

**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI**  
**4<sup>th</sup> LEVEL, 'C' WING, DELHI SECTT,**  
**I.P.ESTATE, NEW DELHI – 110002**

14

**Internal Audit Report of**

Shyama Prasad Mukherjee College (University of Delhi), Punjabi Bagh, New Delhi for the period  
2018-19 to 2021-22

**INTRODUCTION**

The internal audit on the accounts of Shyama Prasad Mukherjee College (University of Delhi), Punjabi Bagh, New Delhi-110021, for the period 2018-19 to 2021-22 was conducted by field Audit Party No.XXXIII comprising of Sh.Anand Gupta, Sr.A.O. Sh.Rajesh Grover, Sr.A.O., Smt.Dheeraj Kapoor,AAO and Sh.Karamyogi, ASO (joined on 25/08/22). The audit was conducted during 10 working days w.e.f. 12/08/22 to 29/08/22. The statutory audit has not been conducted till date in the college.

**AIMS AND OBJECTIVES**

SPM college is a well-known women's College of the University of Delhi. It was established in 1969 in the memory of Dr. Shyama Prasad Mukherji. The College has a highly accomplished faculty and excellent infrastructure that caters to the needs of over 3000 students. The infrastructure and amenities include a spacious building garden, sprawling lawns and playgrounds, a state-of-the-art fully air conditioned Auditorium, a fully computerized Library, a well-equipped Gym, well-furnished classrooms, Computer labs, Psychology lab, Food & Technology lab, Seminar hall, Audio Visual room, and various other facilities.

The College offers various undergraduate and post-graduate courses in Humanities and Commerce streams. The College also offers Teacher's Training Programmes-B.Ed & B.El.Ed.SPM College is located in Punjabi Bagh (West), New Delhi. It is well connected by the Shivaji Park Metro Station.

With an academically challenging curriculum and a thriving extra-curricular environment, the College is committed to preparing young women to face the challenges of the modern world.

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

**1. Head of College/Officiating Principal:**

S. No.	Name and Designation (Smt/Sh./Dr.)	Period
1	Dr. Sadhna Sharma	01/04/2018 to till date



13

**2. DDO/BURSAR:**

S.No.	Name and Designation (Smt/Sh./Dr.)	Period
1.	Dr. Sadhna Sharma	01/04/2018 to till date

**3. Cashier:**

S. No.	Name and Designation(Smt/Sh)	Period
1.	Sh.Ashok Kumar	01/04/2018 to 30/04/2021
2.	Sh.Lalit Kumar	01/05/2021 to till date

**4. VACANCY POSITION**

Group	Sanctioned	Filled	Vacant
A	194	188 (112 on adhoc)	06
B	14	11	03
C	65	30	35
<b>Total</b>	<b>273</b>	<b>229(112 on adhoc)</b>	<b>44</b>

**Budget Allocation and expenditure for the year 2018-19 to 2021-22**

Unspent balance as on 01/04/2018	Year	UGC (Grant Received)	Delhi Govt. (Grant Received)	Total Expenditure	Unspent balance as on 31/03/2022
Rs.3,64,55,703	2018-19	Rs.70,29,47,000	Rs.31,00,000	Rs.37,70,36,598	Rs.7,48,13,233
Rs.7,48,13,233	2019-20	Rs.56,90,23,703	Rs.42,00,000	Rs.46,41,41,598	Rs.7,66,07,416
Rs.7,66,07,416	2020-21	Rs.41,48,23,308	Rs.39,00,000	Rs.42,09,80,251	Rs.4,34,44,547
Rs.4,34,44,547	2021-22	Rs.52,43,62,739	Rs.37,00,000	Rs.50,21,69,475	Rs.11,70,17,031

**STATUTORY AUDIT**

AGCR audit has not been conducted in r/o Shyama Prasad Mukherjee College (University of Delhi), Punjabi Bagh, New Delhi.

12

**Maintenance of Records :**

The maintenance of records of Shyama Prasad Mukherjee College (University of Delhi), Punjabi Bagh, New Delhi, in r/o the audit period 2018-19 to 2021-22 was found satisfactory, subject to observations made in current audit report.



**Inspecting Audit Officer  
Audit Party No.XXXII**

(11)

**Old Audit Report Part – I**

There were 04 outstanding objections with outstanding recovery of Rs.48427/- on the accounts of O/o Shyama Prasad Mukherjee College (University of Delhi), Punjabi Bagh, New Delhi in r/o the period 2015-18, wherein 02 paras are fully settled with recovery of Rs.48427/- and 02 paras are still outstanding and included in the current audit as part-1

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	2015-16	01	01	02	-
2.	2016-18	03	01	02	2(1,3)
	<b>Total</b>	<b>04</b>	<b>02</b>	<b>02</b>	<b>02</b>

**DETAILS OF OLD RECOVERY :**

S.No.	Year	Total old recovery	Amount recovered/settled		Balance against (Amount Parawise)	Recovery Paras in Rs.
			Para No.	Amount		
1.	2015-16	48427/-	2	48247/-	-	
	<b>Total</b>	<b>48427/-</b>	<b>-</b>	<b>48427/-</b>	<b>-</b>	

  
**Inspecting Audit Officer**  
**Audit Party No.XXXII**

**Current Audit Report (Part-II)**

10

**( 2018-19 to 2021-22)**

**Current Audit Report :**

During the course of current audit, 10 audit memos, highlighting various irregularities & recoveries to the tune of **Rs. 169890/-** was issued. On the basis of compliance shown by the Department 06 memos were settled on the spot and **Rs. 169890/-** was recovered. Out of remaining 04 memos have been converted into 01 Para and 03 TAN with recovery of **Rs. Nil/-** and incorporated in the current audit report.

**Details of current recovery :**

<b>Memo No.</b>	<b>Total Recoveries (in Rs)</b>	<b>Amount recovered (in Rs.)</b>	<b>Balance (in Rs.)</b>
02	20502/-	20502/-	-
04	112780/-	112780/-	-
06	36608/-	36608/-	-
<b>TOTAL</b>	<b>169890/-</b>	<b>169890/-</b>	<b>-</b>

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



**AO/Internal Audit Officer**  
**Audit Party No. XXXII**

PART - I

10

6 9

Para I

Para-02: Service Tax of Rs. 48427.00 Paid in excess to the Security Services providers.  
(Ref Memo 05)



A clarification issued by the Department of Revenue, Ministry of Finance, Govt. of India, vide Notification no. 25/2012- service Tax dated 20.06.2012 vide pointy No. 9 " Services provide 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 came into force w.e.f 01/07/2012.

During test check it was observed that following contractor were awarded the work to provide security services , and when the bills/vouchers were scrutinized and found that the contractor was charging service tax from the college authorities , as per the details given below

S.NO	B.NO/Bill Date	Period	Service tax paid	Name of the contractor
1	567 6.8.14	01.06.14 to 30.06.2014	10996.27	Rakshak Securities pvt Ltd.
2	1041 01.10.14	01.07.14 to 31.07.14	15725.00	Rakshak Securities pvt Ltd.
3	1069 01.10.14	01.08.14 to 31.08.2014	16979.00	Rakshak Securities pvt Ltd.
4	1388 01.12.14	01.09.14 to 30.09.14	4727.00	Rakshak Securities pvt Ltd.
Total			48427.27	

Amount  
exempted  
Party do 32

College authority may take Necessary steps to recover the above mentioned amount from the contractor M/ s Rakshak Securities Pvt. Ltd. under intimation to audit.

5 8

**Current Audit Report (Part-II)**  
**(2016-18)**

**Para 01:- Unclaimed caution money deposits of Rs. 753500/-reg.**  
**( Ref: Audit Memo Dt 21/01/2019)**

During the test check of the caution money record for the year 2016-18 maintained by the O/o Shyama Prasad Mukherjee College, University of Delhi, Punjabi Bagh (West) Delhi-1100026, following shortcomings have been observed:-

The college is collecting caution money from every student at the time of admission, which is refundable after the completion of their academic degree/course. Whereas, as per information furnished by the college an amount of Rs.753500/- was laying with the college as follows.

S. No.	Financial Year	Collection	Refunded	Balance
1.	2016-17	806500	403500	403000
2.	2017-18	559000	208500	350500
	<b>Total</b>	<b>1365500</b>	<b>612000</b>	<b>753500</b>

Efforts may be made to refund the amount to the concerned students as early as possible or utilize the money for the purpose prescribed in the ordinance issued by the University on the subject with the approval of Governing Body of the college after taking as income, under intimation to audit.

**Para 02:- Discrepancies in Library record.**

(Ref. Audit Memo No. 15 dated 24.01.2019 and Old Para No. 04 for the period 2011-2013)

During test check of the Library record for the year 2016-18 maintained by the O/o Shyama Prasad Mukherjee College, University of Delhi, Punjabi Bagh (West) Delhi-1100026, following shortcomings have been observed:-

As per the record/list provided by the college, it has been found that 18 (eighteen) books worth of Rs. 3272.25/- are missing during the year 2017-18 and 16 (sixteen) books worth of Rs. 1583.25/- were missing as per previous audit para No. 04 for the period 2011-2013, list of missing books is given below:-

**2017-18**

S.No.	Bar Code	Year of Publication	Cost of the Book in Rs.
1.	006723	1967	6.25
2.	021233	1978	23
3.	023206	1979	85
4.	024210	1972	20
5.	025572	1983	50
6.	027609	1985	25
7.	028943	1987	40
8.	032588	1992	50
9.	034786	1994	300
10.	038636	1997	165

*Corrected*

11.	039164	1997	175
12.	046105	2003	995
13.	047465	2004	400
14.	048548	2006	150
15.	049478	2003	225
16.	049480	2003	225
17.	050048	2007	188
18.	057058	2009	150
		<b>Total</b>	<b>3272.25</b>

2011-12

S.No.	Accession No.	Cost of the Book (Rs.)
1.	105	15
2.	6092	15
3.	22632	45
4.	23604	50
5.	25114	35
6.	25554	285.25
7.	29599	50
8.	33898	325
9.	35924	50
10.	40461	57
11.	40071	70
12.	41399	15
13.	42345	150
14.	48962	374
15.	15261	8
16.	34340	39
	<b>Total</b>	<b>1583.25</b>

*Settled*

*S*  
*Approved by Cupo*  
*Part 2 no 32*

Head of Office is advised to make efforts to trace out the books or the same may be written off by governing body from library as per GFR Rules 215, under intimation to audit.

**Para 03: Non-Production of records**

(Ref. Old Audit Para No.04 for the period 2013-2016)

1. Copy of Balance Sheet including Expenditure & Payment, Receipt and Payment A/cs for the year 2015-16
2. Property Register
3. AMC Files
4. Records of premises of college given on rent basis.
5. Liability Register
6. Appointment files of staff
7. Log Book of Generator

The above records have not been provided to audit and the same may be shown to next audit.

*[Signature]*

*9*

*013*

*7*



6  
3

**TAN 01: Rebate of Water Bills-reg.**

(Ref. Audit Memo No. 02 dated 17.01.2019)

As per revised water tariffs of Delhi Jal Board, Govt. of NCT of Delhi, Water & Sewer (Tariff & Metering) Regulations 2012, and according to Rule 50 of this regulation, there is provision of scheme, applicable on Plots/Properties having areas of 500 Sq. Meter or More & having installed functional rain harvesting systems, shall be granted rebate 10% in the total bill amount with the condition that the said Government Office/Institution installs equipment for water harvesting System. Rebate is 15% if both the systems, i.e. RWH and Waste Water Recycling are set up and functional.

Necessary action be taken in this regard and compliance under intimation to audit.

**TAN 02: - Discrepancies in Service Books-reg.**

(Ref. Audit Memo No.07 dated 21.01.2019)

During the test check of Service books, maintained by the o/o the Shyama Prasad Mukherjee College, University of Delhi, Punjabi Bagh (West), Delhi-110026 ,for the audit period 2016-17 to 2017-18, following short comings have been noticed:-

1. As per Rule- 257 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

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

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

3. The caste certificates of the officials were not seen pasted in their service book. Few instances are:

S.No.	Name (Dr./Ms./Mrs/Mr.)	Designation
1.	Sanjeev Kumar	Assistant Professor
2	Rachna Singh Bhoria	Lecturer

4. Further, it is seen that entry regarding police verification is not seen recorded in all the service books, provided to audit. While in many cases both medical/police verification are not seen recorded. Few instances are as follows:-

S.No	Name (Dr/Ms/Mrs/Mr)	Designation
1	Pooja Vashist	Lecturer
2	Rachna Singh Bhoria	Lecturer
3	Kshetri Mayum Subarte Singh	Assistant Professor
4	Sanjeev Kumar	Assistant Professor

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

*Sub* 8

(3)

(2)

**TAN 03: Improper maintenance of various quotation files.**

(Ref. Audit Memo No. 11 dated 22.01.2019)

During test check of the various quotations files i.e. (1) White Washing of the College Building, (2) Canteen (3) Attendance Register, (4) Prospectus (5) Annual Register for the year 2016-17 and 2017-18 maintained by the O/o Shyama Prasad Mukherjee College, University of Delhi, Punjabi Bagh (West) Delhi-1100026, following shortcomings have been observed

1. The maintenance of quotation files is very poor and casual manner.
2. The papers are not numbered and properly tagged.
3. No noting portion has been prepared, which is mandatory.
4. The noting portion showing all the facts and figures of the file is necessary to ascertain the facts that the proper tender has been awarded to proper party under GFR rules.
5. The procedure as prescribed in GFR-2017 and the OM/Circulars by FD/CVC is duly followed while procuring goods/services and the norms/procedures as laid down in CPWD manual/GFR-2017 are/is observed while executing projects/work contracts.

Needful action may be taken and compliance in this regard may be shown to audit.

**TAN 04: Discrepancies in maintenance of Stock Registers (Consumable/Non-Consumable) and Sports/Games Registers-reg.**

(Ref. Audit Memo No. 12 dated 23.01.2019)

During test check of the Stock Registers (Consumable/Non-Consumable) and Sports/Game Registers for the year 2016-18 maintained by the O/o Shyama Prasad Mukherjee College, University of Delhi, Punjabi Bagh (West) Delhi-1100026, following shortcomings have been observed:-

1. Most of the stock verification entries are not signed by concerned official and not attested/counter signed by the competent authority. As per Rule 192(1) and 192(2) of GFR, 2005 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 192(1).
2. Used white fluid, overwriting recorded at many pages and so many cuttings found, which is irregular
3. Further, the entries should be recorded as per prescribed column in the register. Irrelevant entries may be avoided. As well as, balance figures of many items are not taken out, for example Article 'CCTV' camera etc.

**Sports and Games Register**

1. Physical verification has not been done. All verification should be done every financial year wise.
2. Further, the entries should be recorded as per prescribed column in the register. Irrelevant entries may be avoided.

Needful action may be taken and compliance in this regard may be shown to audit.

*W*

**TAN 05:- Irregularity in Housekeeping/Sanitation and Security Services.**

(Ref. Audit Memo No.13 dated 23.01.2019)

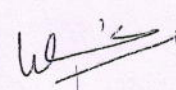
During the scrutiny of records of outsourcing staff (Housekeeping/Sanitation/Office and Security Services etc), it is seen that contract is awarded to M/s U. S. Infotech, 201/Shakti Kiran Building, Shakti Nagar Chowk, Roop Nagar, Delhi-110007. This organization has provided security guard man power to department. At present there are 25 (Twenty Five) contractual employees working in the Department. All engaged contractual official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Contractor Company
1.	Ghansham	Security Guard	M/s U.S. Infotech, 201/Shakti Kiran Building, Shakti Nagar Chowk, Roop Nagar, Delhi-110007
2.	Om Parkash		
3.	Ravi Rajan		
4.	Mancj		
5.	Rama Devi		
6.	Vibha Devi		
7.	Kishor	Safaikaramchari	
8.	Ashok		
9.	Krishan		
10.	Sandeep		
11.	Pardeep		
12.	Arun		
13.	Sunny		
14.	Ashu-1		
15.	Ashu-2		
16.	Guddi		
17.	Anju		
18.	Charndas		
19.	Shivani	Mali	
20.	Kusum	Waterwoman	
21.	Pinki	Office/Lab. Attendant	
22.	Paras Rana		
23.	Balram Sisodia		
24.	Suresh		
25.	Deepak		

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

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

Needful action may be taken and compliance in this regard may be shown to audit

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

**CURRENT AUDIT REPORT**  
**PART II**  
**(2018-19 to 2021-22)**

3

**PARA No.01(Ref. Audit Memo No 3 Dated 23/08/2022)**

**Sub: Irregular payment towards Medical claim Reimbursement**

University of Delhi provides medical facilities to its employees on the analogy of CGHS i.e. Number of private hospitals and diagnostic centres/Doctors have been approved as AMA by University of Delhi from where the beneficiaries can avail medical facilities at CGHS rates. Further, Delhi University has established four health centres at different locations in Delhi under the Worlds Universities Services (WUS) Scheme.

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

During scrutiny of relevant records, it has been observed that some of the employees are contributing at CGHS rates to cover themselves under WUS Scheme. Further, no contribution has been recovered from some of the the employees but reimbursement of medical claims are being made to them During the audit period as per audited financial statements an amount of Rs. 3195432/-(Year 2018-19), Rs.4899352(Year 2019-20),Rs. 3465785/-(Year 2020-21) Rs. 9716198/-(year 2021-22)Paid as medical reimbursement to non member of the Health scheme.

The audit is of the view that the HOO may either recover such inadmissible amount from the concerned employees being the reimbursement of medical claims allowed without membership of the scheme for which they were not entitled or the arrear of contribution for the scheme may be recovered from the date of implementation of the University Health Scheme and the payment already reimbursed without membership of the scheme may be got regularized from the Competent Authority under intimation to audit.



**Inspecting Audit Officer**  
**Audit Party No.XXXII**

**TEST AUDIT NOTE**

**2018-19 to 2021-22**

(2)

**TAN No.1 (Ref.Audit Memo No 5 Dated 23/08/2022)**

**SUB: Shortcomings in Cash Book**

On scrutiny of the cash book, ledger and balance sheets of the college during the audit period, the following shortcomings have been observed:

1. No details of closing balance has been reflected at the end of each month in the cash book. Hence authenticity of the closing balance cannot be verified.
2. *As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.*

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

But it has been found that no such certificate has been recorded.

3. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct but no such verification of cash book has been done by the HOS/DDO for the audit period.
4. Further it has also been observed that opening balance as on 01/03/2021 was Rs.715982/- and payment made during the period of 1/3/21 to 24/3/21 amounting to Rs.1936652/-which shows negative balance Rs.(-)12,20,670/-.

Necessary steps may be taken to remove above shortcomings under intimation to audit.

**TAN No.2 (Ref.Audit Memo No.7 Dated 23/08/2022)**

**Sub: Shortcomings in Stock Register (Consumable/Non consumable)**

During test check of stock register (Consumable/non consumable) in r/o **Shyama Prasad Mukherjee College(for Women),Punjabi Bagh, New Delhi** the following shortcomings have been observed:-

1. Page count certificate not mentioned in consumable stock register.
2. Proper Indexing not done.
3. In the stock registers, date of issue, quantity consumed, how consumed, signature of the receiving authority and the balance remaining columns has not been filled up properly.
4. Progressive Balance not shown in some items.
5. As per Rule 213 of GFR 2017, the physical verification should be done at least once in a year and outcome of the verification recorded in the corresponding register. On scrutiny



of stock register, it has been observed that the physical verification has not been carried out.

6. Entries in the register are without the attestation of the incharge/officer.
7. Cutting/overwriting recorded at many pages which is irregular.
8. In non-consumable register balance shown as Nil which is not correct.
9. In consumable register balance shown wrong (Pg.9,Pg.54,Pg 129 etc.)

Necessary steps may be taken to remove above shortcomings under intimation to audit.

**TAN No.3 (Ref. Audit Memo No.9 Dated 25/08/2022)**

**Sub: Delay in remittance into Bank**

As per rules of Receipt & Payment Rules, 1983 all money received by or tendered to govt. officers on account of revenue or receipt or the dues of the Government shall be deposited without delay. But during test check of record of fines on library books, it has been observed that undue delay has been made in depositing cash into bank as per details below:-

S.No.	Period during which fine collected	Amount	Date of depositing into bank
1.	01/05/2018 to 29/05/2018	Rs.11408/-	14/06/2018
2.	04/06/2018 to 31/07/2018	Rs. 3339/-	08/08/2018
3.	01/08/2018 to 28/09/2018	Rs. 4162/-	24/10/2018
4.	03/12/2018 to 31/12/2018	Rs.10471/-	18/01/2019
5.	01/01/2019 to 31/01/2019	Rs.12343/-	26/02/2019
6.	01/01/2020 to 31/01/2020	Rs.21454/-	11/02/2020
7.	01/02/2021 to 25/02/2021	Rs. 1088/-	10/03/2021
8.	02/03/2022 to 31/03/2022	Rs. 6890/-	07/04/2022

It is advised that in future Govt. receipt may be deposited without delay in Govt. account.

  
**Inspecting Audit Officer**  
**Audit Party No.XXXII**