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**DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)**  
**C-WING , 4<sup>TH</sup> FLOOR, DELHI SECRETARIAT,**  
**I.P. ESTATE, NEW DELHI – 110002**

**Sub:-Audit Report on the accounts of Vivekanand College, Vivek Vihar, Delhi for the period from 2020-23.**

The account of Vivekanand College, Vivek Vihar, Delhi was test audited by the Audit Party No. V comprising of Ms. Jaya Tewari, IAO/AO and Ms. Lalita Tulsyani, AAO during the period from 15.12.2023 to 09.01.2024 (10 working days) (AO was on leave w.e.f. 18.12.2023 to 22.12.2023 and AAO was on leave w.e.f. 19.12.2023 to 22.12.2023).

**Aims & objective of the College**

1. To provide quality education to all the students enrolled in the school.
2. To provide a just fair, congenial and healthy environment to the students for their all-round development.
3. To provide the proper infrastructure to the teachers and students for proper teaching learning process.
4. To achieve high standard of academic excellence.
5. To create awareness about cultural, heritage, human and moral values.
6. To inculcate a sense of responsibility towards the nation amongst the students.

**Details of HOD/DDO**

S.No.	Name(Mr./Mrs.)	Designation	From-To
1.	Dr. Hina Nandrajog	Principal (Officiating)	1.12.2015 to till date

**Details of Bursar:**

S.No.	Name(Mr./Mrs.)	Designation	From-To
1.			
2.	Purnima Fir	Associate Professor	14.08.2020 to 31.08.2021
3.	Dr. Yojna Kalia	Associate Professor	1.09.2021 to till date

**Details of Cashier:**

S.No.	Name(Mr./Mrs.)	Designation	From-To
1	Vijay Bala,	Asstt. Cum Cashier	16.06.2011 to till date

*[Signature]*

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**VACANCY STATEMENT (as on date )**

Group	Sanctioned posts	Filled	Vacant
A	04	01	03
B	09	03	06
C	64	28	36
Total	77	32	45

**Details of Budget for the Audit Period 2020-2023**

PLAN 2020-21						
Name of Plan	Grant Received			Expenditure	Returned	Balance Amount
	Op. Balance	Recd. during the year	Intt. Earned			
GIA-XII Plan	8,353	--	--	8,353	--	--
GIA UGC Carrier Orientation Programme	1,59,115	--	--	--	--	1,59,115
GIA B.EL.ED –GNCT of Delhi	2,73,162	--	--	--	--	2,73,162
ICSSR Peace Conference	1,50,000	--	1,873	1,09,719	--	42,154

PLAN 2021-22						
Name of Plan	Grant Received			Expenditure	Returned	Balance Amount
	Op. Balance	Recd. during the year	Intt. Earned			
GIA UGC Carrier Orientation Programme	1,59,115	--	--	--	--	1,59,115
GIA B.EL.ED –GNCT of Delhi	2,73,162	--	--	--	--	2,73,162
ICSSR Peace Conference	42,154	1,26,186	--	1,68,340	--	--
UBA Project	--	50,000	--	--	--	50,000

PLAN 2022-23						
Name of Plan	Grant Received			Expenditure	Returned	Balance Amount
	Op. Balance	Recd. during the year	Intt. Earned			
GIA UGC Carrier Orientation Programme	1,59,115	--	--	--	--	1,59,115
GIA B.EL.ED –GNCT of Delhi	2,73,162	--	--	--	--	2,73,162
UBA Project	50,000	--	--	--	--	50,000

*Ans*

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NON- PLAN 2020-21						
Head of Account	Grant Received			Expenditure	Returned	Balance Amount
	Op. Balance	Recd. during the year	Intt. Earned			
GNCT of Delhi	(4,70,52,252)	60,00,000	--	98,72,004	--	(5,09,24,256)
University Grants Commission	41,96,76,660	16,18,68,862	--	27,25,30,627	--	30,90,14,896

NON-PLAN 2021-22						
Head of Account	Grant Received			Expenditure	Returned	Balance Amount
	Op. Balance	Recd. during the year	Intt. Earned			
GNCT of Delhi	(5,09,24,256)	47,00,000	--	99,18,131	--	(5,61,42,387)
University Grants Commission	30,90,14,896	24,75,63,000	--	25,86,99,784	--	29,78,78,111

NON-PLAN 2022-23						
Head of Account	Grant Received			Expenditure	Returned	Balance Amount
	Op. Balance	Recd. during the year	Intt. Earned			
GNCT of Delhi	(5,61,42,387)	44,00,000	--	1,27,58,865	--	(6,45,01,252)
University Grants Commission	29,78,78,111	34,90,00,000	--	30,71,56,053	22,00,29,088	11,96,92,970

### **Statutory Audit**

The Statutory Audit of Vivekanand College, Vivek Vihar, Delhi has been conducted upto March 2023, by the Office of the Principal Accountant General (Audit), Delhi.

### **Maintenance of Records**


The maintenance of records of Vivekanand College, Vivek Vihar, Delhi for the period 2020-23 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

*[Handwritten Signature]*

**PART-I**  
**Old Internal Audit Report**

There were 25 audit paras with recovery of Rs. 17,69,170/- outstanding in r/o Office of Vivekanand College, Vivek Vihar, Delhi. On the basis of replies furnished, 03 paras fully and 02 para partially have been settled with recovery of Rs.11,67,834/-. Remaining outstanding 22 audit paras have been included in the current audit report as Part-1 with recovery of Rs.6,01,336/-.

S. No.	Year	Para No	Para Settled	Amount outstanding (Rs.)	Amount Settled (Rs.)	Amount Balance (Rs.)	Outstanding Paras
1.	2007-2010	1	0	--	--	--	1
2.	2007-2010	2	0	--	--	--	2
3.	2007-2010	3	0	--	--	--	3
4.	2007-2010	4	0	--	--	--	4
5.	2007-2010	5	0	--	--	--	5
6.	2007-2010	6	0	--	--	--	6
7.	2007-2010	7	0	--	--	--	7
8.	2007-2010	10					10
9.	2007-2010	12	0	--	--	--	12
10.	2007-2010	15	0	--	--	--	15
11.	2007-2010	17	0	--	--	--	17
12.	2010-2013	2	0	--	--	--	2
13.	2010-2013	4	0	--	--	--	4
14.	2013-2015	3	Partially	8,71,775	4,19,441	4,52,334	3
15.	2013-2015	5	0	23,537	--	23,537	5
16.	2013-2015	6	0	--	--	--	6
17.	2013-2015	7	0	1,25,465	--	1,25,465	7
18.	2015-2017	3	0	--	--	--	3
19.	2017-2020	1	Settled	45,220	45,220	--	Settled
20.	2017-2020	2	Settled	51,150	51,150	--	Settled
21.	2017-2020	3	0	--	--	--	3
22.	2017-2020	4	0	--	--	--	4
23.	2017-2020	5	0	--	--	--	5
24.	2017-2020	6	Settled	6,52,023	6,52,023	--	Settled
25.	2017-2020	7	Partially	--	--	--	7
	<b>Total</b>	<b>25</b>	<b>03</b>	<b>17,69,170</b>	<b>11,67,834</b>	<b>6,01,336</b>	<b>22</b>

  
**(Jaya Tewari)**  
**IAO/A.O.**  
**Audit Party No. V**

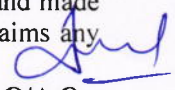
**Current Audit Report**  
**PART-II**

During the course of current audit, 16 audit memos were issued including 05 record memos, highlighting various irregularities with a recovery of Rs. 50,16,660/-. On the basis of reply submitted by the College, one memo has been dropped. Hence, all remaining memos have been converted into 05 Paras and 05 TANs and incorporated in the current audit report as Part-II with recovery of Rs. 50,16,660/-. The details are as under:

(Amount in Rupees)

Audit Memo No.	Subject	Amount pointed out	Amount Recovered	Balance	Remarks
01 to 05	Record Memos	---	---	---	---
06	Recovery of overpayment of Pay & DA after availing CCL above 365 days of leave amounting to Rs. 45,003/-	45,003/-	---	45,003/-	PARA-01
07	Irregularities observed in LTC claims and subsequent Leave Encashment amounting Rs. 92,172/-	92,172/-	---	92,172/-	PARA-02
08	Avoidable payment of Rs. 3,26,948/- due to non-availing of the 10% rebate on the Monthly Water Bills	---	---	---	PARA-03
09	Improper maintenance of Service Books	---	---	---	TAN-01
10	Shortcoming in Pay Bill Registers	---	---	---	TAN-02
11	Non-Maintenance of LTC claims Register	---	---	---	TAN-03
12	Discrepancies in stock registers	---	---	---	TAN-04
13	Short recovery of Licence Fee (College Canteen) amounting to Rs. 47,13,316/-	47,13,316/-		47,13,316/-	PARA-04
14	Irregular payment of extra work allowance (EWA) amounting to Rs. 13,53,548/-.	Para is settled/dropped on spot on the basis of reply submitted by the HOO.			
15	Irregular payment of leave encashment to retiring employees amounting to Rs. 1,66,169/-	1,66,169/-	---	1,69,636/-	PARA-05
16	Irregularities in Pay fixation.	---	---	---	TAN-05
	Total	50,01,940/-	---	50,01,940/-	

The Audit Report has been prepared on the basis of information/records furnished and made available by Vivekanand College, Vivek Vihar, Delhi for the period 2020-23. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

  
IAO/A.O.  
Audit Party No. V



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List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Higher Education							
Sub department: Vivekananda College, Vivek Vihar, Delhi-95 (2674)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2010	1		Printing of College Magazine (ISHA)	O	0
2	2007	2010	2		Wasteful / Loss of expenditure of Rs. 58747/- printing of college prospectus	O	0
3	2007	2010	3		Purchase of Furniture	O	0
4	2007	2010	4		Constructin of Boundary Wall of College	O	0
5	2007	2010	5		Sale of Old Newspaper (Raddi)	O	0
6	2007	2010	6		Outstanding Security Deposit	O	0
7	2007	2010	7		Tender for Canteen	O	0
8	2007	2010	10		Outsourcing of Security Personnel	O	0
9	2007	2010	12		Engagement of Consultants	O	0
10	2007	2010	15		Non-utilization of Funds	O	0
11	2007	2010	17		Recruitment above the Sanctioned Post	O	0
12	2010	2013	2		Outstanding advance of Rs. 16670/- against M/s Gupta Electricals	O	0
13	2010	2013	4		Purchase files	O	0
14	2013	2015	3		Irregularity in Medical Reimbursement	O	871775
15	2013	2015	5		Non imposition of penalty on delayed payment	O	23537
16	2013	2015	6		Grant-in-Aid	O	0
17	2013	2015	7		Irregularity in development work of sports ground in the college	O	125465
18	2015	2017	3		Irregularobserved in purchase of 26 office tables and 03 Executive tables	O	0
19	2017	2020	1		Leave salary drawn during CCL beyond 365 days	O	45220
20	2017	2020	2		Recovery of non adjusted advances amounting to Rs. 51150/- given to Govt. Servant	O	51150
21	2017	2020	3		Non return of library books by the faculty	O	0
22	2017	2020	4		Non refund of unspent balance of Grant-in-Aid alongwith interest earned thereon	O	0
23	2017	2020	5		Non compliance of Rule 149 GFR, 2017	O	0
24	2017	2020	6		Evasion of GST amounting to Rs. 652022.64	O	652023
25	2017	2020	7		Non production of record	O	0

Settled  
419441 = 452334  
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Partly Settled

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Partially settled

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# **PART-I**

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PART I

(Old Audit Report  
1986-98)

PARAM. I  
Para No. (1) (Ref. Memo No.13 dated 03.05.1999)

Para (1)

AUDIOTIUM FUND

During the Course of test check of the accounts for the years 1986-87 to 1997-98 in respect of Vivekananda College, Vivek Vihar, Delhi, it was found that the books of auditorium fund were being maintained separately by an official other than the cashier under supervision of auditorium incharge. The accounts of the auditorium were audited by M/s. B.N. Kishore & Co. from 1989-89 to 1990-91 and M/s. Praveen Hans & Co. from 1991-92 to 1997-98. According to the Income & Expenditure statements appended with the balance sheet, the financial position of the auditorium fund is as under :-

Year	Income	Expenditure	Surplus
1988-89	1,32,753.40	35,825.85	96,927.55
1989-90	2,40,104.50	31,791.08	2,08,313.42
1990-91	1,63,641.80	41,483.91	1,22,157.89
1991-92	2,02,797.60	73,430.33	1,29,367.27
1992-93	2,47,761.00	89,502.06	1,58,258.94
1993-94	2,45,474.00	71,323.70	1,74,150.30
1994-95	2,09,232.00	98,353.27	1,10,878.73
1995-96	3,11,893.00	1,29,750.00	1,82,143.00
1996-97	5,25,262.00	1,76,916.27	3,48,345.73
1997-98	4,98,959.00	1,37,374.80	3,61,584.20
<b>Total :</b>	<b>27,77,878.30</b>	<b>8,85,751.27</b>	<b>18,92,127.03</b>

Out of the surplus amount of Rs.18,92,127.03, the College has acquired the following fixed assets valued at Rs.1,15,886.55.

Electrical Appliances	17,853.40
Equipments	39,661.70
Furniture	8,545.20
Fire Equipments	29,826.25
<b>Total :</b>	<b>1,15,886.55</b>

Letted  
11/11/99

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Net Current Assets of the Auditorium as on 31.03.1998 is as under :-

Current Assets	1,35,247.50
FDR with Canara Bank	13,95,975.00
Cash & Bank Balances	3,29,467.98
	<hr/>
	18,60,690.48
Less : Current Liabilities	84,450.00
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Net Current Assets	17,76,240.48
	<hr/>

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In addition, an amount of Rs.2,40,450.00 is lying with the main account of the College.

**OBSERVATIONS :** According to the College Governance Delhi University, Delhi, rent realized from all sources e.g. Canteen, UPSC, etc. would be taken into account while determining the income of the College. During the course of audit it has been observed that the College has been charging auditorium fee @ Rs.100/- per students per annum at the time of admission and rent from outsiders for hiring the auditorium for holding programmes but the same has not been into the College Account as income which is irregular. The audit point of view is that the auditorium is a part of the College Building, so the entire amount of auditorium fund amounting to Rs.20,16,690.48 (Rs.17,76,240.48 + Rs.2,40,450.00) as on 31.03.1998 may be taken College Account as income under intimation to audit.

Other observations in respect of auditorium are as under :-

- 1) As per Rule 13 of the "Receipts & Payments Rules 1983"
  - i) All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the HOO/DDO in token of check. This has not been done.
  - ii) The cash book should be closed regularly and completely checked. The HOO/DDO should verify the totaling of the Cash Book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. This has never been done.
  - iii) At the end of each month, the HOO/DDO should verify the cash balances in the cash chest as per the cash book and should record a signed and dated certificate to that effect. This has also been done.

O/Principal is requested to ensure that these rules are strictly followed in future:

Para No. 19 (Refer Memo No.22 dated 06.01.20(19).

(2006-07)

Sub: Interest credited to P.F. A/c @ 8.5% without any authority.

Para 2

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Para No 02

The rate of interest approved by the Government of India for the financial year 2006-07 under the General Provident Fund was 8%. Scrutiny of the P.F. Ledger and related records for the financial year 2006-07 of the College revealed that the College was allowed interest @ 8.5% in the P.F. Account of its employees without any authority. The circumstances under which high rate of interest was credited to P.F. Account may be explained to audit. Further, if these are permitted as per the guidelines of Delhi regulations the College may kindly obtain the necessary

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Para No. 03 Para 1

Para 01 42

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OPD  
CURRENT REPORT  
2007-08 to 2008-10

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PARA No. 01

Para 3

Subject:- Printing of College Magazine (ISHA)

During the test check of auditable record of Vivekanand College, for the period 2007-2010 it came to notice that in the year 2007-08 for the purpose of Printing of College Magazine (ISHA) three quotations were obtained.

- 1. M/s. Chandu Press Rs.124000/- + tax
- 2. M/s. Printline Rs.122850/-
- 3. M/s. Om Laser Printers Rs.99060/-

The Magazine Committee approved the specifications of the magazine on 12.12.2007. Subsequently the quotations were opened and comparative statement was prepared. As per the comparative statement, M/s. Om Laser Printing quoted the lowest price i.e. Rs.99600/-

Further on 16.02.2008, the Magazine Committee remarked, "The Printers providing the lowest quotations would be considered for the Printing of college magazine. However it is also subject to inspection of Printer's infrastructure."

But instead of visiting the lowest bidder, the Magazine Committee visited the premises of M/s Chandu Press who stood IInd lowest in the tender enquiry. The Committee made the visit on 27.02.2008 at 3.00 p.m. and recommended that M/s. Chandu Press can be given the work of bringing out the aforementioned issue of the college magazine though the quotation submitted by M/s. Chandu Press is the IInd lowest, they would be considered over the lowest subject to an inspection of their premises". Further the records revealed that negotiations were made with the IInd lowest M/s.Chand. Press and the Committee commented on 27.03.2008 - "As per telephonic conversation held on 27.3.2008 at 5.30 p.m., he agreed to print the 1300 copies of magazine at a total amount of Rs.100000/- + 4% VAT and order may be issued." Subsequently the work was awarded to M/s. Chandu Press whereas the rates considered were still higher than the lowest bidder.

2008-09

Record for Printing of Magazine for the year 2008-09 was not provided to the audit

2009-10

Limited tender enquiry was floated for the purpose on 16.02.2009 but due to inadequate response, retendering was done and in response 04 quotations were received

1. M/s. K.R. printers	<u>Rs.108810/-</u>
2. M/s. Chandu Press	Rs.127000/-
3. M/s. Sudha Printing -	Item-wise rates
4. M/s. Printline	Rs.120900/-

M/s. K. R. Printers quoted the lowest rates

Remarks of the Magazine Committee on the comparative statement (reproduced) " M/s. Chandu Press has agreed to reduce the rates to Rs.1,15,000/-. M/s. Sudha Printers have also agreed to reduce the rates to Rs.1,13,000/- but given fact is that M/s. Chandu Press have already done satisfactory work for the previous issue, his proximity to the college and his willingness to work in the computer job of the college, the Committee decides to award him the contract."

On both the occasions M/s. Chandu Press had been awarded the contract for printing of College Magazine even though the lowest bidders were M/s. Om Laser Printers and M/s. K.R. Printers respectively and even after the negotiations also, the rates approved were higher than the lowest bid offered.

As Per Central Vigilance Commission Guidelines, negotiation can be done only with the L-1 (lowest bidder).

Hence it was irregular under the provisions of the General Financial Rules, to ignore the lowest bidder without valid reason to be recorded in writing. The same may be got regularized by the Administrative Authorities under intimation to audit.

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Para-2

Para No. 04

Para (4)

Para 02

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~~PARA No. 02 11~~

Subject:- Wasteful/Loss of expenditure of Rs.58747/- Printing of College Prospectus

For the purpose of printing of College Prospectus, the college authorities, in the year 2007-08 floated the Limited tender enquiry in response to which 04 printers submitted their quotations details of which are as under

M/s. Manoj Traders	M/s. Sapna Enterprises	M/s. Rajiv Trading Co.	M/s. Garg Copy House
Rs.24.58 each	Rs.13/- each	Rs.22.35 each	Rs.23.92 each
Rs.34424/-	Rs.18928/-	Rs.31290	Rs.33428/-

It was proposed that 1400 nos. of prospectus may be printed. As per the comparative statement M/s. Sapna Enterprises quoted the lowest rates i.e., Rs.18928/-. But instead of awarding the contract to the lowest bidder, the job was got executed through M/s. Sudha Enterprises, who had not participated in the tender enquiry and at a much higher rate i.e. Rs.77676/- resulting a loss of Rs.58747/-. This is in violation of the General Financial Rules. Authorities concerned are requested to fix the responsibility of the officials concerned and the loss of Rs.58747/- may be recovered under intimation to audit.

~~PARA No. 03 19~~

Para No - 05

Para (5)

Para 03

Subject:- Purchase of Furniture

Para-3

During the course of audit of accounts for the year 2007-2008 to 2009-2010 in r/o Vivekananda College, it has been noticed that the college authorities floated the Limited Tender Enquiry for the purchase of furniture items. In response to this LTE, the college received 11 quotations from different dealers. Subsequently the comparative statement was prepared. The details of the comparison of rates and the selected supplier are as under

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Name of the item	L-1	L-2	L-3	Supply order placed to
Table teak wood 1.5x3 ft. (No. 60)	Rs.2400/- M/s. Bharat Bhushan	Rs.2600/- M/s. S.R. Enterprises	Rs.2875/- M/s. BEC Furniture System	Rs.3000/- M/s. Aman Steel Furniture
Table Teak wood 2x3 ft. (no. 60)	Rs.2640/- M/s. Bharat Bhushan	Rs.2900/- M/s. S.R. Enterprises	Rs.2950/- M/s. BEC Furniture System	
Chair Teak Wood 18x18x16 with arm	Rs.1800/- M/s. Delite Furnitures	Rs.2175/- M/s. BEC Furniture System	Rs.2200/- M/s. Bharat Bhushan	
Chair Teak Wood 18x18x16 without arm	Rs.1690/- M/s. Delite Furnitures	Rs.1800/- M/s. Babita Enterprises	Rs.1875/- M/s. BEC Furniture System	Rs.2000/- M/s. Aman Steel Furniture
Steel Filing Cabinet	Rs.5600/- M/s. S.R. Enterprises	Rs.6300/- M/s. Gurdeep Furniture Works	Rs.6500/- M/s. BEC Furniture System	Rs.6200/- M/s. Aman Furniture
Office steel almira Plain	Rs.5600/- M/s. S.R. Enterprises	Rs.6200/- M/s. BEC Furniture System	Rs.6400/- M/s. Gurdeep Furniture Works	
Steel Almira with lockers	Rs.6600/- M/s. S.R. Enterprises	Rs.7500/- M/s. Gurdeep Furniture Works	Rs.8250/- M/s. Lloyd Safe Company	
Revolving Chair	Rs.3400/- M/s. S.R. Enterprises	Rs.3400/- M/s. Bharat Bhushan	Rs.3450/- M/s. Lloyd Safe Company	

According to General Financial Rules, the offers should be invited following a fair, transparent and reasonable procedure and the procuring authority purchasing goods in public interest

shall be responsible and accountable for bringing efficiency, economy and transparency in matters relating to public procurement.

Reasons are not available on record as to why the purchases were executed through M/s. Aman Enterprises and at the higher rates whereas the lowest rates were available with the college authorities.

Para No. 04/03

Para No - 06 (06)

Subject: - Construction of Boundary Wall of college

Public Notice was issued by the college authorities on 12.2.2007 for the construction of boundary wall from 5 ft to 8 ft. The job was for labour work only as the material concerned (Bricks, Badarpur, cement, sand etc.) was supposed to be supplied by the college. The details are as under:

1. Brick Work 9975 cu ft
2. Concrete work 43.75 cu ft.
3. Plaster work 3360 sq. ft.

The quotations were required to be submitted to the college on 19.3.2007. (7 days period was given to prepare the quotations). In response 3 quotations were received from the following contractors.

1. M/s. Murari Lal
2. M/s. Nathu Dass
3. M/s. Ram Kishore

On the basis of comparative statement, the work related to construction of boundary wall was awarded to M/s. Ram Kishore.

As per balance sheets the amount spent on the job was Rs.182206/- and Rs.160647/- 2007-08 and 2008-09 respectively.

Although the subject relates to the Civil Work, yet no Civil Engineer was consulted for the job. Quantum of the material supplied (Cement, badarpur, bricks, sand etc) to the contractor was NOT taken into consideration before engaging the

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contractor. No quotations were obtained to purchase the material supplied to the contractor. No stock entry was made in the stock registers for the material purchased.

It was not ascertained prior to execution of job as to whether the budget provision was available during the particular financial year. Neither any time limit was set by the college authorities to get the work executed nor was any penalty fixed for non-completion of the job within the stipulated time.

The entire expenditure incurred was Rs.342,853/- whereas one of the bidder (M/s. Murari Lal) quoted in the tender enquiry, the lump sum rate of Rs.52000/-. Reasons for not considering the rates of M/s. Murari Lal are not available in the records. None of the authorities certified the quality and quantity of the work executed by the contractor before making the payments. The quantity of work was NOT measured before making part payments whereas the award letter dated 23.3.2007 do not contain any clause regarding part payments.

Administrative Department concerned may look into the matter and direct the institution to follow the codal formalities

Para-5

Para No - 07 (07)

~~Para No. 05/14~~

Subject:- Sale of Old Newspaper (Raddi)

As per office note of the librarian dated 18.09.2009, the college library had 600 kgs of old newspaper and magazines for disposal. As per office note dated 20.10.2009, sealed quotations were invited for disposal of old newspaper. But the quotations were not opened and it was decided in the presence of Principal that newspaper will be disposed off in a centralized manner and should be sent to the Principal's bungalow for disposal through A.O. on that day itself. The old newspaper and magazines were shifted to the Principal's bungalow. But no records were made available to the audit regarding the sale/auction of old newspaper. The unopened quotations are still available in the library records. In the case of non-availability of the related files, it could not be ascertained whether the proper procedure as prescribed in the GFR was followed to dispose off the old newspaper.

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Para-6

Para No 08 (08)

~~Para No 06/5~~

Subject:- Outstanding Security Deposit

As per the Balance Sheet for the last three financial years it has been noticed Rs.4000/- has been shown as 'Security Outstanding against MTNL'. As per Ledgers being maintained by the Accounts Branch, the payment against the functioning of this telephone was made upto the year 1995-96 and at present it is lying disconnected. No records were made available to the audit as to whether the said telephone connection has been functioning in the institution or is under 'safe custody' of the MTNL for future requirement or has been surrendered. Efforts should be made to trace out the relevant records so that in case of disconnection by the MTNL, the Security Money Deposit could be demanded.

Para-7

Para No - 09 (09)

~~Para No. 07/16~~

SUB: Tender for Canteen

During the test check of auditable record of Vivekananda College for the period 2007-2010, it has been noticed that for the period from 01.09.2006 to 31.08.2007 the contract for running the Canteen at College complex was awarded to Sh. Rajesh Kumar at the following rates:

- a) License fee Rs. 1500/- p.a.
- b) Repair and Maintenance Rs. 10,000/- p.a.
- c) Water Charges Rs. 300/- p.m.
- d) Electricity Charges as per meter reading on commercial rate
- e) Security Deposit Rs.5000/-

On the basis of complaints, the quality of food items supplied by the canteen was inspected and found to be of inferior quality and on 10.5.2007 the contract of Sh. Rajesh Kumar was terminated but instead of forfeiting his security deposit of Rs.5000/-, the same was released on 25.10.2007. Reasons for not forfeiting the Security Deposit of Rs.5000/- of the errant contractor are not available in the college records.

For the period from 12.05.2007 to 31.12.2007, the contract was awarded to M/s. Kishan Lal on the same terms and conditions and further it was awarded to M/s. Narender Kumar Saini for the



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period from 01.08.08 to 31.07.2009 on the same terms and conditions but with enhanced Security Deposit of Rs.10,000/- and reduced license fee of Rs.1000/- p.a. At present the canteen is being run by M/s. Ajit Singh Chadha.

All the above mentioned contractors were awarded the contract to run the Canteen on certain terms and conditions but as per clause 6 of the terms and condition, it is mandatory on the part of the Contractor to submit the Police Verification Report of the workers employed by him. None of the contractors submitted the Police Verification report and also the college authorities did not insist upon the contractor for compliance.

According to the provisions of the GFR, while entering into any kind of contract, an Agreement must be executed between the contractor and the authority on behalf of the President of India, but no Agreement was executed by the College Authorities in r/o the contracts awarded to run the Canteen.

In the case of present contractor M/s. Ajit Singh Chadha, 'award letter/observations of the Canteen Committee' and other records related to opening of quotations and subsequent selection were not made available.

Administrative Department may look into the matter and it should be ensured that terms and conditions of Award Letter/Agreement are followed by the institution.

~~Para No-18/19~~ ~~Para No-10~~ (10)

SUB: Outsourcing of Security Personnel

During the test check of auditable records of Vivekananda College from Audit 2007-08 to 2009-10, it came to notice that the Institution has outsourced the Security Services to M/s. Ultra Securities Pvt. Ltd during the year 2009-10. A Comparative Statement dated 28.04.2009 has been found attached with the file, but other relevant documents such as NIT, quotations received, award letter to the selected contractor, agreement etc. have not been made available to the audit. Payment is being made to the Security Agency at regular intervals but attendance sheet of the security personnel are not being obtained by the institution. So in the absence of essential documents, the correctness of the procedure of selection though tender enquiry or the payments are being made cannot be ascertained.

~~PARA No. 12~~ ~~9/17~~

Para-9

Para No-11 (11)

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(38)

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(94)

Subject:- Engagement of Consultants

During the course of scrutiny of student's Fund Cash Book 2008-09, it has been noticed that an expenditure of Rs. 1,63,246/- was incurred of payment towards Architectural Consultancy Services for Girls Hostel at Vivekananda College. M/S ENAR Consultants has been engaged to prepare the architectural plan and financial estimates for the construction of girl's hostel as per the DSR Rates. For providing consultancy services, they had submitted the first bill for Rs. 2,28,245/- and a payment of Rs. 1,77,276/- was released to them.

But the Project Report or the records related to Hiring of the Consultants were not made available to the audit. In the absence of relevant project report/files, audit may not be in a position to ascertain the correctness of payment made M/s. ENR Consultants.

~~PARA No. 12~~

Para No-12

Subject:- Budget Allotment

According to General Financial Rules (Rule 56-Note 2), the savings should be surrendered to Govt. immediately they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time. No savings should be held in reserve for possible future excesses.

But the same guidelines were not followed by the college authorities details of which are as under:-

Sanctioning authority - UGC

Taken  
to  
senior

year	Grant sanctioned	Total expenditure	Excess/savings	%age
2007-08	5,20,83,000	4,67,54,415	53,28,585	10.23%
2008-09	9,96,33,000	6,44,52,388	3,51,80,612	35.31%

Clarification for non-utilization or surrender of funds may be submitted to audit.

~~PARA No. 15~~ ~~28~~

Para No-13

Para (12)

Para 14

Subject:- Non-Utilization of Funds

During the course of scrutiny of records of Vivekananda College for the audit period it has been observed that a sum of Rs. 10,00,000 (Rupees Ten Lacs) has been granted towards installation of computers vide cheque no.12087 dated 31.03.08. The same has been utilized by the college authorities during the

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Para-11

Para 13

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31/c

~~PARA No. 1224~~

~~Para No-14~~

Subject:- Recruitment above the Sanctioned Post

During the course of audit of accounts for the year 2007-08 to 2009-10, in r/o Vivekananda College, it has been noticed that there are 08 sanctioned posts of Office Attendants and against these 08 posts, 09 Office Attendants have been working and drawing salary from the College fund. Clarification in this regard may be communicated to the audit.

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PARA NO. 02

Para-12

OPA Audit Report  
(2010-13)

32 Para 12

Ref. Audit Memo No. 30 Dated:-17-12-13.

Subject:- Outstanding Advance of Rs. 16670/- against M/S Gupta Electricals.

Para 14 (22)

During the test check of balance sheet for the year 2012-13 produced before the audit by the office of Vivekananda College, Vivek Vihar, Delhi-110095, it is observed that :-

A. An advance of Rs. 16670/- was shown as outstanding against M/s Gupta Electricals , in the balance sheet of 31st March , 2013, which was given vide Voucher. No. 142 on 06-06-2008 to M/s Gupta Electricals, and the same is not adjusted till date (after completing a period of above 5 years 6 months).

As per Receipt and Payment Rule -162 (b) (i)- No Officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amount already disbursed from the last advance taken, any balance left being at the same time refunded. In no case should the submission of detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

The college authority may take necessary steps in this regards and amount of advance be got settled or amount be recovered from M/S Gupta Electricals as per rules as stated above, under intimation to audit.

PARA NO. 04

Para 15

Ref. Audit Memo No. 21 A dated 06-12-13

Subject:- Purchase files.

Para 15

Para 13

(12)

The following files produced before the audit, by the office of the Viveka Nanda College, Vivek Vihar, Delhi,

1. Purchase of Green Board.
2. Purchase of writing Board.
3. Purchase of furniture.

During the test check of above Purchase files for the audit period of Vivekananda College, Vivek Vihar, Delhi-110095, following short coming have been noticed :-

1. The files are not properly maintained. Correspondence & note portion of the files are incomplete. No paging has been done.

2. Purchase of Green Board:- 59 Green Board of different sizes purchased vide Invoice No. 305 dated 31-03-10 for Rs. 3,32,517/- from M/S Edcare premier School Aids Aram Bhag Delhi-55. Comparative statement( unsigned) prepared as per quotation received, which revealed that the supply order not given to L/I which was M/S Sahaj Trading Co. & not M/S Edcare premier School Aids. (Copy of comparative statement attached.). More over purchase order No. VC/2010 dt. 25-03-10 given for all the 59 Board @ Rs. 188/- per Sq. feet whereas rates quoted by the supplier are different for all type of Board

Reasons as to why the purchase order was given to M/S Edcare premier School Aids at higher rates whereas the lowest rates were available with the college authorities.

3. Purchase of writing Board:- Purchase of 12 writing Board size 1200x 1800 & 8 writing Board size 1200x2400 executed vide purchase order No. VC-13-2539 dated 09-01-13 & Bill No R-13/585 dated 10-01-13 from M/S Visicom system Pvt. Ltd, for Rs. 1,86,930/- at DGS & D rates. No Administrative Approval & E/S sanction is available of competent authority in the file. Reason of the laps may be explained to audit.

4. Purchase of furniture in the year 2010-11:- Purchase of furniture in the year 2010-11 was executed from M/S Kendra Bhandar as per records available in the file.

Bill No	Date	Amount.
1003012	26-03-11	1,72,984/-
1003013	26-03-11	4,99,985/-
1003014	26-03-11	6,30,716/-
1003228	31-03-11	6,63,529/-

Para NO. 3  
(Ref. Memo No. 06)

Para 16

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Para 14

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Sub: Irregularity in Medical reimbursement

Under CGHS, for availing medical benefits, subscription is being deducted from the salary of the employee based on Grade pay drawn. These rates were revised vide Dy. Secretary to GOI, M/o Health & Family Welfare, Department of Health & Family Welfare O.M. No. S.11011/2/2008-CGHS(P) dated 20.05.2009. The O.M. was forwarded by Assistant Registrar-Estab. (NT), University of Delhi vide Ref. No. Estab.II(i)/2009 dated 23.06.2009.

During test check of records, it is observed that following employees are not contributing to any health scheme. However, they are being reimbursed full medical expenses incurred as detailed below:

S.No.	Name & Designation	Amount reimbursed (Rs.)	Voucher no./date
01	Smt. Radhika Srivastava, Associate Professor	2,00,926/- ✓	639/22.08.2013 Settled
02	Sh. Raj Pal, Safai Karamchari	4,52,334/-	1165/03.12.2013 O/S
03	Smt. Nisha Amar, S.O.	72,744/- ✓	1241/24.12.2013 Settled
04	Smt. Seema Taneja, Associate Professor	45,547/- ✓	469/14.08.2014 Settled
05	Sh. Ramesh Thakur, Lab. Attdt.	30,537/- ✓ 100224	969/19.12.2014 Settled
06	Sh. Ramesh Thakur, Lab. Attdt.	69,687/- ✓	1308/11.03.2015 Settled
<b>TOTAL</b>		<b>8,71,775/-</b>	

College has replied that the University employees do not enjoy the benefit of network of dispensary like Central Govt. employees covered by the CGHS scheme. However, the University is taking medical contribution as per Govt. norms from those who are member of the WUS Health Centre on the analogy of CGHS rules. College have provided a copy of EC Resolution no. 15 dated 14.04.1978 vide which CS(MA) Rules, 1944 was made applicable to the employees of the University of Delhi for medical facilities for the employees residing beyond 08 kms. Of North/South Campus. It was reiterated that since these employees are not availing the medical facility from WUS Health Centre, no subscription is being recovered from them.

On going through the Resolution, it is observed that the Council have decided that the University and College employees should be extended the facilities as are available under the CGHS Scheme. Since reimbursement under CGHS Scheme is admissible only to those employees who are subscribing to the Scheme, reply of the College is not acceptable.

Accordingly, recovery of Rs. 8,71,775/- (Rs. Eight Lac Seventy One Thousand Seven Hundred Seventy Five only) on account of reimbursement of medical expenses without deducting subscription from the employees may be made, after due verification and under intimation to Audit.

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

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PARA NO. 4  
(Ref. Memo No. 08)

Para (17)

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Sub: Charging of Service tax on Security services provided to Educational Institution by the service provider

Government of India, Ministry of Finance (Department of Revenue) vide Notification No. 25/2012-Service Tax and effective from 01.07.2012, have exempted certain taxable services from the whole of the service tax leviable thereon under section 66B of the service tax act. As per S.No. 9 of the notification, "Services provided to or by an educational institution in respect of auxiliary educational services are exempt from service tax". As defined in the notification, "auxiliary educational services" means any services relating to imparting any skill, knowledge, education or development of course content or any other knowledge enhancement activity, whether for the students or for the faculty, or any other services which educational institutions ordinarily carry out themselves may obtain as outsourced services from any other persons, including services relating to admission to such institution, conduct of examination, catering for the students under any mid-day meals scheme sponsored by Government, or transportation of students, faculty or staff of such institution. Ministry of Finance, Department of Revenue, Central Board of Excise & Customs vide Circular No. 172/7/2013-ST dated 19.09.2013 have further clarified that the term "auxiliary educational services" include services provided to Hostel, Housekeeping, Security services, Canteen etc.

During test check of records, it is observed that College authorities have paid Service Tax to M/s Ultra Securities Pvt. Ltd. For providing Security facility in the College during 2013-14 and 2014-15 as under:

S.No.	Financial Year	Gross amount of the bill (Rs.)	Amount of Service Tax paid (Rs.)
01	2013-14	5,82,783/-	72,029/-
02	2014-15	9,09,512/-	1,12,417/-
TOTAL			1,84,446/-

Amount of Rs. 1,84,446/- (Rs. One Lac Eighty Four Thousand Four Hundred Eighty Six only) paid to M/s Ultra Securities Pvt. Ltd. On account of Service Tax may be recovered under intimation to Audit.

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

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PARA NO. 5  
Ref. Memo No. 15)

Subject: Non imposition of penalty on delayed payment

M/s Pioneer Technologies Pvt. Ltd. was awarded the work order for installing Windows 8 & MS office 2013 Licenses for 35 nos. of Computers in the College vide no. VK/PUR/CL/2014/01 dated 10.11.2014. As per conditions, the product was to be delivered within a week of placement of the order. In case of any delay, the liquidated damages @ 0.5% of the order value were to be imposed for each week of delay.

During test check of records, it is observed that items were installed by the Agency on 04.12.2014 resulting in delay of 17 days, i.e. 02-weeks.

Further, on request of Computer Lab In charge and after obtaining the consent of M/s Pioneer Technologies Pvt. Ltd. to continue the next order against earlier purchase order at the same unit price and terms & conditions, another order vide no. VK/PUR/CL/2014/02 dated 30.12.2014 was awarded to the Agency for providing Windows 8 & MS office 2013 Licenses for 80 nos. of Computers in the College. However, items were installed by the Agency on 04.02.2015 resulting in delay of 29 days, i.e. 04-weeks.

Although, there was delay in supply on each occasion, College authorities did not impose the liquidated charges as stipulated in the conditions as detailed below:

Date of Supply order	Date of installation	Delay (in weeks) (Rounded off to nearest)	Amount of bill (Rs.)	Liquidated damages due @ 0.5% on amount of bill (Rs.)
10.11.2014	04.12.2014	02	4,22,450/-	4,225/-
30.12.2014	04.02.2015	04	9,65,600/-	19,312/-
<b>TOTAL</b>				<b>23,537/-</b>

Accordingly, recovery amounting to Rs. 23,537/- (Rs. Twenty Three Thousand Five Hundred Thirty Seven only) on account of liquidated damages for delayed supply may be recovered from M/s Pioneer Technologies Pvt. Ltd., after due verification and under intimation to Audit.

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

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Para 18

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Para-16

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Para 19

Para 16

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PARA NO. 6  
(Ref. Memo No. 22)

Sub: Grant-in-Aid

**A. Expenditure on lapsed Grant-in-aid sanctioned by GNCT of Delhi**

Grant-in-aid amounting to Rs. 2,00,000/- for "Promotion of Sports facilities for the year 2013-14 was sanctioned vide Asstt. Director (Planning), Directorate of Higher Education, GNCT of Delhi letter no. F.DHE-9(13)/Sports/2013-14/6333-42 dated 07.03.2014. As per condition, any unspent amount, that is unutilized as on 31.03.2014 shall be surrendered to the Directorate of Higher Education by way of Demand Draft/Cheque in favour of DDO, Directorate of Higher Education.

(i) During test check of records, it is observed that no expenditure was incurred by the College during 2013-14. However, unutilized amount was not surrendered to Directorate of Higher Education. The College incurred the expenditure of Rs. 2,00,000/- in the financial year 2014-15 without seeking revalidation from Directorate of Higher Education, which is irregular.

Ex-post facto approval of Directorate of Higher Education, GNCT of Delhi may be obtained to regularize the expenditure under intimation to Audit.

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Para-17  
**PARA NO. 7**  
(Ref-Memo No. 19)

Para-20

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**Sub: Irregularity in development work of Sports ground in the College**

M/s Atul Nursery was awarded the work order for Rs. 10,52,000/- for developing the sports ground at Vivekanand College vide no. VC-13-4017 dated 24.09.2013. As per terms & conditions, the time limit for completing the work was 30 days and payment was to be made after completion of work and satisfactory report of concerned department.

A. During test check of records, it is observed that following payments have been released to M/s Atul Nursery as below:

S. No.	Bill No./Date	Amount (Rs.)	Vr. No./Date
01	121/15.10.2013	1,25,465/-	394/27.11.13
02	122/17.10.2013	2,97,500/-	394/27.11.13
03	222/22.03.2014	11,02,501/- (-) 2,97,500/- = 8,05,001/-	290/29.10.2014

From above, it is noticed that while releasing final payment to the contractor, College has not adjusted Rs. 1,25,465/- paid earlier on 27.11.2013 resulting in double payment.

B. Further, as per Section 36 of DVAT Act, TDS on account of VAT @ 6% (Being Un-Registered Contractor) was to be deducted from the contractor in a Work contract activity wherever any material/consumables are to be procured by the contractor.

During test check of records, it is observed that College has not deducted the TDS on account of DVAT from the contractor as detailed below:

- |                      |                 |
|----------------------|-----------------|
| 1. Total amount paid | Rs. 11,02,501/- |
| 2. TDS on DVAT @ 6%  | Rs. 66,150/-    |

Recovery of Rs. 1,91,615/- (Rs. One Lac Ninety One Thousand Six Hundred Fifteen only) on account of overpayment and TDS on DVAT may be made from M/s Atul Nursery, after due verification and under intimation to Audit.

*Solved*

Amount of DVAT recovered from the vendor vide Receipt No. 370 dt. 27/9/2017 of Vivekananda College

PARA -1

Audit Memo. No. 06

Audit Memo. No. 18

Dated: 06.02.2018

Dated: 13.02.2018

Sub: Irregularities observed in LTC Claims- Total Recovery of Rs. 1,11,780/-

As per Rule 12 of LTC Rules and instructions issued from time to time, Air Tickets are required to be purchased directly from Airlines Booking Counters or Website of Airlines or through authorized travel agents viz. M/s Balmer Lawrie & Co., M/s Ashoka Travels and Tours and IRCTC.

The following irregularities have been observed in the following cases:

(i) Irregularities observed in LTC Claims- Recovery of Rs. 57,070/-

S.No	Name of officer/official & Dsg. (S/Shri/Ms.)	Destination declared	Bill No. / date	LTC paid (Rs.)	Air Tickets Purchased from	Remarks
1	Poonam Gupta, Associate Professor	New Delhi to Port Blair & Back	Payment Voucher No. 163 dated 29.03.2017	57070	Private Agent namely A.R. Tour & Travels, Vaishali, Gzb.	Since the air tickets have been purchased from the source other than prescribed in the Rule 12, hence, claim is not in order and recovery may be effected for entire amount of LTC.
			Total	57070		

(ii) Irregularities observed in LTC Claims (Rs. 37,080) & subsequent Leave Encashment (Rs.17,630/-) -Total Recovery of Rs. 54,710/-

S.No.	Name of officer/official & Dsg. (S/Shri/Ms.)	Destination declared	Bill No. /date	LTC paid (Rs.)	Leave encashment paid (RS.)	Air Tickets Purchased from	Remarks
1	Ms. Nisha Amar, Ofg. Section Officer (Admn.)	Delhi to Kochi and back	LTC Voucher No. 768 dated 30.11.2015 Leave Encashment Voucher No.610 dt.07.10.2015	37,080	17,630	Private Agent namely D.Pauls Travel & Tours Ltd., Malviya Nagar, New Delhi	Since the air tickets have been purchased from the source other than prescribed in the Rule 12, hence, claim is not in order and recovery may be effected for entire amount of LTC as well as leave encashment.
			Total	37,080	17,630		

The facts and figures mentioned above may please be confirmed and the recoveries may be effected and deposited in appropriate head of account.

The other similar cases may also be reviewed if any, and the recoveries be made

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PARA-2

Audit Memo. No.7

Dated: 06.02.2018

Subject: Recovery of Rs. 275/- on account of non - return of library books by the Students

From the scrutiny of record, it has been observed that the book of library costing a total of Rs. 275/- has not so far been returned by the student. The detail of the books not returned is given as under:

S.No	ACCESSION No.	Name of the student	Class	NAME OF BOOK	COST OF BOOK
1	BB/2069	Rupal Nagar (2015/670)	History (H)	Early social formation by Amar Farooqui	275
Total					275

Either books may be got returned from the concerned else recovery of the cost of book(s) may be effected under intimation to the Audit.

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PARA-3

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Audit Memo. No. 9

Dated: 06.02.2018

Sub: Irregularities observed in purchase of 26 Office tables and 03 Executive tables

During the test check of related to purchase of 26 Office tables and 03 Executive Tables, it was observed that the limited tenders were invited from 16 suppliers by the College comparative statement of rates was prepared and signed by Purchase Committee on 30.01.2016. As per the comparative statement, following tenderers stood L1, L2 & L3:

S.No.	Name of the firm	Rate of Office table (Rs.)	Rate of Executive Table (Rs.)	Remarks
1	M/s U-Like Furnishing	3840	4320	L-1
2	M/s Premier Furnishing Co.	5372	7872	L-2
3	Mansarovar Industrial Corporation	5800	9500	L3

The supply order was given to M/s U-Like Furnishing on 05.12.2016 being L1 tenderer but was subsequent cancelled on 03.01.2017 on the ground that "sample of the office table which was brought to the college for the second time was not found up to the mark". Thereafter, supply order was issued to M/s Premier Furnishing Co. on 01.01.2017 being L2 tenderer.

In this regard, it is observed that:

1. As per the Central Vigilance Commission OM No. 98/ORD/1 dated 04.09.2003, "it should be ensured that pre-qualification, criteria performance criteria and evaluation criteria are incorporated in the bid documents in clear and unambiguous terms as these criterion very important to evaluate bids in a transparent manner. Whenever required the departments / organisations should follow two-bid system i.e. Technical Bid & Price Bid. The Price bid should be opened only of those vendors who were technically qualified by the departments / organisations".
2. The college authorities adopted Single Bid System and there was no clearly laid down pre-evaluation criteria in the bid document. In case of issue of quality considerations, Two-Bid System should have been adopted i.e. inviting Technical Bid & Price Bid. There are clear guidelines of Central Vigilance Commission endorsed vide No. 00/CRD/12 dated 3rd March 2007 that if L1 bidder backs out due to any reason, there should be a re-tender in fair and transparent manner.

The above irregularity may be got regularized from Directorate of Higher Education under intimation to Audit.

PARA-4

Date: 13.02.2018

Audit Memo. No.17

Sub: Recovery of Rs. 512/- towards Income tax

During test check of the records related to Income tax for the financial year 2016-17, it has been observed that in case of Smt. Purnima Vir, Associate Professor a sum of Rs. 1662/- (Income from Delhi University) has not been included in the gross salary as per given details:

Smt. Purnima Vir, Associate Professor (FY 2016-17) (AY 2017-18)						
S.No.	As per Audit Observation	As per Audit Observation		As per College record		Difference of Income tax to be recoverable
		Rs.	Amt. (Rs.)	Rs.	Amt. (Rs.)	
1	Details		2222807		2221145	
2	Gross Salary					
3	Less: TA: 17600	(-)17600		(-)17600		
4	Total (1-2)		2205207		2203545	
5	Deductions under Sec.80-C	(-)150000		(-)150000		
6	Taxable Income (4-5)		2055207		2053545	
7	Tax		441562		441065	
8	Cess		13247		13232	
9	Tax including cess (7+8)		454809		454297	512

The facts and figures mentioned above may please be confirmed and the recoveries may be made from their salary and deposited in appropriate head of account.

Other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

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PARA-5

Audit Memo. No.10

Dated: 07.02.2018

Subject: Budget Allotment/ Surrender of savings.

Sub - Rule (2) of Rule 56 of General Financial Rules, 2005 states as under:

Rule 56: Surrender of savings:

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

During test check of record of grants, it has been observed that grants were not surrendered at the end of the financial year as per the details given below but were carried forwarded to the next financial year as Opening Balance which is irregular:

(Amt. in INR)

Year	Name of the Grant	Opening Balance	Received during the year	Total	Expenditure	Balance/ Saving	%age
2015-16	UGC	117403142	232862760	350265902	169530851	180735051	51.59
2016-17	UGC	180735051	127500000	308235051	135410734	172824677	56.06

The balance / savings may timely be surrendered under intimation to Audit.

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PARA-6

Audit Memo. No.15

Dated: 13.02.2018

Sub: Huge amount of unclaimed Security Money / Caution Money lying in the account

The Security money / caution money collected from the students is refundable within 01 year after the student completes the course.

As per the Audited Balance Sheet for the year 2015-16 (Schedule - I) for "Student Societies Fund Account", a sum of Rs. 6,09,834/- is lying as Unclaimed Caution Money which was required to be refunded to the concerned students as per the aforesaid condition else the same was required to be transferred to Revenue or General Fund of the College.

The college authorities may make efforts to identify the students to whom money of unclaimed deposits relates and refund the money to the concerned students under intimation to Audit.



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File (to)

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Date: 05.02.2018

PARA-7

Audit Memo. No. 4

Sub: Non production of record

Para No. 8 of 2013-15 (Taken afresh)

2007-2010 (Taken afresh):

1. Telephone records
2. Information relating to schemes being implemented by the college during the current five year plan
3. Furniture repair / purchase worth Rs. 5,09,161/- during 2007-08
4. Records related to purchase & repairs of electrical items worth Rs. 10,41,768/-
5. Records related to hiring of Consultants for construction of new College Building.

2010-2013 (Taken afresh):

1. Guidelines relating to maintenance / use of Students' fund
2. Records of Canteen for the year 2006-07
3. Records & list of unserviceable store items lying in the College
4. Consumable Stock Register
5. Dead Stock Register / unserviceable store / list of equipment items
6. Register of valuables, EMD/Bank Guarantee/Demand Draft etc.
7. Certificate of loss of college property due to fire, theft, fraud, embezzlement & misappropriate during the audit period
8. Register of license fee & water charges / repair & maintenance of commercial establishments (Shops & Canteen)
9. Records of amount recovered on account of license fee, water charges, maintenance charges, electricity charges and agreement of Canteen from the contractor
10. Record pertaining to printing of prospectus, sports/CEA forms and total numbers of Cash Receipt Books printed during audit period

2013-2015 (Taken afresh):

1. All purchase files alongwith quotation files
2. ~~Copy of annual report, bank reconciliation statement, bank statement / pass book, salary statement~~
3. All Stock Registers including dead stock register and physical verification certificate
4. Fixed Assets Register, Property Register, Security Money Register
5. Details of machinery, equipment, apparatus, vehicles purchased during audit

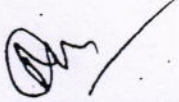
Page 19



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7. Tender file / agreement file / payment bill etc. in r/o construction of new building, installation of lift.
  8. Purchase files of Garden equipment, furniture etc.
  9. Files of repair & maintenance, expenditure on college building, garden, play-field etc.
  10. Asset Register acquired wholly or substantially out of the grant received under OBC reservation related infrastructure expansion as per direction of Delhi University.
  11. Quotation file/Comparative statement for appointment of Consultant for C/o new academic block.

**2015-2017:**

1. Receipt & Payment account and Balance Sheet for 2016-17 *Partly settled*
  2. Dead Stock Register / Register of unserviceable items
  3. Service Postage stamps account
  4. Record of repair & maintenance, expenditure on college building, garden, play-field etc.
- JKS-2*

  
(PARDEEP KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXVI

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# Part-II

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PART-II

CURRENT AUDIT REPORT (2017-18 to 2019-20)

PARA No. 01

(Ref: Audit Memo No. 02 dated 13/10/2020)

**Sub: Leave Salary drawn during CCL beyond 365 days- overpayment of Rs. 45,220/-**

As per DoPT OM No. 11020/01/2017-Estt.(L) dated 30.08.2019, CCL may be granted at 100% of leave salary for the first 365 days and 30% of the leave salary for the next 365 days with effect from 14.12.2018.

During the test check of service books, it has been observed that the following official have already availed 365 days Child Care Leave (CCL) for which 100% leave salary is admissible and 80% leave salary for the next 365 days whereas she has been paid 100% salary as per her records. As such, overpayment has been made as per the following details:-

S. No	Name	Period of Leave	No of Days of CCL availed beyond 365 days	Basic Pay as per Service Book	D.A.	Overpayment 20% (v + vi) X No. of leave Total days of the month
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
1.	Dr. Saroj Kumari, Asstt. Professor	24.07.2019 to 07.08.2019 and 03.02.2020 to 19.03.2020	15 days  46 days	95300	16201/- (@17%)	July 2019 - Rs.5755/- Aug. 2019 - Rs.5035/- Feb. 2020 - Rs.20762/- March, 2020 - Rs.13668/- <b>Total Rs.45,220/-</b>

Settle

Necessary recovery for overpayment of leave salary paid to the officials mentioned above during CCL for Rs. 45,220/- may be made from the concerned and deposited into Govt. Account after due verification of facts and figures, under intimation to Audit.

PARA No. 02

(Ref: Audit Memo No. 03 dated 14/10/2020)

**Sub: Recovery of Non-adjusted advances amounting to Rs. 51,150 given to Govt. Servant.**

As per Rule 323(1) of GFR, 2017, the office may sanction advances to Government Servants for purchase of goods or services or any other special purpose needed for the management of the office.

Further, as per Rule 323(2) GFR-2017, the adjustment bill shall be submitted by the Government Servant within 15 days of drawl of a lvanee failing which, the advance or balance shall be recovered from his next salary.

During the test check of records, it has been noticed that advances were given by the institution to the following employees, but the same have not been adjusted till date -

Settled

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S. No.	Name of Employee	Amount of Advance	Date of Advance
1.	Dr. Meera Sood, Associate Professor	Rs. 30,000/-	20.09.2019
2.	Dr. Veena Jain, Associate Professor	Rs. 2150/-	04.10.2018
3.	Brij Kishore, Office Attendant	Rs. 5000/-	29.07.2020
4.	Brij Kishore, Office Attendant	Rs. 5000/-	29.07.2020
5.	Brij Kishore, Office Attendant	Rs. 5000/-	31.07.2020
6.	Dhanpati Devi Kashyap, Asstt. Professor	Rs. 4000/-	25.02.2020
<b>Total</b>		<b>Rs. 51,150/-</b>	

Necessary recoveries may be made from the employees mentioned above from their salary of October, 2020 after due verification of facts and figures under intimation to Audit.

Para-19

PARA No. 03

(Ref: Audit Memo No. 06 dated 19/10/2020)

Subject : Non return of Library Books by the Faculty.

In response to Audit Memo No.04 dated 12.10.2020, the Vivekananda College has provided a list of library books which were issued to the Faculty during the audit period but have not been returned till date, details of which are as under:-

S.N.	Accession No.	Name of Book	To whom issued	Due date of return
1	59388	Social media communication	Dr. Arpana Beniwal	24/11/2017
2	59300	Abnormal psychology	Dr. Anita Kant	02/03/2020
3	59468	Abnormal psychology	Dr. Anita Kant	02/03/2020
4	60099	Foundation of abnormal behaviour	Dr. Anita Kant	02/03/2020
5	41062	Hindustani Sangeet	Dr. Deepa Varshney	23/08/2019
6	47299	Advanced English Grammer	Dr. Deepa Varshney	24/02/2020
7	51239	Secret: The Power	Dr. Deepa Varshney	24/02/2020
8	53815	Rag Parichay	Dr. Deepa Varshney	02/09/2020
9	55502	Secret : The magic	Dr. Deepa Varshney	24/02/2020
10	56605	Bhartiya Sangeet Ko Sanstha aur media ka yogdan	Dr. Deepa Varshney	06/02/2020
11	51885	Antarrashtriya Ranjniti	Ms. Purnima Vir	06/12/2019
12	53202	Samkaleen antarrashtriya sambandh	Ms. Purnima Vir	06/12/2019
13	58401	Compensation management	Dr. Ranjeeta Phukan	03/02/2020
14	60427	Banking and insurance	Dr. Ranjeeta Phukan	03/02/2020
15	27916	Principles and practice of cost accounting	Ms. Radhika Srinivasan	15/09/2017
16	46375	Behaviour modification	Ms. Radhika Srinivasan	25/08/2017
17	54783	Discovering statistics using SPSS	Ms. Radhika Srinivasan	20/08/2018
18	59661	Indian economy since independence 2017	Ms. Radhika Srinivasan	06/06/2019
19	39664	Saat asman	Ms. Saroj Kumari	13/01/2020
20	41301	Chhayavaad ka premdarshan	Ms. Saroj Kumari	26/08/2019
21	45162	Contemporary abstract Algebra	Ms. Saroj Kumari	19/08/2019
22	45857	Kaljai Jaishankar Prasad tatha araye nibandh	Ms. Saroj Kumari	14/10/2019

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13/c

23	54551	Ek Kahaanikaar ki notebook	Ms. Saroj Kumari	13/01/2020
24	47718	Everyday English	Ms. Sophia Pde	02/03/2020
25	54492	Autobiography or the story of my experiments with truth	Ms. Sophia Pde	09/03/2020
26	55744	Tristram Shandy	Ms. Sophia Pde	03/03/2020
27	35966	Architecture of Mughal India	Dr. Sandhya Sharma	09/12/2019
28	60674	Text and tradition in early Modern North India	Dr. Sandhya Sharma	23/12/2019
29	50587	Health, family planning and nutrition in India	Dr. Sukhneet Suri	26/12/2019
30	58090	Mapping social exclusion in India	Mr. Sunil Kumar Verma	25/11/2019

The books mentioned above may either be taken back from the Faculty along with fine, if any, or cost of the books may be recovered under intimation to the audit.

Para-20  
PARA No. 04

(Ref: Audit Memo No. 07 dated 21/10/2020)

Subject : Non refund of unspent balance of Grant-in-Aid alongwith interest earned thereon

During the conduct of audit, it has been observed that a huge amount of Grant-in-Aid is lying unspent at the end of each financial year, as per details given below:-

(figures in thousands of Rupees)

Year	Opening Balance	GIA received during the year	Interest earned	Total	Expenditure during the year	Closing Balance	Percentage of Savings
2016-17	202616.91	184263.50	20.91	386901.32	177386.15	209515.17	45.85%
2017-18	209515.17	333285.00	18.25	544832.17	181400.99	363431.18	33.29%
2018-19	363431.18	263239.00	26.36	626920.29	222257.74	404662.55	35.45%

As per conditions for release of Grant-in-Aid issued by the Directorate of Higher Education, Govt. of NCT of Delhi, the grant should be spent before 31<sup>st</sup> March. If a part of Grant is left unspent, it shall be refunded to the Govt. of NCT of Delhi immediately on the close of the current financial year, unless the Govt. of NCT of Delhi approves it for carrying over to the following year.

Further, As per conditions for release of Grant-in-Aid issued by the University Grants Commission, the grantee institution shall ensure the utilization of Grant-in-Aid for which it is being sanctioned/paid. In case, non-utilization/ part utilization, the simple interest @ 10% annum as amended from time to time on unutilized amount from the date of drawl to the date of refund as per provisions contained in GFR Rules of Govt. of India will be charged.

Further, Rule 230(8) of the GFR, 2017 stipulates that all interests or other earnings against Grants-in-Aid or advances (other than reimbursement) released to any Grantee institution should be

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mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future releases.

The Audit has therefore observed as under:-

1. The expenditure incurred in each year was less than the opening balance of Grant-in-Aid available with the College. The college received huge amount of grant every year but neither utilized it completely nor surrendered unspent balance, resulting in huge savings, which is not in order.
2. The college did not remit interest earned on Grant-in-Aid to the Consolidate Fund of India and thus violated provisions of GFR, as referred to above.

The college should thus remit the interest earned on Grant-in-Aid to the Consolidate Fund of India immediately, under intimation to audit.

Para-21  
PARA No. 05

(Ref: Audit Memo No. 08 dated 21/10/2020)

Sub: Non-compliance of Rule 149 of GFR, 2017.

As per rule 149 of GFR, 2017 regarding Government e-Market place (GeM), it will be mandatory for Ministries or Departments to Procure Goods and Services from GeM for those available on it.

During the test check of stock registers/vouchers of purchase of goods and services for the audit period 2017-2020, it is observed that the above mentioned rule has not been complied with in the following cases and purchases have been made from the open market without completing the codal formalities. The details of some of the cases are as under :-

S.No.	Name of Supplier (open market)	Name of Item(s) Purchased	Bill No. and Date	Total Amount of the Bill (Rs.)
1.	Orrionstars Innovates Pvt. Ltd.	Handwash, Phool Stick, Harpic etc.	SALE/17-18/VIV.01/17.07.2017	21042.00
2.	Praveen Trading Company	School Duster (Wooden Black Board Duster)	051/23.08.2017	1180.00
3.	Praveen Trading Company	A4 Paper	072/08.09.2017	1972.00
4.	Aggarwal Electricals	2 Bundle wire 4mm, 2 Bundle wire, 5 pc tape etc.	114/08.01.2018	15000.00
5.	Bajaj Sanitary Store	Sanitary Items	672/24.01.2018	10998.00
6.	S.M. Traders	8 meter PVC Section etc.	474/20.03.2018	3984.00
7.	Admirla Technologies	HP Toner Cartridge 12A	123/07.09.2018	4248.00
8.	Universal Printers & Graphics	Trophy (Mementos) for Add on Course	138/04.03.2019	7965.00
9.	A E Printers	Gum Sheets	220/09.03.2019	850.00
10.	New Empire Watch Co.	Titan, Timex, Fastrack etc	4268/04.04.2019	3600.00
11.	Meenu Printers	Conference Pao	096/17.01.2020	21240.00

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12.	S K Sports	Sports Kit (Lower/Tshirts)	151/23.01.2020	5355.00
13.	S K Sports	Hockey Kit (T.suit)	150/23.01.2020	11592.00

The above mentioned cases of purchase may be got regularized from the competent authority under intimation to the Audit.

PARA No. 06

(Ref: Audit Memo No. 11 dated 22/10/2020)

Subject : Evasion of GST amounting to Rs. 6,52,022.64/-

As per Govt. of India instructions regarding GST on Educational Services, the rates of GST (as per Notification No.11/2017-Central Tax Rate, Notification No.11/2017-Central Tax Rate and Notification No.12/2017-Central Tax Rate all dated 28.06.2017 as amended) are as follows:-

Chapter/ Section/ Heading	Description of Service	Rate/Notification
999	Services provided:- (a) By an educational institution to its students, faculty and staff; (b) To an educational institution, by way of , (i) Transportation of students, faculty and staff, (ii) Catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union Territory, (iii) Security or cleaning or housekeeping services performed in such educational institution; (iv) Services related to admission to or conduct of examination by, such institution up to higher secondary; provided that nothing contained in entry(b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.	NIL/ Serial No.66 of Notification No.12/2017-Central Tax(Rate) dated 28 <sup>th</sup> June,2017

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10/10/20

During the test check of records related to security services being provided by M/s Alert Enterprises to the College, it has been noticed that college authority has not paid GST (Service Tax) to the Contracting Agency during the year 2019-20 and the same is also not being paid till date, as detailed below:-

1. Head of A/c: UGC Guard, Mali & Sport Attd.

Detail of GST not paid to M/s. Alert Enterprises from June 2019						
Bill / Invoice No.	Bill/Invoice Date	Bill for the month of	Net Amount	CGST @ 9%	SGST @ 9%	Total
192	01.06.2019	May.2019	88864	7997.76	7997.76	104859.52
287	01.07.2019	Jun.2019	85619	7705.71	7705.71	101030.42
643	01.08.2019	Jul.2019	88347	7951.23	7951.23	104249.46
647	01.09.2019	Aug.2019	91000	8190	8190	107380
652	01.10.2019	Sep.2019	87233	7850.97	7850.97	102934.94
745	01.11.2019	Oct.2019	79325	7140.15	7140.15	93615.3
835	02.12.2019	Nov.2019	83956	7556.04	7556.04	99068.08
926	02.01.2020	Dec.2019	88352	7951.68	7951.68	104255.36
1094	03.02.2020	Jan.2020	92063	8285.67	8285.67	108634.34
1110	02.03.2020	Feb.2020	92125	8291.25	8291.25	108707.5
132	01.04.2020	Mar.2020	94210	8478.9	8478.9	111167.8
138	01.05.2020	Apr.2020	73544	6618.96	6618.96	86781.92
311	01.06.2020	May.2020	62919	5662.71	5662.71	74244.42
9	01.07.2020	Jun.2020	78350	7051.5	7051.5	92453
39	01.08.2020	Jul.2020	68204	6138.36	6138.36	80480.72
84	01.9.2020	Aug.2020	70340	6330.6	6330.6	83001.2
<b>Total</b>			<b>1324461.00</b>	<b>119201.49</b>	<b>119201.49</b>	<b>1562863.98</b>
<b>Total GST</b>			<b>238402.98</b>			



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2. Head of A/c: OBC Guard

Detail of GST Not paid to Alert Enterprises from June 2019						
Bill / Invoice No.	Bill / Invoice Date	Bill for the month of	Net Amount	CGST @ 9%	SGST @ 9%	Total
191	01.06.2019	May.2019	65534.00	5898.06	5898.06	77330.12
286	01.07.2019	Jun.2019	65534.00	5898.06	5898.06	77330.12
642	01.08.2019	Jul.2019	65005.00	5850.45	5850.45	76705.90
646	01.09.2019	Aug.2019	65005.00	5850.45	5850.45	76705.90
651	01.10.2019	Sep.2019	64987.00	5848.83	5848.83	76684.66
660	01.11.2019	Oct.2019	65534.00	5898.06	5898.06	77330.12
754	02.12.2019	Nov.2019	65534.00	5898.06	5898.06	77330.12
925	02.01.2020	Dec.2019	65534.00	5898.06	5898.06	77330.12
1093	03.02.2020	Jan.2020	65534.00	5898.06	5898.06	77330.12
1109	02.03.2020	Feb.2020	65534.00	5898.06	5898.06	77330.12
1320	01.04.2020	Mar.2020	65534.00	5898.06	5898.06	77330.12
137	01.05.2020	Apr.2020	65534.00	5898.06	5898.06	77330.12
310	01.06.2020	May.2020	65534.00	5898.06	5898.06	77330.12
8	01.07.2020	Jun.2020	65534.00	5898.06	5898.06	77330.12
38	01.08.2020	Jul.2020	65534.00	5898.06	5898.06	77330.12
83	01.9.2020	Aug.2020	65534.00	5898.06	5898.06	77330.12
<b>Total</b>			<b>1046939.00</b>	<b>94224.51</b>	<b>94224.51</b>	<b>1235388.02</b>
<b>Total GST</b>			<b>188449.02</b>			

3. Head of A/c : UGC House Keeping

Detail of GST Not paid to Alert Enterprises from June 2019						
Bill / Invoice No.	Bill / Invoice Date	Bill for the month of	Net Amount	CGST @ 9%	SGST @ 9%	Total
194	01.06.2019	May.2019	16383.00	1474.47	1474.47	19331.94
289	01.07.2019	Jun.2019	14199.00	1277.91	1277.91	16754.82
645	01.08.2019	Jul.2019	13212.00	1189.08	1189.08	15590.16

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649	01.09.2019	Aug.2019	15326.00	1379.34	1379.34	18084.68
654	01.10.2019	Sep.2019	15837.00	1425.33	1425.33	18687.66
747	01.11.2019	Oct.2019	15326.00	1379.34	1379.34	18084.68
837	02.12.2019	Nov.2019	15291.00	1376.19	1376.19	18043.38
928	02.01.2020	Dec.2019	14269.00	1284.21	1284.21	16837.42
1096	03.02.2020	Jan.2020	15855.00	1426.95	1426.95	18708.90
1112	02.03.2020	Feb.2020	16383.00	1474.47	1474.47	19331.94
1323	01.04.2020	Mar.2020	15855.00	1426.95	1426.95	18708.90
313	01.05.2020	Apr.2020	14797.00	1331.73	1331.73	17460.46
11	01.07.2020	Jun.2020	15291.00	1376.19	1376.19	18043.38
41	01.08.2020	Jul.2020	16383.00	1474.47	1474.47	19331.94
86	01.9.2020	Aug.2020	12155.00	1093.95	1093.95	14342.90
Total			226562.00	20390.58	20390.58	267343.16
Total GST			40781.16			

4. Head of A/c : OBC House Keeping

Detail of GST Not paid to Alert Enterprises from June 2019

Bill / Invoice No.	Bill /Invoice Date	Bill for the month of	Net Amount	CGST @ 9%	SGST @ 9%	Total
193	01.06.2019	May.2019	64477.00	5802.93	5802.93	76082.86
288	01.07.2019	Jun.2019	62803.00	5652.27	5652.27	74107.54
644	01.08.2019	Jul.2019	61306.00	5517.54	5517.54	72341.08
648	01.09.2019	Aug.2019	63948.00	5755.32	5755.32	75458.64
653	01.10.2019	Sep.2019	62803.00	5652.27	5652.27	74107.54
746	01.11.2019	Oct.2019	63420.00	5707.80	5707.80	74835.60
836	02.12.2019	Nov.2019	62803.00	5652.27	5652.27	74107.54
927	02.01.2020	Dec.2019	63420.00	5707.80	5707.80	74835.60
1095	03.02.2020	Jan.2020	63420.00	5707.80	5707.80	74835.60
1111	02.03.2020	Feb.2020	63839.00	5745.51	5745.51	75330.02
1322	01.04.2020	Mar.2020	64477.00	5802.93	5802.93	76082.86

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139	01.05.2020	Apr.2020	65534.00	5898.06	5898.06	77330.12
312	01.06.2020	May.2020	65534.00	5898.06	5898.06	77330.12
10	01.07.2020	Jun.2020	65534.00	5898.06	5898.06	77330.12
40	01.08.2020	Jul.2020	65534.00	5898.06	5898.06	77330.12
85	01.9.2020	Aug.2020	65534.00	5898.06	5898.06	77330.12
<b>Total</b>			<b>1024386.00</b>	<b>92194.74</b>	<b>92194.74</b>	<b>1208775.48</b>
<b>Total GST</b>			<b>184389.48</b>			

Solved

<b>Grand Total Of GST ( 1+ 2+ 3+4)</b>		<b>652022.64</b>
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Thus the college authority has evaded tax liability to the tune of Rs.6,52,022.64/- . The College should deposit above GST amounting to Rs. 6,52,022.64/- with the Government immediately, after due verification of facts & figures, under intimation to Audit.

Para 22

FARA No. 07

**Sub: Non production of record.**

**2007-2010 (Taken a afresh)**

1. Telephone records.
2. Information relating to schemes being implemented by the college during the current five year plan.
3. Furniture related to purchase & repairs of electrical items worth Rs. 10,41,768/-
4. Records related to hiring of Consultants for construction of new College Building.

**2010-2013 (Taken a afresh)**

1. Guidelines relating to maintenance/use of Students fund.
2. Records of Canteen for the year 2006-07.
3. Records & list of unserviceable items lying in the College.
4. Consumable Stock Register.
5. Dead Stock Register/ unserviceable store/ list of equipment items.
6. Register valuable, EMD/Bank Guarantee/ Demand Draft etc.
7. Certificate of loss of college property due to fire, theft fraud, embezzlement & misappropriate during the audit period. — may be attached with Budget — 11/11
8. Register of license fee & water charges/ repair & maintenance of commercial establishments (Shops & Canteen)
9. Records of amount recovered on account of license fee, water charges, maintenance charges, electricity charges and agreement of Canteen from the contractor.

13

G/c

- Record pertaining to printing of prospectus, sports/CEA forms and total numbers of Cash Receipt Books printed during audit period.

**2013-2015 (Taken a afresh)**

- All purchase files alongwith quotation files.
- All stock Registers including dead stock register and physical verification certificate.
- Details of machinery, equipment, apparatus, vehicles purchased during audit.
- Tender file/ agreement file/ payment bill etc. in r/o construction of new building, installation of lift.
- Details of condemned vehicles/ record during the period of audit.
- Tender file/ agreement file/ payment bill etc. in r/o construction of new building, installation of lift.
- Purchase files of Garden equipment, furniture etc.
- Files of repair & maintenance, expenditure on college building, garden, pay-field etc.
- Asset Register acquired wholly or substantially out of the grant received under OBC reservation related infrastructure expansion as per direction of Delhi University.
- Quotation file/ Comparative statement for appointment of Consultant for C/o new academic block.

**2015-2017 (Taken a afresh)**

- Dead Stock Register/ Register of unserviceable items/
- Service Postage stamps account.
- Record of repair & maintenance, expenditure on college building, garden pay-field etc.

**2017-2020**

- Receipt & Payments Account, Income & Expenditure Account and Balance Sheet for the period ending 31st March, 2020
- Information & Records related to government accommodation allotted to Staff

*Partially settled*  
*23/10/2020*

*RL*  
*23/10/2020*

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(12) SPC

**PART-III**

**TEST AUDIT NOTE**

TAN No. 01

(Ref: Audit Memo No. 01 dated 12/10/2020)

Subject : Irregularities found in Student Fund Account Account No.1300101200532

While scrutiny of the records, it has come to notice that some of the payments are being made in contravention of the rules framed in this regard. The one such example is the payment of MTNL Bill No.2714220191 dated 09.04.2017 for an amount of Rs.529/- under the head "General Maintenance & Amenities Exp."

This expenditure on account of telephone bill payment for Telephone No.22164626 does not qualify for any expenditure incurred for the welfare of the students.

Another instance is of advance given to Mrs. Renu Garg, Asstt. Prof., Comp.Sc., vide Cheque No.893123 dated 06.04.2017 for Rs.5,300/- for the industrial visit to APTRON Solutions Pvt. Ltd. on 07.04.2017.

No sanction was issued by the competent authority and the application was itself considered as sanction of the Principal by signing her on the application dated 01.04.2017.

Separate sanction letter should have been issued with head or account mentioned therein clearly.

Similarly the payment of Rs.3,500/- vide Cheque No.893142 dated 26.04.2017 was made to Dr. Vanita Sondhij, Teacher-in-charge, Department of Applied Psychology for giving refreshment to examiner and no sanction letter was issued for the purpose and head of account mentioning therein. Her application was considered sanction by the signature of the Principal.

A separate sanction letter should have been issued clearly mentioning the head of account therein.

The above discrepancies may be rectified and compliance shown to the next audit.

TAN No. 02

(Ref: Audit Memo No. 04 dated 15/10/2020)

Subject: Discrepancies in Stock Register.

Stock Register maintained by the College Authorities has been scrutinized. The following shortcomings have been noticed:

1. The mandatory page counting certificate is not recorded in the Stock Registers (both Consumable & Non-Consumable items) on the first page which is also required to be countersigned by the Head of Institution.
2. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the

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corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items and Non consumable items were undertaken by the college Authorities in the Stock Register.

3. Cuttings & over-writings have been made and white fluid has been used for correction in entries at certain places in the Stock Registers.
4. The column of the quantity of the items received in Register of Consumable Stock is left "blank". Further, the column regarding items in balance of stock is also "blank" which is irregular.
5. The column of progress quantity in the Register of Non-Consumable Stock is also "blank" which is irregular.
6. Signature of recipient is not available in requisite column of consumable stock register as well as in requisition slip/demand slip.

The above discrepancies may be rectified and compliance shown to the next audit.

TAN No. 03 (Ref: Audit Memo No. 05: dated 15/10/2020)

**Sub: Advance payments to Agencies/Firms in contravention of GFR rules**

As per Rule 172(1) of GFR, 2017, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments for example in the following types of cases:-

- (i) Advance payments demanded by firms holding maintenance contracts for servicing of Air-conditioners, computers, other costly equipment, etc.
- (ii) Advance payment demanded by firms against fabrication contracts, turn-key contracts etc.

Such advance payments should not exceed the following limits:-

- (a) Thirty percent of the contract value to private firms;
- (b) Forty percent of the contract value to a State of Central Government Agency or Public Sector Undertaking; or
- (c) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

While making any advance payment as above, adequate safeguards in the form of bank guarantee etc. should be obtained from the firm.

During the test check of records, it has been noticed that advances were given by the institution to the following Agencies/ firms during the audit period 2017-2020:-

S. No.	Name of Agency	Amount of Advance (in Rs.)	Date of Advance	Date of Adjustment
1.	Aanchal Computers	12744/-	01.08.2017	31.03.2018
2.	Abrol Sons	16097/-	2016-17	20.07.2018
3	Aishi Ram Batra & Co.	20000/-	20.07.2017	18.10.2017

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4	Khadi Gram Udhog	13497/-	2016-17	20.07.2018
5	M/s Gupta Electricals	16670/-	2016-17	29.07.2020
6	Abrol Sons	47993/-	20.07.2018	09.08.2019
7	Kendriya Bhandar	16905/-	22.07.2018	09.08.2019
8	Khadi Gram Udhog	13497/-	2016-17	20.07.2018

The Audit has therefore observed that:-

3. Advances have been given by the institution to the Agencies/ firms without adhering to the above mentioned rules.
4. As a safeguards no guarantee in the form of bank guarantee etc. has been obtained from the firms/Agencies.
5. Advances have been settled after a lapse of 03 months to 02 years from the date of advance in some cases.

The above discrepancies may be rectified and compliance shown to the next audit.

TAN No. 04

(Ref: Audit Memo No. 09 dated 21/10/2020)

Subject: - Service Book.--Entry regarding verification of character & antecedents and medical fitness

The Govt. of India, Ministry of Personnel, Public Grievances and Pensions O.M. No.18011/9(s)/78-Estt(B) dated 2<sup>nd</sup> July,1982 prescribes procedure for verification of character and antecedents prior to appointment in Government Service. This O.M. was partially modified by O.M. No.18011/2(s)/2016-Estt(B)(i) dated 29.06.2016 which provides that appointing authorities will issue provisional appointment letters to the candidate after obtaining the attestation form and self-declaration from the candidate. In provisional appointment letter, it will be clearly mentioned that in case character & antecedents of the candidate is found not verified or any false information is given by the candidate in his/her self-declaration, the provisional appointment letter will be cancelled forthwith and other criminal/legal action will also be taken, as a consequence.

During the test check of records of the Institution, it has been noticed that no entry regarding verification of character & antecedents has been found in any of the Service Books of Faculty of the College.

The College should therefore initiate necessary action, under intimation to the Audit.

TAN No. 05

(Ref: Audit Memo No. 10 dated 22/10/2020)

**Sub: Discrepancies in Income Tax Record.**

During the test check of Income Tax Record, the following discrepancies have been observed:-

S.No.	Name & Designation of employee	Type of Deduction/Exemption availed.	Discrepancy observed
1	Dr. Deepa Varshney, Assistant Professor	Deduction of Rs. 1,05,876/- in r/o HRA exemption has been given for F.Y. 2017-18.	The signature of landlord on the rent receipts and copy of PAN does not match.
2	Dr. Shubhashri Bose, Assistant Professor	Deduction of Rs. 93,368/- in r/o HRA exemption has been given F.Y. 2017-18.	Though the annual amount exceeds one lakh rupees but copy of PAN of landlord not found attached.
3	Dr. Ranjeeta Phukan, Assistant Professor	Deduction of Rs. 35,763/- in r/o HRA exemption has been given F.Y. 2017-18.	Though the annual amount exceeds one lakh rupees but copy of PAN of landlord not found attached.
4	Mr. Veda Nidhi, Assistant Professor	Deduction of Rs. 64,486/- in r/o HRA exemption has been given F.Y. 2017-18.	The signature of landlord on the rent receipts and copy of PAN does not match.
5	Ms. Sheetal, Assistant Professor	Deduction of Rs. 45,860/- in r/o HRA exemption has been given F.Y. 2017-18.	The signature of landlord on the rent receipts and copy of PAN does not match.

*Rh*  
23/10/2020  
(RAJIV SACHDEVA)  
IAO



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# PART-II

**PART II**  
**CURRENT AUDIT REPORT (2020-23)**

**PARA No.01 Recovery of overpayment of Pay & DA after availing CCL above 365 days of leave amounting to Rs. 45,003/-.**  
**(Ref: Memo No.06 dated 02.01.2024)**

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

- I The amendments made in the CCS(Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.
- III With the amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-
- (a) CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- (b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (c) For single female servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Govt. Servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

During the scrutiny of leave records, attendance register, Service Books and Personal Files, the following employees were paid 100% salary even after 365 days of CCL which is the violation of III (a) above:-

S.No.	Name & Design.	Period	No. of days	B.P	DA	Total	Drawn (100%) (in Rs.)	Due 80% (Rs.)	@ (In Rs.)	Recovery amount (in Rs.)
1.	Dr. Radhika Srinivasan, Associate Professor	26.02.2019 to 28.02.2019	03 days	1,81,800	21,816	2,03,616	21,816	17,453		4,363
		1.03.2019 to 8.03.2019	08 days				52,546	42,037		10,509
		03.11.2022 to 18.11.2022	16 days	2,04,700	77,786	2,82,486	1,50,656	1,20,525		30,131
<b>Total</b>										<b>45,003</b>

Overpayment of Rs. 45,003/- on account of CCL may be recovered from the concerned employee after due verification of records.

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



**PARA No.02 Irregularities observed in LTC claims and subsequent Leave Encashment amounting Rs. 92,172/-.**

**(Ref: Memo No.7, dated 3.01.2024)**

As per Rule 12 of LTC Rules and instructions issued from time to time, Air tickets are required to be purchased directly from Airlines( at Booking counters/office/Website of Airlines) or Authorized Travel Agents (ATAs) viz. M/s. Balmer Lawrie & Company Limited, Ms. Ashok Travels & Tours and Indian Railways Catering and Tourism Corporation Ltd. (IRCTC). The following irregularities have been observed in the following LTC and Leave encashment claims:-

Block year	Name & Design.	Voucher No. & Date	Amount of LTC re-imbursed	Amount of Leave Encashment	Air Tickets purchased from	Remarks
2020-2021	Dr. Ranjita Phukan, Assistant Professor	LTC 776/ 6.01.2022 (for self and son)	39,330/-	--	M/s.Cleartrip (Private Agent)	Since the air tickets have been purchased from the source other than ATAs prescribed in the Rule 12, hence, the claim is not in order.
		Leave encashment (V. No. not mentioned)		38,077/-		
		LTC 799/ 18.01.2022 (for husband)	14,765/-	--	M/s. Yatra (Private Agent)	-do-
<b>Total ( 92,172/-)</b>			<b>54,095/-</b>	<b>38,077/-</b>		

Irregular payment of Rs. 92,172/- on account of LTC and Leave encashment claims may be recovered from the concerned employee after due verification of records.

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

**PARA No.03 Avoidable payment of Rs. 3,26,948/- due to non-availing of the 10% rebate on the Monthly Water Bills.**

**(Ref: Memo No.8 dated 3.01.2024)**

As per Delhi Jal Board New Water Tariff dated 16.12.2009, which are effective w.e.f. 1.1.2010, there is a provision for 15 percent rebate (10% for Water Harvesting System and 5% for Sewerage Treatment Plant) on the total monthly bill. If the Govt. Institutions/ Offices adopt the water harvesting and waste water recycling measures. A certificate of adopting measures for water harvesting and/or recycling of waste water is also required to be submitted to the DJB for claiming 15 percent rebate.

Audit scrutiny of records of Vivekanand College revealed that the college has installed Rain Water Harvesting Systems in their premises, but did not avail the benefit of 10% rebate on monthly water bills. The College continued to pay the water charges without availing the

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said rebate. Thus non-availing of 10% rebate resulted in excess payment of Rs. 3,26,948/- (details given in the table) to Delhi Jal Board during the audit period 2020-23.

Financial Year	Water charges paid	10% rebate on total water bill not claimed
2020-23	32,69,481/-	3,26,948/-

The college may take immediate action to avail the rebate.

**PARA No. 04 Short recovery of Licence Fee (College Canteen) amounting to Rs. 47,13,316/-.**  
**(Ref: Memo No.13 dated 08.01.2024)**

As per record provided by Vivekanand College in respect of College Canteen, M/s. Vishnu Singh Caterers was running the college canteen during the audit period (1.04.2020 to 31.03.2023) with the following terms and conditions.

- Licence fee Rs. 5,000/- per Annum
- Repair and Maintenance Charges Rs. 20,000/- per annum
- Water charges @ Rs. 800/- per month
- Electricity Charges as per actual Electronic meter readings.
- Security Deposit Rs. 15,000/- (refundable on termination/expiry of the contract)

During scrutiny of record for the audit period 2020-2023, following discrepancies have been observed:-

1. Short recovery of Licence Fee: The licence fee recovered from M/s. Vishnu Singh Caterers was Rs. 5000/- per annum for a total area of 162 sq. meter while as per OM No. 18015/1/2017-Pol.III dated 3.04.2018 of Ministry of Housing and Urban Poverty Affairs, the licence fee recoverable from Banks, Post Offices, Private persons, non-government organizations and commercial department was Rs. 800/- per sq. meter per month for the period 1.04.2020 to 31.03.2023. Thus the failure of the College to charge licence fee at the rate prescribed by the government from time to time resulted in loss of Rs. 47,13,316/- during the audit period.

Name of the Contractor	Area (in Sq. meter)	Period of contract	Rate of Licence Fee as per agreement (Rs.)	Licence Fee recovered (Rs.)	Rate of Licence fee as per MOHUA per sq. meter (Rs.)	period	Lic. fee to be recovered (Rs.)	Balance to be recovered (g - d) (Rs.)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
M/s. Vishnu Singh Catres	162	03 years	5,000 per annum	17,084	800 per month	1.04.2020 to 15.04.2023 (36 months and 15 days)	800 x 36.5 x 162 = 47,30,400	47,13,316

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- 2. **Extension of contract in a routine manner:** The contract of the canteen with M/s. Vishnu Singh was extended 16 times during the period 2016-2023 in a routine manner without inviting fresh tender. Further the agreements were not renewed on time.
- 3. The area of the Canteen was not mentioned in any of the agreements made with M/s. Vishnu Singh Caterers.

The college may take necessary steps to recover the short recovery of Licence fee amounting to Rs. 47,13,316/- from M/s. Vishnu Caterers under intimation to audit.

It is also requested that the agreement made with the Contractor should always mention the area of the premises as the licence fee is based on the area of the premises.

**PARA No.05 - Irregular payment of leave encashment to retiring employees amounting to Rs. 151449/-. (Ref: Memo No.15 dated 08.01.2024)**

As per Leave Rules (FR/SR, Part-III):- *“Encashment of Earned Leave- From 1-1-2006, the authority competent to sanction leave should automatically grant lumpsum cash equivalent of leave salary admissible for the number of days of earned leave and half pay leave at the credit of the employee on the last day of his service, subject to overall limit of 300 days.*

*The half pay leave component will not be commuted to make up for the shortfall in earned leave. No deduction will be made from the cash equivalent. “*

On scrutiny of service book, personal file and leave encashment records of Vivekanand College for audit period, it has been observed that over payment of leave encashment has been made to the following employees at the time of retirement as per detail give below:

**1. Smt. Nisha Amar, S.O (VRS dated 12.11.2018)**

Type of Leave	Leave credited as per service book	Leave encashment as per sanctioned letter
EL	249	283
HPL	51 (161)	17 (140)

Basic pay 68,000/-  
 DA 9% 6120/-  
 Total 74120/-

**Leave Encashment**

EL 74120 X 249/30 = 615196  
 HPL 74120 X 51/60 = 63002  
 Total 678198

Amount Already Drawn 720199  
 Overpayment 42001

**2. Smt. Vinay Trahen, Associate Professor (DOR dated 31.07.2023)**

Type of Leave	Leave credited as per service book	Leave encashment as per sanctioned letter
EL	275	295
HPL	25 (96)	05 (96)

Basic pay 217100/-  
DA 42% 91182/-  
Total 308282/-

**Leave Encashment**

EL 308282 X 275/30 = 2825918  
HPL 308282 X 25/60 = 128451  
Total 2954369

Amount Already Drawn 3057130  
Overpayment 102761

**3. Smt. Pushpa Maheshwari, Associate Professor (DOR dated 30.04.2017)**

Type of Leave	Leave credited as per service book	Leave encashment as per sanctioned letter
EL	298	300
HPL	02 (93)	0 (93)

Basic pay 192900/-  
DA 4% 7716/-  
Total 200616/-


**Leave Encashment**

EL 200616 X 298/30 = 1992786  
HPL 200616 X 2/60 = 6687  
Total 1999473

Amount Already Drawn 2006160  
Overpayment 6687

Overpayment on account of Leave Encashment amounting to Rs. 151449/- may be recovered from the concerned employees after due verification of records.

HOO/Principal is advised to review all such cases of Leave encashment on retirement cases and overpayment, if any, may be recovered and shown to the next audit.

  
IAO/ A.O.  
Audit Party No. V

**TEST AUDIT NOTE**

**TAN No. 01 Improper maintenance of Service Books.**  
**(Ref: Memo No. 09, dated 03.01.2024)**

During scrutiny of Service Books of employees of Vivekanand College, Delhi for the audit period 2020-2023, following discrepancies have been observed:-

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

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

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

**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. Orders regarding Pay fixation on Promotion/MACP has not been entered/pasted in most of the Service Books.

6. Entries regarding LTC and Leave Encashment (LTC) not made in most of the Service Books

**7. Incomplete leave account:** Leave Account should be updated regularly at every six months in a calendar year.

On Scrutiny of service books revealed that Leave Account has not been maintained properly as per UGC order dated 4.10.2019 in any of the service book of teaching staff. As per UGC order dated 4.10.2019, Earned Leave admissible to a teacher shall be:

- (a) 1/30<sup>th</sup> of the actual service, including vacation, plus
- (b) 1/3<sup>rd</sup> of the period, if any, during which he/she is required to perform duty during the vacation.

For purposes of computation of the period of actual service, all periods' of leave except casual, special casual, and duty leave shall be excluded.

8. Overwriting / cutting has been observed at many places in the Leave account of most of the employees, which is not attested by competent authority.
9. 10 days Leave encashment paid to Sh. Chander Pal Singh vide Voucher No. 61 dated 28.04.2021 but the leaves not debited in his leave account.

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

**TAN No. 02 Shortcoming in Pay Bill Registers.**  
**(Ref: Memo No. 10, dated 04.01.2024)**

During the test check of the PBRs maintained by the Vivekanand College, Vivek Vihar, Delhi for the audit period 2020-23, following shortcomings have been noticed :-

1. **Page counting certificate** duly signed by DDO has not been recorded on the first page of the PBRs.
2. **Alphabetical Index** of the employees has not been prepared in the PBRs.
3. The mandatory information/details of employees such as Basic pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc, required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
4. Every entry in the PBR should be authenticated by Competent Authority, but it was observed that entries in the PBR during audit period were not signed by Competent Authority. Hence the authenticity and correctness of the information entered/recorded cannot be justified.
5. **Entry regarding Retirement** has not been made in any case..

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

**TAN No. 03 Non-Maintenance of LTC claims Register.**  
**(Ref: Memo No. 11 dated 04.01.2024)**

Under the provision of LTC Rules, the claim before payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is essential.

It is noticed that LTC Claim register was not maintained in Vivekanand College, Vivek Vihar, Delhi as per the following format:-





Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

## II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized on the date of receipt.

Needful may be done under intimation to audit.

## TAN No. 04 Discrepancies in stock registers.

(Ref: Memo No. 12 dated 08.01.2024)

Test audit of Consumable/ Non Consumable Stock registers of Vivekanand College for the audit period 2020-23 revealed the following discrepancies:

- (1) **No Physical Verification of stock:** Rule 213(1) to 213(3) GFR 2017 stipulates that physical verification of Non-Consumable items and Consumable items should be undertaken at least once in a year and the outcome of the verification be recorded in the corresponding register. On scrutiny of records, it has been observed that **physical verification of Non-Consumable stock for the period 2022-23 and Consumable stock after 20.09.2021 has not been undertaken**, which is against GFR rules referred above.
- (2) **Two Non-Consumable stock Registers** are being maintained in parallel also out of which, maintaining one register in Spiral Binding, which is irregular.
- (3) **Page counting certificate** duly signed by Competent Authority has not been recorded on the first page of the Non-consumable Stock Register.
- (4) **Non-carry forward of balances of Non-consumable stock from old stock registers-** Stock In-charge has opened new Non-Consumable stock register in 2015-16 after closing the old stock register but no entries of old existing stock were carried forward in new register which is against the GFR.
- (5) Entries of stock registers have not been verified by the stock in-charge and Officer in-charge.
- (6) Signature of the officials to whom items issued has not been found in any register.
- (7) **Cutting / overwriting** has been done at many places in stock registers and not attested by competent authority.

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Head of institution is advised to instruct store in charges for proper maintenance of records, carry forward of previous balance be done and actual balances may be worked out after physical verification under intimation to audit.

**TAN No. 05 Irregularities in Pay fixation.**

**(Ref: Memo No. 16 dated 09.01.2024)**

During test check of pay fixation cases in r/o employees of Vivekanand College, Vivek Vihar, Delhi for the audit period 2020-2023, the following discrepancies were noticed:-


1. Sh. Rajender Singh Negi, Office Attendant :- Sh. Rajender Singh Negi was granted 2<sup>nd</sup> MACP on 03.07.2018, as the official opted his pay fixation from the date of next increment, his pay w.e.f. 3.07.2018 to 30.06.2019 was fixed in the Pay Level-3 at the stage of Rs. 30,200 instead of Rs.31,100 as per detail given below:-


Period	Pay fixed by College	Pay to be fixed as per Audit
Pay as on 3.07.2018	30200	
3.07.2018 to 30.06.2019	30200	31100
1.07.2019	32000	32000

2. Ms. Ruchika Arora, Sr. PA to Principal :- The officer was granted 1st MACP on 20.08.2018, as she opted her pay fixation w.e.f. date of next increment, her pay for the period 20.08.2018 to 30.06.2019 was fixed in the Pay Level-8 at the stage of Rs. 60,400 instead of 62,200/- as per detail given below:-

Period	Pay fixed by College	Pay to be fixed as per Audit
Pay as on 20.08.2018	60400	
20.08.2018 to 30.06.2019	60400	62200
1.07.2019	64100	64100

Pay of the officials may be got revised after due verification of record under intimation to audit. It is also suggested that other similar cases may also be reviewed at your own level and action may be taken accordingly.

  
AAO

  
IAO/ A.O.  
Audit Party No. V