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

Sub.: Internal audit report on the accounts of Delhi College of Arts and Commerce, Netaji Nagar, New Delhi for the period 01.04.2018 to 31.03.2020

PART - I

A Introductory

The Delhi College of Arts and Commerce is a co-educational constituent college of Delhi University. At present, it offers Bachelors Honours courses in Journalism, English, commerce, Political science, history, economics and B.A. and B.com Programs.

The accounts of Delhi College of Arts and Commerce, Netaji Nagar, New Delhi for the period 01.04.2018 to 31.03.2020 were test audited by audit party no. XXVII consisting of Smt. Manorama Rawat Sr.AO/IAO, and Sh. Prabhu Narayan Jha, AAO w.e.f. 07.09.20 to 18.09.2020 (10 working days)

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

1. HOO

S.No.	Name	Period
1	Dr. Rajiv Chopra	1.04.18 to 31.03.20

2. DDO

S.No.	Name	Period
1.	Dr. Rajiv Chopra	1.04.18 to 31.03.20

3. Burser

S.No.	Name	Period
1.	Dr. Anil Chauhan	1.04.18 to 03.09.18
2.	Dr. Chaitanya Kumar	4.09.18 To 31.03.20

4. Cashier

S.No.	Name	Period
	NIL	

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BUDGET ALLOTMENT AND EXPENDITURE

The details of Grant released and Expenditure incurred during the year 2018-19 to 2019-20 is as under:

YEAR	UNIVERSITY GRANTS COMMISSION			
	Opening Balance	Grant Received	Grant Total	Expenditure
2018-19	10,50,19,000/-	30,05,76,000/-	40,55,95,000/-	27,54,88,629/-
2019-20	13,01,06,371/-	17,47,15,000/-	30,48,21,371/-	26,88,96,029/-

YEAR	Grant from NCT of Delhi	
	Grant Received	Expenditure
2018-19	30,00,000/-	30,00,000/-
2019-20	51,00,000/-	51,00,000/-

VACCANCY POSITION of Teaching Staff

Teaching Staff	Post sanction	Post Filled	Vacant
Total	94	51	43

VACCANCY POSITION of Non Teaching Staff


Sr. No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group A	03	02	01
02	Group B	09	07	02
03	Group C	53	49	04
	TOTAL	65	58	07

AG (Delhi) AUDIT

AG (Delhi) has not conducted audit of the college upto 2017-18.

GENERAL

The general condition of the record of **Delhi College of Arts and Commerce, Netaji Nagar, New Delhi** for the period 01.04.2018 to 31.03.2020 was found to be satisfactory, subject to the observation made in the current audit report.


(Manorama Rawat)
Sr. A.O./IAO
Party no. XXVII

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PART - I A

OLD AUDIT REPORT

There were Eight outstanding paras in old audit report with outstanding recovery of Rs.6,09,811/-. Out of total eight outstanding paras 02 para settled fully and one para partially settled with an amount of Rs.5,18,029/- recovered. Remaining 06 paras are still outstanding with an outstanding recovery of Rs.91,782/- and taken into current audit report.

(A)

S.No.	Year	Total Paras	Para Settled	Para No settled	Outstanding
1	2010-13	3	0	0	1,2,3
2	2016-18	5	2	2 and 3	4,7(5),8(6)
Total		8	2		

(B) **Details of Old Recoverypending**

YEAR	Para no.	Amount
2010-13	1	91782
Total		91782

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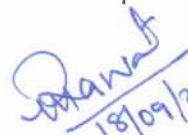
PART – IB
Current audit report

During the course of current audit 09 preliminary audit memos plus one record memo was issued and a recovery of Rs. 57,872/- pointed out. Out of 09 memos, 04 memos settled on the spot and an amount of Rs.57,872/- recovered. Further, the remaining 05 memos have been converted into 03 paras and 03 TAN with NIL recovery, and incorporated in current audit report as part-II.

The details of the recoveries are as under:-

Memo no.	Subject	Recovery pointed out	Recovery effected/verified	Recovery outstanding
01	Recovery of TA amounting to Rs.1512/-	1512	1512	--
02	Overpayment of Salary to Rs.47936/-for CCL Period	47936	47936	--
03	Recovery of TA amounting to Rs.8424/-	8424	8424	--
	Total	57872	57872	-

The inspection report of **Delhi College of Arts and Commerce, Netaji Nagar, New Delhi** has been prepared on the basis of information furnished and made available. The Directorate of Audit disclaims any responsibility for any misinformation and/or non-information on the part of auditee.


 (Manorama Rawat)
 Sr. A.O./IAO.
 Party no. XXVII

Directorate of Audit

Level-4, Delhi Sachivalaya,
Delhi-110 601

Bhagidari

दिल्ली सरकार
Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department: Higher Education							
Sub department: Delhi College of Arts and Commerce, Netaji Nagar, New Delhi-23 (2076)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2010	2013	1		Irregular payment of LTC amounting to Rs. 714779/-	O	675937
2	2010	2013	5		Irregularities/Non observation of purchase procedure	O	0
3	2010	2013	6		Misuse of student fund and non observation of the codal formalities	O	0
4	2018	2018	1		Irregular payment of amounting to Rs. 1,77,36,170/- on reimbursement of medical bills	O	0
5	2018	2018	2		Overpayment of extra work allowance amounting to Rs. 19474/-	O	19474
6	2018	2018	3		Overpayment of Transport Allowance amounting to Rs. 14400/-	O	14400
7	2018	2018	4		Non disposal of surplus/obsolete items amounting to Rs. 47,17,419/-	O	0
8	2018	2018	5		Non production of Records	O	0

NOTE:
 O- Outstanding Paras.
 R- Reply submitted by the Department/Units.
 C- Comment by the Directorate of Audit on reply submitted.

Back

PART-I

13/15/10

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PART II CURRENT AUDIT REPORT (2010-11 to 2012-13)

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Para No. 1

Para No. 3

(Ref. to audit memo no. 3 & 3A dt 09.12.13)

Sub.: Ir-regular payment of LTC amounting to Rs. 7,14,779/-

Amount still of Rs. 91782/-
(-) 138842

RS - 575937

As per LTC rules

1. Those who are entitled for air travel and travel by air will travel by Air India.
2. Tickets should be purchased directly from Airlines booking counter or website or airlines or through authorized travel agents viz. M/s. Balmer Lawrie and company, M/s. Ashoka Travels and Tours and IRCTC.
3. LTC 80 tickets of Air India only to be purchased and the fare paid on the date of booking of ticket has to be reimbursed.

While audit it has been found that LTC has been reimbursed to the officers who booked their tickets through private agents which is ir-regular, further it has been found that they have been given 10 days leave encashment which is also ir-regular, year wise detail has been given below:

2010-2011

S.No.	Name of Officer	Place of Visit	Period of visit	Cost of tickets (Rs.)	Amount of leave encashment	Name of the agents
01	Dr. M.R. Chhikara	Delhi to Gangtok & back	11-05-10 to 17-05-10	31415.00	27207.00	United Aero Services Pvt. Ltd.
02	Dr. (Mrs.) Neeru Kapoor	Delhi to Darjeeling & back	14-05-10 to 21-05-10	60240.00	24674.00	Darpan Travels
03	Sh. A Balakrishnan	Delhi to Chennai & back	27-05-10 to 22-06-10	33160.00	-	Sethi Travels
04	Sh. Y.K. Ranjan	Delhi to Bhubneshwar & back	02-08-10 to 04-08-10	24717.00	24804.00	Jain Brothers Tours & Travels
Grand Total (2010-2011)				226217.00	76685.00	

Recount

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84914 Recount.

Settled

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2011-2012

S. No	Name of the Officer	Place of Visit	Period of visit	Cost of tickets (Rs.)	Leave Encashment Amt. Rs.	Name of the agent
01	Sh. S.K. Vig	Delhi - Portblair -	21.03.11 to 25.03.11	75774-	17189-	Flexi Tours India Pvt. Ltd
02	Dr. V.B. Singh	Delhi - Madurai -	27.03.11 to 04.04.11	115095	17546	Vee Bee Tours & Travels
03	Ms. Padmini Chauhan W/o Sh. Anil Chauhan	Delhi - Kochi -	22.06.11 to 29.06.11	15278	-----	Seven Stars Travels
04	Ms. Nalini Goyal	Delhi - Leh - Delhi	30.09.11 to 05.10.11	53928-	-----	North Ex-Air Travels
05	Sh. Anil Chauhan	Delhi - Tiru- charapally - Delhi	25.12.11 to 02.01.12	19238-	30641-	Indian Holidays
06	Ms. Shalini Saksena	Delhi - Chennai - Delhi	17.12.11 to 24.12.11	23414-	25933-	Easy Trip planners Pvt. Ltd.
07	Sh. Y.K. Ranjan	Delhi - Portblair - Delhi	20.03.12 to 25.03.12	33933-	29904-	Rapidex Travels
				336660	121213-	
Grand Total (2011-12)				4,57,873.00		

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Further on the Scrutiny of voucher No.620 dated 30.11.2012 revealed that Mr. Y.K.Ranjan, Associate Prof. Department of Pol. Sc. sought permission to visit Darjeeling (West Bengal) against Home Town Concession for the block year 2012 - 13. Darjeeling does not come under the North Eastern Region as per CCS (LTC) Rules, 1988. As per his demand he was granted LTC Advance of Rs.67,500/- vide cheque No.66625 dated 19.06.2012 for Darjeeling visit. After a lapse of 5 months and reminder from DCAC, he returned the unspent amount of Rs.36,811/- vide cheque No. 444398 dated 23.11.2012, without paying any penal interest. Against the declared place of visit Darjeeling (West Bengal), in his claim he has shown Imphal (Manipur) and Guwahati (Assam) for the place of visit along with proof of Air India Airline ticket. He has travelled from 12.07.2012 to 14.07.2012. He neither sought the permission of the competent authority for the change of declared place of visit before the commencement of journey. In these circumstances, under Rules, the whole reimbursement of Rs.30,689/- to him needs to be forfeited. Hence, the amount of Rs.30,689/- may be recovered from Mr. Y.K.Ranjan.

Where is this money shown?

The College authorities may recover an amount of Rs.7,14,779/- as a cost of ticket and leave encashment amount under the intimation to audit, and other such type of cases may be reviewed at college level.

Sl. No. 01, 2, 3 of 2010-2011 of 5
Sl. No. 04 of 2011-2012 of 5
Total outstanding amount to be recovered is Rs. 91782/-
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As per CPWD manual the Executive engineer shall send to accounts officer the statement of expenditure in (CPWA-65A) along with schedule of deposit works (CPWA65) showing the progress of expenditure on deposit work. It is also necessary that in respect of deposit works, the department should settle their accounts against the deposit expenditure expeditiously so that the amount in the book of audit as well as Govt. department does not remain unaccounted for a considerable period.

While audit it has been found that college has sanctioned the amount for each work as an when demanded by PWD , when the college authorities were requested to provide the completion certificate and the actual expenditure made by the PWD, the department has failed to provide the Reconciliation statement/actual expenditure made by PWD on each work completed.

College authorities are requested to take the statement of expenditure (work wise) from PWD and reconcile the expenditure, and if any amount which is paid excess to PWD may be recover and deposit in Govt. account, and Expenditure statement, reconciliation of expenditure and status report may be sent to audit.

Already settled

(2) Teaching Salary: An amount of Rs. 40 lakh was issued as recurring expenditure under OBC Teaching salary head, as per condition of the letter no expenditure should be mixed with the funds that are being released under the "OBC Teaching Head" but it has been found that college authorities has made the payment of Rs. 51.54 lakh against Rs. 40 lakh and the balance amount has been charged to recurring expenditure head which is irregular. Reasons for excess expenditure and charged to the different head may be explained to audit.

Schedule

Para No. 5

02 Para 2

(ref. to audit memo no. 9 dt. 12.12.13)

Para 2

Sub Irregularities / non observation of purchase procedure

(1) Purchase of Window type Air conditioners : For the purchase of two ton window type Air-Conditioners, rates/ quotations of Hitachi and Samsung brands were called from the open market on 15 March 2012, and the supply order was placed to M/s Master Cool Aircon for the supply of two Hitachi brand air conditioners @ Rs. 32500/-. As per the comparative statement it has been found that M/s. R.P.G Electronic has submitted Rs. 24000/- per air conditions for Samsung brand.

College authorities may clarify that when the rates of two brands were collected and the rates of 2 ton Samsung brand was Rs. 24000/-, why the costlier model of Rs. 32500/- was purchased and Govt. money amounting to Rs. 17000/- wasted, and it has also been found that Rule 146 of GFR has also not observed.

Partially settled

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(2) Purchase of five split Air conditioners : On 10 March 2010 four split (2 ton) air conditioners were demanded by the co-ordinator, ICT programme for which quotations were called from the local vendors/suppliers. Quotations were received from 05 vendors/suppliers and vide supply order no. DCAC/2010/C-1/70 dt. 30.03.201, the supply order for 05 air conditioners was placed to M/s Pankaj Electronics @ Rs. 42000/- per air conditioner plus other installation charges. While audit it has been found that as per comparative statement M/s. Raj Electronics has also submitted the same rate i.e. Rs. 42,000/- but he was charging Rs. 500/- as installation charges, whereas M/s. Pankaj was charging Rs. 1000/- for installation, Rs. 600/- for Wall brackets, Rs. 400/- for Bee Brackets. It has also been found that on 02.02.2010 M/s Pankaj has submitted Rs. 40,000/- per AC of same brand and same model which is not considered by the Purchase committee, reasons not mentioned in the file.

Irregular purchase of 05 AC's when only four AC's were demanded may be got regularised from the competent authority under intimation to audit.

(3) Purchase of Digital Camera : As per GFR 145 "Purchase of Goods up the value of Rs. 15000/- only on each occasion may be made without inviting quotations or bid on the basis of a certificate to be recorded by the competent authorities as mentioned in the rule. But it has been found that on 30-03-2011 a Sony brand digital camera amounting to Rs. 14700/- was purchased from M/s. Sanmati computers but the Rule GFR-145 has not followed and no certificate has been obtained from the officer deputed to purchase the camera. The omission needs regularisation from the competent authority under intimation to audit.

Supplied Subst. ✓
Dulal S.

(4) Purchase of chairs and desk: As per supply order No. DCAC/2011/1202 dt. 30.03.2011 for the purchase of 600 tables/desk and 600 chairs amounting to Rs. 7,95,000/- were purchased from M/s. Suresh Enterprises, for which no original file was submitted to audit only photocopy of the file was submitted to audit from the record it revealed that only the quotations were called from the open market no procedure as mentioned in rule 151 of General Financial rules has been followed.

Subst ✓
Dulal S.

Regularisation for non – observation of GFR Rules may be obtained from the competent authority under intimation to audit.

AD

~~Para 3~~
Para 3
~~Para 3~~

Para No. 6

(ref. to audit memo no. 11 dt. 16.12.13)

Sub Misuse of student fund and non -observation of the codal formalities

Vide voucher no. 374 dt. 14.11.2012 an amount of Rs. 7,29,213/-has been spent on construction of rooms for Students Union and NSS and repair and renovation of the canteen from student fund and the work was awarded to M/s. Rajesh Solanki. During audit it has been found that College authorities have not prepared any estimate for the work and no technical advice was obtained from any of the Govt. /private authority. Further college authorities had not observed the provisions of GFR Rules

- (1) Rule 126(3) All original works costing up to Rupees ten lakhs may be assigned to a Public Works Department.
- (2) Rule 132 (ii) preparation of detailed design and estimates shall precede any sanction for work
 - (iv) Open tenders will be called for works costing less than Rupees five lakhs
 - (vi) Execution of contract agreement or award of work should be done before Commencement of the work

d/s

d/s

It has also been found that under OBC scheme an amount of Rs. 10 lakh (Grant in Aid) was also sanctioned for the renovation of canteen even then the expenditure has been made from the student fund which is a misuse of student fund. Following points may please be clarified to audit

1. Reasons for the expenditure been made from the student funds when the Grant in aid was already sanctioned for the same purpose.
2. Reasons for non -observation of codal formalities as per GFR Rules

~~Para No. 7~~

(ref to audit memo no 1 dt 21.11.13)

~~Non production of record~~

~~The following record has not been provided to audit which may be shown to next audit~~

- ~~1. Purchase files of equipments~~
- ~~2. Purchase file of Furniture~~
- ~~3. Stock registers of Sports~~

taken as per...
taken as per...
 1AOT/DP-33
 (M. Ramamoorthi)
 IAO Party XI

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**PART – II
CURRENT AUDIT REPORT
(2016-2018)**

Para 4

Para 01:- Irregular payment amounting to Rs. 1,77,36,170/- on reimbursement of medical bills.

Ref: - (Audit Memo. No. 5 Dated: 15.02.2018)

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

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

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

During scrutiny of records of college, it is revealed that the college is providing medical facilities to its working and retired employees on the analogy of CGHS (Central Govt. Health Scheme) without recovering any such contribution in this regard and during audit period reimbursement on account of medical claims amounting to Rs. 17736170/- has been paid to them as detailed below, which is irregular:-

Year	Expenditure on reimbursement of medical claims
2016-17	8602740/-
2017-18	9133430/-
Total	17736170/-

In view of above, expenditure amounting to Rs. 17736170/- on reimbursement of medical bills are irregular and may be regularized from competent authority i.e. Vice Chancellor, Delhi University under intimation to audit. Further, subscription at prescribed rates on account of health scheme may be recovered with due consultation with DU authorities.



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Para 02: Overpayment of extra work allowance amounting to Rs.19474 /-

Ref: - (Audit Memo No.09 Dated: 18.02.2019)

Vide Ministry of Finance, Department of Expenditure (E.IIIA Branch) O.M. No.12-3/2016-E.III (A) dated 20/07/2017, certain extra work allowances being paid at different rates were banned and it has been decided that w.e.f. 01st July 2017, EWA shall be governed as under:

- (a) It will be paid at uniform rate of 2% at the basic pay per month.
- (b) An employee shall receive this allowance for a maximum period of one year; there should be minimum gap of one year before the same employees deployed for similar duties again.
- (c) If the same employee performing two or more extra duties, then the total extra work allowance will remain capped at 2% of basic pay only.

Scrutiny of records reveals that during audit period, the above mentioned AM was not adhere to and overpayment amount to **Rs.19474/-** was made to the following employee as detailed below:

Name & Designation	Post against which EWA paid	Date since when EWA is being paid	Basic pay of the official as on 01/07/17	EWA drawn/p. m.	EWA Due (2% of basic as on 1.7.2017)	Amount to be recovered:
Santosh Pal, Jr. Asstt.	Care taker	June, 2015	Rs.21100/-	07/17 to 03/18 - @ 773/-pm	422/- pm	351/- x 09 = 3159/-
				04/18 to 06/18- @1217 pm	422/- pm	795/- x 03 = 2385/-
				07/18 to 01/19 @ 1990/-pm	nil	1990/- x 07 = 13930/-
Total EWA to be recovered						Rs19474/-

Necessary steps should be taken to recover the excess amount of **Rs. 19474/-** (Nineteen Thousand four hundred and seventy four Only) and deposit in Govt. account, **after due verification** of record. Other similar type of cases may be reviewed at your own level under intimation to audit.

Para 03: Overpayment of Transport Allowance amounting to Rs.14,400/-

Ref: - (Audit Memo No.16 Dated: 22.02.2019)

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

During the test check of records, it has been revealed that the college had made payment of Transport Allowance to the following employees during their leave of full calendar month as per details given below:-

S. No	Name of the employee / Designation (Sh. / Smt.)	TPT Allowance paid per month (Rs.)	Full Months of Leaves/Vacation	Total Months	Amount Recoverable (Rs.)
1.	Ms. Renu Singh, Asstt. Prof	7200/-	Sep/16 & Oct/16	02 Months	14,400/-
GRAND TOTAL					14,400/-

Necessary steps should be taken to recover Rs. 14,400/- (Rupees Fourteen Thousand Four Hundred only) from the concerned officials and deposit in Govt. account after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.

Para 5

Para 04: Non disposal of surplus / obsolete Items amounting to Rs. 47, 17,419/-

Ref: - (Audit Memo. No. 17 Dated: 22-02-2019)

GFR provides that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reason for declaring the item surplus or obsolete should be recorded by the authority competent to purchase the item. Further, Rule 218 of GFR 2017 stipulates that "Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by: (a) obtaining bids through advertised tender or (b) public auction."

Scrutiny of records and information provided by the College revealed that goods acquired from government grants/budget/student fund w.e.f. 1987 to 2011 and amounting to 47,17,419/- are lying in the store as detailed below for want of condemnation but the college authorities had not auctioned/disposed of these surplus / obsolete items till date resulting in unnecessary accumulation of such goods, incorrect valuation of assets in final accounts and consequential blockage of space and also deterioration in value of goods to be disposed off:-

S.No.	particulars	No. of items	Period of Purchase	Amount
1	Air conditioners	10	1987-07	288027/-
2	computers	30	1997-06	762912/-
3	printers	06	1997-09	66367/-
4	photocopiers	03	1990-02	297333/-

[Handwritten signature]

5	Duplicating machines	01	1987-88	19388/-
6.	UPS	63	1997-2012	256927/-
7.	cameras	02	2004-2011	74700/-
8	LCD projectors	02	2003-07	192500/-
9	laptop	01	2010-11	44090/-
10	Stencil cutting machine	01	1990-91	29397/-
11	typewriters	13	1988-91	75547/-
12	Misc.electronic/IT items	As per list	1990-2012	86045/-
13	Music instruments	36	1989-2000	48884/-
14	Water cooler	03	1987-91	50394/-
15	Water filter/purifier	05	1990-06	36340/-
16	Almirahs/furniture and other items	As per list	1987-2011	23,88,568/-
			Total amount	47,17,419/-

Necessary steps should be taken to dispose of the said items at the earliest possible after due verification of records and amount realized by disposal thereof should be deposited into Government account under intimation to audit.

Para 6

Para 05:- Non production of records.

Ref: - (Audit Memo. No. 01 Dated: 14.02.2018)

The following records was not produced to audit for scrutiny, same may be produced to next audit:-

01. Purchase files of equipments. ✓
02. Long tem/short tem advance Register
03. Annual Accounts of DCAC for the period 2017-18 ✓



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

PART - II
CURRENT AUDIT REPORT
(2018-20)

Para No. 1

(Ref.Memo No.8 dated 17.09.2020)

Sub:- Irregularities in the appointment of Sh.Sanjeev Kumar,Section Officer.

During the test check of service record/personal file & other relevant records related to appointment of officers/official, it was noticed that College Authority published an advertisement on dated 31.03.2014 for filling up the various vacant posts of non-teaching staff. The eligibility criteria of age in the advertisement were mentioned as 35 years for direct & 40 years for those who were already in government service and applied through proper channel. In this regard following irregularities was noticed by the audit:-

1. Sh. Sanjeev Kumar has applied for the post of Section Officer through proper channel in April'2014 on the basis of above mentioned advertisement for the said post. As he was already working in Aurobindo College, therefore he was eligible for the age relaxation in Government Service upto 40 years. On the basis of his application he got selected as Section officer on 3rd September'2014 upon the recommendation of Selection Committee.

2. During the scrutiny of service book & personal file of Sh. Sanjeev Kumar, it was noticed that the date of birth mentioned by him in the application form was 10/01/1973 & age as on 18.04.2014 in the application form was mentioned as 40 years which is not correct as his actual age on that date i.e. 18.04.2014 comes to 41 years 04 months and 18 days and thus he was not eligible for applying to the post of Section Officer due to the upper/maximum age limit of 40 years which the official already crossed in 2013. Despite the fact that Sh. Sanjeev Kumar disqualifies for the post of Section Officer due to the age factor, the Selection Committee ignored the same and selected him for the post of Section Officer.

No recruitment policy/criteria were made available to audit. It is, therefore advised that the matter may be sent to Delhi University for further examination i.e. "whether the appointment of Sh. Sanjeev Kumar, SO is as per rule or not". Compliance in this regard may be intimated to Directorate of Audit, GNCT of Delhi.



Para No. 2

(Ref.Memo No.9 dated 18.09.2020)

Sub: - Irregularities in Securities Services contract awarded to M/s Diamond Securities Services.

During the test check of tender file of securities services it was noticed that the securities services contract of 03 securities guard and 01 lady guard was awarded to M/s Diamond Securities Personnel vide letter dated 28.02,2014 for one year w.e.f 01.03.2014 to 28.02.2015. During the scrutiny of relevant file following irregularities was noticed by the audit:-

1. The Contract of M/s Diamond Securities Services got expired on 28.02.2015 and the College invited quotations in April'2015 for providing of Security services in the College campus wherein the last date of submission of quotations was mentioned as 9th May'2015. However the college didn't received any quotations on 9th May'2015 as it was evident from the file where the college again issued memorandum in September'2016 inviting quotations again. This time the college received quotations from fifteen different firms but no further procedural action was taken by the College authority which shows laxity on their part in framing & finalizing the Security contract. Further the work is being extended to the same Security firm without a valid extension of agreement.

As per CVC guidelines time is the essence of any contract and timely extension to contracts and Bank guarantees must be ensured for the safety of the college. The Head of office may fix responsibility of above lapses also get the bank guarantees renewed till the time extension is given to safe guard any future mishappenings.

Para No. 3

(Ref. record memo dated 07.09.2020)

Sub: Non Production of Record

1. Annual Accounts of DCAC for the period 2018-20

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

TEST AUDIT NOTES

TAN No.:01

(Ref.: Memo No.4 dated:15.09.2020)

Sub: - No physical verification of library records.

During the test check of library records maintained by the college for the audit period 2018-2020, it has been seen that no physical verification of library books for the audit period was found in the records made available to the audit. The college is having library books for more than 50,000 and as per GFR '2017, Rule 215 "libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. In case such verification reveals unusual or unreasonable shortages complete physical verification should be done".

The library in-charge has submitted the reply that the physical verification was delayed due to the pandemic situation at this time.

It is advised that physical verification of library books may be got done as per GFR & compliance of the same may be shown to next audit.

TAN No.:02

(Ref.: Memo No.6 dated:16.09.2020)

Sub: - Improper maintenance of Pay Bill Register.

During the test check of the PBRs for the audit period 2018-19 to 2019-20 maintained by the college following shortcomings have been noticed:-

- (i) All the pay entries in the PBR are required to be signed by the HOO/DDO/concerned branch-in-charge so that no further corrections in the payment may be done later on at any point of time without the knowledge of the concerned officer. In case if any cutting is done then the same is required to be authenticated/attested by the concerned branch-in-charge.
- (ii) All the payment entries are to be made in PBR which are mandatory for the purpose of income tax calculation i.e Tuition fees, LTC leave encashment etc.
- (iii) All mandatory information/details of employees along with details of i.e. Pay Matrix and level as per VII CPC, NPS account number of NPS employees, PAN No., Aadhar number etc. are to be filled in PBR.
- (iv) PBR for NPS employees is required to be maintained separately.
- (v) Classified abstract is to be filled on monthly basis.

The PBR may be maintained as advised above & compliance of the same may be shown to the next audit.



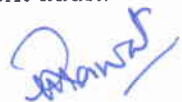
Sub: - Inclusion of parents & other family members in service record by new appointee.

During scrutiny of service books of the officers / officials of the College for the audit period 2018-20, audit team have noticed some shortcomings as detailed below:-

It has been seen that during the audit period some officers/official have newly joined the college. On scrutiny of their service book & personal file it was noticed that many of the officials have shown their parents & other family members in the family detail and some has also specified that he/she will not be availing medical & LTC facility for other members other than parents.

As per CGHS Rules “**On the basis of recommendations of the 7th CPC the Department Of Pension & Pensioners Welfare under Para 5.2 of their OM No.38/37/2016-P&PW(A)(1) dt.04/08/2016, has fixed the amount of minimum pension as Rs.9,000/- per month. It has been decided, in consultation with the Department of Expenditure to revise the income limit for the purpose of providing CGHS coverage to the family members of the CGHS covered Central Government employee to Rs.9,000/- plus the amount of dearness relief on basic pension of Rs.9,000/- as on the date of consideration**”. As such all the the orders related to the CGHS rules stand amended.

It is therefore advised that as mentioned in the OM above an income plus dependency certificate may be taken from the concerned officer/official who have shown their parents & other family members as dependent in their family detail before allowing them medical reimbursement & LTC facility etc. Compliance of the same may be shown to next audit.


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