available on records.
- (c) Adjustment vouchers of aforesaid advances have not been made available to audit.
- (d) If, the aforesaid advances have not yet been adjusted - (i) reasons for non-adjustment of the aforesaid advances may be elucidated ; (ii) the same may be recovered immediately, after due verifications, under intimation to audit.
- (e) In S.No.2 - On the voucher, the particulars of expenditure has been recorded as arrear of pension ; whereas in the enclosed application-letter, the recipient had sought some amount in advance. Clarify the variation-of-statements with production of documentary support.
- (f) Other similar cases may be verified at your own level, under certificate to audit.

2. Unadjusted advances - In the following cases it was noticed that the advances were granted to the employees but no advance-adjustment voucher alongwith its related bills are available on records :-

S. No.	Vr No	Vdate	Name of the official	Nature of advance	Amount
1	416	24.08.06	Dr Aurbindo Ghose	for legal expenses	5000
2	477	05.09.06	Sh. Suroendra Saney	for Selection Committee meeting of chemistry dated 05.09.06	5000
3	484	11.09.06	Sh. Suroendra Saney	for Selection Committee meeting of Padder Grade dated 10.09.06	10000
4	513	19.09.06	Sh. Suraj Yadav	for arranging farewell	20000
5	615	18.10.06	Sh. Dv Shrawa	for Finance Committee meeting dated 18.10.06	2500
6	693	07.11.06	Sh. Suraj Yadav	for arranging farewell	20000
G-Total=					62500

Hence :-

- (u) Reasons for non-adjustment of the aforesaid advances may be elucidated ;
- (v) Unadjusted advances may immediately be recovered, after due verifications, under intimation to audit.
- (w) Other similar cases may be verified at your own level, under certificate to audit.

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3. In this connection it is observed that :-
- | S. No. | Vr No. | Date | Amt | List S.No. |
|--------|--------|----------|-------|------------|
| 1 | 407 | 12.03.06 | 16420 | 7 |
| 2 | 503 | 18.09.06 | 28032 | 19 |
- 7705/-

(a) Charges of advertisement not approved by DAVP.
 (b) No TDS deducted. Hence, necessary an amount of Rs.1541/- being TDS @ 2% on the aforesaid paid amount of Rs.77058/- may be recovered from M/s KR Advertisers, after due verifications, under intimation to audit.

4. Vr.1271 dated 31.03.97 for Rs.51346/- - An amount of Rs.51346/- was paid to M/s Laurie Baker Building Centre on account of settlement of bill for extra work done of new college canteen block ; but no TDS recovered. Hence, an amount of Rs.1027/- being 2% of TDS on Rs.51346/- may be recovered from the contractor, after due verifications, under intimation to audit.

5. No proof of disbursements/payments made to students - In the following cases, it was noticed that the recipient-student's signature were not obtained against the payments made to them on account of fees / caution-money :-

S. No.	Vr No.	Date	Vr Amt	List S.No.	Student name	Roll No.	Class	Cheque No	Amt	Ann'r
1	45	13.04.06	1800	7	Sushil Tushir	425	B.Sc(Agro)-III	142468	200	11
2	388	14.08.06	115258	19	Swati Gupta	118	B.Com (P) 1 st Year	092738	1240	32
3	386	14.08.06	115258	34	Himanshu Verma	557	B.Com (H) 1 st Year	092753	1240	32
4	388	14.08.06	115258	56	Meenakshi	1328	B.Sc (LS) 1 st Year	092770	1276	32
5	393	17.08.06	4436	1	Nishi Gupta	116	Physics (H) 1 st Year	092814	200	33
6	393	17.08.06	4436	2	Abhinav Chaudhary	240	B.Com (P) 3 rd Year	092815	200	33
7	393	17.08.06	4436	14	Jitender	1482	B.Sc (B) 3 rd Year	092827	200	33
8	393	17.08.06	4436	19	Sangeeta Tiwar	1817	B.A (P) 3 rd Year	092832	200	33
9	497	14.09.06	72110	1	Feroz Khan	13	B.Com(P) 1 st Year	092899	1210	42
10	503	15.09.06	7860	2	Heena Rani	704	BA Geog(H)3 rd Year	145160	200	43
11	503	15.09.06	7860	3	Kavita	706	BA Geog(H)3 rd Year	145161	200	43
12	503	15.09.06	7860	9	Rani Gupta	1539	B.Com (P) 3 rd Year	145167	200	43
13	503	15.09.06	7860	12	Amil Goel	1766	B.Com (P) 3 rd Year	145170	200	43
14	503	15.09.06	7860	13	Gri Mohan	1774	B.Com (P) 3 rd Year	145171	200	43
15	503	15.09.06	7860	14	Arati Sachdeva	1776	B.Com (H) 3 rd Year	145172	200	43
16	503	15.09.06	7860	18	Seema Khan	2004	B.Com (P) 3 rd Year	145176	200	43
17	503	15.09.06	7860	19	Ashish Jain	2041	B.Com (P) 3 rd Year	145177	200	43
18	503	15.09.06	7860	20	Sunny Choudhary	2054	B.Com (P) 3 rd Year	145178	200	43
19	503	15.09.06	7860	21	Kanishk Bhardwaj	2009	B.Com (P) 3 rd Year	145179	200	43
20	503	15.09.06	7860	23	Gulab Chander	2124	B.Com (P) 3 rd Year	145184	200	43
21	503	15.09.06	7860	27	Funeha Jaas	2128	B.Com (P) 3 rd Year	145185	200	43
22	503	15.09.06	7860	28	Shanti Ankhya	2143	B.Com (P) 3 rd Year	145186	200	43
23	503	15.09.06	7860	37	Ravi Saluja	110	B.Com (P) 1 st Year	145195	230	43
24	503	15.09.06	7860	39	Pawan	2110	B.Com (P) 3 rd Year	145197	200	43
G-Total=									8996	

Hence, in this connection :-
 (a) Elucidate reasons for debiting the head-of-account without actual disbursements.
 (b) Action-taken on above undischursed amount of Rs.8996/- may be shown to next audit.

6. Vr.1235-A dated 11.03.10 for Rs.2,00,00,000/- - An amount of Rs.20000000/- (9000000+8500000+2500000) being the non-recurring grant was converted into FDR. In this connection :-
 (a) Source of receipt of grants alongwith documentary support be shown to next audit.
 (b) Explain the main purpose of issue of non-recurring grant with documentary support.
 (c) Elucidate reasons for non-utilization of aforesaid grants for which it was granted.
 (d) Orders & rule under which such conversion of grants to FDR may be shown to audit.

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1/5/08

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Account period 2007-08 - Receipt & Payment Account - Total Rs. 1,10/-

During last-charge of Fees & Payment account may be made/checked as noticed :-

1. Excess fee collected from students at the time of admission - Following variations were noticed between the total fees and the Head-of-Account vide fees collected by the college prospectus under the heading "Total amount of Charges".

S. No.	FY	Course of study	Printed Total fees	Head-of-Account-Base-Fees (Prospectus may be referred for nomenclature details)	Difference
1	2008-09	B.Sc (G) / B.Sc (H) BA Geo (H)	3920	Total fees to be paid = Rs 3920/-	NIL (OK)
2	2008-09	BA / BA(H) / B.Com(P)	3500	(Above Rs.3920/-) <u>Minus</u> (Lab Fees - Rs.36/- and Lab Development Fund - Rs.400/-) = Rs.3464/-	101
3	2008-09	B.Com(H)	4500	(Above Rs.3920/-) <u>Minus</u> (Lab Fees - Rs.36/- and Lab Development Fund - Rs.400/-) <u>plus</u> (Computer Development Fund - Rs.1000/-) = Rs.4464/-	101
4	2009-10	B.Sc (G) / B.Sc (H) BA Geo (H)	3935	Total fees to be paid = Rs. 3935/-	NIL (OK)
5	2009-10	BA / BA(H) / B.Com(P)	3600	(Above Rs.3935/-) <u>Minus</u> (Lab Fees - Rs.36/- and Lab Development Fund - Rs.400/-) = Rs.3499/-	101
6	2009-10	B.Com(H)	4600	(Above Rs.3935/-) <u>Minus</u> (Lab Fees - Rs.36/- and Lab Development Fund - Rs.400/-) <u>plus</u> (Computer Development Fund - Rs.1000/-) = Rs.4499/-	101

Note : Photocopy of the said prospectus-page is kept in office-copy of this memo for ready reference.

The aforesaid printing mistake in the prospectus had resulted in the payment of excess fees by each student to the tune of Rs.101/-, which is highly irregular. Hence, in this connection :-

- (a) Total excess amount charged from students may be worked-out after taking into account the number of students admitted in the aforesaid academic years and shown to audit.
- (b) Reasons for excess charging excess fees from the students may be elucidated.
- (c) Responsibility may be fixed upon the defaulting official, who was in charge of proof-reading the draft before final print-out.
- (d) Head-of-Account where excess-charged fees were booked may be shown to audit.
- (e) Excess fees of Rs.101/- may be refunded to each student after their verification, under intimation to audit with documentary support.

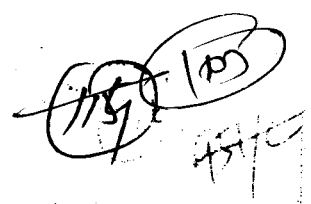
2. Non accounting of fees - Fees received from student on account of the following Head-of-Accounts (at the time of their admission) were neither shown in the Receipt & Payment A/c nor in Income & Expenditure Statement nor in the Statement of Students Fund A/c :-

S.No	2007-07	2007-08	2008-09
1	Union Election @ Rs.15/-	Union Election @ Rs.15/-	WUS @ Rs.5/-
2	WUS @ Rs.5/-	WUS @ Rs.5/-	
3	DU Students Union @ Rs.5/-	DU Students Union @ Rs.5/-	

Hence, in this connection :-

- (a) Elucidate reasons for the same alongwith documentary support
- (b) Total excess amount charged from students may be worked-out after taking into account number of students admitted in the aforesaid years and shown to audit.

3. Unusual variation in fees amount - During the FY of 2007-08, the fees amount of Rs.25,697/- was found booked in the Receipt & Payment Account under the Head-of-Account - "Student Society Account" were found hugely varied as compared Rs.29,38,597/- in the preceding year of 2006-07 and Rs.15,15,000/- in the subsequent year of 2008-09. Clarify with documentary support.



rules for the year 2006-07 - As per information in the college prospectus, under the heading "Fee and Other Charges - Mode of Payment" it has been stated - "Refund of fees will be permitted on per University basis" whereas no separate register is being maintained with details regarding the same.

Hence, in this connection :-

- (a) Reasons for not maintained a detailed fee register, may be made available to audit.
- (b) University rules for refund during the audit-period have not been made available to audit.
- (c) Details of the students to whom fees were refunded have not been made available to audit alongwith supporting documents to verify the correctness and genuineness of refunds made by the college.

5. No fees structure for PG & Add-on courses - Prospectus under the heading "Courses of Study - Foreign Language" speaks about :-
- (a) Post Graduation degree in MA (Hindi)
 - (b) Certificate course in Russian, French & German ;
 - (c) Diploma in Russian.

Students-statement also shows students admitted ; but there no mention of any fees structure for the aforesaid course in prospectus, which is irregular. Nor any fees collected shown separately in the books of account. In the absence of vital information, audit could not verify such related fees collected for correctness and genuineness. Elucidate reasons alongwith relevant order concurred by DU and other supporting documents.

6. No fees structure of 2nd & 3rd year - Fees structure for the subsequent 2nd and 3rd year of study not mentioned in any of the prospectus during the audit-period, which is irregular. In the absence of which, such related fees collected could not be verified for correctness and genuineness. Elucidate reasons alongwith relevant order concurred by DU and other supporting documents.

7. Fine for non-payment of fees - As per information in the college prospectus, under the heading "Fee and Other Charges - Mode of Payment", it has been stated at point no.3 that - "If a student fails to pay his/her dues by the specified date, he/she will be fined Rs.One per day". Further at point no.4, it is stated that - "The names of students who fail to pay their dues within one month of the last date notified for payment of the fees will be struck off the college rolls. Re-admission of such students will be at the discretion of the Principal on payment of re-admission fees of Rs.100/- and other charges". Whereas no separate containing the details of fine collected in confirmation of the aforesaid guidelines is maintained. However, as per the final accounts, following is the amount of fine collected :-

S.No	FY	Fine (including Library Fine)
1	2006-07	16262
2	2007-06	15121
3	2008-09	17516

Hence, in this connection :-

- (a) At the outset, reasons for the combined booking of two different lines namely - "Fees-line" and "Library-line" may be elucidated to audit.
- (b) Reasons for not maintained a detailed Fees-line register may be elucidated.
- (c) List of the defaulting students who failed to pay his/her dues by the specified date during the audit-period of 2006-10 may be made available to audit to verify the correctness and genuineness of the Fine collected by the college from defaulting students.
- (d) Also the amount of re-admission fees of Rs.100/- and other charges collected by the college from the defaulting students who fail to pay their dues within one month of the last-date notified for payment of the fees may be made available to audit for scrutiny.

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2. In the above statement of accounts - Fees collected from students on account of the following Heads of Accounts (at the time of audit completion) were not booked in the Receipt & Payment A/c nor in Income & Expenditure Statement & instead were being directly booked in the Students Fund A/c -

S.No	Head-of-Account	S.No	Head-of-Account
1	College Union	12	Career Placement Centre
2	Sports Fund	13	Environment Centre
3	Student Aid Fund	14	Writer's Forum
4	Annual Day Fee	15	Art Foundation
5	Foundation Day Fee	16	Social Function
6	NCC	17	General Amalgam
7	Development Charges	18	Cultural Enrichment
8	Canteen Charges	19	Audio-Visual & Computer
9	NSS	20	Department Publication
10	Lab Development Fund (Sc & Ge Stds)	21	Students Social Cultural Funds
11	Women Development Centre		

Amounts not routed through the Receipt & Payment A/c nor in Income & Expenditure Statement and booking directly into the Students Fund A/c project an incorrect picture of the financial position of the college, which is highly irregular.

Hence :-

- (a) Elucidate reasons for adoption of the aforesaid irregular method of accounting.
- (b) Figures of the previous years may be reviewed and recasted in final accounts, after due verifications, under intimation to audit,

[Note : It is also noted that :-

- 1. Reference is made to item no.1 of the reply furnished by the college with regard to the aforesaid audit-queries. Actually, audit wanted to verify - (a) The calculation of the fees collected ; (b) Total money collected (including the excess amount) ; (c) Treatment of excess amount collected ; and (d) Refunds/benefits given to those particular students from whom excess amounts were collected. But the reply furnished by the unit is not convincing.
- 2. Hence, at the moment, reply is not satisfactory.]

Para No. 38

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CAUTION MONEY
Audit Period - 2006-07 to 2008-09
Ref. No. 103/2008-09
Date: 11/10/10

During post-check of regularity records, following irregularities were noticed:

1. 2006-07 - Final Account - Rs. 100/- not made available for audit (there could not be commented).
2. Variation in Accounting - College has been deducting "Refundable Security Deposits" (caution money) of Rs. 200/- from every student at the time of admission during the audit period. Despite bookings of the figures have been shown in the Income & Payment Account and Income & Expenditure Statement of the college accounts. Caution Money was only mentioned in Balance Sheets; wherefrom following discrepancies were noticed:-

S. No.	FY	No of students (maximum-number) as per Student-Statement	Caution Money realized from them @ Rs.200/- each	Figures shown in the Balance Sheet as - "Add during the year"	Difference
1	2	3	4	5	6
1	2006-07	906	181200	150400	30800
2	2007-08	856	179200	150760	28440
3	2008-09	1149	229800	190885	38915

In this connection :-

- (a) Reason for the above variations in Col-6 may be elucidated to audit with supporting documents.
 - (b) The variation figures at Col-6 for the year 2007-08 and 2008-08, when divided by 200 does not give the resultant in fractions (142.2 and 194.575 respectively). Since each student had to pay refundable security deposit of Rs.200/- each, justify reasons for aforesaid fractional results alongwith supporting documents.
3. Unaccounted refunds - On inquest regarding the account/transactions/treatment of unclaimed caution money during the audit-period, the college was unable to produce any transparent records, which is irregular. As such, it is construed that the requisite student-wise, year-wise and class-wise register of caution money is not maintained by the college. In the absence of which audit could not ascertain (i) whether the amount which was refunded to the student was actually due to him or not; (ii) whether any duplicate payment have been made to the student or not.
Hence, in this connection :-
 - (a) Elucidate reasons for not maintaining the student-wise, year-wise and class-wise register of caution money.
 - (b) Justify all the refunds made during the audit period of 2006-09 alongwith with production of detailed list of cases and its supporting documents.
 4. Unclaimed security deposit - As per information in the college prospectus, under the heading "Refund of Security Deposit", it has been stated that - "Security deposits are refundable, but payment will be made only on application and after deduction of outstanding dues, if any. If no application is received from a student within three years of leaving the college, the amount shall lapse to the College Account". Whereas no such transfer of lapsed deposit has been effected in the books of account of the college during the audit period, which is irregular.

Hence, in this connection :-

- (a) Elucidate reasons for non-transfer of unclaimed deposits as revenue;
- (b) The college authorities may work-out the exact amount of unclaimed deposit and transfer it as revenue account of the college, after due verification under intimation to audit.

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Annual period 2006-07 - Reference to the above para. d. - 2006-07

During this period, the following irregularities were noticed -

1. NFR entry in 27.11.02 - The stock entry recorded in the register is dated 27.11.02 (Page-1). Property records purchased in 1.02 are available on records. As the college is in existence since 1937 and records regarding the property records with purchase details effects on its subsequent entries, the property register to past 20 years is missing. Hence, in the absence of which, audit could not offer any comment on it.

2. Irregular maintenance of register - As per Rule 190(1) of GFR 2005 - "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". Whereas it was observed that progressive-balance of stores has not been worked-out in the Property-register; instead balances were reduced with every issue, which is an irregular method. In the absence of which, the register does not reflect the actual balance of stores at any point of time. Hence - (a) Elucidate reasons; and (b) Balance of each items may be reviewed and recasted, after due verifications, under intimation to audit.

3. Re-verifications of stock-register - It was observed that -

S. No.	Year	Grand Total of expenditure incurred during FY (irrespective of head of account)	Cost/Booked-value of property-item purchased as per Stock register	Percentage of total expenditure
1	2006-07	10,59,54,502	10,78,941	1.01%
2	2007-08	10,10,36,938	10,74,961	1.06%
3	2008-09	15,49,43,359	17,66,101	1.13%
4	2009-10	27,10,05,921	34,24,128	1.26%

From the above table, it could be seen that only negligible amount (around 1.12% of total expenditure) has been incurred by the college on purchase of property-items, which is unrealistic and unconvincing. Hence, all the purchases-made may be verified from the yearly payment-vouchers and the stock-entries made, for correctness and genuineness, under intimation to audit.

4. Physical verification of stock not done - As per Rule 192(1) and Rule 192(2) of GFR 2005 - "Annual physical verification of all stores should be carried-out atleast once in every year and discrepancies, if any, shall be investigated and made good after following the set procedures". But no physical verification of stores have been conducted, ever in the past, which is highly irregular. In the absence of which audit could not verify the balance worked-out in each registers.

Hence, in this connection -

- (a) Elucidate reasons for non-verifications of stocks; and
- (b) Necessary verifications of stores as ordered under Rule 192(2) may now be conducted and discrepancies, including shortages, damages and unaccountable goods, if any, identified during such verifications shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rules 33 to 35.
- (c) Action-taken in the matter may be intimated to audit.

5. Stock quality and quantity certificate not received properly - Contrary to Rule 187(2) of GFR 2005 and Rule 102 of CGA(R&P) Rules 1953, the stock entry certificate recorded in most of the vouchers does not certifies anything about the count, measurement or weight and subjected visual inspection at the time of the receipt of stores including certificate regarding correctness of quantities received; quality to be as per specifications and certificate of regarding no damage or deficiency in the materials received, which is irregular. Reasons for the same may be elucidated.

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6. Reversal of bills - The reversal entries made were not accompanied by any supporting documents.

S.No.	Pg. no.	Bill no.	Invoice date	Invoice value (or) Date-in-transaction	Subsequent date
1		Steel Almirah	10.03.04	20.03.07	31.03.03
2	12	Steel Almirah	16.09.03	28.03.07	28.03.04
3	4	Steel Almirah	03.03.07	29.03.07	29.03.07
4	40	Carpet	01.09.03	25.01.05	10.10.05
5	41	Computer	10.03.02	23.12.04	03.11.04
6	68	Revolving chair	30.03.07	20.07.06	10.08.07
7	82	Visitors chair	14.02.03	06.12.07	15.02.08
8	82	Visitors chair	15.02.08	20.03.07	06.08.08
9	160	Grill	13.12.04	12.12.06	24.10.05
10	160	Grill	24.10.05	06.05.06	12.05.06
11	160	Grill	06.05.05	12.05.06	17.04.06
12	178	Pipe fittings	18.03.05	31.03.05	23.03.05
13	192	Office Table	03.04.07	29.03.07	09.08.07
14	199	Grill	07.08.07	27.07.07	25.08.07

Elucidate reasons alongwith documentary support.

7. Non-issue of stores - As per the register, the following items have not yet issued to anybody or utilized, till date, i.e., 23.11.10 :-

S.No.	Pg no.	Bill no.	Date	Suppliers name	Item	Qty	Amount
1	15	3016	23.03.08	M/s Maw Guleli Stores	Brief case	1	1350
2	20	980	11.11.05	M/s Aggarwal Agencies	Black Board	6	16456.50
3	20	1191	28.07.10	M/s Aggarwal Agencies	Black Board	10	27619
4	55	007	13.10.09	M/s Achhar Singh & Sons	Lecture stands	15	46413
5	56	151	04.12.09	M/s Vikas Surya Shopping Mall	Room Heater	1	6820
6	61	103, 108 & 110	28.05.10 & 10.06.10	M/s Ravindra	Notice Board	2+3+2 = 7	4950+7733+3385=16068
7	74	177	27.01.05	M/s Mahadev Emporium	Seal cover	40	4800
8	95	663	20.02.09	M/s Baika Furnishers	Wooden table	1	4000
9	113	1149	08.06.10	M/s Aggarwal Agencies	Computer table	20	85375
10	125	125	01.08.10	M/s Metro Sales	Computer Chair	30	62437
11. The above list is illustrative only and not exhaustive. Hence, other cases may be reviewed at your end.							

Elucidate reasons.

8. Excess issue of stores - Pg-26 - Calculators - Two calculators were issued to Sh.RK Garg, AO on 22.04.05. Reasons for issuing two calculators to one person may be elicited to audit. As on date the official stance retired; but the calculators have not been received back in stores. Either the same may be received back from him or the cost of the items may be recovered from the official, after due verifications, under intimation to audit.
9. Generic name used - Pg-49 - Computer - Different items of the computer is recorded under on generic term 'Computers', which is irregular. The same may be transferred under different head; though the prefix of 'Computer' could be added to each like - Compu-Printer, etc., after due verifications, under intimation to audit.
10. No stock entry of Generator - As per the Diesel Register, fuel for Generator is being purchased frequently; but the item Generator, is not available on records. Justifications for purchase of diesel may be made without having generator on records.
11. Two entries on the same day - Pg-231 - Battery - Two entries of purchase of battery has been made on the date of 17.08.09. Relevant purchase documents may be shown to audit alongwith documentary support.
12. Two stock entries for one item - Pg-42 & Pg-165 - Dispenser - One water dispenser was purchased from M/s Nayyar Electroicals, C-573, Saraswati Vihar, Delhi-34 against their bill no.19300 dated 21.07.09 for Rs.7800/-; but stock entries for the same were made at Page no.42 as well as Page no.165. Reasons for making two stock entries for one item may be elucidated to audit alongwith documentary support.

Page No. 34 41
2001
Reference of ...
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Joseph M-41

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- During last check, it is noticed that
- (a) The college is in existence since 1963 and no a single records is available in the college confirming declaration of any item as surplus or obsolete or unserviceable as on date i.e. 29.11.10.
 - (b) Nor disposal of any such item is available in the area
 - (c) Nor any condemnation board has been constituted till date.
 - (d) Nor the Dead-stock register in Form GFR-17 as stipulated under Rule 196(iii) of GFR 2005 has ever been maintained by the college.

In the absence of the aforesaid vital documents, it is construed that condemnation procedure has not been undertaken for the past 47 years, which is highly irregular.

Understandably, over a period of several items may have been rendered surplus or obsolete or unserviceable or completed their full life-period. Non-condemnation may reduced many of such items to trash or many may have been gone unaccounted or many may have been allowed to deteriorate or rotten or degraded.

Thus, failure on the part of college authorities has resulted in non-realization of scrap value, which is a kind of financial loss to Government.

Hence :-

1. Elucidate reasons for in-action in the matter.
2. Responsibility may be fixed upon defaulting officials for lackadaisical approach.
3. Without any further delay, the competent authority may at his discretion constitute a committee at appropriate level and initiate immediate action in the matter in accordance with the stipulated provisions of Rule 196 to 202 of GFR 2005 and avoid further deterioration of articles and loss of Government money, under intimation to (i) College Governing Body ; (ii) University of Delhi ; (iii) JSC ; (iv) DHE, GNCTD . and (v) audit in cognizance of this audit para.

Reson-49

Pam N. 219

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College has constructed a new building which cost Rs. 4.5 crores; but a huge four-storey structure, still standing sporadically in several blocks, containing numerous rooms is still standing. Apparently, the building seems to have expired its life or have been left to dilapidate without proper service or maintenance. However, as on date, the old building is wholly in a very bad state and within the danger of collapsing any time.

Apart from the aforesaid huge multi-storey structure, there is a single-storey structure with several rooms within the campus, whose physical conditions is also similar to the aforesaid old building.

Hence, in this connection :-

1. Reasons for non-demolition of the dangerously standing structures and waiting for catastrophe to happen may be elucidated to audit.
2. Reasons for non-obtaining of relevant certificate from any municipal authority / PWD / equivalent authority declaring the old buildings to be dangerous may be elucidated to audit.
3. Reasons for non-inclusion of the item-of-work - 'Dismantling of site after demolition of old buildings' in the agreement with the contractor of new building to whom more than Rs.4.5 crores was paid - may be elucidated to audit.
4. Responsibility may be fixed upon defaulting officials for lackadaisical approach in the matter.
5. Property Register of the college does not speak about various possible fixtures & furniture's available in the old buildings. As such, without any further delay, the competent authority may at his discretion constitute a committee at appropriate level and whereabouts of the fixture & furniture's of the old buildings may be brought to books, after due verifications.
6. Thereafter, initiate immediate action in the matter in accordance with the stipulated provisions of Rule 196 to 202 of GFR 2005 and select a highest bidder to cautiously dismantle old bricks, iron and other reusable items from the old buildings, which should then be sold to realize best/maximum price available in the market for deposit into Government account, under intimation to (i) College Governing Body ; (ii) University of Delhi ; (iii) UGC ; (iv) DHE, GNCTD ; and (v) audit in cognizance of this audit para.
7. However, most importantly, safety of life should be primary in the matter and safety of property should be secondary.

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Para 10 of the report including recovery of 100% of the advance for the audit period 2008-10. (Reference: Memo no. dated 12.10 and audit memo no. 35 dated 20.12.10)

During test check of Ledger Account of Advance (Car/Scooter) it was noticed that the following officials had taken interest-bearing advance as detailed under:-

1. Non-compliance with the provisions of the Compendium of GFR on Advance by the officials who applied Car/Scooter advance. It is mandatory that:-

- (a) As per GOID(4) below Rule 28 of Compendium of GFR on Advance, it is stipulated that - **"The authority sanctioning advance for the purchase of conveyance should also ask the Government servant concerned to produce the registration book of the vehicle within a period of one month from the date of purchase of the vehicle or within two months from the date of drawl of advance, whichever is earlier, to show that the vehicle purchased by him has actually been transferred in his name by the competent authority, failing which he shall be liable to pay penal interest on the entire amount of advance as per GOID(1) below Rule 2 of the Compendium, from its date of drawl to the date of submission of registration book."**
- (b) Further, as per GOID(5) below Rule 28 of Compendium of GFR on Advance, it is stipulated that - **"The sanctioning authority should ask the Government servant to submit the cash receipt within the prescribed time for scrutiny to ensure that the advance has been utilized for the purpose of conveyance within the prescribed period"**.

Whereas, during the audit period, following official had taken advance for the purchase of Motor Cars and Motor Cycles but neither the relevant registration book nor any cash receipts confirming proper utilization of the advance were made available to audit:-

S.No	Reg Pg No	Name of the official	Advance for	Date of advance	Amount of advance
1	72/80	Sh. OP Chowhan	Car	16.03.08	180000
2	52	Sh. RN Srivastava	Car	31.03.07	180000
3	64	Dr RN Garg	Car	04.10.07	160000
4	50	Sh. Jaman	Scooter	27.03.06	30000
5	50	Sh. Suresh Chand	Scooter	27.03.06	30000
6	50	Sh. CG Gosain	Scooter	27.03.06	30000
7	50	Sh. Raj Kumar	Scooter	14.02.07	24000
8	62	Sh. Pratap Singh	Scooter (2 nd)	05.12.05	24000
9	72/80	Sh. Anuj Malhotra	Scooter (2 nd)	17.12.08	24000
10	72/80	Sh. Mukesh Kumar	Scooter (2 nd)	01.12.08	24000
11	72	Sh. Haripal Singh	Scooter (2 nd)	Sep'08	24000
12	72	Smt. Kanchan Saluja	Scooter (2 nd)	31.03.08	24000
13	50	Sh. Shyam Singh	Cycle	19.10.08	1500
14	62	Sh. Rajpalain Rai	Cycle	19.08.07	1500
15	32	Sh. Mukesh Kumar	Cycle	04.10.07	1500
16	62	Sh. Pankaj Saxena	Cycle	08.09.07	1500
17	72	Sh. Devender Singh	Cycle	22.05.07	1500
18	72	Sh. Devender Singh	Cycle	21.02.08	1500
19	72	Sh. Praveen Kumar	Cycle	16.02.09	1500
21	90	Sh. Rajpalain Rai	Cycle	25.02.10	3000

The aforesaid requisite documents may be traced/obtained from the officials concerned otherwise it would be construed that official had not utilized the advance for purchase of conveyance & thus, becomes defaulter which not only attracts disciplinary action against such officials but is also liable to repay the full amount alongwith pay penal interest on the entire amount of advance.

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2. In the above cases, the interest has been calculated on the basis of the actual amount outstanding in each month. The interest has been rounded off each month. For said reasons, an error of incorrect calculations of interest that has resulted in incorrect short recovery of interest in the following cases :-

S. No.	Name of the official	Date of advance	Date of Adv. on an account	As per college	As per	Differ- ence	Remarks
1	Sh. RK Garg	Car	24.12.03	180000	42177	137823	Interest calculation at Reg-page-17
2	Dr. Ph. Bhardwaj	Car	17.01.03 05.08.03	180000	45177	134823	Interest calculation at Reg-page-13 Short recovery
3	Dr. (Mrs) Renu Garg	Car	31.03.03	180000	38538	29090	9538 Interest calculation at Reg-page-36 Rate of interest taken as 11.5% instead of the actual of 12.5%
4	Sh. SK Gupta	Car	27.03.03	180000	72879	85810	17104 Interest calculation at Reg-page-38 Rate of interest taken as 12.5% instead of the actual of 13%
5	Dr. Man Mohan	Car	31.03.04	180000	38107	29145	2263 Interest calculation at Reg-page-46 Short recovery
6	Sh. NC Rastogi	Car	31.03.03	180000	47475	37071	9804 Interest calculation at Reg-page-55 Short recovery because interest for Mar'03 not calculated.
7	Smt. Kanchan Saluja	Scooter (1 st)	31.03.02	30000	9075	6425	2650 Interest calculation at Reg-pge-67 Stated in register that .6925/- has actually recovered .6425/- i.e. .05/- deducted less, here.
8	Sh. Surinder Singh	Scooter	31.03.02	30000	11205	8676	2574 Interest calculation at Reg-page-77
9	Sh. Pratap Singh	Scooter (1 st)	31.03.02	30000	10750	7724	2326 Interest calculation at Reg-page-69
10	Sh. Pratap Singh	Scooter (2 nd)	05.02.08	24000	4125	2689	1463 Not available on records
11	Sh. Anuj Mathotra	Scooter (1 st)	31.03.02	30000	8769	6599	2269 Interest calculation at Reg-page-83
12	Sh. Harpal Singh (Lib Sr/PA)	Scooter	31.03.02	30000	10055	7724	2331 Interest calculation at Reg-page-69
13	Sh. Harpal Singh-II (Lib)	Scooter	31.03.02	30000	10055	7624	2456 Not available on records
14	Sh. Zile Singh	Scooter	31.03.02	30000	10055	7724	2326 Interest calculation at Reg-page-69
15	Sh. GS Oberoi	Scooter	31.03.02	30000	6750	5088	1632 Interest calculation at Reg-page-44
16	Sh. Dharam Singh	Scooter	31.03.02	30000	8676	1500	7624 Interest calculation at Reg-page-48
17	Sh. Bhupal Gin	Scooter	31.03.02	30000	10055	6705	3350 Interest calculation at Reg-page-58
18	Sh. Mahipal	Scooter	31.03.02	30000	10055	7724	2326 Interest calculation at Reg-page-69
19	Sh. RN Dewan	Scooter	31.03.02	30000	6775	6180	3295 Interest calculation at Reg-page-57
20	Sh. CP Chowhan	Scooter	31.03.03	30000	8769	6150	2669 Interest calculation at Reg-page-87
21	Sh. Kam Singh	Scooter	31.03.03	30000	3659	3937	1722 Interest calculation at Reg-page-28
22	Sh. GS Goswami	Scooter	27.03.03	30000	7154	5652	1812 Interest calculation at Reg-page-98
23	Sh. Devender Singh	Cycle	21.02.03	1500	65	0	65 Not available on records
24	Sh. Virender Kumar	Scooter	31.03.02	30000	2973	0	2973 Not available on records
Note : Penal interest levied (Rate+2%)				G-Total=		113621	

Whereas :-

- As per Rule 20 of Compendium of GFR on Advance, it is stipulated that - "Simple interest shall be calculated on balance outstanding on the last date of each month".
- Further, as per GOID(1) below Rule 20 of the aforesaid Compendium, it is stipulated that - "In cases where pay bills for a month are disbursed before the end of a month, an installment in repayment of an advance received through the pay bill will be taken as having been refunded on the first of the following month, the normal date for disbursement of pay".
- Although, there are three laid-down formulae for calculations of interest, under different circumstances namely, (i) Principal repaid in equal installments from month to month; (ii) Portion of the principal is paid in equal monthly installments and the balance is paid in lumpsum; and (iii) Repayment is not regular. Details of the said formulas are enumerated in Swaney's Handbooks. However, fittingly appropriate method of calculation of interest in most of the cases was the third one - where the balance outstanding on the last day of each month should be added up; then, interest = Total interest bearing balance x 1/12 x r/100.
- Since, illustrations of all the cases would have become voluminous; only one case has been worked-out and enclosed as Annexure-3/Pan-1100 for reference. Accordingly, all the other cases may be reviewed on the above lines and necessary recoveries may be made from the officials, after due verifications, under intimation to audit.

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3. Discontinued recoveries of advances in the following cases it was noticed that there were no recoveries of advances.

Name of the Officer	Year	Month	Particulars	Amount of each installment	Interest	Total amount	Outstanding	Total Outstanding & amount	
1. Sh. Harpal Singh	1996-01	03	Sept '96 to Feb '97	346	03	1938			
	1997-02 to 2001-07	05	Apr '97 to Feb '02	346	132	45672			
	2002-03	17	Mar '02 to Feb '03	346	17	4152			
	2003-04	26	Mar '03 to Feb '04	346	17	4152			
	2004-05	30	Mar '04 to Feb '05	346	17	4152			
	2005-06	40	Mar '05 to Feb '06	0	0	0			
	2006-07	12	Sep '06	2076	1	2076			
						61242	3958		
						Interest upto 12/10 =		70436	74394
2. Sh. Harpal Singh Rana (late-Now)	2003-01	24	Sep '03-Mar'04	500	07	3500			
	2004-05	32	Apr '04-Mar'05	500	12	6000			
	2005-06	42	Apr '05-Mar'06	500	12	6000			
	2006-07	50	Apr '06-Mar'07	500	11	6000			
	2007-08	62	Apr '07	500	1	500			
						22000	8000		
						Interest upto 12/10 =		10824	18824
Note: Penal interest levied (Rate: 2%)								G-Total=	93218

Hence, in this connection :-
 (a) Elucidate reasons for discontinuation or recoveries of advances/interests.
 (b) Entire amount of the aforesaid outstanding amounts may now be recovered from the official, after due verification, under intimation to audit. (Note: Update interests may be charged in case of any further delay).

4. Cash deposits to be verified - Cash refunds - As per the remarks in the LT Advances registers, the following officials have refunded their Principal/Interest amount in cash :-

S. No.	Reg. No.	Reg. S.No.	Purpose of advance	Name of the official	Cash deposited	Date of deposit
1	30	02	Car	Dr. RN Garg	4000	Jul '04 (Cheque)
2	30	02	Car	Dr. RN Garg	4000	Aug '04 (Cheque)
3	30	07	Car	Dr. Mukesh Garg	346	Oct '04 (By challan)
4	40	02	Car	Dr. Man Mohan	73000	07.11.05
5	52 & 55	03	Car	Sh. NC Rastogi	16,671	16.11.06
6	56	---	Scooter	Sh. Bhopal Giri	5200	17.07.07 (R.No. 1586)
7	72	11	Scooter	Sh. Mukesh Kumar	172	(Not recovered)
8	90	09	Scooter	Sh. GG Gopwani	5000	11.08.03

Testimony as relevant documents including bank statement in respect of the aforesaid deposits may be shown to audit - otherwise - the aforesaid cash-refund entries will be construed to be false, which would require recast of their interest calculations/recoveries.

5. Penal interest not charged in interest calculations - As per G.O.(Fin) No. 2 of the Compendium of GFR on Advance, it is stipulated that - "Instructions to be issued by the competent authority/agreement to be executed by the Government servant at the time of drawing of advance sanctioned to him should provide for recovery of interest at 2% above the prescribed rate with the stipulation that if conditions attached to the sanction, including those relating to the recovery of amount, are fulfilled completely to the satisfaction of the competent authority, rebate of interest to the extent of 2% will be allowed". Whereas no such records in compliance to the aforesaid rule is being maintained by the collage, which is irregular. Hence, it is requested

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Deliberate reasons in the following cases, if was not reported immediately for the purpose of recovery of advance:-

C. No.	Name of the official	Nature of advance	Amount	Recovery Date	Key Date	Balance in Rupees
1	Sh. OP Chawhan	Car	180000	Sep'04	Jan'08	04
2	Sh. SR Gupta	Car	100000	Apr'02	Jun'02	02
3	Sh. RN Garg	Car	180000	Apr'02	Jun'02	02
4	Sh. RK Deyrol	Car	180000	Apr'02	Jun'02	02
5	Sh. N. Jang	Car	180000	Apr'02	Aug'02	05
6	Sh. RN Garg	Car	100000	Sep'07	May'07	05
7	Smt. Kanchan Saluja	Scooter (1 st)	30000	Apr'02	Jan'02	02
8	Smt. Kanchan Saluja	Scooter (1 st)	24000	Apr'03	Jan'06	03
9	Sh. Surinder Singh	Scooter	30000	Apr'02	Oct'02	07
10	Sh. Fratap Singh	Scooter (1 st)	30000	Apr'02	Jun'02	03
11	Sh. Gopal Dutt Salt	Scooter	30000	Apr'02	Jun'02	03
12	Sh. Harpal Singh (LibSrPA)	Scooter	30000	Apr'02	Jun'02	03
13	Sh. Harpal Singh-II (Lib)	Scooter	30000	Apr'02	Jun'02	03
14	Sh. Zile Singh	Scooter	30000	Apr'02	Jun'02	03
15	Sh. GS Oberoi	Scooter	30000	Apr'02	Jun'02	03
16	Sh. Virender Kumar	Scooter	30000	Apr'02	Jun'02	03
17	Sh. Chander Singh	Scooter	30000	Sep'04	Apr'05	08
18	Sh. Devender Singh	Cycle	1500	May'07	Feb'09	22

As per Rule 24 of the Compendium of GFR on Advance it is stipulated that - "The recovery of the amount of an advance shall commence with the first issue of pay, leave-salary or subsistence-allowance, as the case may be, after the advance is drawn" Elucidate reasons for the non-recovery of said advances

7. Variation in recovery statement :-

- (a) Page no.37 - 2004-05 (recovery continued till Nov'07) - S.No.2 - Dr. RN Garg - It is shown in the summary that OB= `94000/- (in the 1st column) and recoveries made is during the year is shown as `40000/- whereas the month-wise total recoveries made during the year is shown as `48000/- (including the deposits of two diques @ `4000/- each in the month of Jul'04 & Aug'04). Hence there is a variation of `8000/-.
- (b) Page no.60 - S.No.10 - Sh. Mukesh Kumar - The total recoveries made during the year is shown as `5500/- (also stated in the last column) ; whereas in the summary total recoveries made during the year is shown as `6000/- (in the third column).
- (c) Page no.32 - S.No.21 - Sh. Harpal Singh - It is shown in the summary that OB= `19500 (in the 1st column) and the total recoveries made during the year was `10000/- ; according the CB should have been `13500/- (19500-10000=13500), whereas in the summary the CB of the year was shown as `13000/- instead of the actual 13500. Hence there is a variation of `500/- (13600-13500 =100), which was carry-forwarded until last recovery at page no.32 - S.No.22
- (d) Page no.71 - S.No.4 - Sh. RN Garg - It is shown in the summary that OB= `6157 (in the 1st column) ; whereas in the previous year page no.62 - S.No.3 the OB= `8157 (in the 3rd column) ; hence there is a variation of `2000/- (8157-6157 =2000).

Clarify the difference in the above cases along with documentary support.

- 8. Page no.72, 88, 89 - S.No.3 - Sh. P. Chawhan - The official was granted Car advance of Rs.180000/- on 16.09.08 (pg-80). Recovery of the said advance commenced w.e.f. Dec'08 (pg-72) with an amount of Rs.400/- and all his subsequent instalments were of Rs.2000/- each (pg-72 & pg-90). Commencement of repayment with a token amount is as against Rule 7 of the Compendium of GFR on Advance, it is stipulated that - "Each

Handwritten marks and signatures in the top right corner, including a circled '52', a signature, and a circled '93'.

9. Miscellaneous Advance - Excess Personal Demand Advance (Car/Scooter) of 2006-07
- A debit entry of Rs 30,000/- was made on 31.03.07 under the head-of-account stated as Miscellaneous Advance, without attaching any receipt (photocopy of the said order enclosed with the office copy of the original memo) the date being signed and verified to be clarified with documentary support.

10. Irregularities in maintenance of Long Term Advances Register :-

- (a) No standard procedure is used in maintenance of the loan/interest records. Information's are entered in haphazard manner and that too with lot of cutting & overwritings. Preferable format of the Register and Broadsheet of advances on the lines of CAM-30 is enclosed as Annexure-7/Para-13(10)(a). However, change may adopt any better format.
- (b) No carry-forward / brought-forward page number recorded.
- (c) Numerous unattested cutting & overwriting.
- (d) Entries recorded not signed by Dealing Assistant for recordings.
- (e) Entries recorded not SO(Accounts) or Bursar or Principal for correctness & genuineness.
- (f) Terms & conditions of advance not recorded.
- (g) Date of grant of advance not recorded in most of the cases.
- (h) Voucher/Payment details of advance not recorded.
- (i) Instalment number not mentioned.
- (j) Basic pay of the official not recorded.
- (k) Designation of the official not recorded.
- (l) Intermediate break in recovery of advance in several cases.
- (m) Multiple advances cases clubbed and entered in one page -- for example -- Pg-/0,84
- (n) In some pages, interest calculated rate was different from interest rate recorded on the top of that page -- for example -- page 28,56,87.
- (o) Incorrect charge of interest -- As per Swamy Handbook 2011 (pg-11) below Chapter Advances -- "12.Cycle Advance" -- "No interest for advance sanction from 07.10.08". Whereas interest is charged for cycle advance after 07.10.08, which is irregular.
- (p) Page no.72 - S.No.3 - Sh.OP Chowhan - Scooter advance entries and Car advance entries clubbed.

11. NPR of documents - Following vital documents not made available on records -

- (a) Application of official in prescribed form alongwith dealers supporting documents.
 - (b) Administrative approval of the competent authority
 - (c) Sanction issued by the competent authority enumerating conditions of advance.
 - (d) Prescribed Agreement executed by Government servant at the time of advance.
 - (e) Mortgage deed (in respect of Motor Car).
 - (f) Confirmation of the rebate allowed by competent authority for observing conditions.
- In the absence of the aforesaid documents audit could not ascertain the justifications of the advance sought as well as granted. Elucidate reasons

Note: The above interest recoveries have been worked without added the penal interest @ 2 1/2% and are not eligible for any rebate because of violation of terms & conditions of advance (even if the office was handling the records, the official had the moral responsibility to declare the excess/non-recovered instalment of principal/interest amount).

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S.No. 10
(Audit period: 01.01.2004 to 16.11.10)

During the course of library financial audit, the following irregularities were noticed:-

1. Delay in deposit of fine collected from students on fine or account of late return of books were not deposited in the Accounts Branch within the stipulated three days of its receipt, which is highly irregular. Examples of a few are given as under:-

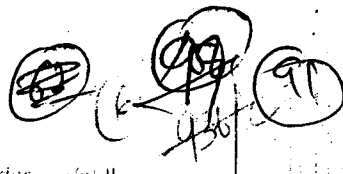
S. No	Accounts Branch Receipt No	Date of deposit	Library receipt book nos.	Dates of collection in Library	Over-retention period of amount collected	Amount deposited in Accounts Branch
1	1150	02.05.06	10601 to 10700	09.11.05 to 27.02.06	105 days	2800
2	1320	18.10.06	10701 to 10800	27.02.06 to 09.06.06	102 days	4600
3	1550	17.04.07	10801 to 10900	20.06.06 to 19.02.07	239 days	2520
4	1620	08.08.07	10901 to 11000	19.02.07 to 30.04.07	71 days	4420
5	2850	03.06.08	11001 to 11036	03.04.07 to 03.06.08	420 days	2510
6	2307	27.03.09	11037 to 11300	24.10.07 to 05.02.09	461 days	10225
7	2963	25.10.10	11301 to 11600	06.02.09 to 31.08.10	595 days	12440

In this connection, it is observed that:-

- (a) Day-wise Fine Collection Register not maintained along with details of justification for collection of amount. In the absence of which, cross-verification of the amount collected in library could not be verified with the factual accuracies. Elucidate.
 - (b) Recording in the office-copy (i.e., carbon-copy) of the receipt is not legible in several cases.
 - (c) Refer information at S.No.5 above, wherein it could be seen that during a period of 420 days only 36 receipts were drawn and collections made were only Rs.2510/-. Whereas, the average of the number of receipts drawn and amounts collected in almost equal number of days is above 300 and above Rs.10000/- - refer S.No.3, 6 & 7 in the above table. Hence, a detailed inquest may be made in the matter and facts so ascertained may be intimated to audit.
 - (d) It was noticed that money collected from student's (as fine) have not been deposited in the Accounts Branch of the college within the stipulated period of three days. Instead, undue delay was noticed in remittances of the said amount collected - ranging from 71 to 595 days, which is highly irregular and amounts to misuse and misappropriation of funds. Disciplinary action may be taken against the defaulting official(s) and penal interest @ 8+2=10% may be charged upon the undue retained college-money, after due verifications, under intimation to audit.
2. As per Rule 154(i) of GFR 2005 - "Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and upto fifty thousand volumes, such verifications should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortage, complete verification shall be done".

Whereas it was noticed that no physical verification of library have been conducted after 2004 to till-date (i.e., 16.11.10), which is highly irregular. Further, in the absence of physical verifications, loss of books through theft or otherwise could not be ascertained.

Reasons for non-physical verifications of books may be elucidated to audit.



4. Non-return of books - On perusal of the records of the library of DDU University Calendar - Vol-II page 75, teaching-staff is entitled to borrow books from library for a period of one month only but during scrutiny of the records of the library registers, it was noticed that several officials had not returned books to the library within the stipulated period. Following are a few such officials who have not returned books to the library on 01.04.08.

S. No.	Name of the officials	Amount	S. No.	Name of the officials	Total amount
1	Smt. Gagan Verma	293.10	12	Smt. Meera Sharma	1510.00
2	Smt. Shyam Upadhyay	1270.00	13	Dr. Surender Kumar	29144.09
3	Asish Tyagi	1765.60	14	Sh. Inder Mohan Dutta	150.00
4	Dr. Daljit Singh	1980.00	15	Smt. Rubi Gupta	850.00
5	Dr. Praveen Garg	1664.00	17	Dr. RK. Srivastava	2364.70
6	Dr. Rajni Arora	15295.99	18	Sh. Parvesh Kumar	550.00
7	Sh. Subhash Anand	2015.00	19	Dr. Preeti Sachar	1355.00
8	Dr. Tanushree Saxena	7450.50	20	Dr. Anjana Kapoor	14734.13
9	Dr. Meera Mehra	9369.62	21	Dr. SK. Srivastava	44827.61
10	Dr. SK. Sagar	410.00	22	Dr. Gajender Gaur	1129.88
11	Dr. Saraswati Kanodiya	1135.00			143564.20

Note: Date-wise details of the books are detailed in the Annexure-19/2008-19(3).

It was also noticed that some of the books issued dates as back to 01.04.08. Moreover, the Library staff had not made any effort in recovery of books/money. Over-retention of borrowed-books beyond the stipulated period of one month deprives other staff/students, which is highly irregular as it defeats the purpose of maintaining library in letter & spirit.

In this connection -

- (a) Reasons for non-recovery of books from the aforesaid staff may be elucidated.
- (b) Either, the aforesaid books may be got returned from the officials recovered.
- (c) Or, an amount as mentioned against each issue may be recovered from the defaulting officials, after due verifications, under intimation to audit.
- (d) Since the current audit is from 01.04.08 only, comments regarding previous dated issues not offered.
- (e) However, college authorities may review other cases *in toto*, at your own level, on the above lines, under intimation & certifications to audit.

4. Non-return of Magazine & Journals - On scrutiny of the Magazine & Journal records and on request from the Librarian, it was ascertained that the magazine and journals issued from library to teaching and non-teaching staff are not being returned to library, which is highly irregular. Hence, after review of all the records of magazines and journals - defaulters may either be asked to return the books or cost of the magazines/journals may be recovered from them, after due verifications, under intimation to audit.

5. Vr No.1268 dated 31.03.09 for Rs.113256/- - Several library books were purchased for different department from M/s Khosla Publishers & Distributors; but the following irregularities were observed in the supporting documents:-

- (a) Out of 38 bills, it was noticed that the (machine-printed) bill number of as many as 19 bills were found altered using correction-fluid, which is irregular.
- (b) Five (5) bills were found with cutting & overwritings, which is irregular.
- (c) The "Pass for Payment" certificated recorded most of the aforesaid bills were not signed the competent authority, (i.e. SO(Accounts), Bursar & Principal), which is irregular.

Elucidate reasons for the aforesaid irregularities.

- 6. Asset register of library for items like Almirah, Table, Chair, Computers, etc.
- 7. Page counting certificates not recorded in the Accession Registers & other registers.

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Reference No. 032+48
Audit No. 104/10 - Reference No. 104/10 - 104/10

During test check of leave accounts following irregularities were noticed:

1. NFR or Proof of recovery of overpayment - During test-check of Leave Account Register and Attendance Register, it was observed that a number of officials are habitually unauthorized absent from duty for long periods. Examples of a few prominent cases are as under in the table below.

Remarks were noticed recorded in the Leave Account Register as -- "Leave (without pay)", but testimony of recoveries made in respect of overpayment of pay & allowance during the said period of unauthorized absence were not shown to audit, despite several reminders.

Moreover, no Pay Bill Register is either been maintained in the stipulated format wherein all the pay & allowances paid-to-recovered-from the official is distinctly recorded.

The pay & allowances records maintained by the unit is scattered in numerous records and it was practically found to be very cumbersome and difficult to ascertained the item-wise payments made to an official in a particular period.

Hence, audit was left with no other option but to work-out the over-paid pay & allowance for the period in question, on the basis of Basic-pay information available in the service books, which is as under :-

S. No.	Name of the official	Designation	Leave Account Register Page No.	Total unauthorized absent days	Total of outstanding amount (*)
1	Sh. Puspak Rana	Laboratory Assistant	32	1648	351444*
2	Sh. Sanjeev Kumar-II	Laboratory Attendant	36, 132, 170	960	400953*
3	Sh. Praveen Kumar	Chowkidar	187	40	20412*
4	Sh. Subhash Bharti	Laboratory Attendant	140	49	24218*
5	Smt. Shahnaz Bi	Laboratory Assistant	30, 134, 136	154	55211*
6	Sh. Krishan Kumar	Laboratory Attendant	86, 134	97	40046*
		G-Total=		2958	1522583*

Note : Official-wise outstanding amounts is detailed in the Annexure-III Para-10/1.

The above list is not exhaustive and is only illustrative. Other similar cases may also be reviewed at your own level on the above lines and entries may be made in their respective Service Books as well, under intimation & certification to audit.

(*) The aforesaid figures are purely tentative and are subject to review/recast by the college on the basis of available facts on the records. Final ascertained amount may, then, be recovered from the official, after due verifications, under intimation to audit.

2. Smt. Shakuntla Bahat, Assistant Hindi Department of Administration - It is learnt from the office that the official retired on superannuation from service on 31.07.10; but her pension case has not yet been finalized due to non-regularization of her absence/leave for the period of last three years of service from 2006 till her date of retirement of 31.07.10. Elucidate reasons for delay in finalization/settlement of her case.

3. Sh. SK Daniya, Senior Assistant - Leave Account Register Page no. 7 & 109 - An unusual remark was recorded on the date of 21.09.07 that is reproduced as - "Credited 196 days of Earned Leave because he deposited Rs. 19931/- vide receipt no. 832 dated 05.08.05" and the balance of 126 days Earned Leave which stood on credit as on 01.01.07 was supplemented with the addition of another 196 days Earned Leave and the total EL at credit, as on date of 01.01.07 was made to 300+15 days, which is irregular. In this connection :-

- (a) Elucidate reason for delay in taking action on 21.09.07 for the money on 05.08.05.
- (b) Orders of the competent authority for credit of EL, (after taking necessary action).
- (c) Otherwise, his leave may be recovered, w.e.f. 01.01.07 to till date, by reducing the incorrect credit of 196 days EL, under intimation to audit.

(5) (97) (59)

S.No	Leave Period (Leave Period)	Comp. has called a month	Arrears of Transport Allowance	Recoverable Amount
1	Maternity Leave (22.02.06 to 06.07.06)	03.04.06 & 06.06	100 x 4 =	400
2	Maternity Leave (01.02.06 to 27.07.06)	03.03.04.05 & 06/06	1982 x 5 =	9760
3	Child Care Leave (20.04.10 to 30.06.10)	05 & 06/10	2160 x 2 =	4320
			G-Total =	14480

The same may be recovered, after due verifications, under intimation to audit.

5. Sh. Devinder Singh, Peon - Leave Account Register Page no. 58 -

(a) It was noticed that the official remained on leave (without-pay) during the complete calendar month of Dec'08. Since the official is in the 6th CPC revised pay-scale of 5200-20200 with Grade-pay of 1800/- having transport allowance of 600/- per month, an amount of 732/- (being 600+22%-of-DA) is overpaid.

(b) Further, as per page no.58 of the Attendance Register, the official remained on leave from (i) 08.05.06 to 31.05.06 (ii) Jun'06; and (iii) Mar'07.

Hence, in this connection :-

- (i) Nature of leave not specified in the Attendance Register. Elucidate reasons.
- (ii) Elucidate reasons of non-debiting of the aforesaid leave in the leave account.
- (iii) If the aforesaid leave is without-pay, proof of effecting necessary recoveries on account of pay & allowances may be shown to audit - else if it has not been effect, the same may be done now, after due verification, under intimation to audit.
- (iv) Anyhow, an amount of 300/- is overpaid to the official on account of transport allowance @ the rate of 100/- per month for three month of May 06, Jun'06 and Mar'07.

(c) Hence a total overpaid amount of 1032/- (732+300=1032) may be recovered from the official, after due verifications, under intimation to audit.

6. Irregularities in recovering Leave (without-pay) amounts - L.A. for mes. 35,34 - Sh. Krishna Kumar, Lab Attendant (Betway) - An amount of 10069/- was calculated as the recoverable amount for the following leave (without-pay) periods, which was recovered in two parts - (i) 2500/- in Jan'08; and (ii) 7569/- in May'08. :-

S.No	Month	Date's	Days
1	Jul'07	10, 12, 16, 17, 20, 21, 20, 31	9
2	Nov'07	1, 7, 13-16, 20, 21, 22	9
3	Dec'07	3, 4, 7	3

In this connection :-

- (a) Reasons for not making lumpsum recovery may be elucidated to audit.
- (b) Even if that allowed, elucidate reasons for not making recoveries in successive months (one was made in Jan'08 and the other was made in May'08).
- (c) Elucidate reasons for not making the Leave (without-pay) recovery for the following periods between the months of Jul'07 and Dec'07, alongwith the aforesaid recovery of 10069/- :-

S.No	Month	Date's	Days
1	Sep'07	8	1
2	Oct'07	1, 17, 23, 24, 27-31	9

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Mr. ... ACT ...

- (a) ... from the ... was only of ... of the official was registered.
- (b) ... 11 days Earned Leave ... in favour of by Principal on 08.11.04 In this connection -
 - (i) At the outset, under which Rule grant of such advance EL is allowed to ... employees.
 - (ii) It is further noted, that despite the irregular grant of 11 days advance EL, no subsequent deductions of the advance made in future credits of leaves.
 - (iii) Hence, recovery of the aforesaid 11 days may be made from the official, after due verifications under intimation to audit
- (c) Despite, the official being on adhoc-roll of the college, entries of her leave account have not been recorded in the Leave Account Register for the period between 12.05.05 to 07.12.08. In this connection -
 - (i) Elucidate reasons for the non-recording of her leave debits/credits. ;
 - (ii) Her leave account may be recasted from 12.05.05 to 09.02.10 (i.e., her continued adhoc-period till the date of her regular-appointment).
 - (iii) In case, any over-staya of leave is detected, necessary recoveries as permissible during that period may be made from the official, after due verifications, under intimation to audit.
- (d) As per Attendance Register, the official was on leave on the following days :-
 - (i) Page-42 - Apr'06 - from 25.04.06 to 28.04.06 (04 days)
 - (ii) Page-50 - May'06 - from 01.05.06 to 24.05.06 (24 days)

In this connection :-

- a. Nature of leave not recorded in the Attendance Register. Elucidate reasons.
 - b. Action-taken in regularization of the leave may be elucidated to audit.
 - c. Since during the period the official was working on adhoc-basis and only a maximum 08 Casual Leaves were admissible to her, even if the aforesaid entire leave is treated as Casual Leaves, recovery of overpayment of pay & allowance is still due from the official for the balance of 20 (28-8=20) days, which comes to ₹4900/- (BP=3050 ; DP=1525 ; DA=1098 ; HRA=1372 ; CCA=200 ; and TA=100 = Total=7345 --- 7345-30=244.83 or say ₹.245 per day -- 245x20=4900). Hence, an additional amount of ₹4900/- may be recovered, after due verification, under intimation to audit.
8. 2006-07 - Strike-period - A remark is recorded in the Final Account documents of Administrative staff "NOTE" portion that "*The College has paid only 10 days salary in the month of Jan'07, due to strike*". Subsequent action taken by the college with regard to :-
- (a) Orders of the competent authority regarding treatment of qualifying service-period during the said strike-period not available on records.
 - (b) Relevant remark entries of aforesaid strike-period not made in their service books
 - (c) Proof of reduction by 1/10th of the EL credited to his/her leave account at the commencement of the next half-year may be shown to audit.
 - (d) Other similar cases of strike period/absence of the teaching and non-teaching staff may also be reviewed on the aforesaid lines, under intimation & certificate to audit.
9. Leave (without-pay) entries not made in the Leave Account Register - LAR Fol nos. 85,134 - Sh.Krishan Kumar, Lab Attendant (Botany) - it was noticed that recovery of an amount of ₹.992/- was made on account of Leave (without-pay) for two (2) day ; but the entry of the same is not recorded in the Leave Account Register. Elucidate reasons.

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As per... (P. 27(3) of CCS (Leave) Rules, 1972 read with its G.O. 27(3) dated 29.09.96. The leave account of... Care Leave should be maintained on following pro forma in order to watch the stipulated maximum period of 7 years and 730 days during the entire service for taking care of up to two children:-

Pro forma for maintaining Child Care Leave Account

Period of Child Care Leave Taken		Balance of Child Care Leave		Signature and Designation of certifying officer
From	To	Balance	Date	

In this connection :-

- (a) Elucidate reasons for non-maintenance of the aforesaid CCL account.
- (b) Up-to-date CCL cases should be reviewed and accounted for in the aforesaid pro forma, under intimation to audit.

11. Sh. Ashok Kumar, Peon - Leave Account Register Page no. 105 - From the remarks recorded in his leave account, it was noticed that the official had availed two spells of Paternity Leave, namely - (a) from 13.01.05 to 27.01.05 ; and (b) from 27.11.09 to 11.12.09. Whereas on subsequent scrutiny of his service book, no entries regarding his marriage, child-birth's or family-details were recorded. In the absence of which, audit could not ascertain the genuineness and correctness of paternity leave granted. Elucidate reasons.

12. Dr Anita Marwah, Lecturer - Availed nine (9) casual leave in 2009 instead of the admissible eight (8) casual leave. For the excess CL enjoyed one EL may be deducted and her leave account may be recasted, under intimation to audit.

13. Recasting of Leave account - In addition to the above, it is stated that as per Rule 27(3) of the CCS(Leave) Rules 1972 read with its G.O. 27(3) that - "If a Government servant has available extraordinary leave and/or some period of absence has been treated as dies non in a half year, the credit to be afforded to his leave account at the commencement of the next half-year shall be reduced by 1/10th of the period of such leave and/or dies non subject to maximum of 15 days". Compliance to the aforesaid rule position was not seen in regularization of leave account of leave (without-pay) cases. Hence, the entire leave account of all leave (without-pay) cases may be reviewed & recasted from beginning to till-date, under intimation to audit.

14. Other Irregularities -

- (a) Leave Account Registers and Attendance Registers not page numbered.
- (b) Index not maintained.
- (c) Entries recorded not signed either by dealing Assistant or competent authority.
- (d) Several untested cuttings & overwritings.
- (e) Several red-ink entries recorded.
- (f) Entries relating to leave (without-pay) recorded in haphazard manner.
- (g) Entries relating to leave (without-pay) not specified to be on medical grounds or private affairs.

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(S) (S) (S)

Table - A
Audit period: 2003-04 to 2009-10 (Till date = 01.11.10)

During test check of the Final Accounts of the constituent colleges, no such cases were noticed. During the period the following teaching staff were on study leave:

S.No	FY	Name of the official	Period of leave (Till-date = 01.11.10)	Total absence YY-MM-DD
1	2007-07	Smt.Saudamini Dass, Economics	05.03.04 to 31.07.07	02-11-26
2	2006-07	Dr PK Mehta, Microbiology	16.07.05 to 03.11.06	01-03-17
3	2006-07	Sh. Jagbir Singh, Geography	20.05.05 to 20.05.07	02-00-00
4	2007-08	Smt.Narmata, Physics	01.12.07 to till-date	02-11-00
5	2007-08	Dr Jagbir Singh	21.05.07 to 20.05.08	00-11-29
6	2007-08	Dr Anand Malik	02.07.07 to 26.12.08	01-05-24
7	2008-09	Sh.Narender Rana, Physics	13.09.09 to till-date	11-01-18
8	2008-09	Sh.Rajbir Singh, Botany	01.04.07 to till-date	13-06-00
9	2008-09	Sh.Provakar Palakal, English	01.09.09 to till-date	01-02-00
10	2009-10	(NPR of the list of officials)	???	???

In this connection, following observations are made :-

1. **Officials on study leave for more than two years** - As per **Rule (iii)** of the Revised Study Leave Rules 2002 - "(Study)... leave shall not be granted for more than two years, save in cases where the Executive Council is satisfied on the merits of each case, that such extension is necessary on academic grounds and is in the interest of the University". Documents confirming the grant of such extensions by Executive Council in the following cases not available on records were official had spent study-leave more than two years :-

S.No	FY	Name of the official	Period of leave (Till-date = 01.11.10)	Total absence YY-MM-DD
1	2006-07	Smt.Saudamini Dass, Economics	05.08.04 to 31.07.07	02-11-26
4	2007-08	Smt.Narmata, Physics	01.12.07 to till-date	02-11-00
7	2008-09	Sh.Narender Rana, Physics	13.09.09 to till-date	11-01-18
8	2008-09	Sh.Rajbir Singh, Botany	01.04.07 to till-date	13-06-00
10	2009-10	(NPR of the list of officials)	???	???

2. **Officials on study leave for more than three years** - As per **Rule (ii)** of the Revised Study Leave Rules 2002 - "The period of paid study leave, shall in no case exceed three years".

Further, as per **Rule (v)** of the Revised Study Leave Rules 2002 - "No teacher who has been granted Study Leave shall be permitted to alter substantially the course of study or programme of Research without the permission of Executive Council. When the course of study falls short of Study Leave sanctioned, the teacher shall resume duty on the conclusion of the course of study unless the previous approval of the Executive Council to treat the period of shortfall as extra ordinary leave has been obtained".

Also, as per **Rule (x)** of the Revised Study Leave Rules 2002 - "The period of Study Leave shall count as service for purpose of retirement benefits, provided that the teacher rejoins the University on the expiry of his/her Study Leave, and serves for the period for which the bond has been executed".

Whereas glaring contravention of aforesaid rules were noticed in the following cases were two officials have been on study-leave for more than ten (10) years, which is highly irregular :-

S.No	FY	Name of the official	Period of leave (Till-date = 01.11.10)	Total absence YY-MM-DD
7	2008-09	Sh.Narender Rana, Physics	13.09.09 to till-date	11-01-18
8	2008-09	Sh.Rajbir Singh, Botany	01.04.07 to till-date	13-06-00
10	2009-10	(NPR of the list of officials)	???	???

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3. NPR regarding non-availability of records - As per Rule (i) of the Revised Study Leave Rules 2002 - "Study Leave may be granted only to regular full-time teachers other than a Professor giving a full proof of employment and confirming that no other of the said employment not available on records".
4. NPR regarding recommendations of Advisory Committee - As per Rule (ii) of the Revised Study Leave Rules 2002 - "Study Leave shall be granted on the recommendations of the Advisory Committee". Documents confirming the recommendations of the Advisory Committee not available on records.
5. NPR regarding arrears records - As per Rule (vi) of the Revised Study Leave Rules 2002 - "... no teacher shall, however, be eligible to receive arrears of increments". Documents confirming non-payment of arrears of increments not available on records.
6. NPR regarding scholarships/fellowships/other received during study-leave - As per Rule (vii) of the Revised Study Leave Rules 2002 - "The amount of scholarship /fellowship or other financial assistance that a teacher granted Study Leave has been awarded, will not preclude his/her being granted Study Leave with pay & allowances but the scholarship, etc. so received shall be taken into account in determining the pay & allowances on which the Study Leave may be granted". Documents containing the receipt of scholarships/ fellowships/other-financial-assistances not available on records.
7. NPR regarding remunerations received during study-leave - As per Rule (viii) of the Revised Study Leave Rules 2002 - "If a teacher, who is granted Study Leave, is permitted to receive and retain any remuneration in respect of part-time employment during the period of Study Leave, he/she shall ordinarily not be granted any Study Leave salary, but in cases, where the amount of remuneration received in respect of part-time employment is not considered adequate, the Executive Council may determine the Study Leave salary payable in each case. (Note - It shall be the duty of the teacher granted Study Leave to communicate immediately to the University the amount of financial assistance in any form received by him/her during the course of Study Leave from any person or institution whatsoever)". Documents relating to the communications received from the teachers regarding receipt of the amount of financial assistance not available on records.
8. NPR regarding officials serving for double the period on completion of study-leave - As per Rule (xii) of the Revised Study Leave Rules 2002 - "A teacher availing of Study Leave, shall undertake that he/she shall serve the University continuously for double the period of Study Leave subject to a maximum of three years from the date of his/her resuming duty after expiry of the Study Leave". Documents confirming the compliance to the aforesaid rule may be shown to audit. In all cases shown in Table-A above.
9. NPR regarding non-completion of course - As per Rule (xiii)(a) of the Revised Study Leave Rules 2002 - "A teacher - who is unable to complete his studies within the period of Study Leave granted to him - shall be liable to refund to the University the amount of leave salary & allowances and other expenses incurred on the teacher or paid to him or on his behalf in connection with the course of study". Whereas documents confirming the completion of the studies in all the cases stated in Table-A not available on records.
10. NPR regarding rejoining of duties after completion of course - As per Rule (xiii)(b) of the Revised Study Leave Rules 2002 - "A teacher - who fails to rejoin the services of the University on the expiry of his/her study leave- shall be liable to refund to the University the amount of leave salary & allowances and other expenses incurred on the teacher or paid to him or on his behalf in connection with the course of study". Whereas in the following cases, the official had not rejoined duties; disciplinary action-taken in this regard, as per rules, not available on records :-

S.No	FY	Name of the official	Period of leave (Till-date = 31.12.10)	Total absence YY-MM-DD
4	2007-08	Smt.Nannata, Physics	01.12.07 to till-date	12-11-09
7	2007-09	Sh.Narinder Rana, Physics	13.09.09 to till-date	11-01-13
8	2008-09	Sh.Rajbir Singh, Botany	01.04.07 to till-date	13-06-00
10	2009-10	(NPR of the list of officials)	???	???

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11. NPB regarding the execution of Bond in all the cases stated at Table-A - As per Para (31.10) of the Revised Study Leave Rules 2002 - "In addition to executing a Bond as aforesaid, the teacher shall have to provide two surety when Study Leave is granted to him on half pay or no pay and possession of his property to the satisfaction of the University or a Faculty Board or an Institute Council or a Committee by a Schedule Board".

Whereas documents confirming the execution of Bond in all the cases stated at Table-A not available on records.

12. NPB regarding the periodic reports submitted by the officials on Study Leave - As per Para (31.1) of the Revised Study Leave Rules 2002 - "A teacher who has been granted Study Leave for pursuing studies towards his doctorate shall submit to the Registrar six monthly reports of progress of his studies through his Supervisor or Head of the Institution. If the reports do not reach the Registrar within the time specified, the payment of salary may be deferred till the receipt of such reports". Whereas documents confirming the submission of six monthly reports of progress of their studies in all the cases stated at Table-A not available on records.

13. Transport Allowance - While on study-leave, the official as stated in Table-A are not eligible for Transport Allowance, the same needs to be clarified with documentary support in all the cases stated at Table-A.

14. NPB of 2009-10 cases - Information of 2009-10 not made available to audit despite written & verbal reminders.

Para 21 47 2009-10-47

Para - 21 : No records of land donated by Bankner Samiti

(Audit period-2006-10 - Reference previous-audit-report Para no.1 of 1977-79)

On going through the remarks at Para no.1 of previous-audit report pertaining to the year 1977-79, it was ascertained that certain land was donated by the Bankner Samiti at Narela to the college. Whereas no relevant records in the matter have been made available to audit nor there has been any mention of such land in the final account for the year ending 2006-07, 2007-08 or 2008-09. Factual position in the matter may be brought to books with documentary support, under intimation to audit.

Para 22 48 2009-10-48

Para - 22 : Employee under suspension since 11.09.2002

(Audit period-2006-10 - Reference certificate dated 15.12.10 furnished by college)

It is learnt from the certificate furnished by the college, Sh.Rajbir Singh, Office Attendant has been under suspension from the services of the college for his involvement in Police case in custody w.e.f. 11.09.2002 to till-date (22.12.2010), i.e. for the past 05 years : 03 months & 11 days. Since payment of Subsistence Allowance to an official without any work for such a long period amounts severe loss to the State Exchequer, College may review his case immediately and action may be taken as per rules, under intimation to audit.

Page - 23
Recruitment of Sr. PA to Principal in the pay scale of Rs. 6500-10500 - Order No. F. 34/2003 dated 18.12.02

College has appointed Sh.DV Bhardwaj as Sr. PA to Principal in the pay scale of Rs. 6500-10500 - Order No. F. 34/2003 dated 18.12.02. Advertisement in (1) Rozgar Samachar (Hindi) and (2) The Indian Times (English) and the minimum qualifications mandatorily were:-

- (a) Candidate should have passed in a recognized University or school in the A
- (b) Candidate is required to qualify the practical test - Handwriting (Hindi) 100 marks and Typing test (English) 80 marks.
- (c) Candidate should have worked as stenographer or Personal Assistant for a minimum period of five years.

As per the records made available to audit, call letter for sent to nine (9) candidates for interview, stenography-test and typing-test on 22.02.03 and in response to which five (5) candidates reported.

Out of the said five candidates, the four member Selection Committee selected Sh.DV Bhardwaj.

The complete appointment procedure was examined by the audit with reference to Recruitment Rules and the following serious irregularities were noticed:-

1. As per the Schedule of Recruitment Rules (Non-Teaching Employees of University of Delhi, the method of recruitment post of Sr PA was to be fixed - whether by direct recruitment or by promotion or by deputation and percentage of the posts to be filled by various methods - was 100% by promotion which was by deputation. Whereas the appointment of Sh.DV Bhardwaj as Sr PA to Principal has been made vide the procedure of open recruitment which is completely in contraventions to the RR rules of University of Delhi.
2. Further it is observed that none of the minimum qualifications as stated in the newspaper advertisement were not in accordance with the Recruitment Rules.
3. Save as otherwise, even in other methods enumerated in the aforesaid RR was that in case of recruitment by promotion/deputation, grades from which the promotion/deputation to be made were -
 - (i) Promotion - Amongst the Personal Assistant with 5 years of regular service in the cadre and on the basis of quality of ACBs.
 - (ii) Deputation - Officers working in analogous post in the pay scale of Rs. 6500-10500 or equivalent with atleast 2 years of regular service.

-OR-

Personal Assistant or Stenographer working in the core pay scale of Rs. 6000-8000/5000-8000 or equivalent with atleast 5 years of regular service in Central Government Department/State or Autonomous bodies or Universities or Institutions of Government.

Whereas Sh.DV Bhardwaj does not possess any of the aforesaid criteria as he was an in-house candidate who was working in the college since 18.12.02 (as per his service book) :-

- (a) (Pg-2) - as Library Attendant on adhoc basis from 18.12.02 to 11.12.03 (11 months & 23 days - probably with breaks).
- (b) (Pg-2) - as Library attendant on temporary basis from 12.12.03 to 31.04.07 (33 years & 81 days).
- (c) (Pg-4) - as Sr.PA to Principal on adhoc basis from 02.04.07 to 02.10.07 - (6 months) - (i.e., upto his termination date - photocopy copy of his termination order bearing no.SSC/53/2007-08/1075A dated 02.10.07).

As such, the Sh.DV Bhardwaj was neither eligible for consideration to the post of Sr.PA to Principal on promotion basis or deputation basis hence, the appointment of Sh.DV Bhardwaj as has been made completely in contraventions to the RR rules of University of Delhi.

90 427 82

4. Irregularity in Service book: It is observed that he was again appointed on adhoc basis as Deputy to Principal and not govt. order no. GSO/12/2007-04/1082 dated 04.10.07 for the period 01.10.07 to 31.10.07. Hence, the termination procedure completed on 02.10.07. Sh.DV Bhardwaj was not allowed to extend some undue benefit to him and was on leave on 02.10.07.

Also, an entry at page-4 of Service book, quoted as "With usual break on 03.10.2007, he continued to work as Sr.DV to Principal on adhoc basis till his appointment on permanent basis" was made; but the PBR records also show that Sh.DV Bhardwaj was paid full pay & allowances for the month of Oct'07. Hence, the service book entry is incorrect and the said break was done only on paper.

Apart from all the aforesaid contraventions, Sh.DV Bhardwaj has been assigned the additional work of Administrative Office w.e.f. 25.10.10, which is also irregular.

Therefore, in the instant case, all rules have been bended to accommodate Sh.DV Bhardwaj, which is highly irregular.

Note : Appointment procedure adopted in other cases may also be reviewed at your level with reference to RRs of University of Delhi.

P.N. 427/99 90/427/99

Para - 24 : Cash Security / Fidelity Bond of Cashier & Store-keeper - (including recovery of Rs.2649/-) -

[Audit Period 2006-10 -- Reference Audit Memo no.01 dated 18.10.10 and Audit Memo no.01 (Addendum) dated 06.11.10]

During test-check of final account records, it is ascertained that the cashier was handling hard-cash. For example - (a) the cashier had handled petty-cash as under - 2006-07-Rs.386/-, 2007-08-Rs.348/-, 2008-09-Rs.12352/-, & 2009-10-NPR; and examples of other cases of handling actual-cash are (b) advance-payments; (c) refreshment-payments; (d) certain types of fees; (e) fines-collected; (f) sale-of-prospectus; (g) balance payment of LTC; (h) etc.

Further, it is learnt that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper in accordance with Rule 275 of GFR, 2006; nor, the security-bond in the Form GFR-30 or fidelity-bond in the Form GFR-31 has also not been executed, which is irregular.

Apart from non-compliance to the mandatory provisions of the General Financial Rules, it was also noticed that Sh.Salim Khan, Cashier has been allowed Cashier Allowance during the audit-period as - (a) 2006-07-Rs.849/-; (b) 2007-08-Rs.900/-; (c) 2008-09-Rs.900/-; & 2009-10-NPR, which is highly irregular.

Since the pre-condition for sanction cash-allowance - (i) that of furnishing cash-security/fidelity-bond; and (ii) that the allowance will be granted from the date of appointment as Cashier or date risk is covered through one of the accepted forms of security, whichever is later - has not been fulfilled, the payments of Rs.2649/- (849+900+900=2649) made to Sh.Salim Khan, Cashier on account of Cashier Allowance during the audit-period is irregular and may be recovered from the official, after due verifications, under intimation to audit.

25
 (1) 2006-07 - Sh. Chander Singh, B.A. - (With Key No. 200655+64=819/-)
 (2) 2006-07 - Sh. Gopal Lal Meena, Lecturer B.A. - (With Key No. 200655+64=819/-)
 (3) 2008-09 - Smt. Neelam Sawhney, Reader B.A. - (With Key No. 200655+64=819/-)

1. 2006-07 - Sh. Chander Singh, B.A. - In the month of 01-08, his basic pay (DP) of the official was Rs.5805/- (BP-3850+DP-1955=5805) and accordingly CCA admissible to the official was Rs.200/- only, whereas an amount of Rs.300/- was paid, which is irregular. Hence, the overpaid amount of Rs.100/- may be recovered from the official, after due verifications, under intimation to audit.

Account
 A.M. 6492
 dt. 13/1/17

2. 2006-07 - Sh. Gopal Lal Meena, Lecturer B.A. - The official, while drawing basic-pay of Rs.8000/- in the pay-scale of Rs.3000-275-13500, was granted annual increment in the month of Jan'07 and his pay was raised to Rs.8550/-. Since one increment in the scale was of Rs.275/- only, the mistake committed in Jan'07 was rectified in the subsequent month of Feb'07 by reducing his pay to Rs.8275/- But the excess amount paid to the official in the month of Jan'07, as detailed below, was not recovered from the official, which is irregular :-

Jan'07	B-Pay	DP	DA	HRA	Variation
Drawn	8550	275	3710	3848	2093
Due	8275	4138	3724		1527
Difference	275	137	119		655

Account
 A.M. 6478
 dt. 13/1/17

Hence, in this connection :-

- (a) Elucidate reasons for non-recovery of undue/overpaid amount.
 (b) Further, the overpaid amount of Rs.655/- may be recovered from the official, after due verifications, under intimation to audit.

3. 2008-09 - Smt. Neelam Sawhney, Reader B.A. - Incorrect DA calculations noticed for the month of Jan'09 and Feb'09, as detailed below :-

Jan'09	B-Pay	DP	DA	Variation
Drawn	18720	9360	13230	41310
Due	18720	9360	13198	41278
Difference	0	0	32	32

Account
 A.M. 1417
 dt. 13/1/17

Hence, in this connection :-

- (a) Elucidate reasons for non-recovery of undue/overpaid amount.
 (b) Further, the overpaid amount of Rs.32/- (32x2=64) may be recovered from the official, after due verifications, under intimation to audit.

Amount. 4850 4850 4850

88

89

80

During the year, the property has been maintained and repairs have been carried out.

S.No.	Item purchased	Quantity	Amount
1	Side Almirah	07	381589
2	Black Board	18	49694
3	Chairs	25	47810
4	Computers & accessories	45	965410
5	Lecture stand	15	46470
6	Desk (two seater)	660	1054140
7	Water coolers	8	297780
8	Computer chair	116	210740
9	Ceiling fan 48"	74	95355
10	Aluminium partition	1457	264702
11	Laptops	6	304660
12	Air conditioners	9	181770
13	Battery	5	54175
14	CCTV & LCD, etc.	8	492464

Records relating to obtaining of order approval of the competent authority in the matter, initial indent/requirement ; administrative approval for incurring that particular expenditure ; formation of purchase committee ; issuance of NIT ; calling of quotations ; obtaining the quotations in sealed covers ; selection of the LT ; comparative statement ; agreement ; issuance of supply order/work order ; stock entries etc.

Non-production of the aforesaid records shows that either the records are not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a serious matter.

Reasons for non-production of the aforesaid documents from indent-stage-to-purchase-order may be elucidated.

for N. 5451 Accountant

(88)

(58)

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2. Reference and ... Non-availability ...
 42

1. Recipient's copy available ...
2. Items missing - In the following cases, the opening balance of any year less than the closing balance of previous years, i.e. under-recording of stocks, items missing :-

S. No	Name of item	FY	Reg Pg No	OB	FY	Reg Pg No	OB	Missing Qty	Rate per unit	Cost	Rate refer page	
1	Harpic	2007-08	283	25	2008-09	139	5	20	30.45	609.00	283	
2	Student Union I-Card	2007-08	130	50	2008-09	No entry	---	50	9	450.00	130	
3	Khaki Tape	2006-07	136	4	2007-08	No entry	---	4	8.50	34.00	136	
4	Letter head register	2007-08	140	2	2008-09	No entry	---	2	100.00	200.00	140	
5	Merit certificate	2006-07	151	150	2007-08	151	NIL	10 150	8.24 5.20	82.40 780.00	151	
									Tot=80			
6	Order form	2006-07	155	2	2007-08	No entry	---	2	????	????		
7	Parking Sticker	2007-08	174	250	2008-09	No entry	---	250	4.16	1040.00	174	
8	Plastic tar	2008-09	170	3	2009-10	No entry	---	3	33	99.00	170	
9	Quotation forms	2007-08	160	7	2008-09	No entry	---	7	????	????		
10	Rubber stamp	2008-09	179	10	2009-10	224	NIL	10	332.30	3323.00	179	
11	Stencil	2006-07	205	159	2007-08	No entry	---	159	????	????		
12	Stamp pad	2008-09	189	5	2009-10	235	NIL	6	12	72.00	214(P)	
13	Stamp pad ink	2008-09	188	5	2009-10	No entry	---	5	8.5	42.50	216(P)	
14	Tube light	2008-09	191	88	2009-10	247	50	16 22	50 80	800.00 1760.00	191	
									Tot=80			
15	Typing paper (ream)	2008-09	192	1	2009-10	No entry	---	1	96	96.00	229(P)	
16	Tag green	2006-07	239	725	2007-08	237	NIL	725	????	????		
17	Urinal cube	2006-07	241	23	2007-08	243	NIL	23	????	????		
18	Computer cartridges 27N	2006-07	257	4	2007-08	257	NIL	3 1	780 810	2340.00 810.00	257	
									Tot=4			
19	Computer paper 801	2006-07	260	1	2007-08	261	NIL	1	345	345.00	261	
20	(Unknown item)	2006-07	265	2	2007-08	No entry	---	2	3037.50	6075.00	265	
21	Spray pump	2008-09	221	4	2009-10	245	NIL	3 1	22 20	66.00 20.00	221	
									Tot=4			
22	Computer paper 803	2008-09	229	2	2009-10	269	NIL	2	510	1020.00	229	
										G.Total=20255.90		

Note: (1) Items with "?????" means rate per unit are available to be taken from the stock register, i.e. 2006-07 (NPR).
 (2) Some cases under Column "Rate refer page" are mentioned with suffix (P), which refers previous FY.

Hence, the cost price of missing items amounting to Rs. 20255/- (plus "?????" items) may be recovered, after due verifications, under intimation to audit.

3. Incorrect carry forward of balances - in the following cases, it was noticed that the balance-in-store was not carry forward with the fresh purchases :-

S. No	FY	Reg Pg No	Name of item	Last balance date	Qty of last balance	Fresh purchase date	Fresh Qty purchased	Balance should have been	Ent. shown in register	Missing items	Rate per unit	Cost
1	2006-07	53	Bor	01.01.07	50	25.11.08	08	12	8	4	10	40
2	2007-08	119	Glass	07.09.07	30	27.03.08	106	138	106	30	4	120
											G.Total= 160	

Hence, the cost price of missing items amounting to Rs. 160/- may be recovered after due verifications, under intimation to audit.

... and ...

S.No	Name of item	Pg No	FY	Reg Pg No	CB	Difference
3	Upper Big size	2007-07	247	251	5	1

- (b) 2006-07 - Pg-104 - Torchlight - Opening balance was NIL. Fresh purchase was made on 04.07.07 for 1500 sheets, whereby making the total stock-in-hand to 1500 sheets. Whereas on 06.01.07, an issue of 25054 (1500+10000=25054) shown by Sh. SK Dhegra.
- (c) 2006-07 - Pg-133 - Pad Ink - Opening balance was NIL; no purchase were either made; but 02 number is shown issue.

Source of the aforesaid excess items in stores may be explained to audit.

5. Non-consumable items entered consumable stock registers - The following non-consumable items were entered in the Consumable Stock Registers, which is irregular :-

S.No	FY	Pg No	Name of item	S.No	FY	Pg No	Name of item
1	2006-07	137	Lock Big	14	2007-08	265	UPS
2	2006-07	139	Lock Small	15	2007-08	267	Pen drive
3	2006-07	231	Torch Big	16	2008-09	62	Calculators
4	2006-07	251	Computer - Battery	17	2008-09	153	Lock Big
5	2006-07	252	Computer - Keyboard	18	2008-09	155	Lock Small
6	2006-07	252	Computer - CD Writer	19	2008-09	193	Torch Big
7	2006-07	253	Computer - HP Printer	20	2008-09	234	Pen Drives
8	2006-07	253	Computer - UPS Battery	21	2009-10	84	Calculators
9	2006-07	253	Computer - RAM	22	2009-10	86	Sinix bin GBR 100 lirs
10	2006-07	253	Computer - HDD 80 GB	23	2009-10	171	Lock Big
11	2007-08	137	Lock Big	24	2009-10	175	Lock Small
12	2007-08	139	Lock Small	25	2009-10	249	Torch Big
13	2007-08	231	Torch Big				

Hence, in this connection :-

- (a) All the aforesaid items may be transferred to Non-consumable Stock Register.
- (b) Other such cases may also be reviewed at year end, on the above lines.
- (c) Further, the balance of the aforesaid items may not be shown NIL on transfer.
- (d) Action-taken in rectifications of the above may be intimated to audit.

6. Physical verification of stock not done - As per Rule 192(1) and Rule 192(2) of GFR 2005 - Annual physical verification of all stores should be carried-out atleast once in every year and discrepancies, if any, shall be investigated and made good after following the set procedures. But no physical verification of stores have been conducted, ever in the past which is highly irregular, in the absence of which audit could not verify the balance worked-out in each registers.

Hence, in this connection :-

- (a) Elucidate reasons for non-verifications of stocks; and
- (b) Necessary verifications of stores as detailed under Rule 192(3) may now be conducted and discrepancies, including shortages, damages and unserviceable goods, if any, identified during such verifications shall immediately be brought to the noticed of the competent authority for taking appropriate action in accordance with provision given in Rules 33 to 38.
- (c) Action-taken in the matter may be intimated to audit.

7. 2008-09 - Pg-112 - Examination copy -

- (a) There is no mention in the last-year's stock register about balance of any Examination copy; but the opening balance this year is shown as 2500.
 - (b) Apart from the aforesaid opening balance of 2500; fresh purchase of 1000 and 5180 was made, whereby the total comes to 15680 sheets. But the closing balance is shown as NIL without any issue.
- Elucidate reasons for the aforesaid irregularities.

8. 2007-08 - 2008-09 - 2009-10 - The amount of Rs 20000/- were stated to be distributed in the students' but recipients' signature are not found. Justify the expenditure.

9. 2009-10 - Page 123 - I-Card Students :-

- (a) Out of the total 4033, 2963 was issued to Sh DV Bhardwaj on 04.06.09. Reasons for issue of students I-Card after the mid-session of the academic year may be elucidated to audit.
- (b) The opening balance of year was 1080 and the closing balance was 1080, which constitutes that purchase of I-Card was made in excess of the requirement, which is wastage of money. Elucidate reasons.
- (c) Progressive balances not work-out with every fresh purchase. Elucidate reasons.

10. Other Irregularities :-

- (a) Fresh register opened every year without exhausting the existing register.
- (b) Prescribed register format Form GFR-41 under Rule 190(2)(ii) of GFR 2005 not used.
- (c) 2007-08, 2008-09 & 2009-10 - Page counting certificate not recorded.
- (d) Many of the pages inside are not recorded in the index ; hence, index is incorrect.
- (e) Page numbers not recorded in the Index pages in most of the cases.
- (f) Sequential volume numbers not recorded ; hence previous details not verified.
- (g) Balance b/f not recorded in any of the items and started from NIL, which is irregular.
- (h) Opening & Closing balances neither recorded nor certified by competent authority.
- (i) Signature of the dealing assistant (Store-in-charge) not recorded in the register.
- (j) SO(Admn) had not countersigned each entries at the time of its occurrence.
- (k) Several untested cutting and overwriting noticed in the register.
- (l) Indent files and other related records not shown to audit.
- (m) Reference or indent not recorded in the stock-register.
- (n) Mostly recipients signatures against items issued from stores have not been obtained.
- (o) Specification-of-item purchased were not recorded in most of the cases.
- (p) Stock entries made in the stock register pages without item-heading

Hence, it is stated that :-

- (i) The aforesaid irregularities have severe adverse effects on maintenance of Consumable Stock Register, which is highly irregular & violative of the provisions of Statutory Rules.
- (ii) Hence, all the irregularities mentioned above be explained to audit and also the circumstances under which no administrative action has, so far, been taken by college authorities be explained to audit.

1. 2006-07 - Sh. Nagesh S.
entries of the official were ...
Dr. ...
and ...
pay & ...

12. Annual increment not done - Reasons for not granting any annual increment to the following officials may be elucidated:-

Sl. No.	Name of the official	Designation
10	2006-07 - Sh. Jagbir Singh - II	...

The aforesaid list not exhaustive and is illustrative only. (The user to insert name of your level).
Elucidate reasons for the same with documentary support.

13. Other irregularities :-

- (a) Rounding-off error noticed in almost every case.
- (b) Arrear given in several cases noticed in I-tax calculations sheet but not recorded in PBR.
- (c) 2006-07 - Dr. RN Srivastava, Sr. Lecturer in Commerce - PBR, not done.
- (d) 2006-07 - Sh. CS Sharma, Laboratory Assistant - Salary entries made only upto Sep'06.

TAN-6

(TAN) Part - 4 : Stock Registers - Science Labs
(Audit Period 2006-10--- Reference Audit Memo no.32 dated 29.11.10)

During test-check of stock registers of laboratory Physics, Chemistry, Zoology, Botany, Geography and Biology Department produced to audit, following irregularities were noticed :-

1. Consumable & Non-consumable Stock-register - Physical verification of stock not done - As per Rule 192(1) and Rule 192(2) of GFR 2005 - *Annual physical verification of all stores should be carried-out atleast once in every year and discrepancies, if any, shall be investigated and made good after following the set procedures.* But no physical verification of stores have been conducted, ever in the past, which is highly irregular. In the absence of which audit could not verify the balance worked-out in each registers.

Hence, in this connection :-

- (a) Elucidate reasons for non-verifications of stocks ; and
- (b) Necessary verifications of stores as detailed under Rule 192(3) may now be conducted and discrepancies, including shortages, damages and unserviceable goods, if any, identified during such verifications shall immediately be brought to the noticed of the competent authority for taking appropriate action in accordance with provision given in Rules 33 to 35.
- (c) Action-taken in the matter may be intimated to audit

2. Other irregularities :-

- (a) Prescribed register format Form GFR-40 under Rule 190(2)(ii) of GFR 2005, not used. Several unattested cutting and overwriting noticed in the register.

TAM-7

(38) (4) (75)

(Audit report on the Accounts of the College of Education, Delhi for the year 2009-10)

During the course of the audit, the following irregularities were noticed:-

1. Preferential treatment to certain livery firms - It is observed that college has been purchasing liveries from the University nominated suppliers after making advance payment to them. Summary of such advance payments made to the suppliers is as follows:-

2008-09	2074	2009-10	2551
04.13		2009	2551

In this connection, it is observed that:-

- (a) At the outset, since these firms are nominated by University of Delhi, they should have placed trust upon the college in the matter of making payments post/after supply of goods. Even in the matter of other firms/suppliers with whom college does business, executes the work first and then payments takes the payments. It is beyond comprehension as to why preferential treatment is being given to these liveries suppliers.
- (b) Moreover, since the process of processing-of-bills till issuance-of-cheques is within the competency of this College Principal, itself, payments to the suppliers should not be delayed for want of any administrative/financial procedure for long.
- (c) Further, under the current arrangement of advance-first before-supply, comprise in the quality of material supplied could not be ruled-out - as whatever he supplies had to be taken by the college as no pressure-buying option is left.

Hence, there are no justifications for making advance payments before satisfactory supply of the uniforms to these University nominated firms. This may be discontinued in future, under intimation to audit.

2. Proof of empanelment - All liveries items is stated to have been purchased from the firms who are stated to have been nominated by the University of Delhi, never confirming the empanelment of the agencies alongwith its validity-date not available on records. Elucidate reasons.

3. Improper maintenance of liveries register - It was noticed that:-
(a) Individual-wise pages/accounts not maintained.
(b) Issue register of liveries, has not been maintained in prescribed Performa - the mandatory column like - "Due date"; "Next due date"; "Countersignature of competent authority"; etc. are not being maintained. In the absence of which entries recorded in the register could not be verified with facts and entitlements.
Elucidate reasons.

4. 2009-10 - Delay in adjustment of advances - Several cases were noticed wherein advances were not within one month:-
(a) As per the ledger of Advance (Liveries) account, an amount of Rs.31360/- was paid to M/s Shresham Shoes as advance for supply of liveries vide cheque no.116685 dated 15.03.09 (Vr.No.1118); but the same advance was adjusted on 31.03.09 vide Vr.No.118. Reasons for advance adjustment after lapse of almost one year may be elucidated to audit.
(b) Similarly, as per the ledger of Advance (Liveries) account, an amount of Rs.41182/- was paid to M/s Srimindar Dase Motilal as advance for supply of liveries vide cheque no.252236 dated 07.03.08 (Vr.No.1069); but the same advance was adjusted on 14.11.08 vide Vr.No.645. Reasons for advance adjustment after lapse of almost eight months may be elucidated to audit.

5. 2009-10 - Excess adjustment of advance - As per the ledger of Advance (Liveries) account, an amount of Rs.4490/- was paid to M/s Abrol sons as advance for supply of liveries vide cheque no.233508 dated 29.01.10 (Vr.No.1091). Subsequently, the aforesaid advance was found adjusted on 31.01.10 vide Vr.No.1346 for ; but the amount adjusted was Rs.12214/. Reasons for excess adjusting of Rs.7724/- (12214-4490=7724) over advance may be elucidated to audit.

... subsequently the amount of Rs. 11100/- was recovered of outstanding advance of Rs. 4,10,000/- (Rs. 10,00,000/-) and (b) the said amount of Rs. 11100/- may be recovered from the firm after the verification under audit of the audit.

(S) (H) (M)

- 7. Incorrect Billing / Booking of Expenditure - Vr.1179 dated 31.03.07 for Rs. Nil - The said voucher is an adjustment voucher (J.F. 2006-07) for advance of Rs. 14270/- paid to M/s Shubham Shoes, but the supporting documents enclosed with the voucher, i.e., bills of the supplier firms bears no.0012043 dated 24.04.07 (FY-2007-08), which is irregular. Reasons for incorrect billing / booking of expenditure may be elucidated.
- 8. Stock entries not made - Stock entries certificate not recorded on the bills enclosed with (i) Vr.1119 dated 19.03.07 for Rs. 1701/-, and (ii) Vr.1120 dated 19.03.07 for Rs.6860/-. Hence - (a) Elucidate reasons for the same; (b) Needful may be done now and shown to audit; and (c) Other similar cases may be reviewed, under intimation and certifications to audit.
- 9. Other Irregularities are :-
 - (a) Unattested entries - Neither Dealing Assistant nor SO nor Billing nor Principal had not attested their signature in the register regarding verification, acceptance and correctness of the entries made in the registers.
 - (b) Missing Acknowledgement - The receiving officials has been putting undated signature. In the absence of which audit is unable to ascertain as to whether the livery has been issued to the employees on the due date or not.
 - (c) Designation not mentioned in issue register - Designation of CIV employees has not been given in the issue register.
 - (d) Unattested corrections - Numerous cutting and overwriting were also noticed in the Livery Register. Moreover, those cuttings and overwriting attested by the competent authority.
 - (e) No page counting certificate - The mandatory page counting certificate not recorded in the Summer Liveries issue register.
 - (f) No Stock verifications - Annual physical verification of stock not made.

TAN-8

(TAN) Para - 6 : Cash Security / Fidelity Bond of Cashier & Store-keeper - (including recovery of Rs. 2640/-) -

[Audit Period 2006-10 -- Reference Audit Memo no.01 dated 18.10.10 and Audit Memo no.01 (Addendum) dated 08.11.10]

As per Rule 275 of GFR, 2005 - every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule 273(3) of GFR, 2005 - in cases where the said security is furnished in the form of cash, the security bond should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper, which is irregular and in gross violation with the General Financial Rules.

Reasons for non-adherence to the aforesaid rules may be elucidated, and need necessary corrective steps may be taken now and shown to audit.

TAM-9

(73) (39) (73)

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... ..
... ..

During test the following observations were made:

1. 2006-07 - Salary details of Teaching staff - Note S.No.31 - A remark is recorded in the final accounts (Balance Sheet) "NOTE" portion that "Ms Rajender Kaur S.No.101, who was granted Extra Ordinary leave (with pay) w.o.f. 02.08.06 to join as Professor-in-Charge of Delhi College of Advance Studies affiliated to Guru Gobind Singh, IP University".
 - (a) Orders of competent authority authorizing/allowing taking-up of such assignment may be shown to audit.
 - (b) Terms & conditions (including period) of such foreign services may be shown.
 - (c) Proof of receipt of his Leave Salary and Pension Contribution may be shown.
 - (d) Proof of receipt of his amounts on account of his mandatory deductions like Provident Fund, Insurance, Health services, etc. may be shown to audit.
 - (e) Relevant entries in his service book in the above matters may be shown.
2. 2006-07 - Salary details of Teaching staff - Note S.No.31 - A remark is recorded in the final accounts (Balance Sheet) "NOTE" portion that "Ms Rajender Kaur S.No.101, her pay was protected with retention of date of increment vide University letter no.CB-1/2006 dated 15.05.06 and fixed at Rs.8275/- w.o.f. 03.08.2002 in the pay-scale of Rs.8000-275-13500 and arrears paid to her". Her pay-protection case may be shown to audit with relevant documents and service book.
3. Character & antecedents entries not recorded alongwith relevant police verification certificate pasted in most of the cases.
4. Mandatory nomination forms in respect of GPF, CPF, CGEIS, Pension, DCRG, family-details etc. pasted in most of the cases.
5. Leave account not maintained in the prescribed format attached in the service books.
6. Some observations in general :-
 - (a) Personal files - Some personal files were not from the date-of-joining of the Government servant. Some personal files were not having the correspondences filed in chronological order. Some personal files were not having the copies of the office-orders concerned the major official event of the Government servant. Some personal files were not having page numbering of all the pages filed. Some personal files were not having pages stacked properly. Some personal files were having documents/ correspondences, which were not diarized, in the office. Some personal files were having correspondences/documents, which were not marked by the competent authority for the action to be taken on it. The points may be taken care in future for meaningful and better management of personal files.
 - (b) All correspondences from respective personal files only - It may be ensured that every event in the Government servant's official life must be dealt/ originate from their respective personal files only and not from separate subject-related files. Adverse impact of this practice is that linking of various entries in service book becomes very difficult - both during his stay in this unit as well as after his transfer from this unit. Hence, necessary corrective action may be taken in this regard in future.
 - (c) Reattestation of particulars - Particulars recorded on the 1st page of the service-book are required to be reattested after every five years.
 - (d) Important order - Important documents like promotion, ACP-upgradation, Pay-fixation, regularization, ante-dating, option-letters, promotion orders, etc. were not found pasted in many service books.
 - (e) Annual Service Verification - As per GOC(1) under Rule SP-2003 as well as Rule 257(1) of GFR 2005 - Service Books maintained in the establishment should be verified every year by the HOD and a certificate to that effect shall be recorded in the Service Books. But it was noticed in most of the Service Books maintained by the unit that said service verifications were not conducted annually.

26 38 P

(d) Retention of original documents - As per GOIO (1) and GOIO (2) under Rule SR-199 - The original documents should be retained in the Service Book of the Government servant. In this regard, the control by year and to obtain such documents from the Service Books maintained by the Government servant should be taken immediately and compliance be shown to audit.

(e) Non-mentioning of date of event - In many cases it was noticed that the date of event (i.e. the actual date) has not been explicitly mentioned alongwith the details of the occurrence of the event. Hence necessary corrective action may be taken in this regard in future.

(h) Fresh documents - It was also noticed that the nomination papers in respect of GPF, DCRG and UTEGIS of many of the employees were dating back to their date-of-joining in government service. Hence, it is suggested that nomination papers of all the officials may also be obtained afresh and affixed in their respective service books.

(i) Red ink entries - It was also noticed that red ink has been used while making some entries in some of the service book (except suspension related entries), which is irregular.

(j) Signature by the competent authority (under official seal) / dealing assistant / Government Servant concerned - Most importantly, it was noticed that the signature of the competent authority / dealing assistant were found undated. This is an incorrect practice and it hinders the audit to ascertain/link the sequence of events chronologically. Hence necessary corrective measure may be taken in future.

(k) 10% Service Book securitization by HOO - As per GOIO (1) and GOIO (4) under Rule SR-199 - The HOO should scrutinize atleast 10% of these documents (Service Books and Leave Account) and initial the same in token of having done so - (where HOO had delegated powers to a subordinate Gazetted Officer under him to attest entries in Service Books). But no such action seems to have been taken in the unit.

(l) FORM No.13 of UTEGIS - As per GOIO (3) under Rule SR-199 - Form No.13 of UTEGIS (i.e., UTEGIS) should be kept in the Service Books of all the officials. But it was noticed in most of the Service Books maintained by the unit that the said form was not available.

(m) Duplicate copy of Service Books - As per Rule 257(2) of GFR 2005 - The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the HOO and the second copy should be given to the Government servant for safe custody. Further, Rule 257(3) and Rule 257(4) entailing the aforesaid subject should also be followed. Kindly certify whether the said rule had been adhered to or not.

7. Important Note :-

(i) Necessary corrective steps may be taken immediately for the rectification of the aforesaid irregularities, under intimation to audit.

(ii) Since there are around 450 employees in the College, last-checks could not be done for all cases. As such, other cases may be reviewed by the unit on the above lines.

(iii) It is suggested that the unit may ensure that the service book of all the officials are always kept updated in their respective service books, which are strictly maintained in accordance with Rule 257 of GFR, 2005 : Rule SR-196 to SR-203 of Fundamental Rules ; Chapter 60 under Section-VI of Establishment & Administration Manual as well as all the other guidelines issued by the Government from time to time.

TAK-10

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1. Non-maintenance of Stamp Register - As per para 90(1) of the MOP-2003 - "The despatcher will maintain an account of the postage stamps in the form given in Appendix 18" and the format specified in Appendix-18 is as under:-

2006-07	2007-08	2008-09	2009-10	Total
10571	1073	6194	6104	33642

Whereas the day-wise records of the stamps consumed is not available in the records, which is highly irregular. Since stamps are equivalent to cash and due importance was to be given in its accounting. Hence, either the details of Rs.35202/- may be made available to audit else recovery of the unaccounted/lost stamps of Rs.35202/- may be made from the defaulting officials. after due verification, under intimation to audit.

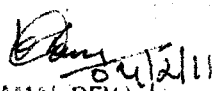
2. Non-maintenance of Stamp Register - As per para 90(1) of the MOP-2003 - "The despatcher will maintain an account of the postage stamps in the form given in Appendix 18" and the format specified in Appendix-18 is as under:-

Date	Value of stamps			Balance in class of the day (cols. 2+3+4)	Signature of	
	In hand the day	Received during	Used during the day		Despatcher	Section Officer
1	2	3	4	5	6	7

Whereas no such records is stated to be maintained by the college, which is irregular. Elucidate reasons.

3. Non-verifications of daily entries - As per para 90(2) of the MOP-2003 - "The Section Officer will check the entries made in the register every day and append his dated signature in token of his having done so. He will also conduct surprise test checks of envelopes ready for despatch by post". No such records/surprise check is being maintained by the college, which is irregular. Elucidate reasons.

4. No month-end summary of stamps balances - Month end-summary of "Stamps-in-hand" not recorded in the registers, which is irregular.


 (KAMAL DEV)
 Inspecting Audit Officer
 Audit Party no.3

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[This Statement - Head - Account - Items - are - to - be - prepared - on - the - figures - for - previous - year - closing - Balances - and - current - year - Opening - Balances]

Table-A

S. No	Trans-Action	Name of Account	CB of 2006-07	CB of 2007-08	Difference
1	Liabilities	Non-recurring Grant	21581.00	48000.00	26419.00
2	Liabilities	UGC - Special Grant	395773.71	0.00	395773.71
3	Liabilities	Library Books	79000.00	0.00	79000.00
4	Liabilities	Science Equipment Fund	20000.00	0.00	20000.00
5	Liabilities	Lab Equipment Fund	60000.00	0.00	60000.00
6	Liabilities	Book Bank	18736.82	0.00	18736.82
7	Liabilities	BA (Elective English)	9023.36	0.00	9023.36
8	Liabilities	B Com (H)	9440.94	0.00	9440.94
9	Liabilities	Special grant for Library & Lab equipment under Vth Plan Special Grant for development under Plan for Library & Lab equipment	30000.00	0.00	30000.00
10	Liabilities	Office Management & Agro-pest control Grant	405000.00	0.00	405000.00
11	Liabilities	Scholarship (06592+31395+3063+2740+900+616+235=65838)	65838.00	70558.00	-4900.00
12	Liabilities	Financial Assistance Payable (100+9.75+2250+4500+201456.00+9880+13590+2402.13+1553.50+1350+1600+2000+3350+3575+3500=269223.10)	269223.10	291885.75	-26668.63
13	Liabilities	Special Grant Seventh Plan	450000.00	0.00	450000.00
14	Liabilities	Research Grant for Commerce Department	65965.00	0.00	65965.00
15	Liabilities	Library Special Grant	25000.00	0.00	25000.00
16	Liabilities	BA (H) History Grant	25000.00	0.00	25000.00
17	Liabilities	Sh. P.V. Khatri R/G	11250.00	0.00	11250.00
18	Liabilities	Sh. GK Prashar R/G	15000.00	0.00	15000.00
19	Liabilities	B. Sc (H) Zoology Grant	200000.00	0.00	200000.00
20	Liabilities	VC Fund	4800.00	0.00	4800.00
21	Liabilities	Dr (Mrs) Geeta Saxena R/G	132738.00	0.00	132738.00
22	Liabilities	Sh. VK Kaul R/G	3846.11	0.00	3846.11
23	Liabilities	Dr. MN Sharma	5000.00	0.00	5000.00
24	Liabilities	Physics (H) Grant	20000.00	0.00	20000.00
25	Liabilities	Sh. KK Gaur R/G	30000.00	0.00	30000.00
26	Liabilities	Mrs. Renu Sobti R/G	15000.00	0.00	15000.00
27	Liabilities	Dr. AN (Dr. SB Tyagi)	600180.00	0.00	600180.00
28	Liabilities	Dr. P. Garg	3335.00	0.00	3335.00
29	Liabilities	R/G of Dr. Baou Lal	46000.00	0.00	46000.00
30	Liabilities	Duth Plan	660000.00	0.00	660000.00
31	Liabilities	Merit Scholarship	100.00	0.00	100.00
32	Liabilities	Special Grant to Lib & Lab	50000.00	0.00	50000.00
33	Liabilities	Fellowship Grant of Dr. GS Paliwal	290000.00	0.00	290000.00
34	Liabilities	Dr. Dr. MN Singh	500.00	0.00	500.00
35	Liabilities	R/G Dr. Ved Vra.	341500.00	0.00	341500.00
36	Liabilities	R/G Mrs. Saudamini Dass	25000.00	0.00	25000.00
37	Liabilities	Maintenance of Building	850000.00	697798.00	152202.00
G-Total =			6138830.04	1541033.57	4597866.47

Table-B

S. No	Trans-Action	Name of Account	CB of 2006-07	CB of 2007-08	Difference
1	Assets	Furniture & Fixtures (at Cost)	123132.61	0.00	123132.61
2	Assets	A - Science Lab Equipments - B. Sc 'B'	41316.11	0.00	41316.11
3	Assets	A - Science Lab Equipments - Par Medical	35705.13	0.00	35705.13
4	Assets	B Book - B.Sc 'A'	4740.20	0.00	4740.20
5	Assets	B Book - B.Sc 'B'	14200.55	0.00	14200.55
6	Assets	B Book - Par Medical	4810.00	0.00	4810.00
7	Assets	Furniture of Laboratory	35500.10	0.00	35500.10

S. No	Transaction	Head of Account	CB of 2006-07	CB of 2007-08	Difference
8	Assets	Bank	529	1529	
9	Assets	Special Grant - Chemistry	2267.04	0.00	6225.04
10	Assets	Special Grant - Anthropology	326	0.00	19828.55
11	Assets	Special Grant - Anthropology	9887.15	0.00	7988
12	Assets	Lib books Non-recurring - Library Books	7244.47	0.00	7244.47
13	Assets	Lib books Non-recurring - Text Books	5410.57	0.00	1400.17
14	Assets	Lib books Non-recurring - BA (H) Books	9973.35	0.00	9973.35
15	Assets	Lib books Non-recurring - BA (P) Books	9991.19	0.00	9991.19
16	Assets	Against Special Grant - Library Books	7246.78	0.00	77246.78
17	Assets	Against Special Grant - Science Equipment	79887.97	0.00	79887.97
18	Assets	Against Special Grant - Book Bank	19982.43	0.00	19982.43
19	Assets	Against Special Grant - B.Com Books	9440.94	0.00	9440.94
20	Assets	Against Special Grant - BA (Elective English)	9023.37	0.00	9023.37
21	Assets	Deposits & Advances (150+469.16+75+39+11.77+27150+1200+98300+31350+319600+77500+68905)	628614.23	638600.23	-9892.00
22	Assets	Dr. O.P. Dasgupta Research Grant	294039.11	0.00	294039.11
23	Assets	TA to University officials	47774.00	0.00	47774.00
24	Assets	Group Insurance Scheme	24760.00	0.00	24760.00
25	Assets	Income-tax	6223.00	0.00	6223.00
26	Assets	Special Grant for Library	22179.75	0.00	22179.75
27	Assets	Special Grant for Chemistry	44339.40	0.00	44339.40
28	Assets	Special Grant for Lib & Lab	121338.00	0.00	121338.00
29	Assets	Special Grant for Microbiology	17700.00	0.00	17700.00
30	Assets	Special Grant for Physics	44776.00	0.00	44776.00
31	Assets	Special Grant for Zoology	47512.00	0.00	47512.00
32	Assets	Special Grant	145287.70	0.00	145287.70
33	Assets	VII Plan Grant	339639.31	0.00	339639.31
34	Assets	BA (H) History	26216.50	0.00	26216.50
35	Assets	Sh. PV Khatri R/G	11250.00	0.00	11250.00
36	Assets	Sh. GK Frashar R/G	15000.00	0.00	15000.00
37	Assets	L. Soti Jy Zoology	201044.00	0.00	201044.00
38	Assets	Dr. (Mrs) Geeta Saxena R/G	129676.13	0.00	129676.13
39	Assets	Sh. VK Paul R/G	3845.00	0.00	3845.00
40	Assets	Sh. KK Gaur R/G	30000.00	0.00	30000.00
41	Assets	Mrs. Renu Sobti R/G	15000.00	0.00	15000.00
42	Assets	Sh. RN Garg R/G	3500.00	0.00	3500.00
43	Assets	Dr. N N Sharma	4996.00	0.00	4996.00
44	Assets	Physics (H) Grant	187029.13	0.00	187029.13
45	Assets	ICAR (Dr. SB Tyagi)	601867.35	0.00	601867.35
46	Assets	VII Plan	547137.00	0.00	547137.00
47	Assets	R/G Sh. VK Khurana	3850.00	0.00	3850.00
48	Assets	Fellowship Grant of Dr. GS Paliwal	264838.00	0.00	264838.00
49	Assets	R/G Dr. Babu Lal	10000.00	0.00	10000.00
50	Assets	R/G Dr. Ved Vrat	330000.00	0.00	330000.00
51	Assets	Maintenance of building	152202.00	0.00	152202.00
G-Total =			6234362.7	638506.23	4595856.47

Table-C

S. No	Transaction	Head of Account	CB of 2007-08	CB of 2006-07	Difference
1	Liabilities	Non-recurring Grant	190.00	88324.96	88515.01
G-Total =			190.00	88324.96	88515.01

Table-D

S. No	Transaction	Head of Account	CB of 2006-07	CB of 2007-08	Difference
1	Assets	Science Lab Equipments - B.Sc. A	66877.00	0.00	66877.00
2	Assets	Equipments	190077.01	0.00	190077.01
G-Total =			256954.01	0.00	256954.01

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Annex-2 / Part-3(1)

Calculation of Income Tax and Short recoveries

1	Sh. Baldev Singh Senior Assistant FY=2006-07	Gross salary= 173540 (-) Ded'n/Tpt Allow= 0 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable inc'm= 173540	(-) Savg U/s 80C= 0 (-) Savg U/s 80D-HI= 0 Bal Tax'ble inc'm= 173540 Balance T.I.(R)= 173540 (-) Nil Tax= 100000	Final Tax'ble inc= 173540 Tax on Tot inc'm= 194 (+) 2% Edn-Cess= 3970 Tax already paid= 9000 E-cess already paid= 192	110
LIC premium deducted from salary @ Rs.548/- p.m from 03/06 to 01/07 (i.e. 11 months) = Rs.6028/- ; but benefit of Rs.6570/- given. Hence short-recovery of I-Tax.					
Note : In response to the above audit query, college had produced a letter to audit bearing no SSC/Accts/LIC/1761 dated 09.03.07, which shows subscription payment in respect of Sh. Baldev Singh ; but the college could not produce any records confirming that the source of the said Rs. 548/-, i.e., the proof of recovery made from the officials. In the absence of which, it is construed that no deductions have been made from the official ; instead the college has paid the premium of Rs.548/- for the month of Feb 07 from its own source/pocket, which is another unresolved irregularity.					
2	Dr. Praveen Garg Associate Professor FY=2006-07	Gross salary= 341312 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 52352 (-) Int on HBA= 0 Net Taxable inc'm= 331060	(-) Savg U/s 80C= 100000 (-) Savg U/s 80D-HI= 0 Bal Tax'ble inc'm= 231060 Balance T.I.(R)= 231060 (-) Nil Tax= 100000	Final Tax'ble inc= 131060 Tax on Tot inc'm= 21202 (+) 2% Edn-Cess= 424 Tax already paid= 21408 E-cess already paid= 0	218
Short recovery of I-Tax.					
3	Sh. Rajvir Singh Lecturer (Botany) FY=2006-07	Gross salary= 270960 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 20257 (-) Int on HBA= 0 Net Taxable inc'm= 248703	(-) Savg U/s 80C= 15492 (-) Savg U/s 80D-HI= 0 Bal Tax'ble inc'm= 233211 Balance T.I.(R)= 233211 (-) Nil Tax= 100000	Final Tax'ble inc= 133211 Tax on Tot inc'm= 15642 (+) 2% Edn-Cess= 313 Tax already paid= 15624 E-cess already paid= 0	331
Short recovery of I-Tax.					
4	Sh. ML Bansal Reader in Commerce FY=2006-07	Gross salary= 547034 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable inc'm= 539034	(-) Savg U/s 80C= 100000 (-) Savg U/s 80D-HI= 0 Bal Tax'ble inc'm= 439034 Balance T.I.(R)= 439034 (-) Nil Tax= 100000	Final Tax'ble inc= 339034 Tax on Tot inc'm= 51700 (+) 2% Edn-Cess= 1034 Tax already paid= 52884 E-cess already paid= 0	489
Short recovery of I-Tax.					
5	Sh. TP Sinha Reader in Economics FY=2006-07	Gross salary= 422500 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 956 (-) Int on HBA= 0 Net Taxable inc'm= 405234	(-) Savg U/s 80C= 100000 (-) Savg U/s 80D-HI= 0 Bal Tax'ble inc'm= 305234 Balance T.I.(R)= 305234 (-) Nil Tax= 100000	Final Tax'ble inc= 205234 Tax on Tot inc'm= 41572 (+) 2% Edn-Cess= 831 Tax already paid= 41314 E-cess already paid= 0	489
Short recovery of I-Tax.					
6	Sh. Joginder Singh Lecturer in Economics FY=2006-07	Gross salary= 246857 (-) Ded'n/Tpt Allow= 7948 (-) U/s 13A HRA= 44356 (-) Int on HBA= 0 Net Taxable inc'm= 194453	(-) Savg U/s 80C= 40327 (-) Savg U/s 80D-HI= 0 Bal Tax'ble inc'm= 154126 Balance T.I.(R)= 154126 (-) Nil Tax= 100000	Final Tax'ble inc= 54126 Tax on Tot inc'm= 5826 (+) 2% Edn-Cess= 117 Tax already paid= 5625 E-cess already paid= 0	317
Short recovery of I-Tax.					

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or ITR 2006-07

Gross salary	561	9110	Final Tax'b Inc	24090	Tax O/s	
(-) Ded'n/Tpt Allow	8000		Tax on Tot Inc'm	22277		7487
(-) U/s 13A HRA	0		(+) 2% Edn-cess	1845		
(-) Int on HBA	0		Tax already paid	20578		
Net Taxable Inc'm	553	10000	E-cess already paid	0		

(a) Initially, no tax relevant documents produced to audit. Hence, I-Tax calculated on available PBR information s.

(b) Thereafter, in response to the audit query the official had submitted a self-attested bank statement stating an entry of Rs.301,00/- to have been paid for ICICI bonds. However, from the entry audit could not ascertain whether the said Debit-entry is for payment for ICICI bonds or for any other subject. This needs to be clarified before allowing any rebate on this account. (Bank statement copy enclosed in office-copy of this memo).

(c) Even if, the aforesaid amount of Rs.30000/- is taken, I-Tax is still outstanding.

8 Sh. Anand Malik Lecturer in Geography FY=2006-07	Gross salary= 394342 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 0 (-) Int on HBA= 134008 Net Taxable Inc'm= 186334	(-) Sav'g U/s 80C= 71768 (-) Sav'g U/s 80D-II= 0 Bal Tax'bl Inc'm= 109566 Balance T.A.(R)= 109270 E-cess already paid= 100000 (-) Nil Tax= 100000	Final Tax'b Inc= 9210 Tax on Tot Inc'm= 9210 (+) 2% Edn-cess= 184 Tax already paid= 0 E-cess already paid= 0	Tax O/s= 939
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Rebate of Tuition fees allowed for Rs.21000/- but his child name Master Akhil Malik is studying in Prep-D of Delhi Public School, Sec-24, Ph-III, Rohini, ND. Hence, may be disallowed.

9 Dr Ashwani Kumar Reader in Hindi FY=2006-07	Gross salary= 407805 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 0 (-) Int on HBA= 32037 Net Taxable Inc'm= 467768	(-) Sav'g U/s 80C= 100000 (-) Sav'g U/s 80D-II= 0 Bal Tax'bl Inc'm= 357768 Balance T.A.(R)= 357140 (-) Nil Tax= 100000	Final Tax'b Inc= 257140 Tax on Tot Inc'm= 57142 (+) 2% Edn-cess= 1143 Tax already paid= 57795 E-cess already paid= 0	Tax O/s= 490
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Short recovery of I-Tax.

10 Dr SK Dhingra Reader in Hindi FY=2006-07	Gross salary= 560137 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable Inc'm= 552137	(-) Sav'g U/s 80C= 100000 (-) Sav'g U/s 80D-II= 0 Bal Tax'bl Inc'm= 452137 Balance T.A.(R)= 452137 (-) Nil Tax= 100000	Final Tax'b Inc= 352140 Tax on Tot Inc'm= 84642 (+) 2% Edn-cess= 1711 Tax already paid= 35550 E-cess already paid= 0	Tax O/s= 490
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Short recovery of I-Tax.

11 Sh. Pradeep Kumar FY=2006-07	Gross salary= 258718 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 46215 (-) Int on HBA= 0 Net Taxable Inc'm= 204393	(-) Sav'g U/s 80C= 31644 (-) Sav'g U/s 80D-II= 0 Bal Tax'bl Inc'm= 172756 Balance T.A.(R)= 172760 (-) Nil Tax= 100000	Final Tax'b Inc= 72760 Tax on Tot Inc'm= 9552 (+) 2% Edn-cess= 191 Tax already paid= 1182 E-cess already paid= 0	Tax O/s= 561
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Short recovery of I-Tax.

12 Sh. Gopal Lal Meena Lecturer in Hindi FY=2003-07	Gross salary= 242448 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable Inc'm= 234448	(-) Sav'g U/s 80C= 1440 (-) Sav'g U/s 80D-II= 0 Bal Tax'bl Inc'm= 233008 Balance T.A.(R)= 233010 (-) Nil Tax= 100000	Final Tax'b Inc= 133010 Tax on Tot Inc'm= 21602 (+) 2% Edn-cess= 432 Tax already paid= 21794 E-cess already paid= 0	Tax O/s= 240
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Short recovery of I-Tax.

13 Dr VP Rana Reader History FY=2006-07	Gross salary= 45444 (-) Ded'n/Tpt Allow= 8000 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable Inc'm= 43744	(-) Sav'g U/s 80C= 100000 (-) Sav'g U/s 80D-II= 0 Bal Tax'bl Inc'm= 347444 Balance T.A.(R)= 347440 (-) Nil Tax= 100000	Final Tax'b Inc= 247440 Tax on Tot Inc'm= 54232 (+) 2% Edn-cess= 1085 Tax already paid= 44995 E-cess already paid= 0	Tax O/s= 10322
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Short recovery of I-Tax.

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14	Sh. Kunda S...	Gross salary=	214072	(-) Savg U/s 80C=	100000	Final Tax'b Inc=	114072	Tax O/s=	377
		(-) Ded'n/pt Alw=		(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	114072		
		(-) U/s 13A HRA=		Bal Tax'bl Inc'm=	114072	(+) 2% Edn-cess=	23155		
		(-) Int on HBA=		Balance T.L.(R)=	114072	Tax already paid=	0		
		Net Taxble Inc'm=	114072	(-) Nil Tax=	100000	Excess already paid=	0		

Short recovery of I-Tax.

15	Sh. Shalabi Chankara	Gross salary=	478000	(-) Savg U/s 80C=	100000	Final Tax'b Inc=	378000	Tax O/s=	458
		(-) Ded'n/pt Alw=		(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	378000		
		(-) U/s 13A HRA=		Bal Tax'bl Inc'm=	278000	(+) 2% Edn-cess=	7614		
		(-) Int on HBA=		Balance T.L.(R)=	278000	Tax already paid=	32476		
		Net Taxble Inc'm=	378000	(-) Nil Tax=	100000	Excess already paid=	0		

Short recovery of I-Tax.

16	Sh. AN Jha	Gross salary=	468782	(-) Savg U/s 80C=	79110	Final Tax'b Inc=	389672	Tax O/s=	18880
		(-) Ded'n/pt Alw=	60000	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	42529		
		(-) U/s 13A HRA=		Bal Tax'bl Inc'm=	308425	(+) 2% Edn-cess=	851		
		(-) Int on HBA=	73247	Balance T.L.(R)=	308425	Tax already paid=	24100		
		Net Taxble Inc'm=	389672	(-) Nil Tax=	100000	Excess already paid=	0		

Rebate on account of HBA(Interest) allowed for Rs.166379/- (95132+73247) ; but the bank certifies the interest received as Rs.73247/-

17	Dr SN Raza	Gross salary=	447592	(-) Savg U/s 80C=	100000	Final Tax'b Inc=	347592	Tax O/s=	321
		(-) Ded'n/pt Alw=	72000	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	36409		
		(-) U/s 13A HRA=		Bal Tax'bl Inc'm=	286392	(+) 2% Edn-cess=	727		
		(-) Int on HBA=	52667	Balance T.L.(R)=	286392	Tax already paid=	36816		
		Net Taxble Inc'm=	385925	(-) Nil Tax=	100000	Excess already paid=	0		

Short recovery of I-Tax.

18	Sh. RK Shivastava	Gross salary=	466500	(-) Savg U/s 80C=	99688	Final Tax'b Inc=	366812	Tax O/s=	202
		(-) Ded'n/pt Alw=	80000	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	46906		
		(-) U/s 13A HRA=		Bal Tax'bl Inc'm=	303921	(+) 2% Edn-cess=	938		
		(-) Int on HBA=	55797	Balance T.L.(R)=	303921	Tax already paid=	41823		
		Net Taxble Inc'm=	402703	(-) Nil Tax=	100000	Excess already paid=	0		

Short recovery of I-Tax.

19	Dr SK Srivastava	Gross salary=	469708	(-) Savg U/s 80C=	100000	Final Tax'b Inc=	369708	Tax O/s=	648
		(-) Ded'n/pt Alw=	80000	(-) Savg U/s 80D-H=	4024	Tax on Tot Inc'm=	56014		
		(-) U/s 13A HRA=	4303	Bal Tax'bl Inc'm=	353381	(+) 2% Edn-cess=	1120		
		(-) Int on HBA=		Balance T.L.(R)=	353380	Tax already paid=	56496		
		Net Taxble Inc'm=	457405	(-) Nil Tax=	100000	Excess already paid=	0		

Short recovery of I-Tax.

20	Sh. Ashish Tyagi	Gross salary=	185684	(-) Savg U/s 80C=	40469	Final Tax'b Inc=	145215	Tax O/s=	645
		(-) Ded'n/pt Alw=	4520	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	715		
		(-) U/s 13A HRA=	33542	Bal Tax'bl Inc'm=	107153	(+) 2% Edn-cess=	14		
		(-) Int on HBA=		Balance T.L.(R)=	107150	Tax already paid=	84		
		Net Taxble Inc'm=	147622	(-) Nil Tax=	100000	Excess already paid=	0		

Short recovery of I-Tax.

21	Dr Vinod Kumar Khurana	Gross salary=	547035	(-) Savg U/s 80C=	100000	Final Tax'b Inc=	447035	Tax O/s=	491
		(-) Ded'n/pt Alw=	80000	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	81712		
		(-) U/s 13A HRA=		Bal Tax'bl Inc'm=	439035	(+) 2% Edn-cess=	1634		
		(-) Int on HBA=		Balance T.L.(R)=	439040	Tax already paid=	82855		
		Net Taxble Inc'm=	539035	(-) Nil Tax=	100000	Excess already paid=	0		

Short recovery of I-Tax.

22	Dr Akhilesh Kr Dubey	Gross salary=	276907	(-) Savg U/s 80C=	38777	Final Tax'b Inc=	238130	Tax O/s=	1303
		(-) Ded'n/pt Alw=	80000	(-) Savg U/s 80D-H=	0	Tax on Tot Inc'm=	18066		
		(-) U/s 13A HRA=	10657	Bal Tax'bl Inc'm=	209323	(+) 2% Edn-cess=	337		
		(-) Int on HBA=		Balance T.L.(R)=	209330	Tax already paid=	15900		
		Net Taxble Inc'm=	248153	(-) Nil Tax=	100000	Excess already paid=	0		

Short recovery of I-Tax.

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23	Sh. Surinder Kumar Reader Sports FY=2006-07	Gross salary= 100000 (-) Ded'n/pt Allow= 0 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable inc'm= 100000	(-) Savg U/s 80C= 100000 (-) Savg U/s 80D-H= 0 Bal Tax'bl inc'm= 0 Balance T.I.(R)= 0 (-) Nil Tax= 100000	Final Tax'bl inc= 0 Tax on Tot inc'm= 0 (+) 2% Edn-cess= 0 Tax already paid= 0 E-cess already paid= 0	Tax O/s= 100000
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Short recovery of I-Tax.

24	Dr Surinder Kumar Reader Zoology FY=2006-07	Gross salary= 385185 (-) Ded'n/pt Allow= 3000 (-) U/s 13A HRA= 3619 (-) Int on HBA= 0 Net Taxable inc'm= 385185	(-) Savg U/s 80C= 100000 (-) Savg U/s 80D-H= 0 Bal Tax'bl inc'm= 285185 Balance T.I.(R)= 285185 (-) Nil Tax= 100000	Final Tax'bl inc= 185185 Tax on Tot inc'm= 385185 (+) 2% Edn-cess= 7703 Tax already paid= 316 E-cess already paid= 0	Tax O/s= 385185
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- (a) Rebate on account HBA (Interest) of Rs 106262/- and HBA (Principal) of Rs.31800/- was allowed to the official; whereas the 1st applicant of the loan is Smt.Purnima Surendar Kumar. Hence, Sh.Surender Kumar Sagar is not eligible for rebate on this account.
- (b) Moreover, the name of 2nd applicant in the Loan certificate is recorded as Sh.Surender Dharam Singh Kumar, which is distinct from the name of Dr.Surender Kumar.
- (c) Save otherwise, even if, the above HBA is taken I-Tax is still recoverable.

25	Smt.Rajni Arora Reader Zoology FY=2006-07	Gross salary= 457184 (-) Ded'n/pt Allow= 3000 (-) U/s 13A HRA= 3619 (-) Int on HBA= 61683 Net Taxable inc'm= 395482	(-) Savg U/s 80C= 150000 (-) Savg U/s 80D-H= 0 Bal Tax'bl inc'm= 245482 Balance T.I.(R)= 245482 (-) Nil Tax= 135000	Final Tax'bl inc= 148880 Tax on Tot inc'm= 27664 (+) 2% Edn-cess= 553 Tax already paid= 26838 E-cess already paid= 0	Tax O/s= 1379
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Short recovery of I-Tax.

26	Dr AN Roy Reader Chemistry FY=2006-07	Gross salary= 388491 (-) Ded'n/pt Allow= 2400 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable inc'm= 388491	(-) Savg U/s 50C= 57650 (-) Savg U/s 80D-H= 0 Bal Tax'bl inc'm= 328419 Balance T.I.(R)= 328420 (-) Nil Tax= 100000	Final Tax'bl inc= 228420 Tax on Tot inc'm= 48526 (+) 2% Edn-cess= 970 Tax already paid= 28000 E-cess already paid= 0	Tax O/s= 21497
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Rebate on account of LIC for Rs.50000/- allowed without production of any documents (even if that document is produced I-Tax is still recoverable)

27	Smt.Saroj Grover Reader Hindi FY=2006-07	Gross salary= 461863 (-) Ded'n/pt Allow= 6400 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable inc'm= 455463	(-) Savg U/s 80C= 92400 (-) Savg U/s 80D-H= 0 Bal Tax'bl inc'm= 373063 Balance T.I.(R)= 373060 (-) Nil Tax= 135000	Final Tax'bl inc= 238060 Tax on Tot inc'm= 54418 (+) 2% Edn-cess= 1088 Tax already paid= 40000 E-cess already paid= 0	Tax O/s= 15506
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Rebate on account of LIC for Rs.10251 and NSC for Rs.20000/- allowed without production of any documents (even if that document is produced I-Tax is still recoverable)

28	Dr Praveen Garg Lecturer Botany FY=2007-08	Gross salary= 636581 (-) Ded'n/pt Allow= 9600 (-) U/s 13A HRA= 65376 (-) Int on HBA= 0 Net Taxable inc'm= 561605	(-) Savg U/s 80C= 100000 (-) Savg U/s 80D-H= 0 Bal Tax'bl inc'm= 461605 Balance T.I.(R)= 461610 (-) Nil Tax= 110000	Final Tax'bl inc= 351610 Tax on Tot inc'm= 87483 (+) 3% Edn-cess= 2624 Tax already paid= 85771 E-cess already paid= 0	Tax O/s= 4336
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- (a) Since Transport Allowance is not admissible during vacation period rebate has been restricted to the admissible amount.
- (b) 2nd DA arrear (given to other in Sep'07) not added; the same may be added to gross and I-Tax be recalculated (apart from above)

(39) (30)

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Dr. Sushila Thakran Instructor FY=2007-08	Gross salary= 20000 (-) Debit Allow= 2000 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable inc'm= 18800	(-) Save U/s 80C= 2000 (-) Save U/s 80D= 0 Bal Tax'bl inc'm= 16800 Balance T.I.(R)= 16800 (-) Nil Tax= 16800	Final Tax'bl Inc= 16800 Tax on Tot inc'm= 117.41 (+) 3% E-dm-cess= 33.52 Tax already paid= 0	7869
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(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

(b) Rebate of Rs.106000/- (90487+15512) allowed on account of HBA but as per bank certificate the loan is in joint name with her husband Sh. Anand Singh Thakran. Hence she is not eligible for full rebate.

(c) Further, the bank-certificate attached is provisional and that too a hand-written certificate. In none of the above years certificate the mortgaged property details were either mentioned, which is unusual.

(d) Similar kind of provisional certificate is attached in the I-Tax calculation Sheet of FY 2006-07, 2008-09 where it was noticed that said HBA loan was in joint name with her husband namely Sh. Anand Singh Thakran.

(e) But in the year 2009-10, similar kind of provisional certificate was found attached with the calculation sheet ; but the loan-certificate was shown in the name of Smt. Sushila Thakran only (the name of her husband was not present)

(f) Hence, the matter needs to be investigated in details for factual inaccuracies, if any, and necessary documentary support may be obtained from bank/official with ratio proportion of liability of the said loan

(g) Save otherwise, even if, above certificate is obtained I-Tax is still recoverable

30 Sh. H.R. Khatri Reader Economics FY=2007-08	Gross salary= 602711 (-) Debit Allow= 3000 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable inc'm= 594711	(-) Save U/s 80C= 62240 (-) Save U/s 80D= 0 Bal Tax'bl inc'm= 542471 Balance T.I.(R)= 542470 (-) Nil Tax= 110000	Final Tax'bl Inc= 432430 Tax on Tot inc'm= 117.41 (+) 3% E-dm-cess= 3352 Tax already paid= 59941 E-cess already paid= 0	15252
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(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

(b) Rebate of Rs.45000/- allowed on account of payment of Education loan but since the loan is in the name of his son, Sh. Jitender Khatri, rebate cannot be availed by the official Sh. H.R. Khatri

31 Sh. Provakar Palaka Lecturer English FY=2007-08	Gross salary= 322542 (-) Debit Allow= 3000 (-) U/s 13A HRA= 0 (-) Int on HBA= 0 Net Taxable inc'm= 314542	(-) Save U/s 80C= 100000 (-) Save U/s 80D= 0 Bal Tax'bl inc'm= 214542 Balance T.I.(R)= 214540 (-) Nil Tax= 110000	Final Tax'bl Inc= 104540 Tax on Tot inc'm= 16908 (+) 3% E-dm-cess= 507 Tax already paid= 13608 E-cess already paid= 0	3807
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(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

(b) Rebate on receipt allowed for Rs.16886/- ; but the address mentioned in the rent receipt is Type-III, Qtr No.1, Lucknow Road, Timarpur, which is a Government accommodation.

(c) Save as otherwise, even if, the above is allowed I-Tax is still recoverable from the official.

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Dr. Pardeep Singh	2007-08	100000	18000	365880	4130
(-) Dedn/pt Adv=	6000			11706	
(-) U/s 15A HRA=	0		475882	2700	
(-) Int on HBA=	0		475880	6047	
Net Taxable Inc'm=	351779		110000		

(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

(b) The official had availed HBA from University of Delhi and in return an amount of Rs.79800/- was deducted from the officials salary as HBA-refunds. But the said advance was incorrectly bifurcated as Rs.68094/- (being Principal) and Rs.11706/- (being interest). Without any documentary support issued by the competent authority (in this case University of Delhi), the concept of accrued interest was allowed to the official, which is irregular. The advance given by the Government cannot be equated with the loan given by banks/private-sector because :-

- (i) The terms and conditions are extremely flexible.
- (ii) interest is chargeable only after the principal have been fully repaid - because there are three options for repaying of such advances namely (i) by equal instalments ; (ii) partly by monthly refunds and partly in lumpsum ; and (iii) refunds can be irregulars also.
- (iii) Therefore, depending on the refunds made the interest amount is calculated.
- (iv) Moreover, simple interest is charged and not compound interest.

Hence, the rebate of interest of Rs.11706/- allowed to the official is incorrect and entire amount Rs.79800/- is to be taken as actual, i.e. HBA (Principal).

33 Smt. Kuhu Channa Lecturer English FY=2007-08	Gross salary= 359779	(-) Savg U/s 80C= 100000	Final Tax'ble Inc= 126780	Tax O/s=
(-) Dedn/pt Adv= 6000	(-) Savg U/s 80D-II= 0	Tax on Tot Inc'm= 21034		494
(-) U/s 15A HRA= 0	Bal Tax'ble Inc'm= 257779	(+) 3% E-d-cess= 631		
(-) Int on HBA= 0	Balance T.I.(R)= 251780	Tax already paid= 21171		
Net Taxable Inc'm= 351779	(-) Nil Tax= 45000	E-cess already paid= 0		

Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

34 Sh. Daljeet Singh Reader Geography FY=2007-08	Gross salary= 492821	(-) Savg U/s 80C= 97000	Final Tax'ble Inc= 273990	Tax O/s=
(-) Dedn/pt Adv= 3000	(-) Savg U/s 80D-II= 0	Tax on Tot Inc'm= 65097		9641
(-) U/s 15A HRA= 0	Bal Tax'ble Inc'm= 386985	(+) 3% E-d-cess= 1953		
(-) Int on HBA= 0	Balance T.I.(R)= 380990	Tax already paid= 57409		
Net Taxable Inc'm= 484821	(-) Nil Tax= 110000	E-cess already paid= 0		

(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

(b) The official had availed HBA from University of Delhi and in return an amount of Rs.27432/- was deducted from the officials salary as HBA-refunds. But the said deduction was incorrectly taken as refund of interest. Without any documentary support issued by the competent authority (in this case University of Delhi), the concept of accrued interest was allowed to the official, which is irregular. The advance given by the Government cannot be equated with the loan given by banks/private-sector because :-

- (i) The terms and conditions are extremely flexible.
- (ii) interest is chargeable only after the principal have been fully repaid - because there are three options for repaying of such advances namely (i) by equal instalments ; (ii) partly by monthly refunds and partly in lumpsum ; and (iii) refunds can be irregulars also.
- (iii) Therefore, depending on the refunds made the interest amount is calculated.
- (iv) Moreover, simple interest is charged and not compound interest.

Hence, the rebate of interest of Rs.27432/- allowed to the official is incorrect and entire amount is to be taken as actual, i.e. HBA (Principal).

35 Sh. Subhash Anand Lecturer Geography FY=2007-08	Gross salary= 362472	(-) Savg U/s 80C= 47000	Final Tax'ble Inc= 43780	Tax O/s=
(-) Dedn/pt Adv= 3000	(-) Savg U/s 80D-II= 0	Tax on Tot Inc'm= 367		278
(-) U/s 15A HRA= 0	Bal Tax'ble Inc'm= 116673	(+) 3% E-d-cess= 26		
(-) Int on HBA= 158735	Balance T.I.(R)= 118670	Tax already paid= 615		
Net Taxable Inc'm= 315737	(-) Nil Tax= 110000	E-cess already paid= 0		

Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

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Sh. Ved Prakash	Gross salary= 25477	(-) Sav'g U/s 80C= 15000	Final Tax'ble Inc= 275480	Tax O/s= 14329
Reader History	(-) Ded'n/pt Allow= 8000	(-) Sav'g U/s 80D-FI= 0	Tax on Tot Inc= 15930	
FY=2007-08	(-) U/s 13A HRA= 0	Bal Tax'ble Inc= 209654	(+) 3% Ede-cess= 478	
	(-) Int on HBA= 0	Balance T.I.(R)= 209650	Tax already paid= 10000	
	Net Taxable Inc= 25477	(-) Nil Tax= 110000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) The official has availed HBA from University of Delhi and to return an amount of Rs.45600/- was deducted from the official's salary as HBA-charges. But the said refund was incorrectly bifurcated as Rs.13053/- (being Principal) and Rs.32547/- (being interest) Without any documentary support issued by the competent authority (in this case University of Delhi), the concept of accrued interest was allowed to the official, which is irregular. The advance given by the Government cannot be equated with the loan given by banks/private sector because -
- (i) The terms and conditions are extremely flexible.
 - (ii) Interest is chargeable only after the principal have been fully repaid - because there are three options for repaying of such advances namely (i) by equal instalments ; (ii) partly by monthly refunds and partly in lumpsum ; and (iii) refunds can be irregulars also.
 - (iii) Therefore, depending on the refunds made the interest amount is calculated.
 - (iv) Moreover, simple interest is charged and not compound interest.
- Hence, the rebate of interest of Rs.32547/- allowed to the official is incorrect and entire amount Rs.45600/- is to be taken as actual, i.e. HBA (Principal).

37 Sh.Ranjan Kumar	Gross salary= 253320	(-) Sav'g U/s 80C= 45972	Final Tax'ble Inc= 99650	Tax O/s= 5822
Lecturer History	(-) Ded'n/pt Allow= 8000	(-) Sav'g U/s 80D-FI= 0	Tax on Tot Inc= 15930	
FY=2007-08	(-) U/s 13A HRA= 0	Bal Tax'ble Inc= 209654	(+) 3% Ede-cess= 478	
	(-) Int on HBA= 0	Balance T.I.(R)= 209650	Tax already paid= 10000	
	Net Taxable Inc= 253320	(-) Nil Tax= 110000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs.21069/- allowed on account of rent-receipt ; but the rent-receipt is not in order because amount and residence address not recorded in the prescribed columns (photocopy kept in office copy) Further, rebate has been allowed without proper verifications also.
- (c) Save as otherwise, even if, the above is allowed ; Tax is still recoverable from the official.

38 Sh.Syed Haider Raza	Gross salary= 493900	(-) Sav'g U/s 80C= 93950	Final Tax'ble Inc= 278950	Tax O/s= 15056
Reader Mains	(-) Ded'n/pt Allow= 8000	(-) Sav'g U/s 80D-FI= 0	Tax on Tot Inc= 65085	
FY=2007-08	(-) U/s 13A HRA= 0	Bal Tax'ble Inc= 386954	(+) 3% Ede-cess= 1953	
	(-) Int on HBA= 0	Balance T.I.(R)= 386950	Tax already paid= 47982	
	Net Taxable Inc= 493900	(-) Nil Tax= 110000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs.77808/- allowed on account of HBA (Principal & Interest) ; but the actual borrower of loan is in the name of Badrunissa Tazqi, who is eligible for rebate.

39 Smt.Ruby Gupta	Gross salary= 313461	(-) Sav'g U/s 80C= 60240	Final Tax'ble Inc= 100220	Tax O/s= 19939
Lecturer	(-) Ded'n/pt Allow= 8000	(-) Sav'g U/s 80D-FI= 0	Tax on Tot Inc= 19544	
FY=2007-08	(-) U/s 13A HRA= 0	Bal Tax'ble Inc= 245221	(+) 3% Ede-cess= 586	
	(-) Int on HBA= 0	Balance T.I.(R)= 245220	Tax already paid= 191	
	Net Taxable Inc= 313461	(-) Nil Tax= 145000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs.96772/- allowed on account of HBA (Principal & Interest) ; but the actual borrower of loan is in the name of Sh.Ved Prakash, who is eligible for rebate.

40 Sh.Manish Kumar	Gross salary= 284370	(-) Sav'g U/s 80C= 35624	Final Tax'ble Inc= 87550	Tax O/s= 894
Lecturer Pol Science	(-) Ded'n/pt Allow= 9600	(-) Sav'g U/s 80D-FI= 0	Tax on Tot Inc= 13510	
FY=2007-08	(-) U/s 13A HRA= 21593	Bal Tax'ble Inc= 197553	(+) 3% Ede-cess= 405	
	(-) Int on HBA= 0	Balance T.I.(R)= 197550	Tax already paid= 13021	
	Net Taxable Inc= 284370	(-) Nil Tax= 110000	E-cess already paid= 0	

Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

Sh. Dr. Pankaj Bhan	Gross salary= 100000	(-) Savg U/s 80C= 80000	Final Tax'b inc= 17050	Tax O/s= 27578
	(-) Dedn/Tpt Adv= 8000	(-) Savg U/s 80D-II= 0	Tax on Tot Inc'm= 2115	
	(-) U/s 13A HRA= 0	Bot Tax'bl inc'm= 27700	(+) 3% Edu-cess= 831	
	(-) Int on HBA= 0	Balance T.I.(R)= 27700	Tax already paid= 0	
	Net Taxable inc'm= 19753	(-) Nil Tax= 0	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs. 135358/- allowed on account of HBA (Principal & Interest) ; but the actual borrower of loan is in the name of Sh. Jitendra Kumar, who is eligible for rebate.

42 Sh. DV Bhardwaj	Gross salary= 291518	(-) Savg U/s 80C= 30000	Final Tax'b inc= 61800	Tax O/s= 8617
FY=2007-08	(-) Dedn/Tpt Adv= 31000	(-) Savg U/s 80D-II= 0	Tax on Tot Inc'm= 5360	
	(-) U/s 13A HRA= 0	Bot Tax'bl inc'm= 171828	(+) 3% Edu-cess= 251	
	(-) Int on HBA= 0	Balance T.I.(R)= 171828	Tax already paid= 0	
	Net Taxable inc'm= 291828	(-) Nil Tax= 110000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs. 10000/- and Rs. 5724/- allowed on account of LIC premium ; but no documentary support available on records.
- (c) Save as otherwise, even if, the above is allowed I-Tax is still recoverable from the official.

43 Sh. HR Khatri	Gross salary= 971750	(-) Savg U/s 80C= 100000	Final Tax'b inc= 713760	Tax O/s= 15945
Lecturer Economics	(-) Dedn/Tpt Adv= 30000	(-) Savg U/s 80D-II= 0	Tax on Tot Inc'm= 164128	
FY=2008-09	(-) U/s 13A HRA= 0	Bot Tax'bl inc'm= 863758	(+) 3% Edu-cess= 4924	
	(-) Int on HBA= 0	Balance T.I.(R)= 863760	Tax already paid= 153107	
	Net Taxable inc'm= 963750	(-) Nil Tax= 150000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs. 50000/- allowed on account of payment of Education Loan ; but since the loan is in the name of his son, Sh. Jitendra Khatri, rebate cannot be availed by the official Sh. HR Khatri.

44 Dr Pankaj Bhan	Gross salary= 1009310	(-) Savg U/s 80C= 100000	Final Tax'b inc= 751820	Tax O/s= 1436
FY=2008-09	(-) Dedn/Tpt Adv= 80000	(-) Savg U/s 80D-II= 0	Tax on Tot Inc'm= 171046	
	(-) U/s 13A HRA= 0	Bot Tax'bl inc'm= 901910	(+) 3% Edu-cess= 5134	
	(-) Int on HBA= 0	Balance T.I.(R)= 901820	Tax already paid= 174741	
	Net Taxable inc'm= 1601810	(-) Nil Tax= 150000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) The official had availed HBA from University of Delhi and in return an amount of Rs. 45600/- was deducted from the officials salary. But the said advance was incorrectly bifurcated as Rs. 32139/- (being Principal) and Rs. 13461/- (being interest). Without any documentary support issued by the competent authority (in this case University of Delhi), the concept of accrued interest was allowed to the official, which is irregular. The advance given by the Government cannot be equated with the loan given by banks/private-sector because :-
- The terms and conditions are extremely flexible.
 - Interest is chargeable only after the principal have been fully repaid – because there are three options for repaying of such advances namely (i) by equal installments ; (ii) partly by monthly refunds and partly in lumpsum ; and (iii) refunds can be irregular also.
 - Therefore, depending on the refunds made the interest amount is calculated.
 - Moreover, simple interest is charged and then compound interest.
- (c) Save as otherwise, I-Tax is still recoverable.

45 Dr (Mrs) CP Bati	Gross salary= 1993170	(-) Savg U/s 80C= 96564	Final Tax'b inc= 718610	Tax O/s= 1557
FY=2008-09	(-) Dedn/Tpt Adv= 80000	(-) Savg U/s 80D-II= 0	Tax on Tot Inc'm= 171583	
	(-) U/s 13A HRA= 0	Bot Tax'bl inc'm= 898606	(+) 3% Edu-cess= 5147	
	(-) Int on HBA= 0	Balance T.I.(R)= 898610	Tax already paid= 175173	
	Net Taxable inc'm= 955170	(-) Nil Tax= 180000	E-cess already paid= 0	

Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

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Bl. Anand Singh	Gross salary= 212250	(-) Savg. U/s 80C= 20000	Final Tax'ble Inc.= 192250	Tax O/s= 490
Lecturer Geography	(-) Debit/pt Adv= 0	(-) Savg. U/s 80D-HI= 0	Tax on Tot Inc'm= 6900	
FY=2008-09	(-) U/s 13A HRA= 0	Bal Tax'ble Inc'm= 192250	(+) 3% Edb-cess= 576.75	
	(-) Int on HBA= 0	Balance T.I.I(R)= 192250	Tax already paid= 0	
	Net Taxable Inc'm= 192250	(-) Nil Tax= 190000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs.73100/- allowed on account of Tution fees for his child named Baby Ashwarya studying in Prep-A which is commensurate as the child is studying below Class-I.

47 Sh. Rajat Singh	Gross salary= 620500	(-) Savg. U/s 80C= 30000	Final Tax'ble Inc.= 590500	Tax O/s= 9888
Lecturer Geography	(-) Debit/pt Adv= 0	(-) Savg. U/s 80D-HI= 0	Tax on Tot Inc'm= 6900	
FY=2008-09	(-) U/s 13A HRA= 0	Bal Tax'ble Inc'm= 590500	(+) 3% Edb-cess= 1771.50	
	(-) Int on HBA= 0	Balance T.I.I(R)= 590500	Tax already paid= 58124	
	Net Taxable Inc'm= 617599	(-) Nil Tax= 150000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs.38000/- allowed on account of LIC Premium ; but no documentary support available on records.
- (c) Save as otherwise, I-Tax is still recoverable.

48 Sh. Daljeet Singh	Gross salary= 869727	(-) Savg. U/s 80C= 100000	Final Tax'ble Inc.= 769727	Tax O/s= 4351
Reader Geography	(-) Debit/pt Adv= 8000	(-) Savg. U/s 80D-HI= 0	Tax on Tot Inc'm= 133519	
FY=2008-09	(-) U/s 13A HRA= 0	Bal Tax'ble Inc'm= 761727	(+) 3% Edb-cess= 4006	
	(-) Int on HBA= 0	Balance T.I.I(R)= 761730	Tax already paid= 130084	
	Net Taxable Inc'm= 761727	(-) Nil Tax= 150000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) The official had availed HBA from University of Delhi and in return an amount of Rs.45000/- was deducted from the officials salary as HBA-refunds. But the said refunds was incorrectly bifurcated as Rs.22596/- (being Principal) and Rs.22481/- (being interest). Without any documentary support issued by the competent authority (in this case University of Delhi), the concept of accrued interest was allowed to the official, which is irregular. The advance given by the Government cannot be equated with the loan given by banks/private-sector because -
 - (i) The terms and conditions are extremely flexible.
 - (ii) Interest is chargeable only after the principal have been fully repaid - because there are three options for repaying of such advances namely (i) by equal installments, (ii) partly by monthly refunds and partly in lumpsum ; and (iii) refunds can be irregulars also.
 - (iii) Therefore, depending on the refunds made the interest amount is calculated.
 - (iv) Moreover, simple interest is charged and not compound interest.
 Hence, the rebate of interest of Rs.22481/- allowed to the official is incorrect and entire amount Rs.45000/- is to be taken as actual, i.e., HBA (Principal).

49 Sh. Subhash Anand	Gross salary= 322000	(-) Savg. U/s 80C= 100000	Final Tax'ble Inc.= 222000	Tax O/s= 124
Lecturer Geography	(-) Debit/pt Adv= 3000	(-) Savg. U/s 80D-HI= 0	Tax on Tot Inc'm= 32100	
FY=2008-09	(-) U/s 13A HRA= 0	Bal Tax'ble Inc'm= 385501	(+) 3% Edb-cess= 963	
	(-) Int on HBA= 130.88	Balance T.I.I(R)= 385500	Tax already paid= 32934	
	Net Taxable Inc'm= 435001	(-) Nil Tax= 150000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.
- (b) Rebate of Rs.500/- allowed on account of LIC premium ; but no documentary support available on records.

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	Gross salary= 643670	(-) Savg Us 80C= 0	Final Tax'b Inc= 643670	Tax O/s= 24504
	(-) Dedn/Tpt Allow= 14221	(-) Savg Us 80D-H= 0	Tax on Tot Inc= 14221	
	(-) Us 13A HRA= 0	Bal Tax'bl Inc'm= 629449	(+) 3% Eon-cess= 18883	
	(-) Int on HBA= 127	Balance T.I.(R)= 629576	Tax already paid= 127	
	Net Taxable Inc'm= 629576	(-) Nil Tax= 0	E-cess already paid= 0	

(a) Since Transport Allowance is not admissible during vacation period, rebate has been restricted to the admissible amount.
 (b) Rebate of Rs.16284/- allowed on account of HBA (Principal & Interest) but the actual borrower of loan is in the name of Badrunnisa Taqui, who is eligible for rebate (where Sh Syed Hakeem Raza is only a co-borrower).

51 Sh. Manish Kumar Lecturer Pol Science FY=2006-09	Gross salary= 484154 (-) Dedn/Tpt Allow= 8000 (-) Us 13A HRA= 0 (-) Int on HBA= 68758 Net Taxable Inc'm= 387396	(-) Savg Us 80C= 96040 (-) Savg Us 80D-H= 0 Bal Tax'bl Inc'm= 332356 Balance T.I.(R)= 332360 (-) Nil Tax= 15000	Final Tax'b Inc= 182386 Tax on Tot Inc= 21472 (+) 3% Eon-cess= 644 Tax already paid= 12644 E-cess already paid= 0	Tax O/s= 9472
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(a) Since Transport Allowance is not admissible during vacation period, rebate has been restricted to the admissible amount.
 (b) Rebate of Rs.2000/- allowed on account of LIC premium; but no documentary support available on records.
 (c) Save as otherwise, even if the above document is produced, I-Tax is still recoverable.

52 Dr Surinder Kumar Lecturer Zoology FY=2006-09	Gross salary= 1161942 (-) Dedn/Tpt Allow= 8000 (-) Us 13A HRA= 0 (-) Int on HBA= 0 Net Taxable Inc'm= 1153942	(-) Savg Us 80C= 100000 (-) Savg Us 80D-H= 0 Bal Tax'bl Inc'm= 1053942 Balance T.I.(R)= 1053940 (-) Nil Tax= 15000	Final Tax'b Inc= 903946 Tax on Tot Inc= 221182 (+) 3% Eon-cess= 6333 Tax already paid= 101336 E-cess already paid= 0	Tax O/s= 31721
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(a) Since Transport Allowance is not admissible during vacation period, rebate has been restricted to the admissible amount.
 (b) Rebate of Rs.13768 +/- allowed on account of HBA (Principal & Interest), but the actual borrower of loan is in the name of Smt. Purnima Surender Kumar, who is eligible for rebate (where Sh. Surender Dharam Singh Kumar is only a co-borrower).

53 Smt. Rajni Arora Reader Zoology FY=2008-09	Gross salary= 911454 (-) Dedn/Tpt Allow= 8000 (-) Us 13A HRA= 0 (-) Int on HBA= 144378 Net Taxable Inc'm= 759076	(-) Savg Us 80C= 100000 (-) Savg Us 80D-H= 0 Bal Tax'bl Inc'm= 659076 Balance T.I.(R)= 659080 (-) Nil Tax= 18000	Final Tax'b Inc= 479330 Tax on Tot Inc= 96229 (+) 3% Eon-cess= 2977 Tax already paid= 101711 E-cess already paid= 0	Tax O/s= 495
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Since Transport Allowance is not admissible during vacation period, rebate has been restricted to the admissible amount.

54 Dr Suman Yadav Lecturer Chemistry FY=2008-09	Gross salary= 274557 (-) Dedn/Tpt Allow= 8000 (-) Us 13A HRA= 0 (-) Int on HBA= 11229 Net Taxable Inc'm= 255328	(-) Savg Us 80C= 8153 (-) Savg Us 80D-H= 0 Bal Tax'bl Inc'm= 247175 Balance T.I.(R)= 247130 (-) Nil Tax= 18000	Final Tax'b Inc= 67180 Tax on Tot Inc= 6718 (+) 3% Eon-cess= 202 Tax already paid= 0 E-cess already paid= 0	Tax O/s= 6920
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Income earned from her previous employer not included, which is regular. Hence, include the figures and recast I-Tax.

55 Sh. D V Bhardwaj Sr PA to Principal FY=2008-09	Gross salary= 267371 (-) Dedn/Tpt Allow= 7200 (-) Us 13A HRA= 0 (-) Int on HBA= 0 Net Taxable Inc'm= 290171	(-) Savg Us 80C= 28124 (-) Savg Us 80D-H= 0 Bal Tax'bl Inc'm= 262047 Balance T.I.(R)= 262054 (-) Nil Tax= 18000	Final Tax'b Inc= 112059 Tax on Tot Inc= 11205 (+) 3% Eon-cess= 336 Tax already paid= 0 E-cess already paid= 0	Tax O/s= 9727
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(a) Rebate on account of Rs.22553/- allowed on rent-receipt; but no documentary support available on records.
 (b) Save as otherwise, even if the above document is produced, I-Tax is still recoverable.

56 Sh. Ashok Kr Sharma Lab Assistant FY=2008-09	Gross salary= 203949 (-) Dedn/Tpt Allow= 5400 (-) Us 13A HRA= 0 (-) Int on HBA= 0 Net Taxable Inc'm= 288549	(-) Savg Us 80C= 93900 (-) Savg Us 80D-H= 0 Bal Tax'bl Inc'm= 194649 Balance T.I.(R)= 194650 (-) Nil Tax= 15000	Final Tax'b Inc= 44650 Tax on Tot Inc= 2136 (+) 3% Eon-cess= 64 Tax already paid= 1072 E-cess already paid= 0	Tax O/s= 628
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(a) Rebate on account of Rs.10147/- allowed on LIC premium; but no documentary support available on records.
 (b) Save as otherwise, even if the above document is produced, I-Tax is still recoverable.

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Dr. Smt. Parvati...	Gross salary= 219310	(-) Savg U/s 80C= 100000	Final Tax'b Inc= 119310	Tax O/s= 4249
Associate Professor Eco	(-) Ded'n/Tpl Alw= 0	(-) Savg U/s 80D-H= 0	Tax on Tot Inc'm= 332118	
FY=2009-10	(-) U/s 13A HRA= 0	Bal Tax'bl inc'm= 1429660	(+) 3% Edn-cess= 5682	
	(-) Int on HBA= 0	Balance T.I.(R)= 1429660	Tax already paid= 326753	
	Net Taxable inc'm= 119310	(-) Nil Tax= 160000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount
- (b) Rebate of Rs.3500/- allowed on receipt of rent-receipt for stay in Flat no.MIG 399, Pocket-6, Sec-A-10, Narula, Delhi-40 ; but simultaneously a loan repayment statement is also enclosed against the loan taken in respect of following property - #528 (LIG) PKI-2, Sec-A-10, DDA Narula, ND-40, which is irregular. However, there is another possibility that official may be staying in Flat no.399 and Flat no.528 would have been given on rent - in such case, the official may be asked to submit the declaration regarding the income earned from such rental property and added to his gross-income and his income-tax may be recalculated.

58 Sh.HR Khatri	Gross salary= 1537060	(-) Savg U/s 80C= 100000	Final Tax'b Inc= 1269060	Tax O/s= 15945
Associate Professor Eco	(-) Ded'n/Tpl Alw= 5000	(-) Savg U/s 80D-H= 0	Tax on Tot Inc'm= 332118	
FY=2009-10	(-) U/s 13A HRA= 0	Bal Tax'bl inc'm= 1429660	(+) 3% Edn-cess= 5682	
	(-) Int on HBA= 0	Balance T.I.(R)= 1429660	Tax already paid= 326753	
	Net Taxable inc'm= 1529060	(-) Nil Tax= 160000	E-cess already paid= 0	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount
- (b) Rebate of Rs.50000/- allowed on account of payment of Education Loan ; but no documentary support is available on records. Whereas from his previous years income-tax documents, it was ascertained that the education loan is in the name of his son, Sh. Jender Khatri rebate cannot be availed by the official Sh. HR Khatri.

59 Smt.Kuhu Chanana	Gross salary= 770904	(-) Savg U/s 80C= 100000	Final Tax'b Inc= 472900	Tax O/s= 494
Lecturer English	(-) Ded'n/Tpl Alw= 8000	(-) Savg U/s 80D-H= 0	Tax on Tot Inc'm= 99870	
FY=2009-10	(-) U/s 13A HRA= 0	Bal Tax'bl inc'm= 662904	(+) 3% Edn-cess= 2986	
	(-) Int on HBA= 0	Balance T.I.(R)= 662900	Tax already paid= 102372	
	Net Taxable inc'm= 762904	(-) Nil Tax= 190000	E-cess already paid= 0	

Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

60 Bijay Kumar Padhan	Gross salary= 662152	(-) Savg U/s 80C= 100000	Final Tax'b Inc= 263980	Tax O/s= 1553
Lecturer English	(-) Ded'n/Tpl Alw= 19200	(-) Savg U/s 80D-H= 0	Tax on Tot Inc'm= 18796	
FY=2009-10	(-) U/s 13A HRA= 35281	Bal Tax'bl inc'm= 423979	(+) 3% Edn-cess= 564	
	(-) Int on HBA= 83692	Balance T.I.(R)= 423980	Tax already paid= 17807	
	Net Taxable inc'm= 523979	(-) Nil Tax= 160000	E-cess already paid= 0	

Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

61 Sh.Syed Haider Raza	Gross salary= 1400000	(-) Savg U/s 80C= 100000	Final Tax'b Inc= 1192980	Tax O/s= 12387
Lecturer Maths	(-) Ded'n/Tpl Alw= 8000	(-) Savg U/s 80D-H= 0	Tax on Tot Inc'm= 309618	
FY=2009-10	(-) U/s 13A HRA= 0	Bal Tax'bl inc'm= 1352050	(+) 3% Edn-cess= 9289	
	(-) Int on HBA= 0	Balance T.I.(R)= 1352050	Tax already paid= 297592	
	Net Taxable inc'm= 1452050	(-) Nil Tax= 60000	E-cess already paid= 3928	

- (a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount
- (b) Rebate of Rs.77808/- allowed on account of HBA (Principal & Interest) loan the actual borrower of loan is in the name of Baadunnisa Faqir, who is single female (where Sh.Syed Haider Raza is only a co-borrower).

62 Smt.Mamta Dubey	Gross salary= 446375	(-) Savg U/s 80C= 100000	Final Tax'b Inc= 148380	Tax O/s= 1436
Lecturer Computer Science	(-) Ded'n/Tpl Alw= 8000	(-) Savg U/s 80D-H= 0	Tax on Tot Inc'm= 17892	
FY=2009-10	(-) U/s 13A HRA= 0	Bal Tax'bl inc'm= 338375	(+) 3% Edn-cess= 537	
	(-) Int on HBA= 0	Balance T.I.(R)= 338380	Tax already paid= 16493	
	Net Taxable inc'm= 438375	(-) Nil Tax= 160000	E-cess already paid= 463	

Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount.

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- (a) Since Transport Allowance is not permissible during vacation period, rebate has been restricted to the admissible amount.
- (b) Rebate of Rs 137292/- allowed on account of HDA (Principal & Interest); but the actual borrower of loan is in the name of Sh. Purnima Suman, Karnal, who is eligible for rebate (where Sh. Surendar Dharam Sach Kumar is only a co-borrower).

(Calculation of Income tax on more relevant information/documents not available on records)

S. No.	Name of the officer	Designation & FY	Irregularities in brief
1	Sh. RK Garg	SO (Accounts) FY=2006-07	(a) An amount of Rs. 91300/- was deducted from his salary bills on account of repayment of HBA; but the benefit allowed in the calculation sheet as - Interest Rs. 50000/- and Principal Rs. 41300/-. Documents/orders of the competent authority regarding treatment Rs. 50000/- as interest and Rs. 41300/- as principal not available on records. (b) Rebate of Rs. 10000/- allowed on account of payment of LIC premium; but no documentary support
2	Sh. SK Daniya	UDC FY=2006-07	(a) HBA (Interest) of Rs. 33639/- allowed without proper documentary support (on bank statement) (b) The above document produced in not in order because on the basis of the said document HBA(Interest) was deducted; but strangely rebate on HBA(Principal) not allowed.
3	Smt. Rajpreet	Laboratory Assistant FY=2006-07	(a) HBA (Principal) of Rs. 54403/- allowed without proper documentary support (on bank statement) (b) The above document produced in not in order because on the basis of the said document HBA(Interest) was deducted; but strangely rebate on HBA(Principal) not allowed.
4	Dr V Ramesh Babu	Botany FY=2006-07	Rebate of Rs. 65772/- allowed u/s 10(13A); but no documentary support enclosed.
5	Dr JL Bhat	Principal FY=2006-07	I-Tax calculation sheet and relevant supporting documents not available on records
6	Sh. NL Sharma	Reader Commerce FY=2006-07	Rebate of Rs. 17287/- on account of LIC and Rs. 20000/- on account of NSC allowed; but no documentary support is available on records
7	Smt. Saudamini	Dass Reader in Economics FY=2006-07	Rebate on account of HBA(Interest) of Rs. 64026/- and HBA(Principal) of Rs. 29574/- allowed without bank certificate; only monthly bank statement enclosed, wherefrom the allowed rebate could not be ascertained. Hence, the official may be asked to furnish the prescribed certificate issued by the relevant bank.
8	Smt. Sushila	Thakran Lecturer in Economics FY=2006-07	(i) A rebate of Rs. 68986/- has been allowed as HBA(Interest) and Rs. 6720/- allowed as HBA(Principal); but in this connection it is noticed that (1) the bank-certificate attached is provisional; (ii) Similar kind of provisional certificate is attached in the I-Tax calculation Sheet of FY 2007-08 where it was noticed that said HBA loan was in joint name with her husband namely Sh. Anand Singh Thakran. (iii) Further, in the year 2009-10, similar kind of provisional certificate was found attached with the calculation sheet; but in this case the loan was shown in the name of Smt. Sushila Thakran only (the name of her husband was not present)
			(k) In none of the above years certificates, the mortgaged property details were either mentioned, which is unusual.
			(l) Hence, the matter needs to be investigated in details for factual inaccuracies, if any, and necessary documentary support may be obtained from bank/official with ratio proportion of liability of the said loan.
9	Sh. Provakar Palaka	Lecturer English FY=2006-07	Rebate of Rs. 38688/- (20688+18000) allowed on LIC and Rs. 20000/- allowed on ICICI; but no documentary support available on records.
10	Dr Pankaj Bhan	Reader in English FY=2006-07	Rebate on account of Rent-receipt, Medi-claim, HBA & NSC allowed; but documentary support attached.

11	Sh. P. Raj Kumar Lecturer in English FY=2006-07	Rebate on account of RPF was allowed but documentary support is not available.
12	Mrs. Sunita Banerjee Lecturer Maths FY=2006-07	Rebate on account of FID for PPF 2004- allowed without production of any documents.
13	Dr. Babu Lal Lecturer Physics FY=2006-07	Rebate on account of HBA (Principal) Rs. 50335/- and HBA (Interest) for Rs. 88478/- allowed, but the bank certificate enclosed is issued on 15.12.06 and is stated to be provisional certificate. It is explicitly mentioned therein that the said amounts are yet to be repaid. Unless final certificate is produced, rebate on this account is disallowed.
14	Sh. Surendra Kr. Sagar Lecturer Zoology FY=2006-07	Tax calculation sheet and relevant supporting documents not available on records.
15	Dr. Tanusri Saxena Lecturer Zoology FY=2006-07	Tax calculation sheet and relevant supporting documents not available on records.
16	Dr. PV Khatri Reader Commerce FY=2006-07	Tax calculation sheet and relevant supporting documents not available on records.
17	Sh. RN Srivastava Lecturer Commerce FY=2006-07	Tax calculation sheet and relevant supporting documents not available on records.
18	Sh. SS Aggarwal Reader Physics FY=2006-07	Tax calculation sheet and relevant supporting documents not available on records.
19	Dr. RN Srivastava Reader Commerce FY=2007-08	(a) Since Transport Allowance is not admissible during vacation period; rebate has been restricted to the admissible amount. (b) Rebate of Rs. 41206/- + Rs. 20000/- allowed on account of HBA; but instead of the bank-certificate, routine monthly bank statement attached. Hence, unless requisite bank certificate is not produced, rebate on this account cannot be allowed.
20	Sh. Jagbir Singh-II Lecturer Geography FY=2007-08	(a) Since Transport Allowance is not admissible during vacation period; rebate has been restricted to the admissible amount. (b) Rebate of Rs. 16941/- allowed on account of rent-receipt; but no documentary support available on records.
21	Sh. PK Carg FY=2007-08	(a) Since Transport Allowance is not admissible during vacation period; rebate has been restricted to the admissible amount. (b) Rebate of Rs. 231200/- allowed on account of HBA (Principal-105450 & Interest-125750) on the basis of a plain letter submitted by the official to the Registrar, DU, which is incorrect. Rebate on the said account should have been allowed only after obtaining a NO DUES certificate from the Registrar, DU (i.e., the HBA issuing authority).
22	Sh. GS Oshro: FY=2007-08	(a) Since Transport Allowance is not admissible during vacation period; rebate has been restricted to the admissible amount. (b) Rebate of Rs. 10000/- allowed on account of LIC premium; but no documentary support is available no records.
23	Sh. Joginder Singh FY=2007-08	(a) Since Transport Allowance is not admissible during vacation period; rebate has been restricted to the admissible amount. (b) Rebate of Rs. 10000/- allowed on account of LIC premium; but no documentary support is available no records.

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<p>25 Smt. Aruna Shrivastava FY=2008-09</p>	<p>(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount. (b) Rebate of Rs.30000/- allowed on account of LIC premium payment ; but the enclosed receipt no.1106135 pertains to FY 2007-08.</p>
<p>26 Dr Ruby Gupta Physics FY=2008-09</p>	<p>(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount. (b) Rebate of Rs.127200/- allowed on account of HBA (Principal & interest) ; but the actual applicant of loan is in the name of Sh Ved Prakash, who is eligible for rebate (where Smt. Ruby Gupta is only a co-applicant). Rebate may be allowed only on production of property documents as well as production of bank document certifying loan ratio of both applicants.</p>
<p>27 Sh. SK Dahiya UDC FY=2008-09</p>	<p>(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount. (b) Rebate of Rs.43026/- allowed on account of HBA (Principal & interest) ; but only his routine bank statement attached, which is irregular.</p>
<p>28 Sh. Gian Chand Lab Assistant FY=2008-09</p>	<p>Rebate of Rs.23000/- (3000+20000) allowed on LIC premium ; but no documentary support available on records.</p>
<p>29 Smt. Sushila Thakran QMSP Instructor FY=2008-10</p>	<p>(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount. (b) Rebate of Rs.114000/- was allowed on account of HBA (Principal+Interest). This loan has been continued from previous years also and from the previous years bank certificate it was ascertained the loan is in the joint-name with Sh. Anand Singh ; but in this certificate the loan is shown to be in the name of Smt. Sushila Thakran only. Hence, clarify alongwith the other related facts of the loans regarding liability-ratio so as to enable Smt. Sushila Thakran to avail full rebate.</p>
<p>30 Sh. Joginder Singh Lecturer Economics FY=2009-10</p>	<p>(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount. (b) Rebate of Rs.84192/- allowed on production of rent-receipt in respect of house no.35, Gali no.4, Purbajoi Colony, Narela, Delhi-10 showing rent amount paid as Rs.60000/- for the period from April to Sep'09 @ Rs.10000/- and Rs.60000/- for the period from Oct'09 to Mar'10. Since rent-receipt certifying payment of rent @ Rs.60000/- twice a year, which is unusual, the lease-agreement in this regard may be produced to audit for verifications.</p>
<p>31 Dr. Jagbir Singh Lecturer Geography FY=2009-10</p>	<p>Rebate of Rs.35000/- allowed on payment of LIC premium ; but no documentary support is available on records.</p>
<p>32 Dr Aditi Gupta Lecturer History FY=2009-10</p>	<p>(a) Since Transport Allowance is not admissible during vacation period ; rebate has been restricted to the admissible amount. (b) Rebate of Rs.56027/- allowed on account of rent-receipt issued by Smt. Krishna Kumari ; but all the three rent-receipts does not have mention of the address of rented premises. Hence, unless lease agreement copy of the rented premises may be obtained from the assessee and produced to audit.</p>

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Name of the Staff Resignation No. Designation FY=2009-10	Incidental Expenses - brief
32. Mr. Ruby Gupta Lecturer/Physicist FY=2009-10	<p>(a) Since Mr. Gupta has been not in the office during vacation of 15 days, the amount of Rs. 1500/- is not allowed to him.</p> <p>(b) Rebate of Rs. 16400/- allowed on account of PPF Interest; but the actual applicant of loan is in the name of Mr. Ved Prakash, who is eligible for rebate (where Mr. Ruby Gupta is only a co-applicant). Rebate may be allowed only on production of property documents as well as production of bank document certifying loan ratio of both applicants.</p>
33. Mr. DV Bhardwaj Sr PA to Principal FY=2009-10	<p>(a) Rebate on account of Rs. 50424/- allowed on rent-receipt; but no documentary support available on records.</p> <p>(b) Rebate on account of Rs. 3600/- allowed on NSC Interest; but no documentary support available on records.</p> <p>(c) Rebate on account of Rs. 30000/- allowed on PPF Interest; but no documentary support available on records.</p> <p>(d) Rebate on account of Rs. 24000/- allowed on Tuition Fees; but no documentary support available on records.</p>
34. Mr. Kanchan Sahuja Sr Assistant FY=2009-10	<p>(a) Rebate on account of Rs. 10047/- allowed on LIC premium; but no documentary support available on records.</p> <p>(b) Rebate on account of Rs. 60000/- allowed on account of Bonds; but no documentary support available on records.</p>

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Annexure 1
(Part 1 of 2)
(Government of Transport, Police and Public Safety)

Sl. No.	Name of the officer	2007-08				2008-09				Total Amount
		May'08	Jun'08	May'07	Jun'07	May'08	Jun'08	May'09	Jun'09	
1	A Archana	800	800	800	800	800	800	3904	3904	12608
2	Aditi Gupta	0	0	800	800	800	800	3904	3904	11008
3	AK Dubey	800	800	800	800	800	800	3904	3904	12608
4	AK Verma	800	800	800	800	800	800	3904	3904	12608
5	AN Jha	800	800	800	800	800	800	3904	3904	12608
6	Anand Malik	800	800	800	800	800	800	3904	3904	12608
7	Anita Marwaha	800	800	800	800	0	0	0	0	4800
8	Anjali Yadav	800	800	800	800	0	0	3904	3904	11008
9	Anjana Kapoor	800	800	800	800	800	800	3904	3904	11008
10	Aruna Shokeen	0	0	800	800	800	800	3904	3904	12608
11	Asha Nayyar	800	800	0	0	0	0	3904	3904	12608
12	Ashish Tyagi	0	0	800	800	800	800	3904	3904	7808
13	Ashwani Kumar	800	800	800	800	800	800	3904	3904	12608
14	Azka Kamil	0	0	800	800	800	800	3904	3904	11008
15	Babu Lal	800	800	800	800	0	0	3904	3904	12608
16	Bhcopinder Giri	0	0	800	800	800	800	0	0	1600
17	Bhupinder Mehta	800	800	0	0	800	800	3904	3904	12608
18	Bijay Kr Pachan	1600	1600	800	800	800	800	3904	3904	9408
19	Bina Dalal	800	800	1600	1600	1600	1600	3904	3904	12608
20	CP Bahl	800	800	800	800	800	800	3904	3904	17408
21	Daljeet Singh	800	800	800	800	0	0	3904	3904	12608
22	Doonjal Rani Jalwan	800	800	800	800	800	800	3904	3904	11008
23	Gajender Gaur	800	800	800	800	800	800	3904	3904	12608
24	Geeta Saxena	800	800	800	800	800	800	3904	3904	12608
25	GK Prashar	800	800	800	800	800	800	3904	3904	12608
26	Gopal Lal Meena	800	800	800	800	800	800	3904	3904	12608
27	Gouri Shukla	0	0	800	800	800	800	3904	3904	12608
28	GR Luthra	800	800	800	800	0	0	3904	3904	7808
29	HR Khatri	800	800	800	800	800	800	3904	3904	12608
30	Inder Mohan Dutta	800	800	800	800	0	0	3904	3904	11008
31	Jagbir Singh	0	0	800	800	800	800	3904	3904	12608
32	Jitendra Kr Pandey	0	0	800	800	800	800	3904	3904	9408
33	JL Bhatt	0	0	800	800	0	0	3904	3904	10208
34	Joginder Singh	0	0	800	800	800	800	0	0	3200
35	Kamlesh Sareen	800	800	800	800	0	0	3904	3904	9408
36	Kiran Dabas	0	0	800	800	800	800	3904	3904	12608
37	KK Joshi	800	800	800	800	0	0	3904	3904	7808
38	Krishan Kaul	0	0	800	800	800	800	3904	3904	12608
39	Krishna Kaul	800	800	800	800	0	0	0	0	1600
40	Kuhu Chanana	800	800	800	800	0	0	0	0	3200
41	Kr Sanjay Singh	800	800	800	800	0	0	3904	3904	11008
42	Madhu Pruthi	800	800	800	800	800	800	3904	3904	12608
43	Madhulika Singh	0	0	800	800	800	800	3904	3904	12608
44	Manish Kumar	0	0	800	800	800	800	3904	3904	7808
45	Manish Sharma	0	0	800	800	800	800	3904	3904	11008
46	Manjya Gupta	800	800	800	800	0	0	3904	3904	11008
47	Manmohan Gupta	800	800	800	800	800	800	3904	3904	12608

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Sl. No.	Name of the student	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
48	MB Kapoor	800	800	800	800	0	0	3904	3904	1008
49	Meera Sharma	800	800	800	800	0	0	3904	3904	3608
50	Meyakant Jaisir	0	0	800	0	0	0	3904	3904	2608
51	ML Bansal	800	800	800	800	800	800	3904	3904	2608
52	Mukesh Kr Rana	800	800	800	800	800	800	3904	3904	2308
53	Neelam Sawney	800	800	800	800	800	800	3904	3904	2608
54	Neena Rani Dhiman	800	800	800	800	800	800	3904	3904	12608
55	Neera Mehra	800	800	800	800	800	800	3904	3904	12608
56	NK Oberoi	800	800	800	800	800	800	3904	3904	12608
57	NL Sharma	800	800	800	800	800	800	3904	3904	12608
58	NN Sharma	800	800	800	800	800	800	3904	3904	12608
59	OP Singhal	800	800	800	800	800	800	3904	3904	11008
60	Pankaj Brian	800	800	800	800	0	0	3904	3904	11008
61	Pankaj Kumar	800	800	800	800	0	0	3904	3904	11008
62	Pankaj Lakara	0	0	1600	1600	1600	1600	0	0	1600
63	Piyush Kr Patanjali	0	0	800	800	800	800	3904	3904	11008
64	PK Bhardwaj	0	800	0	800	800	800	3904	3904	11008
65	PK Mehta	0	0	800	800	800	800	3904	3904	12608
66	Pradeep Kumar	800	800	800	800	800	800	3904	3904	12608
67	Pradeep P Singh	800	800	800	800	800	800	3904	3904	12608
68	Praveen Garg	800	800	800	800	800	800	3904	3904	11008
69	Preeti Sachar	0	0	800	800	800	800	3904	3904	11008
70	Provsakar Palka	800	800	800	800	800	800	3904	3904	9408
71	PV Khatri	0	0	0	0	800	800	3904	3904	3200
72	Rajbir Singh	800	800	800	800	800	800	3904	3904	12608
73	Rajinder Kaur	800	800	800	800	800	800	3904	3904	12608
74	Rajni Arora	800	800	800	800	800	800	3904	3904	11008
75	Ranjan Kumar	0	0	800	800	800	800	3904	3904	12608
76	Rekha Dhirra	800	800	800	800	800	800	3904	3904	12608
77	Rekha Joshi	800	800	800	800	800	800	3904	3904	12608
78	Renu Dutt	800	800	800	800	800	800	3904	3904	12608
79	Renu Garg	800	800	800	800	800	800	3904	3904	12608
80	Renu Sobti	800	800	800	800	800	800	3904	3904	11008
81	RK Joshi	0	0	800	800	800	800	3904	3904	12608
82	RK Srivastava	800	800	800	800	800	800	3904	3904	12608
83	RN Garg	800	800	800	800	800	800	3904	3904	12608
84	RN Srivastava	800	800	800	800	800	800	3904	3904	12608
85	RS Bhardwaj	800	800	800	800	800	800	3904	3904	11008
86	Ruby Gupta	0	0	800	800	800	800	3904	3904	12608
87	Sadhana Balbar	800	800	800	800	0	0	3904	3904	11008
88	Sangeeta Rani	800	800	800	800	0	0	3904	3904	11008
89	Saroj Bala	800	800	800	800	0	0	3904	3904	7808
90	Sarswati Kanodiya	0	0	0	0	800	800	3904	3904	12608
91	SB Tyagi	200	800	800	800	800	800	3904	3904	12608
92	SC Anand	800	800	800	800	800	800	3904	3904	11008
93	Seema Bansal	0	0	800	800	800	800	3904	3904	9408
94	Seema Gupta	0	0	0	0	800	800	0	0	4800
95	SH Raza	800	800	800	800	800	800	3904	3904	12608
96	Shatabh Chhikara	800	800	800	800	800	800	3904	3904	12608
97	Shailini Nagpal	800	800	800	800	800	800	3904	3904	12608

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Sl. No.	Name of the official	2008-09						2009-10		Total Amount
		May '08	Jun '08	Jul '08	Aug '08	Sep '08	Oct '08	Nov '08	Dec '08	
98	Shiva Upadaya	0	0	0	0	0	0	3904	3904	7808
99	SK Dhillon	800	800	800	800	800	800	3904	3904	12608
100	SK Kundu	800	800	800	800	800	800	0	0	8000
101	SK Srivastava	800	800	800	800	800	800	3904	3904	12608
102	Sobha Kaur	1600	1600	1600	1600	0	0	0	0	6400
103	SS Khatri	800	800	800	800	800	800	3904	3904	12608
104	Subhash Anand	0	800	800	800	800	800	3904	3904	11808
105	Sudhansu Dass	0	0	0	0	0	0	3904	3904	7808
106	Sudhanshu Bansal	0	0	0	0	800	800	3904	3904	9408
107	Suman Yadav	0	0	0	0	0	0	3904	3904	7808
108	Suraj Yadav	800	800	800	800	800	800	3904	3904	12608
109	Surender Kumar	800	800	800	800	800	800	3904	3904	12608
110	Surendra Kr Sagar	0	800	800	800	800	800	3904	3904	11808
111	Sushila Thakran	400	400	400	400	800	800	3904	3904	11008
112	Tanusum Saxena	800	800	800	800	800	800	3904	3904	12608
113	Tek Chand	800	800	800	800	800	800	3904	3904	12608
114	Thoiri Devi	0	0	0	0	0	0	3904	3904	7808
115	TP Sinha	800	800	800	800	0	0	3904	3904	11008
116	Usha Ahuja	800	800	800	800	800	800	3904	3904	12608
117	Usha Nagpal	800	800	800	800	800	800	3904	3904	12608
118	Ushvinder Kaur	800	800	800	800	800	800	3904	3904	12608
119	V Ramesh Datta	800	800	800	800	800	800	0	0	4800
120	Ved Pal Rana	800	800	800	800	800	800	3904	3904	12608
121	Ved Pray	800	800	800	800	800	800	3904	3904	12608
122	Vineeta Kumar	800	800	800	800	800	800	3904	3904	12608
123	Vinod Kr Khurana	800	800	800	800	800	800	3904	3904	12608
124	Vinod Prasad	0	0	800	800	800	800	3904	3904	11008
125	YK Sharma	800	800	800	800	0	0	3904	3904	11008
		72400	75600	89200	89200	76000	76000	445056	445056	1368812

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Annexure 9: ... (periods)

S.No	Name of official	Designation	LAB Posts	Month	Date of unauthorized leave	T-Days
1	Smt. Shalnaz Bi	Lab Assst	34, 133, 166	May'06	19-10-30	12
				Jun'06	01-10-31	31
				Aug'06	01-10-11	11
				Nov'06	20-10-22	3
				Dec'06	5, 11, 26	3
				Nov'07	8, 14-10-30	18
				Dec'07	01-10-31	31
				Jan'08	01-10-31	31
				Jun'08	24, 25, 27	3
				Aug'08	20-10-28	9
				Sep'08	2, 12, 18, 23, 26	5
				Oct'08	3, 10, 16, 15, 21, 23	6
				Nov'08	10	1
				Total=		
2	Sh. Pushpak Rana	Lab Assst	82	Feb'04	14-10-29	16
				Mar'04	01-10-31	31
				Apr'04	01-10-30	30
				May'04	03-10-31	26
				Jun'04	01-10-30	30
				Jul'04	01-10-31	31
				Aug'04	01-10-31	31
				Sep'04	01-10-26	26
				Apr'05	25, 29	2
				May'05	10	1
				Jun'05	6, 8, 13, 24	4
				Jul'05	22	1
				Aug'05	2, 3, 4, 10, 11, 17, 18, 24-10-31	15
				Sep'05	01-10-30	30
				Oct'05	01-10-13, 19-10-26, 31	22
				Nov'05	7, 8, 9, 10, 17, 11, 22, 28, 29, 30	11
				Dec'05	20, 22, 26-10-30	8
				Feb'06	07-10-26	22
				Mar'06	01-10-31	31
				Apr'06	01-10-30	30
				May'06	01-10-31	31
				Jun'06	01-10-30	30
				Jul'06	06-10-16, 25, 27	15
				Aug'06	07-10-31	26
				Sep'06	01-10-30	30
				Oct'06	01-10-31	31
				Nov'06	01-10-30	30
Dec'06	01-10-31	31				
Jan'07	01-10-31	31				
Feb'07	01-10-28	28				
May'07	01-10-31	31				

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				Date	Days	T-Days
						30
						31
						30
				Jul'07	01-to-31	31
				Aug'07	01-to-31	31
				Sep'07	01-to-30	30
				Oct'07	01-to-31	31
				Nov'07	01-to-30	30
				Dec'07	01-to-19	19
				May'08	1,03-to-07,09-to-31	29
				Jun'08	01-to-24,27,28,29	27
				Jul'08	02-to-31	30
				Aug'08	01-to-11,19,25-to-31	19
				Sep'08	01-to-30	30
				Oct'08	01-to-31	31
				Nov'08	01-to-30	30
				Dec'08	01-to-31	31
				Jan'09	01-to-09,15,16,20-to-31	23
				Feb'09	01-to-28	28
				Mar'09	01-to-31	31
				Apr'09	01-to-31	30
				May'09	01-to-31	31
				Jun'09	01-to-30	30
				Jul'09	01-to-31	31
				Aug'09	01-to-31	31
				Sep'09	01-to-30	30
				Oct'09	01-to-31	31
				Nov'09	01-to-30	30
				Dec'09	01-to-31	31
				Jan'10	01-to-31	31
				Feb'10	01-to-28	28
				Mar'10	01-to-31	31
					Further absence not entered	
					Total=	1648
3	Sh.Krishan Kumar	Lab Attd (Botany)	85,131	Nov'04		1
				Dec'04	23,29,31	3
				Jun'05	08-to-14,23,29	9
				Mar'06	04-to-09,28,29	8
				Apr'06	13,20,24	3
				May'06	11,17,22,26,30	5
				Jun'06	1,2,7,8,9,20,21,22	9
				Oct'06	26,27	2
				Nov'06	2,3,10,14,16,20,22,30	8
				Dec'06	6,8,13,28,29	5
				May'07	30,31	2
				Jun'07	7,8,13,14,15,18,26,27,29	9
				Jul'07	2,10,12,16,17,20,24,30,31	9
				Nov'07	1,7,13-to-18,20,21,22	9
				Dec'07	3,4,7	3
				Sep'07	25	1

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						Days
						9
						2
						97
4	Sh. Subhash Bhatti	Lab Atnd	140	Mar'07	23 to 31	9
				Apr'07	01 to 30	12
				May'07	15 to 31	2
				Jun'07	4, 7, 8, 18, 22, 25, 27, 28	8
				Aug'07	30, 31	2
				Sep'07	12, 13, 14, 18, 25	5
				Oct'07	1, 15, 16, 22, 29, 30	6
				Nov'07	2, 15, 16, 23, 27	5
				Total=		49
5	Sh. Sanjeev Kumar-II	Lab Atnd	96, 132	May'05	05 to 13, 18, 19, 25 to 31	18
			170	Jun'05	1, 2, 3, 08 to 15, 21, 22, 27 to 30	17
				Jul'05	01 to 31	31
				Aug'05	01 to 05, 13, 17, 18, 26 to 31	15
				Sep'05	01 to 05, 11, 20	11
				Oct'05	14, 15 to 30	11
				Nov'05	01 to 18, 22 to 30	27
				Dec'05	1, 2, 09 to 30	24
				Mar'06	01 to 10, 13 to 25	23
				Apr'06	18 to 30	13
				May'06	01 to 30	26
				Jun'06	06 to 30	23
				Jul'06	28 to 31	4
				Aug'06	01 to 14, 28 to 31	18
				Sep'06	01 to 30	30
				Oct'06	01 to 13, 17 to 27	24
				Nov'06	01 to 30	30
				Dec'06	01 to 31	31
				Feb'07	19 to 28	9
				Mar'07	01 to 17, 23 to 30	25
				Apr'07	09 to 26	18
				May'07	01 to 10, 22 to 31	20
				Jun'07	01 to 30	30
				Jul'07	01 to 31	31
				Aug'07	01 to 31	31
				Sep'07	01 to 30	30
				Oct'07	01 to 31	31
				Nov'07	01 to 19	19
				Dec'07	8, 13, 15, 16, 19, 21 to 30	15
				Feb'08	28, 29	2
				Mar'08	03, 24, 25	3
				Apr'08	04 to 30	27
				May'08	01 to 31	31
				Jun'08	01 to 30	30
				Jul'08	24 to 31	8
				Aug'08	01 to 31	31
				Sep'08	01 to 30	9

SP

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MB

				Month	Date of absence/leave	F-Days
				Nov'09	27-28	2
				Dec'09	8-9	2
				Jan'10	31	1
				Feb'10	1-2	2
				Mar'10	1-2	2
				Apr'10	1-2	2
				May'10	1-2	2
				Jun'10	1-2	2
				Jul'10	1-2	2
				Aug'10	1-2	2
				Sep'10	1-2	2
				Oct'09	17-31	15
				Nov'09	01-22	22
				Dec'09	15-31	17
				Jan'10	01-31	31
					Total=	960
6	Sh.Praveen Kumar	Chowkidar	187	Nov'09	24,28	2
				Dec'09	4,9,10,16,19,26,27,28	8
				Feb'10	13-16,19,22	8
				Mar'10	1,5,8,11,13,20	6
				Apr'10	5,6,15,18,27,30,29,30	8
				May'10	1,5,15,16,17,18,31	8
					Total=	40

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Form CAM-30
(Register and Broadsheet of Advances for HBA/Motor Car/ Other advances and of interest for the year)

Sl No.	Name of Government Servant	No & Date and substance of order and the amount sanctioned	Rate of interest monthly rate of Recovery	Amount drawn with Voucher No. / Balance brought forward/ Total interest due or brought Forward	Recoveries												Total Recoveries during the year	Balance of Principal / interest at the end of the year carried Forward	Remarks	
					April	May	June	July	August	September	October	November	December	January	February	March				March Final
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

NOTES :

- The entries in this register should be grouped by months, the name of the month being written in red ink across the first 5 columns. Sanction will, on receipt, be noted in chronological order in the 4 columns. Advances drawn in the same month will be noted in column 5 against the entries for sanctions. Those drawn in subsequent months will be entered in column 5 under the month in which payment is made and cross reference recorded in columns 5 and 1-4 against the entries made as above for sanctions and payments respectively, a line being drawn in the remaining columns against the entries for sanctions. If an advance drawn in more than one installment the entries for second and subsequent installments will with proper cross reference, be made in column 5 under the months of payment and plus entries will also be made against first installment. Recoveries of total advances will thus be watched against the first entry of payment. Sufficient space should invariably be left after the entries for each month, to effect the necessary reconciliation with the Detail Book.
- The monthly recovery of an advance should be entered in black ink in the column for the month in which the salary is finally accounted for. As repayment of an installment from the salary pertaining to a month is to be deemed as effected on the 1st of the subsequent month for purpose of interest (Vide G.I. decision No.1 below rule 193 of GFRs), the outstanding balance after reckoning the repayment should be entered in red ink below the line in such subsequent month's column. The red ink entries in the monthly columns should be totaled and entered, also in red ink, in column 19 below the black ink figure of total recoveries during the year. A progressive total of the red ink balances entered in columns 19 (i.e., sum of red ink figures in column 19 + previous year's column 20) pertaining to the employee should be entered in red ink below the line, in column 20. After the advance is completely repaid, total amount of interest recoverable will have to be calculated on the progressive total (red ink entry in the corresponding column 20), adopting the monthly rate of interest applicable to the advance.
- Particulars of the original Mortgage bond and of the Insurance cover notes should be noted in the remarks cols. whenever necessary, in order to watch the dates of first insurance and of subsequent renewals.
- The fact that the Government servant concerned has accepted the balance should be noted in the remarks column.
- Voucher number need be noted in Col.5 only while noting the amount drawn, it need not be repeated while noting the balance of Principal interest brought forward.
- Fly leaf may be inserted to cover a period of 5 Years.

CAM - Para 4.30.5 - For watching the recoveries of these advances a Register and Broadsheet of Advances for HBA/MCar and interest thereon, should be maintained by the P.A.O. in the case of all Government servants in various offices. All the recoveries effected from establishment bills should be noted based on the schedule of recoveries in the respective pages of the broadsheet which should be totalled every month and agreed with the ledger figures in the Compilation Section. Any discrepancy between these two sets of figures should be noted and analyzed on separate pages set apart at the end of the register, to watch that they are eventually resolved and reconciled. This monthly verification indicating progressive differences and their reconciliation shall be submitted to the PAO every month by 20th of the second succeeding month. An example illustrating the manner in which recoveries of HBA/MCA are to be posted in the respective Broadsheet and calculation of interest thereon, is given in Appendix.

Annexure - 1

(Part - 1)

List of books not returned by borrower

S.No	Name of the official (borrower)	Date of Issue	Accession No of the book	Amount	Total amount
1	Smt. Gagan Verma	25.08.08	42135	753.00	3893.10
		16.09.08	70286	2944.50	
		28.09.09	50451	185.00	
2	Smt. Shiva Upadhya	03.04.08	54797	595.00	1270.00
		30.09.05	62731	360.00	
		19.11.08	BB-2959	50.00	
		19.11.08	63171	100.00	
		16.03.09	70620	100.00	
3	Asish Tyagi	04.09.08	63168	525.60	1765.60
		01.11.07	67261	495.00	
		11.11.07	62	745.00	
4	Dr. Daljit Singh	26.12.07	58912	150.00	1980.00
		24.08.09	68008	300.00	
		24.08.09	68004	795.00	
		24.08.09	69524	300.00	
		24.08.09	72209	250.00	
		15.05.07	64158	135.00	
5	Dr. Praveen Garg	01.04.08	56448	165.00	1664.00
		02.01.09	70770	270.00	
		02.01.09	70771	599.00	
		22.04.09	65159	350.00	
		22.04.09	45962	85.00	
		22.04.09	63260	190.00	
6	Dr. Rajni Arora	11.09.06	67024	299.00	15295.99
		11.10.06	67187	295.00	
		19.10.06	67186	3602.57	
		13.07.07	41918	125.00	
		13.07.07	65420	2141.57	
		13.07.07	65405	195.00	
		13.07.07	65319	1235.00	
		26.09.08	70324	250.00	
		26.09.08	70268	450.00	
		26.09.08	70315	3892.84	
		03.03.09	45511	193.13	
03.03.09	68305	638.50			
06.08.09	71439	2177.28			
7	Sh. Subhash Anand	07.02.08	66524	165.00	2015.00
		18.02.08	69542	470.00	
		05.11.08	68762	1450.00	
8	Dr. Tanushree Saxena	08.10.08	70266	2038.50	7450.50
		17.10.08	73195	5412.00	
9	Dr. Neera Menra	05.05.08	66824	1605.66	

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S.No	Name of the official (borrower)	Date of issue	Account No. of the borrower	Amount	Total amount
		01.09.08	68146	200.00	
		10.11.08	70120	500.00	
		01.12.08	68146	230.00	9300.00
10	Dr SK Sagar	30.09.08	68163	350.00	
		08.09.07	49253	60.00	410.00
11	Dr Saraswati Kanodiya	23.09.08	46388	195.00	
		02.09.08	46394	120.00	
		30.08.08	65185	95.00	
		26.09.08	69654	325.00	
		28.08.09	71390	395.00	1135.00
12	Smt.Meera Sharma	29.09.08	66940	450.00	
		29.09.08	66942	175.00	
		29.09.08	66943	330.00	
		05.12.08	64832	295.00	
		07.12.08	67845	310.00	1510.00
13	Dr Surender Kumar	27.07.06	52550	1897.00	
		27.07.06	67037	295.00	
		27.07.06	67028	295.00	
		27.07.06	67029	600.00	
		30.08.07	68470	1300.00	
		30.08.07	68471	1400.00	
		01.10.07	68306	1020.00	
	(See bill)	07.11.07	69169	4218.00	
		20.12.08	70859	3839.20	
		02.02.09	70859	795.00	
		20.03.09	70928	3215.35	
		30.03.09	71066	600.00	
		30.07.09	71439	2177.20	
		12.11.09	72503	2552.44	
		22.11.09	72802	4194.16	29144.09
14	Sh.Indar Mohan Dutta	29.01.09	70844	150.00	150.00
15	Smt.Rubi Gupta	06.02.08	69322	200.00	
		06.02.08	69321	390.00	
		06.02.08	69320	260.00	850.00
17	Dr RK Srivastava	18.10.06	55323	1509.70	
		20.08.07	45475	40.00	
		17.12.07	69306	170.00	
		27.02.08	59686	35.00	
		07.03.08	60713	100.00	
		07.03.08	69504	375.00	
		25.11.09	72565	250.00	2664.70
18	Sh.Parvesh Kumar	08.09.08	69599	230.00	
		03.10.08	67912	195.00	
		09.03.09	69591	150.00	
		09.03.09	63098	37.00	550.00
19	Dr Preeti Sachar	24.08.06	63667	175.00	

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S.No	Name of the official	Date of issue	Account No.	Amount	Total amount
		24.03.06	68714	170.00	
		24.03.06	68836	160.00	
		24.06.06	68937	80.00	
		03.03.07	68521	160.00	
		30.08.07	64137	225.00	
		13.09.07	63637	60.00	
		13.09.07	68560	30.00	
		13.09.07	68557	180.00	
		22.08.08	54145	160.00	1355.00
20	Dr Aniana Kapoor	19.03.08	68979	3043.63	
		04.03.09	70885	6386.00	
		05.03.09	70864	5304.50	14734.13
21	Dr SK Srivastava	07.11.07	69182	260.00	
		13.11.07	69184	4267.88	
		13.11.07	69185	2989.00	
		13.03.09	71034	5187.40	
		03.02.09	70367	3072.00	
		01.04.09	69115	295.00	
		01.04.09	70921	2038.30	
		13.05.09	72116	5174.00	
		26.06.09	71445	4084.77	
		23.08.09	72118	3042.00	
		26.08.09	72117	3042.00	
		26.08.09	70952	795.00	
		30.09.09	71068	1795.00	
		26.10.09	72279	3830.77	
		11.01.10	73140	4917.50	44827.61
22	Dr Gaiender Gaur	30.07.06	47352	120.00	
		08.07.06	16936	78.00	
		08.07.06	36595	56.88	
		08.07.06	BB-1823	45.00	
		21.11.06	49846	35.00	
		21.11.06	40586	195.00	
		29.04.09	53094	200.00	
		29.04.09	53350	150.00	
		29.04.09	49909	175.00	1129.88
				G-total=	143564.22

Annexure - A
 Para No. 20 : Irregularities in Leave Account

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Month	Date of unauthorized absence	Total unauthorized absence (days)	Old DA	New DA	Old BP	New BP	Old DA	New DA	Old BP	New BP	HRA	CCA	Tot Allow	WA	Tot	Due amount of recovery	Amount recovered	Out-stand-ing amount	Total amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1 Sh. Pushpak Rana, Lab Asstt., LAR Pg no. 82																					
Feb'04	14-10-29	16 29 61			5250	2625	4804														
Mar'04	01-10-31	31 31 31			5250	2625	4804														
Apr'04	01-10-30	30 30 11			5250	2625	866														
May'04	06-10-31	26 31 11			5250	2625	866														
Jun'04	01-10-30	30 30 11			5250	2625	866														
Jul'04	01-10-31	31 31 14			5250	2625	1103														
Aug'04	01-10-31	31 31 14			5250	2625	1103														
Sep'04	01-10-26	26 30 14			5250	2625	1103														
Apr'05	26,29	2 30 17			5375	2688	1371														
May'05	10	1 30 17			5375	2688	1371														
Jun'05	6,8,13,24	4 30 17			5375	2688	1371														
Jul'05	22	1 30 21			5375	2688	1693														
Aug'05	2,3,4,10,11,17,18,24-10-31	15 31 21			5375	2688	1693														
Sep'05	01-10-30	30 30 21			5375	2688	1693														
Oct'05	01-10-13, 19-10-26,31	22 31 21			5375	2688	1693														
Nov'05	7,8,9,10,16,17,21,22,28,29,30	11 30 21			5375	2688	1693														
Dec'05	5,20,22,26-10-30	8 31 21			5375	2688	1693														
Feb'06	07-10-28	22 28 24 0	5500	2750	1980	10230	2800														
Mar'06	01-10-31	31 31 24 0	5500	2750	1980	10230	2800														
Apr'06	01-10-30	30 30 24 0	5500	2750	1980	10230	2800														
May'06	01-10-31	31 31 24 0	5500	2750	1980	10230	2800														
Jun'06	01-10-30	30 30 24 0	5500	2750	1980	10230	2800														
Jul'06	09-10-19,25,27	15 31 29 2	5500	2750	2393	10620	2800	288	2475	300	100	60	15985	15985							
Aug'06	07-10-31	25 31 29 2	5500	2750	2393	10620	2800	288	2475	300	100	60	16623	8043							
Sep'06	01-10-30	30 30 29 2	5500	2750	2393	10620	2800	288	2475	300	100	60	16623	13406							
Oct'06	01-10-31	31 31 29 2	5500	2750	2393	10620	2800	288	2475	300	100	60	16623	16623							
Nov'06	01-10-30	30 30 29 2	5500	2750	2393	10620	2800	288	2475	300	100	60	16623	16623							
Dec'06	01-10-31	31 31 29 2	5500	2750	2393	10620	2800	288	2475	300	100	60	16623	16623							
Jan'07	01-10-31	31 31 35 6																			
Feb'07	01-10-28	28 28 35 5																			
May'07	01-10-31	31 31 35 6																			
Apr'07	01-10-30	30 30 35 6																			
May'07	01-10-31	31 31 35 6																			
Jun'07	01-10-30	30 30 35 6																			
Jul'07	01-10-31	31 31 41 9																			
Aug'07	01-10-31	31 31 41 9																			
Sep'07	01-10-30	30 30 41 9																			
Oct'07	01-10-31	31 31 41 9																			
Nov'07	01-10-30	30 30 41 9																			

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33

2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Apr'06	5,6,15,19,22, 23,29,30	8	30			35					5280	1800	2820	2420		2160	60	15552	4147	4147
May'06	1,5,13,15,16, 17,18,31	8	31			35					6280	1800	2020	2424		2160	60	15552	4013	4013
Total=40																				

26412

4 Sh. Subhash Bharti, Lab Attnd., IAR Pg no.140

Mar'07	23-31	9	31	35	6	0	0	0	0	0	10790	2800	815	0	300	100	60	14865	4316	4316
Apr'07	1,2,3,4, 19-26	12	30	35	6	0	0	0	0	0	10790	2800	815	0	300	100	60	14865	5946	5946
May'07	15-31	2	31	35	0	0	0	0	0	0	10790	2800	815	0	300	100	60	14865	959	959
Jun'07	4,7,8,18,22 25,27,28	8	30	31	6	0	0	0	0	0	10790	2800	815	0	300	100	60	14865	3964	3964
Aug'07	30,31	2	31	41	9	0	0	0	0	0	10790	2800	1223	0	300	100	60	15273	985	985
Sep'07	12,13,14,18,25	5	30	41	9	0	0	0	0	0	10790	2900	1223	0	300	100	60	15273	2546	2546
Oct'07	1,15,16,22, 29,30	6	31	41	9	0	0	0	0	0	10790	3000	1223	0	300	100	60	15273	2950	2950
Nov'07	2,15,16,23,27	5	30	41	9	0	0	0	0	0	10790	2800	1223	0	300	100	60	15273	2546	2546
Total=45																				

24218

5 Smt. Shahnaz Bi, Lab Assit., LAR No.34,133,186

May'06	19-30	12	30	24	0	3040	1520	1090	5700	1800	0	1368	200	100	60	9228	3691	3691		
Jul'06	01-31	31	31	29	0	3040	1520	1322	5930	1800	0	1368	200	100	60	9458	9458	9458		
Aug'06	01-10-11	11	31	29	2	3040	1520	1322	5930	1800	155	1368	200	100	60	9613	3411	3411		
Nov'06	23-30	3	30	29	2	3040	1520	1322	5930	1800	155	1368	200	100	60	9613	961	961		
Dec'06	5,11,26	3	31	29	2	3040	1520	1322	5930	1800	155	1368	200	100	60	9613	930	930		
Nov'07	8,14-30	18	30	41	9	3105	1553	1910	6170	1800	717	1397	200	100	60	10444	6266	6266		
Dec'07	01-31	31	31	41	9	3105	1553	1910	6170	1800	717	1397	200	100	60	10444	10444	10444		
Jan'08	01-31	31	31	47	12	3105	1553	2185	6170	1800	958	1397	200	100	60	10683	10683	10683		
Jun'08	24,25,27	3	30	47	12	3105	1553	2185	6170	1800	958	1397	200	100	60	10683	958	10683		
Aug'08	20-28	9	31	47	16	3170	1593	2275	6410	1800	1314	2463	200	100	60	11311	3254	3254		
Sep'08	2,12,19,23,26	5	30		16				6410	1800	1314	2463	200	100	60	11311	2124	2124		
Oct'08	3,10,14, 15, 21,25	6	31		16				6410	1800	1314	2463	200	100	60	11311	2124	2124		
Nov'08	10	1	30		16				6410	1800	1314	2463	200	100	60	11311	2124	2124		
Total=150																				

55211

6 Sn. Kishan Kumar, Lab Attnd., LAR Pg no.85,134

Nov'04	19	1	30	14		5250	2625	1103			0	2303	300	100	60	11801	393	393
Dec'04	23,29,31	3	31	14		5250	2625	1103			0	2303	300	100	60	11801	1142	1142
Jun'05	08-10-14,23,29	9	30	17		5375	2688	1371			0	2419	300	100	60	12313	3694	3694
Mar'06	04-10-09,28,29	8	31	24	0	5375	2688	1935	10000	2800	0	2419	300	100	60	15679	4046	4046
Apr'06	10,20,24	3	30	24	0	5500	2750	1980	10000	2800	0	2475	300	100	60	15735	1574	1574
May'06	11,17,22,26,30	5	31	24	0	5500	2750	1980	10000	2800	0	2475	300	100	60	15735	2538	2538
Jun'06	1,2,6,7,8,9, 20,21,22	9	30	24	0	5500	2750	1980	10000	2800	0	2475	300	100	60	15735	4721	4721
Oct'06	26,27	2	31	20	2	5500	2750	2080	10390	2800	254	2475	300	100	60	16389	1057	1057

PART-II

CURRENT AUDIT REPORT (20010-11 to 2015-2016)

PARA-1

Sub. : Non-deduction of statutory recoveries amounting to Rs. 10,30,187/-

(A)

Sub: Non-deduction of statutory recoveries amounting to Rs. 2, 39,141/-

(Audit Memo No. 8 Dated: 26.12.2016)

The following works have been awarded by the College Authority to execute the following works:-

1. Name of work: Repair / renovation work at Swami Shradhanand College Alipur Delhi.
2. Name of Agency:- M/s Naresh Construction works
3. Estimated Cost:- Rs. 1,90,00,000/-
4. Tender Cost: Rs. 1,58,16,719/-
5. Time Allowed : Six months
6. Date of start: 21/04/2014
7. Stipulated Date of Completion : 20/10/2014

The agency has been paid Rs. 47, 82,831/- up to 4th Running Bill. During the test check, it has been observed that the College Authority has not deducted the statutory recoveries as per details given below:-

1. Delhi Value Added Tax @ 4% of 47,82,831/- equal to Rs. 1,91,313/-
2. Labor Welfare Cess @ 1% of 47,82,831/- equal to Rs.47,828/-

The agency has not been working for the last six months despite the stipulated date of completion has been over. The college Authorities has issued a letter to the agency to speed up the work and complete the work at an earliest as the stipulated date of completion has been over. As per clause 2 of NIT, compensation of delay may be recovered from the contractor @ 0.5% of the tendered amount of each week of delay and part thereof. Further the action may be taken against the agency as per terms and conditions of the agreement.

The amount of Rs. 2, 39,141/- plus amount for compensation for delay may be recovered from the agency after due facts and figure and deposited to the government account under intimation to Audit.

(B)

Sub: Statutory recoveries of architect amounting to Rs. 1094/-

(Audit Memo No. 8 Dated: 26.12.2016)

The work of repair and renovation of the college building has been awarded to architect, M/s Malthur UGAM & ASSOCIATES. During the test check, it has been observed that the agency has been paid the 1st R/A bill amounting to Rs.1, 09,440/- plus service tax of Rs.13, 527/- the statutory recovery of Labour welfare cess @ 1% of the value of work done i.e. Rs.1094/- has not been deducted from the R/A bill. Further it has been observed that the agency has been paid service tax amounting to Rs.13,527/- but there was no documentary evidence that he has deposited the service tax in Service Tax Department.

The above amount of Rs.1094/- may be recovered from the agency after due facts and figure and may be deposited in the Government Account. The compliance may shown to the next audit.

(C)

Sub: Non deduction of statutory recoveries such as TDS amounting to Rs. 20,211/-
(Audit Memo No.23 Dated: 4-01-2017)

On test check of record/voucher for the audit period it has been observed that while making the payment to the contractor, statutory recoveries such as TDS under section 194(c) of the Income Tax Act had not been deducted from the contractor while making payment of bill, as per detail given below :-

S.No	Financial Year	Amount Paid	TDS@2 %	Name of the Contractor	Total Recovery
1.	2010-2011	55595.00	1110.00	M/s Rana Security Services	1110.00
2	2011-2012	40606.00	808.00	M/s Rana Security Services	808.00
3	2013-2014	139072.00	2781.00	M/s Perfect Detectives Security Services (Regd.)	2781.00
4	2014-2015	245356.00	4927.00	M/s Perfect Detectives Security Services (Regd.)	4927.00
5	2015-2016	529257.00	10585.00	M/s Perfect Detectives Security Services (Regd.)	10585.00
	GRAND TOTAL		20211.00	M/s Perfect Detectives Security Services (Regd.)	20211.00

In view of observation raised as above the recovery of Rs 20,211/- may be effected from the contractor M/s Perfect Detectives Security Services (Regd.) and M/s Rana Security Services after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

(D)

Sub. : Recovery of Value Added Tax (TDS) amounting to Rs. 31216/-
(Audit Memo No.38 Dated: 11-01-2017)

As per section 36A of Delhi value added tax (DVAT) Act, 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government Treasury by every person, including central/state governments, union territory administrations, government department including PWD, CPWD etc. Govt. undertaking, Govt. Authorities/Boards, Local Bodies, Railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor / operator for execution of works contract. In case the amount of contract is more than Rs. 20,000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below.

Period	Rate of Value Added Tax (TDS) from registered contractor	Rate of value Added Tax (TDS) from Un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

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The rate of TDS was revised @4% uniformly w.e.f. 16-01-2013, for all type of contractors vide circular no., issued by the Principal Secretary (Finance).

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While test scrutiny of the bills/vouchers it has been found that while making the payment to the publishers / binders the VAT-TDS has not been deducted by the college authority, as per the detail given below :-

Sl. No	Name of the company/ TIN No.	Nature of Work	Vr. No. & Date	Amount paid	Rate of VAT	VAT (Rs.)
1	M/s Saraswati Book Binding House/ unregistered	Binding	312/11/07/2011	80040	4%	3202
2	M/s Jai Laxmi / Unregistered		1072/30-11-2012	44982	4%	1799
3	M/s Jai Laxmi / Unregistered		178/27-05-2013	9477	6%	569
4	M/s Ajanta Book House/ unregistered		1021/20-12-2013	18495	6%	1110
5	M/s Alka Book Binding/ unregistered		829/14-10-2014	108715	6%	6523
6.	M/s Alka Book Binding/ unregistered		1609/31-03-2015	89970	6%	5398
Total						18601
Sl. No	Name of the company/ TIN No.	Nature of Work	Vr. No. & Date	Amount paid	TDS @ 2%	VAT (Rs.) @ 2% for item no. 1 to 9
1.	M/s Jyoti Enterprises/ Not registered	Printing	214/14-06-2010	9713	194	194
2.	M/s Shrish Printer /Not registered		215/14-06-2010	8050	161	161
3.	M/s Shrish Printer /Not registered		364/27-07-2010	11990	240	240
4.	M/s Shrish Printer /Not registered		443/12-08/2010	4180	84	84
5.	M/s Shrish Printer /Not registered		564/1309-2010	2810	56	56
6.	m/S Jyoti Enterprises /Not registered		821/26-11-2010	61166	1233	1233
7.	M/s Shrish Printer /Not registered		964/31-12-2010	3740	75	75
8.	M/s Jyoti Enterprises /Not registered		965/31-12-2010	4331	87	87
9.	M/s Shrish Printer /Not registered		1026/20/01/2011	13070	261	261
10.	M/s Rachna Press /Not registered		1114/10-02-2011	53484	1070	2139 @4%
11.	M/s Unique Movies /Not registered		1129/15-02-2011	72150	1443	2886 @4%
12.	M/s Shrish Printer /Not registered		1310/31-03-2011	4900	98	196@4%
Total					5002	7613

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College authorities may please recover the VAT (TDS) amount to Rs.31, 216/- from contractors as mentioned above after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

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(E)

Sub. : Non deduction of statutory recoveries amounting to Rs.7,38,525/-
(Audit Memo No.39 Dated: 11-01-2017)

On test check or record/voucher for the audit period it has been observed that while making the payment to the contractor, statutory recoveries such as vat and labour welfare cess have not been deducted from the contractor payment as per detail given below :-

Sl. No	Name of the company	Nature of Work	Vr. No. & Date	Amount paid	VAT@4 %	Labour Cess @ 1%	Total Recovery
1	M/s Raju Kumar Singh	R/M work	1146 / 31-12-14	841590	33664	8416	42080
2	M/s Raju Kumar Singh	R/M work	1105/ 24-12-14	308867	12355	3089	15444
3	M/s Raju Kumar Singh	R/M work	64/ 24-04-14	1556890	62276	15569	77845
4.	M/s Raju Kumar Singh	R/M work	773/ 21-10-13	495242	19810	4952	24762
5.	M/s Raju Kumar Singh	R/M work	683/ 30-09-13	178125	7125	1781	8906
6.	M/s Raju Kumar Singh	R/M work	642/ 20-09-13	505858	20234	5059	25293
7.	M/s Raju Kumar Singh	R/M work	476/ 08-08-13	457080	18283	4570	22854
8.	M/s Raju Kumar Singh	R/M work	458/ 05-08-13	29725	1189	297	1486
9.	M/s Raju Kumar Singh	R/M work	451/ 02-08-13	68430	2737	684	3421
10	M/s Raju Kumar Singh	R/M work	1424/ 19-02-13	54375	2175	543	2718
11	M/s Raju Kumar Singh	R/M work	1373/ 08-02-13	514298	20572	5143	25215
12	M/s Raju Kumar Singh	R/M work	1371/ 08-02-13	152074	6083	1521	7604
13	M/s Raju Kumar Singh	R/M work	1176/ 19-12-12	924237	36970	9242	46212
14	M/s Raju Kumar Singh	R/M work	1157/ 13-12-12	354546	13822	3456	17278
15	M/s Raju Kumar Singh	R/M work	1125/ 05-12-12	307280	12291	3073	15364
16	M/s Raju Kumar Singh	R/M work	996/ 08-11-12	363255	14530	3633	18163
17	M/s Raju Kumar Singh	R/M work	972/ 05-11-12	237882	9515	2379	11894
18	M/s Raju Kumar Singh	R/M work	903/ 19-10-12	298715	11949	2987	14936
19	M/s Raju Kumar Singh	R/M work	899/ 18-10-12	756030	30241	7560	37801
20	M/s Raju Kumar Singh	R/M work	846/ 08-10-12	264443	10578	2644	13222
21	M/s Raju	R/M work	779/	157771	6311	1578	7889

And

	Kumar Singh		28-09-12				
22	M/s Raju Kumar Singh	R/M work	444/ 16-07-12	332010	13280	3320	16600
23	M/s Raju Kumar Singh	R/M work	382/ 04-07-12	330147	13206	3301	16507
24	M/s Raju Kumar Singh	R/M work	330/ 28-06-12	609984	24399	6100	30499
25	M/s Raju Kumar Singh	R/M work	1364/ 22-03-12	304354	12174	3043	15217
26	M/s Raju Kumar Singh	R/M work	1162/ 08-02-12	177211	3088	1772	8860
27	M/s Raju Kumar Singh	R/M work	1160/ 08-02-12	671098	26844	6711	33555
28	M/s Raju Kumar Singh	R/M work	916/ 07-12-11	557145	22286	5571	27857
29	M/s Raju Kumar Singh	R/M work	690/ 20-10-11	273869	10955	2739	13694
30	M/s Raju Kumar Singh	R/M work	203/ 06-06-11	223281	8931	2233	11164
31	M/s Raju Kumar Singh	R/M work	1275/ 18-03-11	272071	10882	2721	13603
32	M/s Raju Kumar Singh	R/M work	1125/ 10-02-11	251562	10062	2516	12578
33	M/s Raju Kumar Singh	R/M work	1073/ 02-02-11	530492	21220	5305	26525
34	M/s Raju Kumar Singh	R/M work	241/ 23-06-10	573206	22928	5732	28660
35	M/s Rang Lal	R/M work	906/ 19-10-12	846366	33855	8464	42319
			Total	590821	147704	738525	

College authorities may please recover the VAT (TDS) and labour cess amounting to Rs.7,38,525/- from the contractors as mentioned above after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

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PARA-2

Sub: Irregular payment observed in LTC Claims amounting to Rs.12,47,276/-

(Audit Memo No.19 Dated: 02-01-2017)

Test check of record of LTC claims of Swami Shardhanand College, Alipur, Delhi, revealed that irregular payment have been made to the officers /officials working in the Department.

(1) Excess payment made

During the test check of record it has further been noted that the college authority has made excess payment in respect of following cases:-

S.No	Name of officer/official & Dsg.	Amount admissible	Amount paid	Excess amount to be recovered	Remarks
1	Dr. C.P. Bali/ Retd. Ass. Prof (English)	99642	100176	534	The fare shown on air ticket is only Rs.99642/-
2	Dr. Babu Lal/ Ass Prof (Physics)	88720	91176	2456	The rail fare was excess claimed.
3.	Sh. Pankaj Kumar/ Ass. Prof. (English)	58618	56902	1716	The competent authority approved LTC from Delhi to Ranchi. But the Official visited Ranchi to Bokaro. Hence the amount spent to Rs.1380 is not permissible amounting to Rs. 1380. Convenient fee amounting to Rs. 336/- is also not admissible
4.	Dr. Shiva Upadhyay	113308	115045	1737	Permission was granted to visit Chennai But the official visited up to Triputi. The fare between Chennai and Triputi amounting to Rs.1737/- is not permissible.
5.	Sh. Suraj Yadav/ Ass Prof. (History)	104416	120144	15728	The permission was granted to visit Ahamedabad. The official visited via Ahamedabad- via- Rajkot-Mumbai. The fair paid excess amounting to Rs.15728/- for visitng Rajkot and Mumbai may be recovered.
6.	Sh. R.K. Srivastava/ Ass Prof (Maths)	65435	70628	5193	Permission granted to visit Srinagar. The official visited from Srinagar to Leh Ladakh. The fair paid to visit Leh Ladakh amounting to Rs.4232/ and Rs.961/ (Cute Charge and W F E E) charged by private air lines are not admissible.
7.	Sh.R.K.Srivastava/ Ass Prof.(Maths)	145144	193950/-	48806	The official visited to Delhi to Lakshadweep and claimed ship Charges Rs. 98968/- and passed amount Rs. 53,606/- . The actual ship fare comes Rs. 400/- per person from Kochi to Minicoy and Minicoy to Kalpeni Rs. 200/- per person and total amount comes Rs. 4800/- with departure and return
		Total		76170	

The amount paid excess amounting to Rs.76170/- may be recovered from officials after due facts and figure under intimation to audit.

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(2) AVAILED LTC TO VISIT BAGDOGRA AGAINST CONVERSION OF ONE BLOCK OF HOME TOWN LTC INTO LTC FOR DESTINATION FOR BAGDOGRA

As per Rule 15 & 17 the relaxation of CCS (LTC) Rules, 1988, the all Central Government employees will be allowed conversion of one block of Home Town LTC into LTC for destinations in NER or J & k only. During the test check of audit it has been observed that the following official has claimed conversion of his one block of Home Town LTC into LTC for destination for Bagdogra.

S.N o.	Name of officer/official & Dsg.	Place of visit	Vr. No. /date	LTC paid (Rs.)	Leave encashment paid (RS.)	Name of private agent	Block - year
1	Sh. G.R. LUTHRA/ Ass. Prof (Commerce)	New Delhi to Bagdogra	1028/ 19-11-2012	109160	38069	M/s Nacil Indian Airlines	2008-2009
			Total	109160	38069		

Since the Bagdogra is not situated in NER, the claim is not in order. As such the recovery may be effected for entire amount of Rs. **147229/-** LTC and leave encashment paid to the official. The amount paid may be recovered from officials under intimation to audit.

(3) NON DECLARATION OF INTENDED PLACE TO VISIT IN ADVANCE

As per Rule 6 of LTC Rules, the intended place of visit should be declared by the official to the Controlling Authority in advance. During the test check of following cases it has been observed either the employee has not declared the intended place of visit in advance or the official has not visited the intended place of visit. As such he has not touched the destination place of visit. The details are given below:-

S.N o.	Name of officer/official & Dsg.	Place of visit	Intended place declared	Vr. No. /date	LTC paid (Rs.)	Leave encashment paid (RS.)	Remarks
1	Sh. Rakesh Narain Srivatava/ Ass Prof (Commerce)	New Delhi to Kochi	Kanya-kumari	1173/ 13-01-15	104670	43863	The official did not touch the destination which he declared in advance (Block year 2010-2013) extended
2	Sh. Gulshan Rai Luthra/Ass Prof (commerce)	New Delhi to Kochi to Sikkim	intended place to visit	1159/ 08-01-15	139560	48617	Intended place to visit was not declared in advance (Block year 2010-2013) extended
				Total	244230	92480	

In the absence of intended place declared it may not be ascertained whether the official has touched the destination place. As such claim is not admissible. Hence, claim is not in order and recovery amounting to Rs. **336710/-** may be effected for entire amount of LTC as well as leave encashment

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(4) AIR TICKETS PURCHASED FROM PRIVATE AGENT / AGENCY

As per Rule 12 of LTC Rules and instructions issued from time to time, Air Tickets must be purchased directly from Airlines Booking Counters or Website of Airlines or through authorized travel agents viz. M/s Balmer Lawrie & Co. / M/s Ashoka Travels and Tours or IRCTC. In the following case the officials have purchased air tickets through private agents i.e. the source other than prescribed in the Rule 12 of LTC rules.

S. No.	Name of officer/official & Dsg.	Place of visit	Vr. No. /date	LTC paid (Rs.)	Leave encashment paid (RS.)	Name of private agent	Block-year
1	Sh. R.K. Garg/Retired AO	New Delhi to Pune	0090 /04/05/2010	12960	12294	M/s Nacil Indian Airlines	2006-2009
2	Sh. Ashwani Kumar Sharma/ Retired Ass. Prof (Hindi)	New Delhi to Sikkim	00061/21/04 /2011	32120	Not paid	M/s Nacil Indian Airlines	2006-2009
3.	Dr. Ved Pal Rana/ Ass. Prof. (History)	New Delhi to Triputi	0339/15-07-2010	53596	22653	M/s Ridima Travelers	2006-21009
4.	Dr. Parvin Garg/ Ass Prof. (Botany)	Delhi to Portblair	0777/12-11-2010	116836	Not paid	M/s Cyma Travelers & Tour	2006-2009
5.	Dr. S.K. Dhingra/ Retd. Ass Prof (Hindi)	Delhi to Bagdogra	0972/05-01-2011	35440	30001	M/s Trans Global Tours & Travelers	2006-2009
6.	Dr. Anita Marwah/ Retd. Ass Prof (English)	Delhi to Portblaior	1011/1301-2011	68340	31001	M/s Touch of Glass Travelers	2006-2009
7.	Ms Rajinder Kaur/ Ass Prof. (Maths)	Delhi to Pune	1016/13-01/2011	54664	13892	M/s Tiger connect Traverers	2006-2009 (extended)
8.	Dr. S.K. Kundra/ Retd. Principal	Dejhi to Bagdogra	1043/27-01-2011	35440	31385	M/s Tran Global Tours & Travelers	2010-2013
9.	Dr. Gauri Sukhla/ Ass Prof. (Zoology)	Delhi to Banglore	1260/10-03-2011	36650	Not paid	M/s Mohit Tours & Travelers	2006-2009
10	Dr. Ashwani Kumar Sharma/ Retd. Ass Prof (Hindi)	Delhi to Portblaior	0061/21-04-2011	73047	26848	M/s SMS Travelers'	2010-2013
			Total	519093	168074		

Since the officials purchased air tickets from the source other than prescribed in the Rule 12, hence, claim is not in order and recovery amounting to **Rs.6, 87,167/-** may be effected for entire amount of LTC as well as leave encashment

In view of observation raised above in point no. 1,2,3 &4 the recovery of **Rs.12, 47,276/-** may be effected from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

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PARA 3

Sub. : Recovery of License fees amounting to Rs.8,06,856/-
(Audit Memo No.29 Dated: 6-01-2017)

During the scrutiny of records of the college it has come to the notice of the audit that a small having a space of 26.5sq.mt. was given to Allahabad Bank within the premises of Sharaddhanand College to run its operation since its existence i.e. Dec. 2006. But it s very strange that till today no rent agreement is executed between the Allahabad Bank and the College authority.

Period	Area	Rate per Sq.Mtr.(in Rs.)	Monthly rate of License Fees(In Rs.)	Amt. paid by bank	Total Recovery	Remarks
01.4.2010 to 31.3.2014	26.5sqmt.	455/- per sqmt. Per month	12058/- per month	2000/- per month	482784.00	Total Amt. Comes Rs. 578784/-, and paid amount 96000/- . Vide office order no. F.18015/1/2010-POL-III date 29.08.2011 issued by Directorate of Estate, Govt. of India
1.4.2014 to 31.3.2016	26.5sqmt	585/- per sqmt. Per month	15503/- per month	2000/- per month	324072.00	Total Amt. Comes Rs. 372072/-, and paid amount 48000/- . Vide office order no. F.18015/1/2010-POL-III date 21.07.2015 relates to revised rate of licence fee issued by Directorate of Estate, Govt. of India

Settled as per the
 C.A. order
 2000/- per month

Further, a rent agreement may be executed between Principal Shradhdhanand College and the Allahabad Bank immediately incorporating necessary clause regarding recovery of license fee @ Rs.15503/- pr month to be recovered from April 2016 onwards

Further, the above mentioned amount of Rs. 8, 06,856/- be recovered from the Allahabad Bank, Swami Shradhdhanand College under intimation to the audit.

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PARA No. 04

2024-25

2024

Sub. : Recovery overpayment of Transport Allowance amounting to Rs.34, 42,746/-
(Audit Memo No. 33 Dated: 9.01.2017)

As per Govt. of India, Ministry of Finance, Department of Expenditure No. 21(1)/97.EII (B) dated 30.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 1.8.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training tour etc. During the month of June, the college remained close due to vacation period from Mid-May every year. As such TA for the month of June 10-2015 (Audit period) to the following teaching staff of college is no admissible.

S.No.	Name of the Employee	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14	Jun-15	Amount to be recovered
1	DR.(MRS.) NEENA RANI DHIMAN	4320	4832	5280	5760	6400	6816	33408
2	DR. (MRS.) REKHA JOSHI	4320	4832	5280	5760	6400	6816	33408
3	DR. (MRS.) NEELAM SAWHNEY	4320	4832	5280	0	0	0	14432
4	DR. PRAVEEN GARG	4320	4832	5280	5760	6400	6816	33408
5	DR.(MRS.) RENU GARG	4320	4832	5280	5760	6400	6816	33408
6	DR.(MRS.) SADHNA BABBAR	4320	4832	5280	5760	6400	6816	33408
7	DR. (MRS.) GEETA SAXENA	4320	4832	5280	5760	6400	6816	33408
8	MRS. MADHULIKA SINGH	4320	4832	5280	5760	6400	6816	33408
9	DR. BHOQPANDER GIRI	4320	4832	5280	5760	6400	6816	33408
10	DR. BHUPINDER MEHTA	4320	4832	5280	5760	6400	6816	33408
11	DR. G.K. PARASHAR	4320	4832	5280	5760	6400	6816	33408
12	DR. S.B. TYAGI	4320	4832	5280	5760	6400	6816	33408
13	DR. S.C. ANAND	4320	4832	0	0	0	0	9152
14	DR. GAJENDRA GAUR	4320	4832	5280	5760	6400	6816	33408
15	DR. N.N. SHARMA	4320	4832	0	0	0	0	9152
16	DR. S.K. KUNDRA	9450	10570	11550	12600	14000	0	58170
17	MRS. USHA AHUJA	4320	4832	5280	5760	6400	0	26592
18	MRS. SARASWATI KANODIYA	4320	4832	5280	5760	6400	6816	33408
19	DR. PRADEEP P. SINGH	4320	4832	5280	5760	6400	6816	33408
20	DR. SUMAN YADAV	4320	4832	5280	5760	6400	6816	33408

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21	DR. MAN MOHAN	4320	4832	5280	5760	6400	6816	33408
22	DR. P.V. KHATRI	4320	4832	5280	5760	6400	6816	33408
23	DR. R.N. SRIVASTAVA	4320	4832	5280	5760	6400	6816	33408
24	DR. R.N. GARG	4320	4832	5280	5760	6400	0	26592
25	DR. (MRS.) RENU SOBTI	4320	4832	5280	5760	6400	6816	33408
26	MRS. SUDHANSHU BANSAL	4320	4832	5280	5760	6400	6816	33408
27	MRS. SUSHILA	4320	4832	5280	5760	6400	6816	33408
28	SH. K.K. JOSHI	4320	4832	5280	5760	6400	6816	33408
29	SH. M.L. BANSAL	4320	4832	5280	5760	0	0	20192
30	SH. N.K. OBEROI	4320	4832	5280	5760	6400	6816	33408
31	DR. N.L. SHARMA	4320	4832	5280	5760	6400	0	26592
32	SH. O.P. SINGHAL	4320	4832	5280	5760	6400	0	26592
33	DR. R.K. JOSHI	4320	4832	5280	5760	6400	6816	33408
34	SH. G.R. LUTHRA	4320	4832	5280	5760	6400	6816	33408
35	DR. DOONGAR RAM JALWANI	4320	4832	5280	5760	6400	6816	33408
36	MRS. MEERA SHARMA	4320	4832	5280	5760	6400	0	26592
37	DR. (MRS.) MANJU GUPTA	4320	4832	5280	5760	6400	6816	33408
38	DR. (MRS.) SAUDAMINI DAS	4320	4832	0	0	0	0	9152
39	SH. T.P. SINHA	4320	4832	5280	5760	6400	6816	33408
40	SH. H.R. KHATRI	4320	4832	0	0	0	0	9152
41	SH. JOGINDER SINGH	4320	4832	5280	5760	6400	6816	33408
42	MISS. SANGEETA RANI	4320	4832	0	0	0	0	9152
43	MRS. ARUNA SHOKEEN	4320	4832	5280	5760	6400	6816	33408
44	SH. JEETENDRA KUMAR PANDEY	4320	4832	5280	5760	6400	6816	33408
45	SH. PROVAKAR PALAKA	0	0	5280	5760	6400	6816	24256
46	DR. PANKAJ BHAN	4320	4832	5280	5760	6400	6816	33408
47	DR. Y.K. SHARMA	4320	4832	5280	5760	6400	6816	33408
48	DR. (MRS.) ANITA MARWAHA	4320	4832	0	0	0	0	9152
49	DR. (MRS.) C.P. BALI	4320	4832	5280	0	0	0	14432
50	DR. (MRS.) KUHU CHANANA	4320	4832	5280	5760	6400	0	26592
51	DR. (MRS.) SAROJ BALA	4320	4832	5280	5760	6400	6816	33408
52	SH. PANKAJ KUMAR	4320	4832	5280	5760	6400	6816	33408

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53	SH. BIJAY KUMAR PADHAN	8640	9664	10560	11520	12800	13632	66816
54	DR. ANAND MALIK	4320	4832	5280	0	6400	6816	27648
55	DR. DALJEET SINGH	4320	4832	5280	5760	6400	6816	33408
56	DR. JAGBIR SINGH	4320	4832	0	0	0	6816	15968
57	DR. SUBHASH ANAND	4320	4832	5280	5760	0	0	20192
58	DR.(MISS.) PREETI SACHAR	4320	4832	5280	5760	6400	6816	33408
59	DR.(MRS.) USHVINDER KAUR	4320	4832	5280	5760	6400	6816	33408
60	MRS. KIRAN DABAS	4320	4832	5280	0	0	6816	21248
61	MRS. ANJALI YADAV	4320	4832	5280	5760	6400	0	26592
62	DR. (MRS.) KAMLESH SAREEN	4320	4832	5280	5760	6400	6816	33408
63	DR. R.S. BHARDWAJ	4320	4832	5280	5760	6400	6816	33408
64	DR. S.S. KHATRI	4320	4832	5280	5760	6400	6816	33408
65	DR. (MISS.) VINEETA KUMARI	4320	4832	5280	5760	6400	6816	33408
66	DR.(MRS.) REKHA DHINGRA	4320	4832	5280	5760	6400	0	26592
67	DR. ASHWANI KUMAR	4320	4832	0	0	0	0	9152
68	DR. S.K. DHINGRA	4320	4832	0	0	0	0	9152
69	SH. PRADEEP KUMAR	4320	4832	5280	5760	6400	6816	33408
70	SH. TEK CHAND	4320	4832	5280	5760	6400	6816	33408
71	SH. GOPAL LAL MEENA	4320	4832	5280	5760	6400	6816	33408
72	DR. VED PAL RANA	4320	4832	5280	5760	6400	6816	33408
73	SH. KUMAR SANJAY SINGH	4320	4832	5280	5760	6400	6816	33408
74	DR. SHALABH CHHIKARA	4320	4832	5280	5760	6400	6816	33408
75	SH. SURAJ YADAV	0	0	0	5760	6400	6816	18976
76	SH. A.N. JHA	4320	4832	5280	5760	6400	6816	33408
77	SH. RANJAN KUMAR	4320	4832	5280	5760	6400	6816	33408
78	MRS. ADITI GUPTA	4320	4832	5280	5760	6400	6816	33408
79	SH. MANISH SHARMA	8640	9664	10560	11520	12800	13632	66816
80	DR. S.H. RAZA	4320	4832	5280	5760	6400	6816	33408

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81	DR. VED PRIYA	4320	4832	5280	5760	6400	6816	33408
82	MRS. USHA NAGPAL	4320	4832	5280	0	0	0	14432
83	SH. R.K. SHRIVASTAVA	4320	4832	5280	5760	6400	6816	33408
84	MRS. RAJINDER KAUR	4320	4832	5280	5760	6400	6816	33408
85	MRS. SEEMA BANSAL	4320	4832	5280	5760	6400	6816	33408
86	DR. (MRS.) A. ARCHANA	4320	4832	5280	5760	6400	6816	33408
87	DR. (MRS.) ANJANA KAPOOR	4320	4832	5280	5760	6400	6816	33408
88	DR. (MRS.) RENU DUTT	4320	4832	5280	5760	6400	6816	33408
89	DR.P.K. MEHTA	0	0	5280	0	0	0	5280
90	DR. S.K. SHRIVASTAVA	4320	4832	5280	5760	6400	6816	33408
91	DR. A.K. VERMA	4320	4832	0	0	0	0	9152
92	DR. BABU LAL	4320	4832	5280	5760	6400	6816	33408
93	DR. VINOD PARSHAD	4320	4832	5280	5760	6400	6816	33408
94	DR.(MRS.) RUBY GUPTA	4320	4832	5280	5760	6400	6816	33408
95	DR. MUKESH KUMAR RANA	4320	4832	5280	5760	6400	6816	33408
96	DR. (MRS.) SHIVA UPADHYAY	4320	4832	5280	5760	6400	6816	33408
97	SH. ASHISH TYAGI	4320	4832	5280	5760	6400	6816	33408
98	DR. P.K. BHARDWAJ	4320	4832	5280	0	0	0	14432
99	MRS. ASHA NAYYAR	4320	4832	5280	0	0	0	14432
100	MRS. BINA DALAL	4320	4832	5280	5760	6400	0	26592
101	SH. PANKAJ LAKHERA	8640	9664	10560	11520	12800	13632	66816
102	SH. MANISH KUMAR	4320	4832	5280	5760	6400	6816	33408
103	SH. VINOD KUMAR KHURANA	4320	4832	0	0	0	0	9152
104	DR. A.K. DUBEY	4320	4832	5280	5760	6400	6816	33408
105	DR. INDER MOHAN DUTTA	4320	4832	5280	5760	6400	6816	33408
106	DR. NEERA MEHRA	4320	4832	5280	5760	6400	6816	33408
107	DR. SURENDRA KUMAR SAGAR	4320	4832	5280	5760	6400	6816	33408
108	DR. SURENDER KUMAR	4320	4832	5280	5760	6400	6816	33408
109	DR.(MRS.) SHAINI NAGPAL	4320	4832	5280	0	0	0	14432

110	DR. (MRS.) TANUSHRI SAXENA	4320	4832	5280	5760	6400	6816	33408
111	DR.(MRS.) RAJNI ARORA	4320	4832	5280	5760	6400	6816	33408
112	MRS. GAURI MISHRA			5280	5760	6400	6816	24256
113	MISS. M. THOIBI DEVI	4320	4832	0	5760	0	6816	21728
114	DR.(MRS.) NAMRATA	4320	4832	5280	5760	6400	6816	33408
115	DR. UMESH KUMAR	0	0	0	0	0	6816	6816
116	DR. ANIL KUMAR	0	0	0	0	0	6816	6816
117	DR. UMA SHANKAR CHAUDHARY	0	0	0	0	0	6816	6816
118	DR. DEVENDRA KUMAR	0	0	0	0	0	6816	6816
119	DR. L.B. SWARNKAR	0	0	0	0	0	6816	6816
120	DR. PRATIBHA RANA	0	0	0	0	0	6816	6816
121	DR. AISHWARYA	0	0	0	0	0	6816	6816
122	DR. SUDHANSHU KUMAR	0	0	0	0	0	6816	6816
123	DR. SADHNA KUSHWAHA	0	0	0	0	0	6816	6816
	Grand Total	493290	551754	555390	565560	615600	661152	3442746

The college is failed to provide any order of the Competent Authority / Principal of the College which confirms that the teachers have attended the College in the month of June 2010, June-11, June-12, June-13, June-14, June-15 during which the college remained closed on account of annual vacation period, as such TA granted to the above mentioned staff is irregular and be invariable be recovered from the salary of the above mentioned staff after due verification of facts and figure and deposited amounting to Rs. Rs.34,42,746/- in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

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PARA No. 5

Sub. : Over payment of Pay, DA and HRA during study leave amounting to Rs. 2, 67,437/-
(Audit Memo No. 35 Dated: 10.01.2017)

In terms of Leave Rules "Study leave is granted to Govt. Servants with not less than five years service for undergoing a special course consisting of higher studies or specialized training in a professional or technical subject having a direct and close connection with the sphere of his duties or being capable of widening his mind in a manner likely to improve his ability as a civil servant. Further as regard Leave Salary: It will be equal to pay last drawn plus DA and HRA. Further HRA is payable for the first 180 days at the rates applicable at the last place of duty; continuance beyond 180 days will be subject to the production of prescribed certificate for the drawl.

During the course of test check of the records provided by the college it has come to the notice of the audit that the following officials were granted Study Leave however instead of leave salary they are being paid increments and enhanced DA and HRA periodically which is not admissible during the Study Leave:

1.

Name of the Official		Designation	Leave Period	Leave Salary admissible during Study Leave		
Dr. Bhoopinder Giri		Asst. Professor	1.10.2014 to 30.09.2015	Basic 23890	DA 33052	HRA 9267
Salary paid during the Study eave as per following details :-						
Period	1.10.2014 to 31.12.2014	1.1.2015 to 30.06.2015	1.07.2015 to 30.09.2015			
Basic	23890	23890	24820			
DA	33052	34906	37866			
HRA	9267	9267	9546			
Amount to be recovered						
Basic	-	-	930x3=2790			
DA		1854x6=11124	4814x3=14412			
HRA	-	-	279x3=837			
	-	11124	18039			
TOTAL AMOUNT TO BE RECOVERED (A) 29163						

2.

Name of the Official		Designation	Leave Period	Leave Salary admissible during Study Leave		
Dr. Suraj Yadav		Associate Professor	1.09.2012 to 27.03.2013	Basic 26900	DA 22035	HRA 10170
Salary paid during the Study eave as per following details :-						
Period	1.09.2012 to 31.12.2012	1.1.2013 to 27.03.2013				
Basic	26900	26900				
DA	24408	27120				
HRA	10170	10170				
Amount to be recovered						
Basic	-					
DA	2373x4=9492					
HRA	-	5085x2=10170 +4429				
	9492	14599				
TOTAL AMOUNT TO BE RECOVERED (B) 24091						

3.

Name of the Official	Designation	Leave Period	Leave Salary admissible during Study Leave			
			Basic	DA	HRA	
Sh. Provakar Palaka	Asst. Professor	1.09.2009 to 06.01.2012	20810	6118	8343	
Salary paid during the Study leave as per following details :-						
Period	1.09.2009 to 31.12.2009	1.1.2010 to 30.06.2010	1.07.2010 to 31.12.2010	1.1.2011 to 30.06.2011	1.7.2011 to 31.12.2011	1.1.2012 to 6.1.2012
Basic	20810	20810	21650	21650	22510	22510
DA	7509	9734	12893	14612	17116	19182
HRA	8343	8343	8595	8595	8853	8853
Amount to be recovered						
Basic	-	-	840x6=5040	840x6=5040	1700x6=10200	1700x6=32931
DA	1391x4=5564	3616x6=21696	6775x6=40650	8494x6=50964	10998x6=65988	13064x6=252931
HRA	-	-	252x6=1512	252x6=1512	510x6=3060	510x6=99
	5564	21696	47202	57516	79248	2957
TOTAL AMOUNT TO BE RECOVERED (C) 214183						
GRAND TOTAL (A + B + C) Rs.2,67,437/-						

In view of observation raised as above the recovery of Rs, 2, 67,437/- may be recovered from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

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ARA-6

Sub. : Recovery of irregular payment of encashment of 10 days earned leave amounting to Rs. 611805/-
(Audit Memo No.42 Dated: 12-01-2017)

As per CCS (LTC) Rules, 1988 and CCS (Leave) Rules, 1972, the period of leave encashed shall be deducted from the quantum of leave that can be normally encashed by the government servant at the time of superannuation.

During the test check of audit for the period 2010-2016 it has been observed that the college authority has allowed the staff 10 days encashment of earned leave along with LTC but the leave so granted have not been debited from the leave account resulting overpayment of earned leave to the officer at the time of their superannuation.

Some of the cases are given below:-

S.No.	Name of the Official/officer	Over payment of 10 days Leave encashment during the block year	Amount to be recovered	Remarks
1.	Dr. S.K. Kundra/ Retd. Principal	2014-17 2010-13	52123 36403	88526 Leave not debited in EL Account
2.	Sh. R.N. Garg/ Retd. Ass. Prof	2014-17	49832	49832 -do-
3.	Sh. O.P. Singhal / Retd. Ass. Prof.	2014-17 2010-13	48617 48617	97234 -do-
4.	Sh. R.K. Joshi/ Retd. Ass. Prof.	2014-15 2016-17	49832 51276	101108 -do-
5.	Mrs. Usha Ahuja/ Retd. Ass. Prog	2014-17 2010-13	46973 30482	77455 -do-
6.	Mrs. Veena Dalal/ Retd. Ass. Prof	2014-17	51436	51436 -do-
7.	Dr. S.S. Khatri/ Retd. Ass. Prof	2010-13	42053	42053 -do-
8.	Mrs. Asha Nayyar/ Retd. Ass. Prof	2010-13	36957	36957 -do-
9.	Dr. S. C. Anand/ Retd. Ass. Prof	2010-13	33255	33255 -do-
10.	Dr. Usha Nagpa/ Retd. Ass. Prof	2010-13	33949	33949 -do-
			Total	611805

Hence, recovery of Rs.611805/- may be made from the above retired official after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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PARA 7

Sub: Non-production of Records.
(Audit Memo No.44 Dated 13-01-2017)

The following records have not been produced before audit for the audit period 2010-2016

1. The record pertaining to the ad-hoc appointment / contractual staff (Teaching & Non Teaching) in the college was not made available to the audit.
2. Unserviceable/Dead Stock Record.
3. Attendance Register of Teaching staff
4. Budget Control Register
5. Records of premises of college given on rent i.e. canteen
6. AMC Files
7. Student Society Fund Record
8. Master Register of files containing details of the files opened for use
9. Stock Register of Receipt Book
10. Fire safety file / certificate

The above record should be shown to next audit.

Deepak Kumar Sharma
DEEPAK KUMAR SHARMA
INSPECTING AUDIT OFFICER
AUDIT PARTY NO.IX

PART - II
CURRENT AUDIT REPORT
(2016-2018)

PARA No. 1 - Overpayment of Family Planning Allowance amounting to Rs 169400/-
(Ref. Audit Memo No. 2 dated 27/02/2019)

During the test check of salary voucher of Swami Shraddhanand College, it was found that Family Planning Allowance is still being paid to the employees, Whereas the same has been discontinued w.e.f 01/07/2017. As per the Ministry of Finance, Govt of India circular F.No12(4)/2016-EIII.A dated 07/07/2017, The decisions of the Government on various allowances based on the recommendations of the 7th Central Pay Commission and in the light of the recommendations of the Committee have since been notified as per the Resolution No.11-1/2016-IC dated 06/07/2017. As mentioned at Sl.No.60 of the Appendix-II, the recommendation of the 7th CPC to abolish Family Planning Allowance, as admissible hitherto, shall cease to exist in all cases and FPA shall stand discontinued w.e.f 01/07/2017. Few cases are as under.

S.No	Name & Designation	Period	Allowance Paid	Recovery
1	Sh. Naresh Kumar, Office Attendent	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
2	Sh. Rahul Pathak, Sr. Asstt	01/07/2017 to 28/02/2019=20 Months	250 x 20	5000
3	Sh. Ganesh Giri, Lab Asst	01/07/2017 to 28/02/2019=20 Months	250 x 20	5000
4	Sh. Jagbir Singh, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
5	Smt. Nirmala, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
6	Sh. Rakesh Kumar, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
7	Sh. R.C.Ranout, Lab Asst	01/07/2017 to 28/02/2019=20 Months	250 x 20	5000
8	Sh. Gian Chand, Lab Asst	01/07/2017 to 28/02/2019=20 Months	250 x 20	5000
9	Sh. Ran Singh, Lab Asst	01/07/2017 to 28/02/2019=20 Months	250 x 20	5000
10	Sh. Ashok Kumar Sharma, Lab Asst	01/07/2017 to 28/02/2019=20 Months	400 x 20	8000
11	Sh. Kulbir Singh, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
12	Sh. Kamal Deen, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
13	Smt. Sunita Rana, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
14	Sh. Mahi Pal, Prof Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
15	Sh. Sushil, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
16	Dr. Geeta Saxena, Associate Prof	01/07/2017 to 28/02/2019=20 Months	650 x 20	13000
17	Dr. Renu Sobti, Associate Prof	01/07/2017 to 28/02/2019=20 Months	550 x 20	11000
18	Dr. N.K.Oberai, Associate Prof	01/07/2017 to 28/02/2019=20 Months	750 x 20	15000
19	Dr. R.K.Srivastava, Associate Prof	01/07/2017 to 28/02/2019=20 Months	750 x 20	15000
20	Sh. Aman Kumar, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
21	Dr. Manju Gupta, Associate Prof	01/07/2017 to 28/02/2019=20 Months	650 x 20	13000
22	Smt. Aruna Shokeen, Associate Prof	01/07/2017 to 28/02/2019=20 Months	550 x 20	11000
23	Sh. S.S.Dahiya, Lab Asst	01/07/2017 to 28/02/2019=20 Months	400 x 20	8000
24	Sh. Shakti Singh, Lab	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200

	Asst			
25	Sh. Vinod Kumar, Lab Asst	01/07/2017 to 28/02/2019=20 Months	210 x 20	4200
	TOTAL			169400

The college authorities may take necessary action to recover the said amount from the above officials after due verification of facts and figure and all other similar cases, if any, may also be reviewed under intimation to audit.

PARA No-02 Excess expenditure incurred than the funds available with the department.

(Ref:- Audit Memo No. 4 Dated : 28/02/2019)

During the audit it has been observed from the Income & Expenditure Account of College that they had incurred excess expenditure than the funds available with the College during the Financial year 2016-17 as per details given below:-

S.No	Details	Amount
1	Income	
	Academic receipts	
	Grants	7036365
	Other Income	289755000
	Total Income	1637998
2	Expenditure	313171303
3	Excess Expenditure	347917819
		34746516

Reasons for excess expenditure than the funds available be explained to audit. From where the funds was arranged to incur the expenditure may also be explained to audit.

Necessary steps should be taken to regularize the excess expenditure from competent authority after due verification under intimation to audit.

(B) (4)

Joseph M. S.

PARA No.-03 Short recovery of subscription towards CGHS amounting to Rs 143650/-
(Ref:- Audit Memo No. 5 Dated: 28/02/2019)

The rate of contribution towards Central Government Health Scheme (CGHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him/her as per 7th CPC. The rates of subscription has been revised vide O/o No. S.11011/11/2016-CGHS(P)/EHS dated 09/01/2017, further endorsed by University of Delhi vide Estab.II(i)/128 2012/19/639 dated 14/05/2018, it has been decided to revise the rates of subscriptions to be made by employees/ pensioners, for availing benefits under CGHS w.e.f 01/01/2017 as per the table given below.

Grade Pay As per 6 th CPC	Subscription (in Rs.)	Levels in Pay Matrix As per 7 th CPC	Subscription (in Rs.)
Rs.1650	50	Level 1 to 5	250
Rs.1800,1900,2000,2400,2800	125	-do-	-do-
Rs.4200	225	Level 6	450
Rs.4600,4800,5400,6600	325	Level 7 to 11	650
Rs.7600 and above	500	Level 12 & above	1000

During the test check of records College. It was noticed that short recovery on account of contribution towards CGHS has been made from many officials for the period mentioned against each. The details are given below:-

S.No	Name of the Employee	DESIG.	Grade Pay/ Level as per 7 th CPC	Period	Deduction Made	Deduction Due	Difference
1	Sh. Suraj Yadav	Asst Prof	7000/11	Jan 2017 to Feb 2019	325x26=8450	650x26=16900	8450
2	Dr. Mukesh Kr. Rana	Asst Prof	8000/12	Jan 2017 to Feb 2019	500x26=13000	1000x26=26000	13000
3	Smt. Ruby Gupta	Asst Prof	8000/12	Jan 2017 to Feb 2019	500x26=13000	1000x26=26000	13000
4	Sh. Ashish Tyagi	Asst Prof	7000/11	Jan 2017 to Feb 2019	325x26=8450	650x26=16900	8450
5	Dr. Bjoopander Giri	Asst Prof	7000/11	Jan 2017 to Feb 2019	325x26=8450	650x26=16900	8450
6	Sh. Salim Khan	UDC	2400/4	Jan 2017 to Feb 2019	125x26=3250	250x26=6500	3250
7	Sh. Mukesh Kumar II	JACT	1900/2	Jan 2017 to Feb 2019	125x26=3250	250x26=6500	3250
8	Sh. S.C.Sharma	Lab Asst	4200/6	Jan 2017 to Feb 2019	225x26=5850	450x26=11700	5850
9	Sh. Raj Paltain Rai	Chowkidar	1800/1	Jan 2017 to Feb 2019	125x26=3250	250x26=6500	3250
10	Sh. Kedar Nath	Lib Attendant	1800/1	Jan 2017 to Feb 2019	125x26=3250	250x26=6500	3250

11	Dr. S.K.Sagar	Associate Prof	9000/13	Jan 2017 to Feb 2019	500x26=13000	1000x26=26000	13000
12	Sh. Manoj Kumar	Office Attendant	1900/2	Jan 2017 to Feb 2019	125x26=3250	250x26=6500	3250
13	Smt. Pooja	Lab Attendant	2000/3	Jan 2017 to Feb 2019	125x26=3250	250x26=6500	3250
14	Smt. Manju Gupta	Associate Prof	9000/13	Jan 2017 to Feb 2019	500x26=13000	1000x26=26000	13000
15	Dr. Renu Garg	Associate Prof	9000/13	Jan 2017 to Feb 2019	500x26=13000	1000x26=26000	13000
16	Sh. Kamal Deen	Lab Attendant	1800/1	Jan 2017 to Feb 2019	125x26=3250	250x26=6500	3250
17	Smt. Santosh	Lab Attendant	1800/1	Jan 2017 to Feb 2019	125x26=3250	250x26=6500	3250
18	Sh. Bijay Kumar Padhan	Asst Prof	6000/10	Jan 2017 to Feb 2019	325x26=8450	650x26=16900	8450
19	Dr. Parveen Garg	Associate Prof	9000/13	Jan 2017 to Feb 2019	500x26=13000	1000x26=26000	13000
				TOTAL			143650/-

The DDO may undertake recovery from the officials mentioned above after due verification of facts and figure. Similar other cases may be reviewed if any, under intimation to audit.

PARA No-04 - Overpayment made on account of annual increment amounting to Rs 5889/-.

(Ref. Audit Memo No. 6 dated 05/03/2019)

During the test check of Leave record of College it was found that the following officials were on leave during the increment period and were granted annual increment w.e.f 1st July and financial benefits of increment also released instead of from the date of returning from the leave. As per the rule if the employee is on leave on the first day of that month in which it is due, it will be drawn from the date of joining duty after leave. The details are as under:-

S.No	Name and Designation	Nature/ Period of Leave	BP as on Jun 2017	Revised BP+GP wef 01/07/17	Actual date due for increment	Amount overpaid (DA @ 139% & HRA @ 30%)
1	Sh. Shiv Kumar, (4029) Lab Attendant	EL- 01/07/17 to 09/08/17	10570+ 2000	10950+2000	10/08/17	1319
2	Sh. Anil Kumar,	ML- 26/05/17	9850+ 2000	10210+ 2000	01/08/17	968

	(2001) Chowkidar	to 31/07/17				
3	Smt. Vasudha Saini, (4069) Lab Attendant	CCL- 05/06/17 to 04/07/17	5860+ 1800	6090+ 1800	05/07/17	80
4	Smt. Babita, (5010) Lab Attendant	CCL- 18/06/18 to 19/07/18	20270	20880	20/07/18	408 (DA 9% HRA Min.)
5	Dr. Suman Yadav, (22) Asst Prof.	ML- 11/02/16 to 08/08/16	24600+ 6000	25520+ 6000	09/08/16	3114
				TOTAL		5889

The college authorities may undertake recovery from the officials mentioned above after due verification of facts and figure. Similar other cases may be reviewed, if any, under intimation to audit.

PARA No-05 - Overpayment made on account of LTC voucher amounting to Rs 25000/-

(Ref. Audit Memo No. 8 dated 06/03/2019)

As per application form for grant of LTC advance Smt. Babita Tomar, Lib Attendant and Sh. Kedar Nath, Lib Attendant both have applied for LTC advance from Delhi to Bagdogra. The College has granted them LTC advance to the tune of Rs 72000/- vide Voucher No. 467 dated 23/08/16 and Rs 97000/- vide Voucher No. 468 dated 23/08/16 to visit the Bagdogra.

Both the officials have submitted their claim in which they have charged Rs 12500/- for journey performed from Bagdogra to Nathula and College has released the same after restricted the amount of journey performed from Delhi to Bagdora.

As per LTC rules the intended place of visit should be declared by the official to the controlling authority in advance. As both the officials have declared their place of visit Bagdogra hence journey performed from Bagdogra to Nathula is unauthorized and the fare paid is not reimbursable.

College authorities may take necessary action to recover the amount of Rs 12500/- from Smt. Babita and Rs 12500/- from Sh. Kedar Nath under intimation to audit.

PARA No-06 - Unclaimed Security Deposit (Caution Money).

(Ref. Audit Memo No. 9 dated 06/03/2019)

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The College has been collecting refundable Security Deposit (Caution Money) @ Rs 200/- from every student at the time of admission. As per information in the College Prospectus under the heading "Refund of Security Deposit" it has been stated that Security Deposit are refundable but payment will be made only on application and after deduction of outstanding dues, if any, if no application is received from a student within three years of leaving the college account. As per details provided by college they have Rs 57,49,667/- on A/c of caution money/ Security Deposit upto March 2018. The details are as under:-

S.No	Year	Amount of Caution Money
1	Before 31/03/2006	2662922
2	2006-07	150400
3	2007-08	150760
4	2008-09	190885
5	2009-10	256710
6	2010-11	260600
7	2011-12	325000
8	2012-13	256200
9	2013-14	322000
10	2014-15	311200
11	2015-16	264400
12	2016-17	337200
13	2017-18	261400

Reason for non transfer the unclaimed deposits as revenue is elucidated to audit.

The College authorities may take necessary action to transfer the unclaimed amount to their revenue account under intimation to audit.

(IAO/Party No.-1)

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PART-II
CURRENT REPORT
2018-2019 to 2019-2020

Para No.01:- Recovery of Excess payment amounting to Rs.53159/- (Memo No.03 dated 08.03.2021)

As per amended of CCS (Leave) Rules 1972 in the Rules of 43-C, 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 W.e.f.14.12.2018.

During the test check of records, it has been observed that the office was paid full salary to their employees after availing 365 Days of CCL Resulting excess payment made to their employees.

(1)Sadhna Kushwaha, Assistance Prof.

S.N o.	CCC Leave Period	No. of days leave	No. of days after first 365 days	(Basic Pay + DA) per day	100%payment	Excess payment 20%
1	11.02.2020 to 10.04.2020	60	29	(73000+12410)/31= 2755.16 (73000+12410)/30= 2847	19X2755.16 =52348.06 10X2847 =28470	10470 5694
G.total Rs.						16164

Total Recovery Rs. 16164/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs. 11164/-

(2)Anjali yadav, Assistance Prof.

S.N o.	CCL Leave Period	No. of days leave	No. of days after first 365 days	(Basic Pay + DA) per day	100%payment	Excess payment 20%
1	24.01.2018 to 22.02.2018)	30	29	(87300+6111)/31= 3013.25 ((87300+6111)/28= 3336.10	7X3013.25 =21092.75 22X3336.10 =73394.35	4219 14679



2	01.01.2019 to 15.01.2019	15	15	$(89900+10788)/31$ = 3248	15X 3248 =48720	9744
G.total Rs.						28642

Total Recovery Rs. 28642/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs. 23642

(3)Shshnaz Bl., Lib.

S.N o.	CCC Leave Period (after availing 365 days)	No. of days leave	No. of days after first 365 days	(Basic Pay + DA) per day	100%payment	Excess payment 20%
1	31.12.2018 to 18.01.2019	19	19	$31050+2795)/31$ =1092 $(31050+3276)/31$ =1107.29	01X1092 =1092 18X1107.29 =19931	.218 3986
2	24.04.2019 to 29.05.2019	36	36	$(31050+3276)/30$ =1144.20 $(31050+3276)/31$ =1107.29	07X1144.20 =8009 29X1107.29 =32111	1602 6422
G.total Rs.						12228

Total Recovery Rs. 12228/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs7228/-

(4)Anjula Singh, Lib.

S.N o.	CCC Leave Period (after availing 365 days)	No. of days leave	No. of days after first 365 days	(Basic Pay + DA) per day	100%payment	Excess payment 20%
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JA

1	06.02.19 to 22.02.2019	17	17	(22850+2742)/28 =914	17X914=15538	3108
2	20.05.2019 to 21.06.2019	37	37	(22850+2742)/31 =914 (22850+2742)/30 =853	12X914=10968 21X853=17913	2194 3583
3	01.02.2021 to 25.02.2021	25	25	(24200+4233)/28 =1015.46	25X1015.46 =25386.60	5077
						13962

Total Recovery Rs. 13962/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs.8962/-

(5)Pooja Lib

S.N o.	CCC Leave Period (after availing 365 days)	No. of days leave	No. of days after first 365 days	(Basic Pay + DA) per day	100%payment	Excess payment 20%
1	17.02.2021 to 15.03.2021	27	25	(36400+6188)/28 =1521 ((36400+6188)/31 =1373.80	10X1521 =15210 15X1373.80 =20607	3042 4121
						7163

Total Recovery Rs. 7163/-

Recovered by salary bill Rs.5000/-

Remaining recovery Rs. 2163/-

G.Total = 1+2+3+4+5=11164+23642+7228+8962+2163=53159

The Excess payment of Rs53159/- may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

Para No2. Recovery of 10 days leave encashment amounting to Rs. 25771/-

(Memo No.07 dated 11.03.2021)

As per CCS Leave Rules(972)38-A, the balance of at 30 days of earned leave may be available to his/her credit after taking into account the period of encashment.

On scrutiny of Leave reord of Swami Shardhanad College Alipur, it has been observed that Sh. Devender Kumar, Asstt. Professor had availed LTC for the block year 2014-2017 extended upto 2018 alongwith 10 days leave encashment. However, sufficient leave has not available in his credit during the above period of leave encashment. Only 27 leave was balance in leave account after debit 10 days leave encashment. Although, college had made payment of Rs.25771/- for 10 days leave encashment to Sh. Devender Kumar, Asstt. Professor

The Excess payment of Rs. 25771- may be recovered from the employee concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at your own level.

Para No.03: Un-adjustment amounting to Rs.460597.06

(Memo No.15 dated 12.03.2021)

On scrutiny of financial statements (Balance sheet, Income and Expenditure and Receipt and payment Account) for the year 2019-2020, following observation were made: -

1. Un-adjustment amounts: - Some amounts were shown over the 1st two/three years which are reflected on assets side without making any adjustment/settlements. Few cases are as under:-

S.No.	Name of Employee	Amount
1	R.P. Singh	1350
2	Dr. Ajit Jha	1600
3	Dr. Babu Lal	36000
4	Dr.G.K. Prashar	13500
5	Dr. G.S. Paliwal	25162
6	Dr. Geeta Saxena	3059.87
7	Dr. N.C. Gupta	2402.19
8	Dr. Radheshayma	9680
9	Dr. Ved Vrat	1553
10	Dr. Ved Vrat R/G	60
11	Mrs. Saudmini Dass	25000
14	M.N. Singh	4000
15	Mukesh Garg	3000
16	Sh. N.K. Obroi	2250
17	Sh. R.B. Solanki	4500
18	R.C. Thakran	3575
	Total	136692.06



(ii) Employees advance Account (Student Fund A/C)

S. No	Name of Employee	Amount
1	Dr.A.K. Dubey, Assistant professor	69000
2	Dr.R.K. Srivastva, Associate professor	145713
3	Dr.Suraj Yadav, Assistant professor	186000
4	Manish Sharma, Assistant professor	25000
5	Dr.Y.K. Sharma, Associate professor	25162
6	Dr. Saraswati Kanodiya	2100
7	M/s K.D Solutions	1770
8	Dr. Jagbir Sing, Associate professor	15000
9	Dr. Pratibha Rana, Associate professor	10000
10	Dr. I.M. Dutta, Associate professor	10000
11	Dr. Neelam , Associate professor	5400
14	Dr. P.V. Khtri, Associate professor	22000
	Total	323905

G.Total 1+2=136692.06+323905=460597.06

As per Rule 292(2) of GFR, the adjustment bill, alongwith balance if any, shall be submitted within 15 days of the drawl of advance failing which the advance or balance amount shall be recovered from the next salary of the respective staff.

The Collage authorities may take necessary action to recovered un-adjusted amount from above concerned under intimation to audit.



Para No4. :-Purchase made without Gem (Memo No.16 dated 15.03.2021)

As per the direction issued by the Finance Department (Accounts) Department GOvt. of NCT of Delhi vide OM No. F.20/08/2017/866-871 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for those goods or Services which are available of Gem.

On the Scrutiny of bills/vouchers provided by the Swami Shardhnand Collage , Alipur Delhi. it has been observed that Collage has Continued to make purchases from local dealers in violation Govt. guidelines as per the details given below:-

S.No.	Bill No. & Date	Items Purchased without GeM	Amount
1	1550 & 04.12.2018	Water Cooler	85000
2	102 & 02.11.2018	Visitor Chair.	39412
3	275 & 29.01.2019	Dress	16800
4	856 & 13.01.2020	Almirah	173637

The above expdr. regularized from competent authority under intimation to Audit. Other similar cases may also be reviewed at your own level.

Para No.5: - Unclaimed Security Deposit (Caution money)(Memo No.17 dated 16.03.2021)

The college has been collecting refundable Security Deposit (Caution Money) @ Rs.200/- from every student at the time of admission. As per information in the college Prospectus under the heading " Refund of Security Deposit" it has been stated that Security Deposit are refundable but payment will be made only on application and after deduction of outstanding dues, if any, if no application is received from a student within three years of leaving the college account. As per details provided by the college they have Rs.63, 95,277/- on account of Caution Money/ Student Security Deposit upto March 2020. The Details are as under:-

S.No	Year	Amount of Caution Money (in Rs.)
1	Before 31/03/2006	2662922
2	2006-2007	150400 -
3	2007-2008	150760 -
4	2008-2009	190885 -
5	2009-2010	256710 -
6	2010-2011	260600 -
7	2011-2012	325000 -
8	2012-2013	256200 -
	2013-2014	322000 -
9	2014-2015	311200 -
10	2015-2016	264400 -

11	2016-2017	337200 ✓
12	2017-2018	261400 ✓
13	2018-2019	319600
14	2019-2020	326000

The Collage authorities may take necessary action to transfer the unclaimed amount to their revenue account under intimation to audit.

**Para No.06:- Recovery of License fee from Allahabad Bank amounting to Rs.1540590/-
(Memo No.19 dated 17.03.2021)**

As per the M/o Urban Development, Dte. Of Estate the prescribed rate for recovery of license fee in r/o General Pool Office Accommodation i.e. Rs. 585 per sq. meter per month from Bank 01.04.2014 to 31.03.2017. Subsequently the Ministry has revised the fee Rs. 675 per Sq. meter w.e.f 01.04.2017 vide orders dated 03.04.2018.

During the test check of records revealed that the college had allotted land /space in its premises to the Allahabad Bank, for which the college had not been recovering the license fee from bank till date. The college authority and bank mutually agreed to pay the rent from Dec.2006 @ 2000/- PM, which is less than the rate prescribed by the Directorate of Estates.

The previous audit party has already revocable L.fee amounting to Rs. 806586 calculated in the audit para No. 03 for the audit period 2010-11 to 2015-16.. Remaining period of L.Fee calculation as under:-

S.N o.	Period	Area (in Sq mt.)	Rate per Sq. Mtr.(in Rs).	Monthly rate of License fee (In Rs.)	Amount paid by bank	Total Recovery	Remakes
1	01.04.2010 to 31.03.2014	26.5 Sqmt	455/- per Sqmt. Per month	12058/- per month	2000/- p.m.	482784	Previous recovery point by audit in Para No. 03 in the year 2010-11 to 2015-16.-
	01.04.2014 to 31.03.2016	26.5 Sqmt	585/- per Sqmt. Per month	15503/- per month	2000/- p.m.	324072	
1	01.04.2016 to 31.03.2017	26.5 Sqmt.	585/- per Sqmt. Per month	15503/- per month	2000/- Per Month	162036	Office order No. F.No.18015/1/2 010-POL-II date 21.07.2015
2	01.04.2017 to 31.03.2020	26.5Sqmt.	675/- per Sqmt. Per month	17888/- per month	2000 per month	571968	Office order No. F.No.18015/1/2 010-POI-II date 03.04.2018
Total Rs. (Current Recovery)						1540590	

Further, the above mentioned amount of Rs. 1540590/- be recovered from the Allahabad Bank, Swami Shardhanand College under intimation to the audit. Other similar cases may also be reviewed at your own level.



4

Para No.07:- Non production of Records(Memo No. 19 dated 17.03.2021)

During the audit period the following records have not been provided by school to audit.

Old

1. The record pertaining to the ad-hoc appointment/contractual staff(teaching & Non teaching)
2. Attendance Register of teaching staff
3. Budget control register
4. Master register of files containing details of the files opened for use
5. Stock register of receipt book

New

1. Voucher more than Rs. 25000 along with quotation/ tender file
2. NIT/e-tendering file if any
3. Repair/maintenance file of construction work
4. Machinery & equipments file
5. Condemnation file
6. Consumable/non consumable registers of all facilities.
7. List of unserviceable/Dead records items
8. AMC files
9. Fire safety file/certificate
10. Canteen file
11. Un-cleared cheque details



(SATISH)

IAO, Party No.XVI

Tan No.01: -Non furnishing of Indemnity Bond.(Memo No.02 dated 08.03.2021)

As per Rule 275(i) of GFR, every Govt Servant who actually handles cash or stores shall be required to furnish security for such amount & in such form as Central Govt. or an administrative may prescribe according to circumstances & local conditions in each cases & to execute a Security Bond setting forth the conditions under which Govt. will hold the Security & May ultimately refund or appropriate it.

In view of above, the same may please got furnish from the officieal concerned and shown to next audit,

Tan No.02: -Discrepancies in Service Book. (Memo No.04 dated 08.03.2021)

On perusal of Service Books of staff of SSDN College, Alipur Delhi.110036 for the period 2018-19 to 2019-2020, it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to mention the details of Aadhaar number in Pension Payment Orders.

Further, 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 & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Dr. A.Archna, Associate Professor	01.05.1995	>18 Years
2.	Dr. Tanushri Saxena A.P.	18.12.1995	>18 Years
3.	Mrs. Sudhanshu Bansal, A.P.	01.07.1999	>18 Years
4.	Mrs. Shahnaza Bi , Lib. Attend.	17.04.2000	>18 Years

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to some of the official as there was no signature of official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.



(3) **Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete.

(4) **LACKING OF MANDATORY FORMS**

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) and CCL Leave account found in Service Book of employees

(5) Police verification of any employee also not found.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

Tan No.03:- Non crediting of Unclaimed Caution Money (Student) into Govt. Account.(Memo No.08 dated 11.03.2021)

As per Rule 189(1)(b) of the Receipt & Payment Rules, at the close of March of each year, all deposits of balances in excess of twenty five thousand rupees unclaimed for more than three complete account years, shall be credited to Government Keeping necessary note in the register of deposits.

On scrutiny of Balance Sheet for the period ending 31.3.2020 it has been noticed that unclaimed caution money amounting to Rs646611/-were lying outstanding at the close of Financial Year 2019-20 which is irregular and contrary to Receipt and Payment Rules.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

TAN No4:- Non -conducting of Physical Verification of Fixed Assets.
(Memo No. 09 dated 11.03.2021)

As per GFR Rules 213 Physical Verification of Fixed Assets shall ordinarily be maintained at site. Fixed assets should be verified at least one in one year and outcome of the verification recorded in the corresponding register, Discrepancies, if any shall be promptly investigated and brought to account.

During the test check of records, it has been found that this office Physical verification of fixed assets has not been conducted during 2018-19 to 2019-2020.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

Tan No.05: Discrepancies in Chartered Accountant Report.(Memo No.10 dated 11.03.2021)

On scrutiny of Balance Sheet for the period ending 31.3.2020 prepared by Deepak Bareja & Co. Chartered Accountants, 25 Hakkikat Nagar, Mall Road, GTB Nagar, Delhi-110009 it has been noticed that unclaimed caution money amounting to Rs61,34,611.00 were lying outstanding at the close of Financial Year 31.3.20 which is irregular as per Ledger Account of Swami Sharaddhanand College M/G A/c it was found closing Balance

63,95,477.00 reason of variation not cleared. Similarly the same variation found in previous year Balance sheet i.e. 2018-19.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

Tan No.06:-Discrepancies in the Income tax rebate.(Memo No.14 dated 12.03.2021)

As per Income Tax Act section 10(13A), HRA exemption can be availed only on submission of rent receipts.

Further it is mandatory for the employee to report the PAN of the landlord to the employee, if the rent paid is more than Rs. 100000/- annually to avail the benefit. If you are renting in the house of your parent, make sure you have documentary evidence as proof that the financial transactions regarding your tenancy takes place between you and your parent. So keep a record of banking transactions and rent receipts because your claim can get rejected by the Income Tax Department.

During test check of records, it has been observed that collage authority had given HRA rebate to their employees without followed of above rules. These cases are as under:-

1. Praveen Garg, Principal:-


- a. The rent agreement has made as on 16.01.2020 instead of 01.04.2019 but rent rebate started from 01.4.2019;
- b. PAN Card of Landlord not found;
- c. Copy of that the financial transactions not found;
- d. Rent receipt found Rs. 32000/-without pr-receipted that is the loss of Govt. revenue.

2. Sh. Ashish Tyagi, Associate Prof:-

- a. The rent agreement has made as on 24.02.2020 instead of 01.04.2019;
- b. PAN Card of Landlord not found;
- c. Copy of that the financial transactions.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.




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