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

Sub: - Inspection Report of Shaheed Bhagat Singh College, University of Delhi, Sheikh Sarai, New Delhi -110017, for the period 2016-17 to 2018-19.

The accounts of Shaheed Bhagat Singh College, University of Delhi, Sheikh Sarai, New Delhi -110017, for the period 2016-17 to 2018-19 were test audited by Audit Party No. 33 comprising of Smt. Santosh Sharma, I.A.O./ A.O and Sh. Narender Kr., Jr. Asstt. during the period 17.11.2020 to 04.12.2020 .

INTRODUCTION:-


Shaheed Bhagat Singh College, named after the great son of India, Shaheed-e-Azam, Sardar Bhagat Singh, was established as a co-educational college in 1967 as a constituent college of University of Delhi. It acquired postgraduate status in record time of 7 years. The College takes pride in celebrating its Golden Jubilee Year in 2016-17. Over a period of 50 years, the college has distinguished itself in diverse academic and professional fields by providing a vibrant and intellectually stimulating academic culture, to promote independence of thought and vision. The college is equipped with a fully computerized Library with state of the art facilities to upgrade knowledge, skills and capabilities needed for complex business environment of the 21st century. Besides, college has adequate infrastructure including Computer Labs, big Sports Ground with cricket pitch, volley-ball court, basket-ball court, etc. The college is proud of its well-known alumni who have contributed meaningfully in diverse fields of business, culture and society at large.

Vision

The vision of Shaheed Bhagat Singh College is ingrained in its Logo 'Rashtra Devo Bhava'. The logo exemplifies the values cherished by the great son of India Shaheed-e- Azam Bhagat Singh i.e., service to the nation comes first. It also visualizes to be a premier educational institution with a strong brand image offering world class environment for the development of excellence in academics, cultural, sports and other student empowering activities.

Mission

The mission of Shaheed Bhagat Singh College is to:

- Create an effective teaching learning environment that enables the students to realise their full potential,
 - Develop the College as a catalyst of change and growth to prepare students to think critically and act responsibly in a rapidly changing global environment, and
 - Inculcate among the college community a sense of environmental responsibility to adopt environmental friendly practices as a way of life.
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Aims and Objectives

In its efforts towards realizing the vision and mission, the college is guided by the values of ethics, integrity, national integration, and communal harmony. Specifically, it seeks to achieve the following objectives:

- To promote quality in education and constantly strive for excellence in teaching, research, student support and overall management.
- To adopt and follow participatory management policies that promotes leadership and teamwork.
- To nurture human values and enable students to become socially responsible citizens.
- To play a pivotal and catalytic role in national development; and
- To cultivate and advocate ethical behavior in all aspects of its functioning.

Head of the department/Principal

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Dr. P.K. Khurana	Principal	01/04/2016	01.03.2019
2	Dr. Anil Sardana	Principal	02.03.2019	Till date

Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Mr. Gopal Ram	Assistant	01/04/2016	Till date

Storekeeper

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Ms. Kanta Bhatia	Sr.Assistant	01/04/2016	27.02.2019
2.	Ms. Babita	Jr.Assistant	28.02.2019	Till date

BUDGET ALLOCATION AND EXPENDITURE FOR THE PERIOD
2016-17 to 2018-19

Year	Head of Grant received from		
		Budget	Expenditure
2016-17	UGC	249943000	245154510
	Govt. of Delhi	1000000	1000000
2017-18	UGC	280526337	283137604
	Govt. of Delhi	4050000	4050000
2018-19	UGC	355038017	355475452
	Govt. of Delhi	3000000	3000000

Vacancy Position As on 31.03.2020

A. Teaching staff:

Group	Sanctioned	Filled	Vacant
A	170	88	82
B	NIL	NIL	NIL
C	NIL	NIL	NIL
Total	170	88	82

B. Non teaching staff:

Group	Sanctioned	Filled	Vacant
A	03	03	-
B	10	06	04
C	53	35	18
Total	66	44	22

Maintenance of Records:-

The maintenance of records of Shaheed Bhagat Singh College, University of Delhi, Sheikh Sarai, New Delhi -110017 for the period 2016-17 to 2018-19 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 15 audit paras involving recoveries of Rs. 4052689/-outstanding. 02 para having recovery of Rs.482940/-have been settled/taken as fresh and remaining13 paras having recovery of Rs.3569749/-have been incorporated in the current audit report as PART-I

(A)

S.No.	Year	Total Para's + TAN	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2004-05	02	NIL	NIL	2 (Para 2 and Para 3)
2	2005-08	02	NIL	NIL	2 (Para 01 and Para03)
3	2008-13	03	NIL	NIL	3 (Para 01, 02 and 03)
4	2013-16	08	02	1 & 8	6 (Para 2and 3 to 7)
	Total	15	02	-	13

(B) **Details of Old Recovery- :Rs. 4052689/-**

S. No.	Year	Total old Recovery	Amount Recovered			Balance Recovery against Paras (in Rs.)	
			Par a No.	Amount	As per reply	Para no.	Amount
1	2004-05	51980	0	0	-	2	51980
2	2005-08	0	0	0	-	-	-
3	2008-13	422747	0	0	-	1	422747
4	2013-16	3577962	01	482940	updated	2 to 6	3095022
		4052689					3569749

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PART - II
Current Audit Report
(2016-17 to 2018-19)

During the course of current audit, 26 audit memos highlighting various irregularities/ recovery to the tune of Rs. 2597777/- were issued, on the basis of reply received, 06 audit memos were settled and recovery of Rs.241408/- was verified. Remaining 20 memos having recovery to the tune of Rs.2356369/- have been converted to 12 Paras (memo 9,10,13 & 19 clubbed) & 05 TANs which are incorporated in current audit report as Part II.

Details of Current Recovery

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)
12	36000	0	36000
14	65600	0	65600
15	9000	0	9000
16	925452	0	925452
17	314788	0	314788
18	551520	0	551520
21	694038	241408	452630
26	1379	0	1379
Total	2597777/-	241408/-	2356369/-

All the audit memos and draft audit report pertaining to the internal audit of accounts for the years 2016-17 to 2018-19 has been discussed with the Principal, Shaheed Bhagat Singh College, University of Delhi, Sheikh Sarai, New Delhi.

Subject to the remarks in the Inspection Report, the general condition of accounts was found to be satisfactory subject to the irregularities pointed out in the current and previous outstanding audit paras.

The audit was done purely on test check basis. The short-comings pointed out are only illustrative and not exhaustive, it is only indicating to the auditee unit to investigate further in detail and take corrective steps in respect of all its related aspects.

The inspection report has been prepared on the basis of information furnished and made available by the Principal, Shaheed Bhagat Singh College, University of Delhi, Sheikh Sarai, New Delhi. While all due care will be made in the preparation of the report to be as authentic as possible, the office of the Directorate of Audit, New Delhi disclaims any responsibility for any misinformation, incorrect certificate, incorrect assurance and /or non-information on the part of the auditee.


(Santosh Sharma)
(IAO Party - 33)

PART — 01
OLD AUDIT REPORT
(2004-16)

PART - I
OLD AUDIT REPORT

(18)
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Ref. Audit Memo No.8
Dated -22-08-2006

No.2
P-1
Sub. Award of contract to run the canteen.

During the course of audit for the period 2003-04 to 2004-05, it was observed that an agreement between College Canteen Contractor and College was made on 22-12-2004 to run the canteen in the college premises on certain terms and conditions. While scrutinizing the canteen file of the agreement, following discrepancies have come to notice.

- (c) As per NIT, the last date for submission of tenders was 25-10-2004 at 1.00 P.M and the date of opening of tender was 26-10-2004 at 11.00 A.M. The scrutiny of tender forms reveals that tender were opened on 27-10-2004. Why the tenders were not opened on due date and time, needs clarification? Moreover, who were the members of the committee to finalized the contract. As per governance of College Part-I, issued by Delhi University, the governing body is only empowered to enter into the contract. It appears that the office of the governing body has not been taken into confidence while finalizing the contract.
- (d) A comparative statement showing the names of the 18 dealers (list is unsigned by any authority) is available on file. The rates offered by all the parties, are not mentioned in the comparative statement item wise. It is not clear on what basis the contract was awarded to Ms. Gayatri Kumar of M/s. Kumar Caterers. A test check of the rates offered by other than the Kumar Caterers reveals that the rates offered by Kumar Caterers are on higher

side. As per rule, the contract should have been awarded only to the lowest tenderer / bidder.

(e) The contract was awarded to one M/s. Kumar Caterers on 01-12-2004 and he was suppose to deposit Rs.10,000/- as rent annually to the College as per agreement dated 22-12-2004. But the annual charge/rent of Rs.10000/- was not taken from the above contractor in advance and the rent was accepted in two installments of Rs.5000/- each on 13-07-2005 and 12-01-2006 which is irregular. Hence, the balance amount be taken from him and in future, the annual rent/charge of Rs.10000/- be accepted in advance.

(f) It has also been observed that the College is charging only Rs.10000/- p.a as rent from the contractor which is a very meager amount. The criteria for fixing the rent be clarified and justified

(g) As per clause no.9 of the agreement between College and canteen contractor, the contractor was supposed to pay all the electricity dues. While scrutinizing, the electricity bills file, it has been observed that the total amount due towards electricity bills from him was Rs.49480/- up to 31-10-2005. Out of this amount of Rs.49480/-, an amount of Rs.7500/- has only been recovered from the contractor. The balance amount of Rs.41980/- has yet to be recovered from him up to 31-10-2005. The reasons for not recovering this huge bill amount be given to audit. A recovery may be made at the earliest.

The above discrepancies be corrected / rectified under intimation to audit.

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47-37

100/12
7/5/05

(16)
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(15)

Para No. 9
PARA-2
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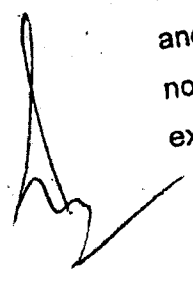
Ref. Audit Memo No.13
Dated -22-08-2006

Sub : Revenue loss to Institution due to non-utilization of residential premises constructed for the College Principal.

As per para 2.3 of the ordinance XXII of the University Ordinances (calendar Volume - I 1988), the Principal of the College may be provided rent free unfurnished residential accommodation in the campus of the College. However, when it is not possible to provide residential accommodation to the Principal in the campus, no special pay allowance in lieu of free unfurnished house to which the Principal would be entitled be given to the Principal but they would be entitled to the payment of usual HRA as the case of other teachers. In this connection, it is pointed out that a para was raised by the erstwhile audit party for not occupying the residential accommodation by the college Principal while conducting the audit for the year 2002-03. From the available record, it reveals that this audit para was settled on the basis of following reply given by the College authority.

Due to genuine problem viz. the principal being a single person & having an old dependent mother, the Governing Body permitted her to stay in personal residence and the official residence to be utilized for some gainful purpose. The committee considered the proposal of allowing wizen & Leigh College to begin a diploma course.

During the course of test audit, it has been observed that no diploma course has been started by wizen & Leigh College so far. Not only this no initiative was even started at any stage with the result expenditure incurred from time to time on construction, renovation & maintenance of the Principal residence gone waste and the purpose for which it was constructed has been defeated. Thus due to non-utilization of the accommodation, there is revenue loss and in fructuous expenditure.



Department of Audit have now received a clarification from Under Secretary, GC vide letter No. F.1-15/05(DC) dated 29.03.06 (copy enclosed for ready reference) whereby it has been clarified that if the residential quarter is available for a college Principal, she/he is not eligible for HRA whether he/she accepts the same or not.

Keeping in view the facts stated above, the HRA already paid to the Principal is not justified and is recoverable. The status of recovery of HRA made from the Principal be intimated to the Audit and drawl of HRA may be discontinued immediately.

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PART II
CURRENT REPORT (2005-08)

P-3
Para / No. 4

~~PAGE-4~~

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(Ref. M.No. 06 Dated : 13-03-2009)

Subject:- In lieu of performance

The scrutiny of final accounts for the audit period it has been observed the funds collected from the students in various heads has not been fully utilized for the welfare of students. The amount is accumulating in various head years to years basis, the detail of under utilized fund are given below:-

Fund A/C	Collection During the 2007-2008	Expenditure during the year	% age of explains	Balance as on 31.03.2008
Games & Sports fees / Ground Rent	959150	144833	15.10%	7524135
Development fund	1211140	287240	23.72%	5349661
Amenities funds	1274700	144201	11.31%	14428095
Social Function & Cultural Activities funds	818514	285533	34.88%	6536648
Placement Cell	31580	-	-	409305
Commerce Bulletin	88000	-	-	1172370
Student Union fund	366310	35399	9.67%	994982
Computer information Structure A/C	793250	27345	3.45%	6070892
Computer Lab Fund	180300	-	-	1826225

2. The result of various subjects has been scrutinized & found that the overall results is plus 90% in the last three years.

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~~PARA-6~~ (4)

Para / 6

(Ref. M.No. 15 Dated : 23-03-2009)

Subject:- Financial Account

During the scrutiny of Balance sheet for the financial year 2007-08 is r/o of society account; following pointed has been noticed. The same may be clarified to the audit.

1. Security Money :- as per entry made in the cash book related to the security account Rs. 50,000/- has been received from the M/s Yadav Electrical as security money. The same is still lying unsettled on the liability side. The reason for unsettlement of security money be explained to audit.
2. Library security :- An huge amount of Rs. 3405150/- has been accumulated under the head Library security which is refundable as per prospectus of the college. As per position made in the GER the unclaimed security money more then Three years has been elapsed to the Govt. Account. Therefore the amount may be work out for more than three years out of above said amount and the same may be deposit in the Govt. Account under information to the audit.
3. Foreign Student Reg. Fees :- An huge amount of Rs. 1371700/- has been accumulated under this head, but no expenditure has been incurred against the fees collected form the foreign students. Reason for the same may be explained to the audit for non utilization of fees under the said head.

PARA - 1

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P-5

Irregular payment of L.T.C. amounting to Rs.4,22,747/-
(Audit Memo No. 5 Dated 09/09/2014)

The C.C.S. (L.T.C.) Rule 12, GIDs (12 - C). (19), 12B, 12F, 12G, 12H and 19 stipulates that the Air Tickets may be purchased directed from Airlines Booking Counters or Website of Airlines or through Authorized Travel Agents viz. M/s Balmer Lawrie and Company, M/s Ashok Travels and Tours and IRCTC.

But in contravention above said Rules, the following Lecturers were reimbursed LTC as per details given below:

1. Dr. Amit Kumar Singh, Assistant Professor availed L.T.C. anywhere India for the block year 2010-13. He drew LTC advance of Rs.59,000/- vide Cheque No.92379 dated 27.03.2012. He travelled by Air India with three of his family members to Aurangabad. He performed the outward journey on 30.03.2012 and the return journey on 01.04.2012. The remaining balance amount of Rs.10,140/- was paid to him vide Voucher No.145 dated 01.06.2012. In contravention to above said Rules, he booked his Air tickets through Jeet Travel, Lajpat Nagar, New Delhi. Hence, the irregular reimbursement of LTC payment of Rs.69,140/- may be recovered from him and deposited in the Govt. account under intimation to Audit.
2. Dr. Mrityunjay Kumar, Associate Professor availed L.T.C. anywhere India for the block year 2010-13. He travelled by Air India with two of his family members to Mumbai. He performed the outward journey on 3.04.2012 and the return journey on 7.04.2012. The full and final payment of Rs.49,016 was paid to him vide Voucher No.299 dated 16.08.2012. In contravention to above said Rules, he booked his Air tickets through Jeet Travel, Lajpat Nagar, New Delhi. Hence, the irregular reimbursement of LTC payment of Rs.49,016/- may be recovered from him and deposited in the Govt. account under intimation to Audit.
3. Dr. Bindra Prasad, Associate Professor availed L.T.C. anywhere India for the block year 2010-13. He drew LTC advance of Rs.97,000/- vide Cheque No. 148131 dated 12.12.2012. He travelled by Air India with two of his family members to Port Blair/Havelock Iceland. He performed the outward journey on 25.12.2012 and the return journey on 01.01.2013. The remaining balance amount of Rs.12,032/- was paid to him vide Voucher No.613 dated 11.01.2013. In contravention to above said Rules, he booked his Air tickets through M/s T.S.I. Yatra Pvt. Ltd., New Delhi. Hence, the irregular reimbursement of LTC payment of Rs.1,09,032/- may be recovered from him and deposited in the Govt. account under intimation to Audit.
4. Dr. S.Vardhraj, Assistant Professor availed L.T.C. anywhere India for the block year 2010-13. He himself travelled by Air India to Chennai. He performed the outward journey on 18.12.2012 and the return journey on 07.01.2013. The full and final payment of Rs.19,146 was paid to him vide Voucher No.690 dated 01.03.2013. In contravention to above said Rules, he booked his Air tickets through Make My Trip.com web site. Hence, the irregular reimbursement of LTC payment of Rs.19,146/- may be recovered from him and deposited in the Govt. account under intimation to Audit.

5. Dr. Swati Rajput, Assistant Professor availed L.T.C. anywhere India for the block year 2010-13. She drew LTC advance of Rs.46,000/- vide Cheque No.40419 dated 21.11.2011. She travelled by Air India with four of her family members to Kochi. She performed the outward journey on 09.12.2011 and the return journey on 17.12.2011 from Trivandrum. The remaining balance amount of Rs.5,622/- was paid to her vide Voucher No. 566 dated 07.02.2012. In contravention to above said Rules, she booked her Air tickets through Yatra.com web site. Hence, the irregular reimbursement of LTC payment of Rs.51,622/- may be recovered from her and deposited in the Govt. account under intimation to Audit.

6. Dr. Kshetrimayum Krishnadas, Assistant Professor availed L.T.C. anywhere India for the block year 2010-13. He drew LTC advance of Rs.49,000/- vide Cheque No.148048 dated 07.11.2012. He travelled by Air India with three of his family members to Imphal, Manipur. He performed the outward journey on 09.11.2012 and the return journey on 19.11.2012. The remaining balance amount of Rs.5,728/- was paid to him vide Voucher No. 517 dated 03.12.2012. In contravention to above said Rules, he booked his Air tickets through M/s Sea Surface Space Travel Agency, Manipur. Hence, the irregular reimbursement of LTC payment of Rs.54,728/- may be recovered from him and deposited in the Govt. account under intimation to Audit.

7. Ms. Sangeeta, Assistant Professor availed L.T.C. anywhere India for the block year 2010-13. She drew LTC advance of Rs.41,000/- vide Cheque No.40499 dated 26.12.2011. She travelled by Air India with four of her family members to Dwarka. She performed the outward journey on 31.12.2011 and the return journey on 08.01.2012. The remaining balance amount of Rs.5,440/- was paid to her vide Voucher No.679 dated 29.03.2012. In contravention to above said Rules, she booked his Air tickets through Make My Trip.com web site. Hence, the irregular reimbursement of LTC payment of Rs.46,440/- may be recovered from her and deposited in the Govt. account under intimation to Audit.

The L.T.C. Rules also stipulates that the originating and destination stations must be travelled by direct shortest route.

8. Dr. Anil Sardana, Associate Professor availed L.T.C. anywhere India for the block year 2010-13. He drew LTC advance of Rs.78,000/- vide Cheque No.92306 dated 28.02.2012. His outward journey was on 13.03.2012 and return journey was on 22.03.2012 via Bangalore. The remaining balance amount of Rs.10,656/- was paid to him vide Voucher No.144 dated 01.06.2012. He travelled by Air India with three of his family members from New Delhi - Trivandrum - Kochi - Bangalore - New Delhi. The journey performed by Dr. Sardana by longer route via Bangalore - New Delhi. The journey performed by Dr. Sardana by longer route via Bangalore - New Delhi. The journey performed by Dr. Sardana by longer route via Bangalore - New Delhi. The journey performed by Dr. Sardana by longer route via Bangalore - New Delhi. The journey performed by Dr. Sardana by longer route via Bangalore - New Delhi. The overpayment of L.T.C. reimbursement to Dr. Sardana may be recovered from him under intimation to Audit.

9. Dr. V.K.Tyagi, Associate Professor availed L.T.C. anywhere India for the block year 2010-13. He drew LTC advance of Rs.60,000/- vide Voucher No.519 dated 03.12.2012. His outward journey was on 16.12.2012 and return journey was on 25.12.2012. The remaining balance amount of Rs.11,550/- was paid to him vide Voucher No.569 dated 31.12.2012. He travelled by Air India with two of his family members from New Delhi - Chennai - Thiruvananthapuram - Kanyakumari - Thiruvananthapuram - New Delhi. The journey performed by Dr. Tyagi by longer route via Chennai/Kanyakumari need to be restricted to that of New Delhi - Trivandrum - New Delhi in consultation with Air India. The overpayment of L.T.C. reimbursement to Dr. Tyagi may be recovered from him under intimation to Audit.

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10. Dr. V.A.V.Raman, Associate Professor availed L.T.C. anywhere India for the block year 2010-13. He drew LTC advance of Rs.76,000/- vide Cheque No.148131 dated 12.12.2012. His outward journey was on 23.12.2012 and return journey was on 01.01.2013. The remaining balance amount of Rs.8,730/- was paid to him vide Voucher No.630 dated 28.01.2013. He travelled by Air India with three of his family members from New Delhi - Hyderabad - Chennai - Kumbakonam - Chennai - New Delhi. The journey performed by Dr. Raman by longer route via Hyderabad need to be curtailed. The overpayment of L.T.C. reimbursement to Dr. Raman from Hyderabad to Chennai by AC 3 Tier Train amounting to Rs.1,907/- may be recovered from him under intimation to Audit.

11. Dr. Shivani Arora, Associate Professor availed L.T.C. anywhere India for the block year 2010 - 13. She drew LTC advance of Rs.1,44,000/- vide Cheque No.173352 dated 13.02.2012. Her outward journey was on 02.03.2013 and return journey was on 08.03.2013 from Bangalore. The remaining balance amount of Rs.16,776/- was paid to her vide Voucher No.730 dated 13.03.2013. She travelled by Air India with four of her family members from New Delhi - Cochin - Trivandrum - Bangalore - New Delhi. The journey performed by Dr. Arora by longer route via Cochin and Bangalore need to be restricted to that of New Delhi - Trivandrum - New Delhi in consultation with Air India. The overpayment of L.T.C. reimbursement to Dr. Arora may be recovered from her under intimation to Audit.

12. Ms. Vandana Dahiya, Assistant Professor availed L.T.C. anywhere India for the block year 2010 - 13. She drew LTC advance of Rs.1,25,000/- vide Cheque No.148131 dated 12.12.2012. Her outward journey was on 25.12.2012 and return journey was on 02.01.2013. The remaining balance amount of Rs.15,908/- was paid to her vide Voucher No.629 dated 23.01.2013. She travelled by Air India with four of her family members from New Delhi - Cochin - Kanyakumari - Trivandrum - Cochin - New Delhi. The journey performed by Ms. Dahiya by longer route via Cochin need to be restricted to that of New Delhi - Trivandrum - New Delhi in consultation with Air India. Also she travelled with her family by Executive Class, which is not reimbursable. Hence, the economy class fare may be reimbursed to her in consultation with Air India. The overpayment of L.T.C. reimbursement to Ms. Dahiya may be recovered from her under intimation to Audit.

The declared place of home town/ place of visit must be touched.

13. Ms. Deepa V, Assistant Professor availed L.T.C. home town for the block year 2012 - 13. Her declared place of home town is Pondicherry. Her outward journey was on 17.12.2012 and return journey was on 06.01.2013. She herself travelled by Air India from New Delhi - Chennai - New Delhi, without touching Pondicherry, which is her declared hometown. The full and final payment of Rs.21,716 was paid to her vide Voucher No.627 dated 23.01.2013. Hence, the whole of the L.T.C. reimbursement made to Ms. Deepa amounting to Rs.21,716/- may be recovered under intimation to Audit.

NDM

PARA - 2

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P-6

Advertisement Bill

(Audit Memo No. 4 dated 04/09/2014 and 4(a) dated 11.09.2014)

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During the test check of payment voucher file it was noticed that the following advertisement were released without obtaining the approval of either Directorate of Information and Publicity, Govt. of Delhi or Directorate of Advertisement and Visual Publicity (DAVP), Govt. of India:

S. No.	Voucher No.	Date	Amount Rs.	Agency
1	554	02.02.2012	45,512	M/s Aryan Advertisement (P) Ltd., East Patel Nagar, New Delhi - D o -
2	255	30.7.2012	98,173	-do-
3	612	11.01.2013	11,146	-do-

Non observance of the prescribed procedures and violation of Rule 146 of GFR may be got regularized from the competent authority under intimation to Audit.

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PARA - 3

7

Library Books

(Audit Memo No. 7 dated 15/09/2014)

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During the test check of payment voucher file it was noticed that the books were purchased without studying market survey as to the maximum discount provided by the distributors on different kinds of books procedured for the library.

The college authorities did not produced the approval of Library Books Purchase Committee formed by them for purchase of library books. Also guidelines issued by the university for the purchase of books were not produced to audit for verification. In its absence, it is difficult to ascertain the correctness of the purchase.

Some of the books purchased during 2012-13 is given below:

S. No.	Voucher No.	Date	Amount Rs.	Agency
1	413	10.10.2012	54,541	M/s National Book Centre
2	413	10.10.2012	29,553	M/s Ankit Pub. Dist.
3	419	10.10.2012	27,836	M/s Brijwasi Book Distributor
4	502	22.11.2012	34,985	M/s Book Age Distributor
5	504	22.11.2012	29,400	M/s Artek Enterprises
6	551	17.12.2012	71,682	M/s Brijwasi Book Distributor
7	551	17.12.2012	49,141	M/s Book Age Distributor
8	659	04.02.2013	49,583	M/s Book Age Distributor
9	726	11.03.2013	88,097	M/s Book Age Distributor
10	726	11.03.2013	39,962	M/s National Book Centre
11	761	26.03.2013	27,348	M/s Jai Bharat Prakashan
12	762	28.03.2013	2,10,067	M/s Book Age Distributor

Hence, the approval of local purchase committee for the purchase of above library books may be furnished to audit for verification. In its absence, the purchase of library books may be got regularized from the competent authority under intimation to Audit.

CM

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PART - II Current Audit Report (2013- 2016)

Para -1: Recovery of License fee amounting to Rs. 4,82,940/-

(Ref. Audit Memo No. 02 dated 06.09.2017)

During scrutiny of records of college it has been observed that an accommodation having a space of 18.21 sq meters has been allotted to Union Bank of India in the college premises to run its operations since 1992 but till today no rent agreement has been executed between Union Bank and college authorities resulting in loss of revenue as detailed below;-

Period	Area	Rate per sq mtr(in Rs.)	Monthly rate license (in Rs.)	of fee	Amount paid by bank	Total recovery	License fee to be charged from banks
01.4.2013 to 31.3.2014	18.21 sq mtr	455/- per sq mtr/per month	8286/-		Nil	99432/-	Vide office order No.F.18015/1/2010-POL III dated 29.08.2011 issued by directorate of Estate, Govt. of India
1.4.2014 to 31.3.2017	18.21 sq mtr	585/- per sq mtr/per month	10653/-		nil	383508/-	Vide office order No.F.18015/1/2010-POL III dated 21.07.2015 issued by directorate of Estate, Govt. of India
					Total	482940/-	

is updated in current report

Further, no payment on account of electricity is being charged from Bank resulting in considerable loss of revenue.

An agreement with bank authority (specifying rent and electricity charges) may be made and recovery of Rs.4,82940/-alongwith electricity charges may be initiated under intimation to audit.

[Signature]

P-02

Para- 02: Overpayment of Transport Allowance amounting to Rs. 2306380/-

(Ref. Audit Memo No. 05 dated 08.09.2017)

Scrutiny of Academic calendar issued by the Registrar, University of Delhi revealed that summer vacations are w.e.f 20th May to 19th July, hence entire month of June in every academic year is vacation period. Further, as per TA rules; Transport Allowance is not admissible during absence/leave from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. but the college has made the payment of Transport Allowance to teaching staff during Summer Vacation as per details given below:-

Month/year	Total number of Teaching staff/	TA Paided
June,2013	86	512640/-
June,2014	81	530560/-
June,2015	81	579360/-
June,2016	88	683820/-
total		2306380/-

The amount of Rs. 2306380/- towards Transport Allowance in r/o above teaching staff may be recovered under intimation to audit. The detailed list of the staff is enclosed as Annexure-I.

P-03

Para-03: Irregular payment of Children's Education Allowance amounting to Rs.55,500/-

(Ref. Audit Memo No. 06 dated 11.09.2017)

As per CEA Rule, "Under the Scheme of Children's Education Allowance, reimbursement can be availed by the Govt. Servant for the two eldest surviving children only except when the number of children exceeds two due to second child birth resulting in multiple birth" but scrutiny of records revealed that during the audit period following irregular payments on account of CEA for third child have been made as detailed below:-

S.N o.	Name of Employee with Desg.	Period	Amount Reimbursed	Name of 3 rd Child with Date of Birth	Amount to be Recovered
1	Sh. Balwinder Singh	2012-13 to 2015-16	2012-13-15000/- 2013-14-15000/- 2014-15-7500/- 2015-16-18000/-	Harmanjeet Singh/20.4.2002	Rs.55,500/-
	Total				55,500/-

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Necessary action should be taken to recover the amount of Rs. 55,500/- (Rupees fifty five thousand five hundred only) and deposit in Govt. account after due verification of record. Other similar type of cases may be reviewed at your own level under intimation to audit. .

Para -04: Short Recoveries on account of TDS, DVAT and Service Tax amounting to Rs. 479598/-

(a) Short Recovery of TDS amounting to Rs. 8394/- (Ref. Audit Memo No. 16 dated 20.09.2017)

As per Income Tax, 1961 section 194 C "any sum credited or paid in pursuance of any contract the consideration of which exceeds Thirty Thousand Rupees in a financial year in cases other than Advertising, TDS @ 2% & 4% will be deducted from the Bills."

During course of audit, it was observed that no TDS has been deducted under Income Tax Act as under:-

S. No	Voucher No. & date	Name of Firm with work	Amount of Bill	TDS to be Recovered (in Rs)	TDS actually Recovered (in Rs.)	Short Recovery of I. Tax (in Rs.)
1	2	3	5	6	7	8
1.	604/ 10.03.14	M/s S.R Canteen Service	55025/-	1100/-	NIL	1100
2.	16/ 07.04.14	-do-	42995/-	860/-	NIL	860
3.	54/ 25.04.14	-do-	65280/-	1306/-	NIL	1306
4.	57/ 25.04.14	-do-	48007/-	960	NIL	960
5.	43/ 04.05.16	-do-	62420/-	1248/-	624/-	624
6.	40/	-do-	80247/-	1605/-	802/-	803

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7	233/ 14.09.16	M/s Indu Marketing	70290/-	1406/-	703/-	703
8	65/ 12.05.16	Renu Gupta Catering Tents Light Special Arrangement for Parties	48600/-	972/-	486/-	486
9	305/ 01.10.14	M/s G. Rama Murthy	77592/-	1552/-	NIL	1552
		Total (A)				8394

The college authorities have replied to the memo stating that the above mentioned firms are sole proprietor firms, however no documentary evidence has been shown of their being sole proprietorship. Therefore the audit is unable to authenticate the facts. Hence an amount of Rs. 8394/- (Eight Thousand Three Hundred Four Only) may be recovered and deposited in Govt. account, after due verification of record. Other similar type of cases may be reviewed at your own level under intimation to audit.

(b) Recovery of Value added Tax amounting to Rs. 29622/-

**(Ref. Audit Memo No. 07 dated 11.09.2017 and
Ref. Audit Memo No. 16 dated 20.09.2017)**

As per section 36 A 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 work contract. In case the amount of contract is more than Rs. 20000 the contracts awarding department or agencies 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.

Period	Rate of Value Added Tax (TDS) from recognised contractor	Rate of Value Added Tax (TDS) from Unregistered contractor
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 onwards	4%	6%

The rate of TDS was revised @ 4% uniformity w.e.f. 16/01/2013 for all types of contractors vide circular. issued by the Principal Secretary (Finance).

On scrutiny of record/voucher for the audit period it has been observed that while making the payment to the contractor, recoveries such as vat have not been deducted from the contractor payment as per the detail given below :-

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S. No.	Voucher No. & Date	Name of the Company	Nature of Work	Total amount paid	Amt. of VAT due @ 4%	Vat/TDS deducted	Amount to be recovered
1.	388 dated 18/02/2015	M/S New Smart India Maintenance Service Pvt. Ltd	Building Repair	28000	1120	560	560
2.	230 dated 21/10/2014	Enn Enn Advertising & Marketing	Advertisement	29134	1165	0	1165
3.	206 dated 14/10/2014	M/S B. R. Enterprises	Printing and Stationery	31752	1270	605	665
4.	116 dated 17/06/2015	Chiranjn Advertising	Advertisement	189803	7592	1863	5729
5.	129 dated 06/07/2015	M/S Vibha Press Pvt. Ltd	Printing	88000	3520	1760	1760
6.	186 dated 01/09/2015	M/S Arpit Enterprises	Printing	201600	8064	3840	4224
7	232 dated 15/10/2015	M/S Bharat Book Binding	Library Book Binding	44940	1798	449	1349
8	289 dated 9/12/2015	M/S Bharat Book Binding	Library Book Binding	70000	2800	700	2100
9	307 Dated 01/01/2016	M/S B R Get Vision Pvt Ltd	Printing and Stationery	73337	2933	1467	1466
10	306 dated 01/01/2016	M/S Bharat Book Binding	Library Book Binding	105000	4200	1050	3150

11	393 dated 15/02/2016	M/S Bharat Book Binding	Library Book Binding	62440	2498	624	1874
12	147 dated 01/08/2014	M/S Vibha Press Pvt Ltd	Printing	88000	3520	1760	1760
13	57/ dated 11.05.16	M/s Blessings Communic ation All Kind of Digital & offset Printing	Printing	36311/-	1452/-	363/-	1089
14	232/ 14.09.16	do	Printing	91036/-	3641/-	910/-	2731
			Total				29622

The college authorities may recover the VAT amounting to Rs. 29622 (Twenty Nine Thousand Six Hundred twenty only) from the contractors as mentioned above after due verification of facts under intimation to audit. Such similar cases if any may also be reviewed and recovery if any may also be made.

(c) Service Tax of Rs. 63,406/- paid in excess to the M/S M.B. Security Service (Regd.)

(Ref. Audit Memo No. 15 dated 19.09.2017)

A clarification issued by the Department of Revenue, Ministry of Finance, Govt. of India, vide notification No. 25/2012-Service Tax dt. 20.06.2012- vide point no. 9 " Services provided to or by an educational institution in respect of education exempted from service tax by way of -auxiliary educational services or renting of immovable property." The notification shall come into force w.e.f. 01.7.2012.

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During test check of vouchers, it has been observed that M/S M. B. Security Services was allotted the work of security services in the college. On scrutiny of the bills /vouchers it has been found that the contractor /firm were charging Service Tax and college has continuously paid the service tax during the period of audit. The details of some of the bills are as under:-

S.NO.	Voucher No. & Date	Name of Firm / Contractor	Name of work	Amount of Bill	Service tax paid	Amount to be recovered from firm
1	2	3	4	6	7	8
1	05/ 03.04.13	M/s M. B. Security Service (Regd.)	Security Service Provided	56700+7008 =63708	7008/-	7008/-
2.	69/ 06.05.13	do	do	59400+7342 =66742	7342/-	7342/-
3.	88/ 05.06.13	do	do	56700+7008 =63708	7008/-	7008/-
4.	137/ 03.07.13	do	do	56700+7008 =63708	7008/-	7008/-
5.	177/ 06.08.13	do	do	56700+7008 =63708	7008/-	7008/-
6.	276/ 04.09.13	do	do	56700+7008 =63708	7008/-	7008/-
7.	322/ 03.10.13	do	do	56700+7008 =63708	7008/-	7008/-
8.	381/ 01.11.13	do	do	56700+7008 =63708	7008/-	7008/-
9.	429/ 02.12.13	do	do	56700+7008 =63708	7008/-	7008/-
TOTAL						63406/-

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Necessary steps should be taken to recover an amount of Rs. 63406/- From M/s M.B. Security Service (Regd.) and deposit in Govt. account, after due verification of record. Other similar type of cases may be reviewed at your own level and Service Tax paid, if any, to the contractor/firm may be recovered under intimation to audit.

(d) – Short Recovery of VAT and Labour Cess amounting to RS. 378176/-

(Ref. Audit Memo No. 18 dated 20.09.2017)

During course of audit, it was observed that while making payment to contractors, statutory recoveries of VAT and labour cess have not been deducted from the contractor payment as per detail given below :-

S. No.	Voucher No. & date	Name of Firm	Nature of work	Amount paid	VAT @ 4% to be Recovered (in Rs)	Labour cess @1% to be recovered	Short Recovery of I.Tax (in Rs.)
1	2	3		5	6		8
1.	Nil /30.4.2013	M/s Manchanda Buildcon pvt, ltd. (1st RA Bill)	Development of college campus	815462/-	32618/-	8155/-	40773/-
2.	Nil/26.6.2013	-do-(2nd RA Bill)	-do-	3088000/-	123520/-	30880/-	154400/-
3.	Nil/11.9.2013	-do-(3 rd RA Bill)	-do-	1516307/-	60652/-	15163/-	75815/-
4.	Nil/2.4.2014	-do-(4th RA Bill)	-do-	161879/-	6475/-	1619/-	8094/-
5.	Nil/15.7.2014	NECTAR	Relocation of bamboo structure	1981887/-	79275/-	19819/-	99094/-
		Total			302540/-	75636/-	378176/-

Necessary steps should be taken to recover the amount of Rs. 3,78,176/- (three lakh seventy eight thousand one hundred seventy six Only) and deposit in Govt. account, after due verification of record. Other similar type of cases may be reviewed at your own level and necessary recoveries, if any be initiated under intimation to audit.

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Para -05: Discrepancies in Leave Travel Concession Claims resulting in overpayment amounting to Rs. 83543/-.

(Ref. Audit Memo No. 10 dated 15.09.2017)

Test check of LTC claims during audit period revealed following discrepancies:-

a) Restriction of LTC concession to only two surviving children

As per LTC rules the restriction of the concession to only two surviving children or step children shall not be applicable in respect of (i) those employees who already have more than two children prior to 20/10/1998; (ii) where the number of children exceeds two as a result of second child birth resulting in multiple births.

During the test check of the records provided by the college it has been observed that said rule has not been followed resulting in excess payment amounting to Rs.55248/- as detailed below :-

i) **Sh. Balvinder Singh, Asstt. Professor (Physical Education)**

LTC claimed for block year	2014-2017
Date of journey	24/05/2016 to 29/05/2016
Place of visit	Port Blair
Claim of third child	Sh. Harmanjeet Singh, Son (DOB- 20.4.2002)
Amount reimbursed	54676 /-
Voucher and date OF Payment	Cheque no. 13120 dated 08/12/2015

ii) **Sh. Gopal Ram, Assistant**

LTC claimed for block year	2014-2017
Date of journey	18/05/2015 to 10/06/2015
Place of visit	Deghat, Almora, Uttarakhand
Claim of third child	Rishab Raj (Dob- 04/07/2002)
Amount reimbursed	572/-
Cheque no and dated	9091 dated 08/07/2015

Overpayment of LTC amounting to 55248/ (Rs, Fifty five thousand two hundred forty eight only) - may be recovered after due verification of facts, under intimation to audit. Similar type of cases may be scrutinised and recovery if any, may be made under intimation to audit.

b) In the following cases irregular fare on hiring of private taxi has been reimbursed against the LTC norms :-

S. No.	Name of Officer/Designation	Place of visit	Voucher no and date	Amount of taxi fare to be disallowed as per audit.	Detail of taxi fare
1.	Shikha Gupta, Assistant Professor	Srinagar	105 dated 23/07/2014	5200/-	Srinagar to Pahlgaon and Back Rs. 5200/-
2	Vishwa Raj Sharma Assistant Professor	Kashmir/ Pahlgam	106 dated 23/07/2014	6295/-	Residence to Airport and Back of Rs.695/- and Sri Nagar to Pahlgam and Back Rs. 5600/- i.e. total amount of Rs. 6295/-
3.	Arun Kumar Attree, Assistant Professor	Srinagar	NIL dated 23/07/2014	4000/-	Residence to Airport of Rs. 1000/- and Srinagar to Gulmarg and Back Rs.3000/- i.e. total amount of Rs. 4000/-
4	Ravi Kant Assistant Professor	Ooty	108 dated 25/07/2014	9800/-	Kurashetera to Delhi Airport and Back of Rs. 5400/- and Coimbatore Airport to Ooty and Back Rs. 4400/- i.e. total amount of Rs. 9800/-
5	R. C. Jain Associate Professor	Kodikena 1	241 dated 11/11/2014	3000/-	Coimbarore to Kodikenal Rs. 3000/-
Total				28295/-	

Recovery of overpayment of LTC amounting to Rs 28295/ (Rs Twenty Eight Thousand Two Hundred Ninety Five only) - may be recovered after due verification of facts, under intimation to audit. Similar type of cases may be scrutinised and recovery if any, may be made under intimation to audit.



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Para- 06: Overpayment of Pay & Allowances during study leave amounting to Rs.170001/-

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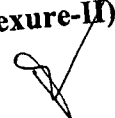
(Ref. Audit Memo No. 11 dated 18.09.2017)

As per leave rules "Study leave is granted to Govt. servants with not less than five years of 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 equal to pay last drawn plus DA and HRA. Further HRA is payable for 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 test check of the records provided by the college it has come to notice that the following officials were granted study leave. However instead of leave salary they are being paid annual increments, enhanced DA due to increments and HRA periodically without taking certificates as per rules resulting in overpayment of pay and allowances amounting to Rs.170001/- not admissible during study leave as detailed below :-

S. No.	Name of the Official & Designation	Leave Period	Leave Salary Due	Leave Salary Drawn	Total Amount of Recovery
1.	Shuchi Priya Mittal, Assistant Professor	21.02.2014 to 20.04.2015	786512/-	816939/-	30427/-
2	Shikha Gupta, Assistant Professor	15/10/2012 to 14/10/2014	1364058/-	1449171/-	85114/-
3	Puja Anand Gulati, Librarian	12/10/2011 to 11/06/2014	1722491/-	1776952/-	54460/-
Total					170001/-

The amount of Rs 170001/- (One Lakh Seventy Thousand and One Rupee only) may be recovered from the concerned officers/officials 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 also are made.(Anexure-II)



Para 07: Non adjustment of Advance Bills amounting to Rs. 652960/-.

(Ref. Audit Memo No. 12 dated 18.09.2017)

Scrutiny of record of society fund being maintained at Shaheed Bhagat Singh College revealed that advances are being given to various staff members amounting to Rs. 6,52,960/- as per detailed enclosed (**Annexure III**) are still outstanding for want of adjustment.

As per Receipt and Payments Rules advances should be adjusted within one month of their drawl as in case of non-adjustment of advances for long periods there is a possibility of misappropriation of Govt. funds. Reasons for non-adjustment of outstanding advances (in some cases since four years) may be elucidated to audit and necessary steps should be taken for their adjustment under intimation to audit.

As neither the advance register is being properly maintained nor adjustment voucher numbers with date are entered properly in any register, hence, audit cannot authenticate total number of outstanding advances with amount which are pending as on date for want of adjustment. Therefore, other similar cases, if any, may also be scrutinized by College Authorities and efforts should be initiated to adjust the same and shown to next Audit

PARA No. - 08 Non-Production of Records

(Ref. Audit Memo No. 03 dated 07.09.2017 and Ref, Audit Memo 13 dated 18.09.2017)

The following records are either not maintained in the office or not produced to the audit:

1. Property Register
2. Tender Opening Register
3. Spouse Information of teaching staff.
4. Agreement/contract file of construction work awarded to M/s Shilpkaar
5. Detail of unclaimed caution money

The same may be produced to the next audit.

(SANTOSH SHARMA)
I.A.O./A.O.
AUDIT PARTY NO 33

update

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PART – II
CURRENT AUDIT REPORT
(2016-2019)

Para 01: Recovery of License fee amounting to Rs 9, 25,452/- from UBI Authorities.

Ref: - (Audit Memo. No. 16 Dated: 25.11.2020)

During scrutiny of records of college it has been observed that an accommodation having a space of 18.21 sq meters has been allotted to Union Bank of India in the college premises to run its operations since 1992 but till today neither any license fee is being charged from bank authorities nor any rent agreement has been executed between Union Bank and college authorities resulting in loss of revenue as detailed below:-

Period	Area	Rate per sq mtr(in Rs.)	Monthly rate of license fee (in Rs.)	Amount paid by bank	Total recovery (01.04.2017 to 31.03.2020)	License fee to be charged from banks
01.4.2017 to 31.3.2020	18.21 sq mtr	675/- per sq mtr/per month	12292/-	Nil	442512/-	Vide office order No.F.18015/1/2017-POL III dated 03.04.2018 issued by directorate of Estate, Govt. of India
				Total	442512/-	

Further, no payment on account of electricity is being charged from Bank resulting in considerable loss of revenue. The same observation was also made by previous audit and Recovery of License fee amounting to Rs 4, 82,940/- was pointed out.

Hence, recovery on account of Licence fee amounting to / Rs.925452/- (Rs.482940/- + Rs.442512/-) alongwith electricity charges for the period 01.04.2013 to 31.03.2020 may be made under intimation to audit.

Para 02: Irregular payment of House Rent Allowance to Dr.Nilanjana Mukherjee, Asstt. Professor amounting to Rs.4,52,630/-

Ref: - (Audit Memo. No 21 Dated: 03.12.2020)

Scrutiny of records revealed that Govt. accommodation to the spouse of Dr. Nilanjana Mukherjee, Asstt. Prof was allotted on 7th September, 2011 at IIT Campus, Hauz khas , New Delhi. Hence, as per Rules, she was not eligible for drawal of HRA but it has been observed that w.e.f. 7.9.2011 to July, 2017, she has been paid HRA amounting to Rs.6,94,038/-. In their reply college authorities have submitted that till date they have recovered an amount of Rs.241408/-from the concerned teacher.

Hence, balance of Irregular payment made to Dr. Nilanjana Mukherjee, Asstt. Prof on account of House Rent Allowance amounting to Rs.4,52,630/-(Rupees four lakh fifty two thousand six hundred and thirty only) may be recovered after due verification of records.



14
Para 03: Over payment of Family Planning Allowance amounting to Rs.65600/-

Ref: - (Audit Memo No. 14 Dated: 23.11.2020)

GOI decision (12) below FR 27 stipulates that "Family Planning Allowance will be related to the Grade Pay corresponding to the post against which the employee concerned will earn Family Planning Allowance. The employee is entitled to the allowance at the rate admissible to the post held at the time of sterilization. This allowance will remain fixed in the entire service."

Further, vide Ministry's order no. F. NO. 12(4)/2016- E.III.A dated 07/07/2017 the family planning allowance has been discontinued w.e.f. 1st July 2017.

Scrutiny of service books and salary payment records revealed that following officers/officials are being paid Family Planning Allowance even after 01/07/2017 to till date resulting in excess payment of Rs65600/- as detailed below:-

S.No.	Name of the Employee Designation	Rate of FPA P.M.(Rs.)	No. of month(07/17 to 10/20)	Excess FPA to be recovered (Rs.)
1	Mr. Vikram Singh Rana, S.O. Admn.	400/-	40	Rs.16000/-
2	Mr. Vijaypal, P.A. - Library	400/-	40	Rs.16000/-
3	Mr. Somnath, Asstt.	210/-	40	Rs.8400/-
4	Mr. Mahesh chand Matpal, Daftry	210/-	40	Rs.8400/-
5	Mr. Rajesh Kumar, Daftry	210/-	40	Rs.8400/-
6	Mr. Deepak, Sweeper	210/-	40	Rs.8400/-
Total Allowance to be recoverable				Rs.65600/-


Over payment of Family Planning Allowance amounting to Rs. 65600/- (Rupees Sixty Five Thousand Six Hundred Only) may be recovered from employees after due verification under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para 04: Overpayment of Transport Allowance amounting to Rs.551520/-

Ref: - (Audit Memo. No. 18 Dated: 01.12.2020)

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

Further, Scrutiny of Academic calendar issued by the Registrar, University of Delhi revealed that in every academic session summer vacations are w.e.f 20th May to 19th July. In this connection, vide Audit Memo No.02 dated 17.11.2020, attendance of staff for the m/o June in said vacation period during academic sessions 2016-17 to 2018-19 was asked for.



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During the test check of attendance/duty register maintained /provided during summer vacations, it has been revealed that though the following teaching staff has not attended the College for even a single day during June ,even then, the college authorities had made payment of Transport Allowance to them as per details given below:-

S. No	Name of the employee / Designation (Sh. / Smt.)	Designation	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation	Total Months	Amount Recoverable (Rs.)
1	AARTI SAINI	Assistant Professor	7200/-	June - 2016,17	02 Months	14400/-
2	ANIL SARDANA	Associate Professor	7200/-	June - 2016,17	02 months	14400/-
3	B.B. GOENKA	Associate Professor	7200/-	June - 2016,17	02 months	14400/-
4	D.R. SAKLANI	Associate Professor	7200/-	June - 2016,	01 month	7200/-
5	DARSHAN ARORA	Associate Professor	7200/-	June - 2016,	01 month	7200/-
6	GARIMA YADAV	Assistant Professor	7200/-	June - 2016,17	02 months	14400/-
7	GUNJAN	Assistant Professor	7200/-	June - 2016,	01 month	7200/-
8	IRA GAUR	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,	01 month	7200/-
9	IYOTI VARSHNEY	Associate Professor	7200/-	June - 2016,17	02 months	14400/-
10	K. B. VEIO POU	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,	01 month	7200/-
11	KALPANA GUPTA	Associate Professor	7200/-	June - 2016,	01 month	7200/-
12	KAVITA ARORA	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,	01 month	7200/-
13	KSHETRIMAYUM KRISHNADAS	Assistant Professor	7200/-	June - 2016,17	02 months	14400/-
14	LALITA GHERA	Asstt. Prof. (Sr. Sc)	4320,7200/-	June - 2016,17	02 months	11520
15	LEELA JOSHI	Assistant Professor	7200/-	June - 2016,	01 month	7200/-
16	MANJESH KUMAR	Assistant Professor	7200/-	June - 2016,	01 month	7200/-
17	MANJU TANWAR	Assistant Professor	7200/-	June - 2016,	01 month	7200/-
18	NEETA SINGH	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,	01 month	7200/-
19	POOJA GOEL	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,18	02 months	14400/-
20	POOJA TALWAR	Assistant Professor	7200/-	June - 2016,17	02 months	14400/-
21	POONAM SHARMA	Assistant Professor	7200/-	June - 2016,	01 month	7200/-
22	R.C. JAIN	Associate Professor	7200/-	June - 2016,17	02 months	14400/-
23	RAJ KUMAR AGARWAL	Assistant Professor	7200/-	June - 2016,17	02 months	14400/-
24	RAKESH KUMAR	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,	01 month	7200/-
25	RENU RANI GUPTA	Associate Professor	7200/-	June - 2016,17	02 months	14400/-
26	RUCHI GUPTA	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,17	02 months	14400/-
27	SANTOSH (PH)	Asstt. Prof. (Sr. Sc)	14400	June - 2016,	01 month	14400/-
28	SERVACHETAN KATOCH	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,17	02 months	14400/-
29	SHALINI GUPTA	Associate Professor	7200/-	June - 2016,	01 month	7200/-
30	SHIKHA GUPTA (1)	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,17	02 months	14400/-
31	SUCHI PRIYA MITTAL	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,17	02 months	14400/-
32	SUNDEEP TREHAN	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,	01 month	7200/-
33	SUNEEL KUMAR	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,17	02 months	14400/-
34	SURAJ MAL	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016,	01 month	7200/-
35	V. DEEPA	Assistant Professor	7200/-	June - 2016,17	02 months	14400/-
36	V.A.V. RAMAN	Associate Professor	7200/-	June - 2016	01 month	7200/-
37	VIKAS PANGTU	Assistant Professor	7200/-	June - 2016	01 month	7200/-
38	VISHWA RAJ SHARMA	Asstt. Prof. (Sr. Sc)	7200/-	June - 2016	01 month	7200/-
39	A.K. KHARBANDA (VH)	Associate Professor	14400	June - 2017	01 month	14400/-
40	BINAY KUMAR SHARMA	Assistant Professor	7200/-	June - 2017	01 month	7200/-
41	H.K. HANDA	Associate Professor	7200/-	June - 2017	01 month	7200/-
42	JAYESH ADESHRA (VH)	Associate Professor	14400	June - 2017	01 month	14400/-
43	MEERA MEHTA	Asstt. Prof. (Sr. Sc)	7200/-	June - 2017	01 month	7200/-
44	MITA HUSSAIN	Associate Professor	7200/-	June - 2017	01 month	7200/-
45	NIKITA SETIA	Assistant Professor	7200/-	June - 2017	01 month	7200/-
46	NOOPUR AGARWAL	Asstt. Prof. (Sr. Sc)	7200/-	June - 2017	01 month	7200/-
47	POOJA RAJ VERMA	Assistant Professor	7200/-	June - 2017	01 month	7200/-
48	RAJKUMAR RAJAN	Assistant Professor	7200/-	June - 2017	01 month	7200/-
49	SATYAM PUKHRAM	Assistant Professor	7200/-	June - 2017	01 month	7200/-
50	SHIVANI ARORA	Asstt. Prof. (Sr. Sc)	7200/-	June - 2017	01 month	7200/-

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51	VARINDER KUMAR	Asstt. Prof. (Sr. Sc)	7200/-	June – 2017	01 month	7200/-
52	DINESH RAM	Asstt. Prof. (Sr. Sc)	7200/-	June – 2018	01 month	7200/-
53	MEETAKSHI PANT	Assistant Professor	7200/-	June – 2018	01 month	7200/-
54	MRITYUNJAY KUMAR	Associate Professor	7200/-	June – 2018	01 month	7200/-
55	NINAD SHANKAR NAG	Assistant Professor	7200/-	June – 2018	01 month	7200/-
56	SANGEETA RAI	Asstt. Prof. (Sr. Sc)	7200/-	June – 2018	01 month	7200/-
					74 Months	551520/-

Necessary steps should be taken to recover Rs. 551520/- (Rupees Five lakh Fifty One Thousand Five Hundred and Twenty only) from the concerned officials and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

Para 05: Irregular drawal of LTC & Medical reimbursement claims amounting to Rs.314788/-.

Ref: - (Audit Memo. No.17 Dated: 27.11.2020)

Scrutiny of records revealed that Ms.Kanta Bhatia, Sr. Asstt. has been working in said college since 03.04.1991. She by submitting a letter dated 10.12.2014 declared that from now onwards she would prefer to claim medical reimbursement of her parents. To satisfy her claim, on 12.01.2018, she had submitted an undertaking that the income of parents from all sources including pension (inclusive of temporary increase in pension and pension equivalent to DCRG benefits) does not exceed Rs 3500/-per month and they are fully dependent on her. FURTHER, on 12.02.2018, while her case was being scrutinized by Higher authorities, she again admitted in writing that "her father got retired from Military Engineering Services on 28.02.2000 and is getting pension @ Rs.15670/- per month. " In view of this statement, her parents do not fall in category of dependency.

Further, scrutiny of payment vouchers revealed that w.e.f. 10.12.2014 to till date she had claimed medical reimbursement and LTC in r/o her parents amounting to Rs.314788/-as detailed below:

Financial year	Date /period	Particular of claim	Amount
2015-16	March,2016	Medical reimbursement	1531
2016-17	August,2016 to March,2017	Medical reimbursement	12075
2017-18	May,2017 to January,2018	Medical reimbursement	293796
Total medical reimbursement to be recovered			RS.307402/-
2014-15	January,2015	LTC Claim	2586/-
2016-17	January,2017	LTC Claim	4800/-
Irregular LTC reimbursement to be recovered			7386/-
Total amount of irregular claims to be recovered			314788/-

Irregular payment made to Ms.Kanta Bhatia, Sr.Asstt on account of LTC and Medical reimbursement of her parents amounting to Rs.314788/- (Rupees three lakh fourteen thousand seven hundred and eighty eight only) may be recovered after due verification of records.

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Para 06: Over payment of washing allowance amounting to Rs.36000/-

Ref:- (Audit Memo No.12 Dated: 19.11.2020)

In pursuance of implementation of the recommendation of the 7th CPC, vide OM No.19051/1/2017/E.IV dated 02.08.2017 of Government of India, M/O Finance, Department of expenditure, washing allowance has been banned w.e.f.01.07.2017 but scrutiny of records revealed that same has been paid even after July, 2017 as detailed below:-

S.NO.	Employee Name & Designation	Washing allowance paid (PM)	Period	Total Months	Amount to be recovered
1	Mr. Mahesh Mathpal, Daftry	75/-	07/17 to 10/20	40	3000/-
2	Mr. Rajesh Kumar, Daftry	75/-	07/17 to 10/20	40	3000/-
3	Mr. Mahibur Rehman, Waterman	75/-	07/17 to 10/20	40	3000/-
4	Mr. Chander Bhushan, Waterman	75/-	07/17 to 10/20	40	3000/-
5	Mr. Harsh Mohan, Waterman	75/-	07/17 to 10/20	40	3000/-
6	Mr. Akber, Mail	75/-	07/17 to 10/20	40	3000/-
7	Ms. Urmila, Sweeper	75/-	07/17 to 10/20	40	3000/-
8	Mr. Raj Bal, Sweeper	75/-	07/17 to 10/20	40	3000/-
9	Mr. Manglu, Sweeper	75/-	07/17 to 10/20	40	3000/-
10	Mr. Deepak Kumar, Sweeper	75/-	07/17 to 10/20	40	3000/-
11	Mr. Gajraj Verma, Mali	75/-	07/17 to 10/20	40	3000/-
12	Mr. Ajay Kumar Singh, Mali	75/-	07/17 to 10/20	40	3000/-
Total amount to be recovered					36000/-

Necessary steps should be taken to recover the washing allowance amounting **Rs.36000/- (Rupees Thirty Six Thousand only)** after due verification of records and under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para 07: - Irregular payment of Cash handling allowance amounting to Rs. 9000/-

Ref: - (Audit Memo. No. 15 Dated: 23.11.2020)

Ministries and HODs may at their discretion appoint LDCs/UDCs/Assistants to perform the duties of cashiers. An allowance is admissible to such persons as rates given below:

Amount of average monthly cash disbursed	Rate per month Rs.
< = Rs.5,00,000/-	700/-
Over Rs.5,00,000/-	1000/-

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Further, as per order 6, Appendix 8 dated 6.7.2017, w.e.f. 1.7.2017, Cash handling allowance will be granted on fulfillment of the following conditions:-

- (i) The amount of allowance will depend on the average amount of monthly cash disbursed, excluding payment by cheques. The amount of receipts should not be taken into account.
- (ii) The allowance should be reviewed every financial year and sanctioned on the basis of the average amount of disbursement during the previous financial year.
- (iii) Every official appointed to work at cashier, unless he is exempted by a competent authority, should furnish security of the required amount.
- (iii) The allowance will be granted from the date of appointment as cashier or from the date risk is covered through one of the accepted forms of security, whichever is later.

On scrutiny of the records, it is revealed that Sh. GOPAL RAM, ASSTT is being paid cash handling allowance @ Rs.225/- p.m. for performing his duties as cashier but no indemnity bond as per rules has been filled by him for performing his duties as cashier.

Necessary steps may be initiated either to recover Rs.9000/- (07/17 to 10/20) from him and deposit in Govt. account after due verification of record or to get regularize the said expenditure from Competent authority under intimation to audit.

Further, Cash handling allowance of concerned official may be reviewed as per orders referred above.

Para 08: Discrepancies in Leave Travel Concession Claims. Amounting to Rs. 1379/-

Ref: - (Audit Memo No. 26 Dated: 03.12.2020)

Test check of LTC claims during audit period revealed following discrepancies:-


a) Restriction of LTC concession to only two surviving children

As per LTC rules the restriction of the concession to only two surviving children or step children shall not be applicable in respect of (i) those employees who already have more than two children prior to 20/10/1998; (ii) where the number of children exceeds two as a result of second child birth resulting in multiple births.

During the test check of the records provided by the college it has been observed that said rule has not been followed resulting in excess payment Sh. Gopal Ram, Assistant amounting to Rs. 1379/- as detailed below :-

01. Sh. Gopal Ram, Assistant

LTC claimed for block year	2014-2017
Date of journey	07/06/2017 to 14/06/2017
Place of visit	Mussoori, Uttarakhand
Claim of third child	Rishab Raj (Dob- 04/07/2002)
Advance Drawn	10000/-
Fare Passed	6895/-
Amount reimbursed	1379/-
Voucher Amount and dated	6895 dated 22/06/2017



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Recovery of overpayment of LTC amounting to 1379/- (Rupees one thousand three hundred and seventy nine only) - may be recovered after due verification of facts, under intimation to audit. Similar type of cases may be scrutinised and recovery if any, may be made under intimation to audit.

Para 09:- Non recovery of subscriptions towards health scheme.

Ref: - (Audit Memo. No. 8 Dated: 19.12.2020)

A health scheme is an compulsory scheme for all employees of an organization and contribution at appropriate rates should be recovered irrespective of fact whether the health scheme card of the employee has been issued to him/her or not.


Delhi University provides medical facilities to its employees on the analogy of CGHS i.e number of private hospitals and diagnostic centers/doctors have been approved as AMA by DU from where the beneficiaries can avail medical facilities at CGHS rates. Further, W.U.S. provides health services to the employees of Delhi University and health centers in East, West and South campus were commissioned in this regard with assistance from University Grants Commission which is located in the North Campus of University of Delhi. It provides basic and specialized medical facilities to its member/ beneficiaries round the clock.

As per the scheme, all the institutes affiliated with Delhi University are required to remit subscription on monthly basis towards scheme as per CGHS rates applicable from time to time to avail reimbursement of medical expenses.

During scrutiny of records of college, it is revealed that the college is providing medical facilities to its working and retired employees on the analogy of CGHS (Central Govt. Health Scheme) without recovering any such contribution in this regard and during audit period reimbursement on account of medical claims amounting to RS. 12,52,86,783/- has been paid to them as detailed below, which is irregular:-

Year	Expenditure on reimbursement of medical claims
2016-17	6963717
2017-18	7109906
2018-19	10452198
2019-20	9760962
Total	125286783 34,2,86,783

The above facts may be brought to the notice of higher authorities. Further, Head of institution is hereby advised to get the above expenditure regularized from competent authority and deduction of monthly contribution on account of health scheme may be started under intimation to audit.



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Para10: Non adjustment of Advance Bills.

Ref: - (Audit Memo No.25 Dated: 03.12.2020)

Scrutiny of record of society fund being maintained at Shaheed Bhagat Singh College revealed that advances given to various staff members amounting to Rs. 13,57,700/- as per detailed enclosed are still outstanding for want of adjustment.

As per Receipt and Payments Rules advances should be adjusted within one month of their drawl as in case of non-adjustment of advances for long periods there is a possibility of misappropriation of Govt. funds. Reasons for non-adjustment of outstanding advances (in some cases since five years) may be elucidated to audit and necessary steps should be taken for their adjustment under intimation to audit.

As neither the advance register is being properly maintained nor adjustment voucher numbers with date are entered properly in any register, hence, audit can not authenticate total number of outstanding advances with amount which are pending as on date for want of adjustment. Therefore, other similar cases, if any, may also be scrutinized by College Authorities and efforts should be initiated to adjust the same under intimation to Audit.

Para 11: Discrepancies in Library record of the college.

Ref: - (Audit Memo. No22 Dated: 03.12.2020)

On test check of the library records of audit period the following discrepancies have been noticed:-

1. Physical Verification

a) As per Rule 194 of GFR Complete verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes such verification should be done at least 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 and if such verification reveals any unusual or unreasonable shortages, complete verification shall be done.**

On scrutiny of Accession Register revealed that though the college has 90925 volumes in its library but no physical verification of books has been conducted by the college authorities' after 2017 hence correctness/authenticity of the books shown in the registers cannot be ascertained. Hence sample physical verification as per said rules is due and same may be initiated and compliance may be shown to audit

2. Missing Books

It has been observed that 809 books worth of Rs. 134110/- have been found missing as on 19/09/2017. Library Incharge may immediately initiate steps to trace out the missing books and necessary compliance may be shown to audit.



3. Books not returned by Faculty Members since long time.

It has been observed that 2019 books amounting to Rs. 207860/- have been issued to faculty members of various departments since 2010 but still not have been returned by them. Had these books been returned timely the same could have been used for the purpose for which these books have been procured. It is the defined duty of the Library Incharge to ensure that the books be placed back in the shelf within the prescribed time limit.

Library in-charge may take necessary action to get the books back or value of the books under intimation to audit and ensure that such irregularity be not repeated in future.

**Para 12:- Non production of records.
Ref: - (Audit Memo. No. 09, 10, 13 & 19)**

The following records were not provided to audit, the same may be provided to next audit for scrutiny:-

- 01. Stock registers of various departments.
- 02. Income tax record
- 03. Annual Accounts of DCAC for the period 2019-20
- 04. Replies of old outstanding paras.
- 05. Contract/agreement files of canteen, kiosks, security and sanitation etc,
- 06. Property stock registers and condemnation files
- 07. File /records of Capital works/repairs/construction done during audit period including work awarded to M/s Shilpkaar
- 08. Tender opening register
- 09. Detail of unclaimed caution money



(SANTOSH SHARMA)
Inspecting Audit Officer
Audit Party No. 33

5

PART-III
TEST AUDIT NOTE
(2016-2019)

Tan 01: Improper maintenance of Pay Bill Registers

Ref: - (Audit Memo No. 06 Dated: 18.11.2020)

During the test check of pay bill registers maintained by Shaheed Bhagat Singh College Shiekh Sarai, New Delhi for the audit period 2016-17 to 2018-19 it has been observed that PBR has not been maintained in the prescribed format as per GAR-17 instead some excel sheets of pay details that too not authenticated by any Competent Authority were provided to audit. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.

As the PBR is a permanent record, it should be maintained in the prescribed format as given in Receipt & Payment Rules, 1983 and the same was also suggested in previous audits .


Necessary steps should be taken to update the PBRs at the earliest possible under intimation to audit.

Tan 02: Non submission/Delay in finalization of final accounts for the financial year 2019-20

Ref: - (Audit Memo No. 07 Dated: 18.11.2020)

In compliance of office order No. F.2/Audit/Programme/2019-20/3013-20 dated 27.07.2020; audit on the account of **Shaheed Bhagat Singh College for the period 01.04.2016 to 31.03.2020** has been taken up w.e.f.17.11.2020, but audited accounts for the financial year 2019-20 has not been provided to audit till date. Verbally it has been intimated by college authorities that the accounts of college for the financial year 2019-20 have yet not been finalized/audited.

In this connection, it is submitted that UGC/Higher Education disburse grant only after receipt of audited accounts. Hence, efforts to get finalized account of 2019-20 may be initiated under intimation to audit.



Tan 03 : -Deficiencies in maintenance of Service Book

Ref: - (Audit Memo No. 20 Dated 03.12.2020)

1. Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.

On perusal of Service Book of staff of this college it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.

2. Service Book to be shown to the official every year –

As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to the official concerned once in a year as token of check.

3. Re-attestation –

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority same has not been done.

4. Inspection of 10% of Service Book by the Head of Office-

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions which has not been followed.

5. Nomination for different purposes-

A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in most of the Service Books.

On test check of service books for the audit period it has been observed the nomination forms have not been placed/recorded in the following service books

S.No	Name	Desg	D.O.A.
1	Sh. Kshetrimayum Krishna	Assistant Professor	11/01/2011
2	Ms. Puja Anand Gulati	Librarian	12/02/2007
3	Ms. Shikha Gupta	Lecturer, Commerce	05/08/2015
4	Sh. Vandana Dahiya	Lecturer, Commerce	16/09/2005
5	Sh. Kumar Bhaskar	Lecturer, Hindi	21/07/2006
6	Sh. Dinesh Ram	Lecturer, Hindi	18/07/.2006
7	Sh. Varadharaj	Lecturer, English	24/02/2009
8	Ms. Ira Gaur	Lecturer, English	01/05/2009
9	Ms. Pooja Talwar	Asstt Prof, Commerce	10/02/2011

Moreover photograph has not been pasted in the service book of Sh. S. Varadharaj, Lecturer, English.

6. Annual verification of services-

Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect but has not been done.

7. 'Home Town' declaration

The declaration of home town under LTC Scheme should be kept in the Service Book but has not been followed.

8. Maintenance of Leave Record

It has been observed that the leave record has been maintained in the haphazard manner. On test check the following discrepancies have been noticed:

- a) Sh. Kshetrimayum Krishna Das, Assistant Professor (Mathematics) has availed medical leave of four days w.e.f 19/09/2015 to 22/09/2015 but in his in leave account only four days medical leave has been credited whereas eight days leave needs to be credited. Necessary rectification may be done under intimation to the audit.

Rectifications of the above irregularities may be made under intimation to audit.

Tan 04: - Deficiencies in maintenance of Cash book.

Ref: - (Audit Memo. No.23 Dated: 03.12.2020)

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

(1) The college is maintaining the cash book as a printout of software entries which is actually a day book and the same has also not been signed /authenticated by any officer as required under Rule 13(ii) of Receipt & Payment Rules, during the period 2016-19.

(2) Certificate required as per Rule 13 (iv) of Receipt & Payment Rules, at the closing of each month has not been recorded during 2016-17 to 2018-19.

Necessary steps may be taken to rectify the same under intimation to audit.

TAN 05: Non Recovery of GST as per Section 51 of the CGST Act 2017 amounting to Rs.12098/-

Ref: - (Audit Memo No.24Dated: 03/12/2020)

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc (vide circular No 65/39/2018-DOR dated 14th September,2018) and the same order has been endorsed by Additional Commissioner, GST(State Tax), Department of Trade & Taxes, Vyapar Bhawan, Govt. of NCT of Delhi vide their letter No.F.3(201)/Policy-GST/2018/754 dated 28.09.2018. DDOs are required to deduct tax at the rate of 1%

for CGST and 1% for SGST (2% in case of IGST) at the time of payment to the supplier where the contract value exceeds Rupees 2.5 lakh. The amount deducted should be paid by 10th of the month succeeding in which deduction was made. DDO should also issue thee certificate within 05 days from the date of deposit into government exchequer. The provision of TDS on GST is applicable w.e.f. 1.10.2018(Notification No.50/2018-Central Tax dated13.09.2018).

During test check of bills/voucher file, it has been observed that the college authorities have not deducted TDS on GST while making payment to suppliers of taxable goods and services where the contract value exceeds Rs. 2.5 lakh which has resulted in considerable loss of revenue to Govt.

Necessary steps should be taken to review all payments made to contractors/suppliers w.e.f. 01.10.2018 to till date and recovery of GST may be done and deposited in Govt. Account under intimation to audit.



(SANTOSH SHARMA)
Inspecting Audit Officer
Audit Party No. 33

SHAHEED BHAGAT SINGH COLLEGE
NEW DELHI

AM-25
Annexure to Page-10
23.11.2020

Details of the advance(s) taken by various Staff Members out Society Account are given below:-

S.No.	NAME	CHEQUE No.	DATED	AMOUNT	TOTAL	Remarks (if any)
1	AARTI SAINI					
2	AARTI SAINI	031960	10.08.2018	3,200		
3	AARTI SAINI	032173	12.02.2019	1,000		
4	AMRITA BAJAJ	32567	29.01.2020	60,000	64,200	
5	AMRITA BAJAJ	32499	23.10.2019	6,000		
6	GARIMA YADAV	32602	02.03.2020	60,000	66,000	
7	GARIMA YADAV	77164	10.04.2012	3,000		
8	GARIMA YADAV	032185	14.02.2019	20,000	23,000	
9	HEMANT KR HIMANSHU	32594	17.02.2020	20,000		
10	JAGAT PAL	032036	05.10.2018	5,000		
11	JAGAT PAL	57557	29.06.2020	5,000	10,000	
12	JAI RAM MEENA	032059	15.10.2018	38,600		
13	JAI RAM MEENA	032060	15.10.2018	2,000	40,600	
14	JAY SINGH MEENA	31902	26.04.2018	7,000		
15	JAY SINGH MEENA	032198	22.02.2019	30,000		
16	JAY SINGH MEENA	032204	27.02.2019	36,900		
17	JAY SINGH MEENA	032244	26.03.2019	59,000	132,900	
18	K.B.VEIO POU	32598	25.02.2020	40,000		
19	KAVITA ARORA	32575	03.02.2020	15,000		
20	KRISHNA MURARI	32571	30.01.2020	20,000		
21	KRISHNA MURARI	32570	30.01.2020	50,000	70,000	
22	MD. WASIF ANSARI	32585	07.08.2019	25,000		
23	MD. WASIF ANSARI	32481	10.10.2019	22,000		
24	MD. WASIF ANSARI	57594	8.10.2020	20,000	67,000	
25	NEETA SINGH	32467	23.09.2019	22,000		
26	POOJA GOEL	31829	19.03.2018	22,000		
27	POOJA GOEL	32583	05.02.2020	10,000	32,000	
28	POONAM SHARMA	32568	29.01.2020	50,000		
29	POONAM SHARMA	32601	28.02.2020	6,000	56,000	
30	PUJA ANAND GULATI	32381	03.07.2019	25,000		
31	R.K. AGGARWAL	18860	05.07.2016	15,000		
32	R.K. AGGARWAL	31600	25.07.2017	15,000	30,000	
33	R.P. SINGH	57576	01.09.2020	65,000		
34	R.P. SINGH	57588	18.09.2020	28,000	93,000	
35	RAJEEV RANJAN SINHA	32413	06.08.2019	4,000		
36	SHIVANI ARORA	56793	28.11.2019	20,000		
37	SHIVANI ARORA	56799	01.06.2020	50,000	70,000	
38	SWATI RAJPUT	32574	03.02.2020	25,000		
39	RAVI KANT	32582	05.02.2020	20,000		

Administrative Officer
Shaheed Bhagat Singh Coll. 56
(University of Delhi)
New Delhi-110007

39	RUCHI GUPTA	18880	13.07.2016	10,000		
40	RUCHI GUPTA	031915	11.05.2018	10,000		
41	RUCHI GUPTA	032016	25.09.2018	40,000	60,000	
42	SANTOSH KUMAR	032300	15.04.2019	2,000		
43	SHIKHA GUPTA 1	31832	20.03.2018	20,000		
44	SHIKHA GUPTA- 1	031891	13.04.2018	10,000		
45	SHIKHA GUPTA-1	031900	23.04.2018	5,000	35,000	
46	SHIKHA GUPTA-2	032289	09.04.2019	45,000		
47	VAV RAMAN	32548	16.09.2019	40,000		
48	RAKESH KUMAR	7735	28.10.2015	5,000		**
49	DEEPA.V	32422	16.08.2019	12,000		*
50	DEEPA.V	32550	14.01.2020	40,000		
51	DEEPA.V	32593	17.02.2020	20,000	72,000	
52	ANUSHU	32548	13.01.2020	10,000		**
53	ANUSHU	32578	03.02.2020	80,000	90,000	
54	AMRITA BAJAJ	32406	01.08.2019	3,000		***
55	AMRITA BAJAJ	32466	23.09.2019	27,000	30,000	****
56	POOJA TALWAR	32230	12.03.2019	15,000		**
57	POOJA TALWAR	32231	12.03.2019	20,000	35,000	**
58	GARIMA YADAV	7622	24.09.2015	18,000		*
				1,357,700		

- * bill sibmitted & misssing bills
- ** bill sibmitted & remaining amount not deposited
- *** Bill submitted & dispute in bill
- **** bill submitted & overwriting billing amount